

Attachment A: Screener's Guide

**Comprehension Testing of Correspondex Letters 2800 and 2801,  
Wage and Investment Notice Improvement Office  
Screener's Guide**

Recruit participants for Correspondex Letter 2800 using the following quotas:

1. All must be between the ages of 25 and 60 years
2. All must have an Occupation title of: Payroll clerk, compensation specialist, or other human resource professional responsible for communicating a company's personnel withholding information
3. All must be native English speakers

Recruit participants for Correspondex Letter 2801 using the following quotas:

1. All must be between the ages of 25 and 55 years
2. All must be current W2 wage earner
3. All must have gross income between \$50,000 and \$75,000 per year
4. All must be native English speakers

For both groups, would like a mix of:

- Gender
- Race/Ethnicity
- Filing Status
- Education

Hello, my name is \_\_\_\_\_ and I work for \_\_\_\_\_. We are a marketing research company that is working with the IRS to improve IRS communications. We would like to better understand your communication needs with the IRS.

Do you have a few minutes to answer a couple of questions? Your participation is voluntary, but your help on this project would be very much appreciated. *[If respondent says yes, proceed with interview].*

1. Would you say that you are the adult in your household who is most familiar with the preparation and filing of your federal income tax returns?

- Yes, most familiar.....1 **SKIP TO Q2**
- Equally familiar.....2 **SKIP TO Q2**
- Not most/equally familiar....3

1b. Are you sufficiently familiar with your federal income tax return to answer some questions about it?

- Yes.....1
- No.....2 **Terminate**

2. Have you, in any of the past five years, filed a federal tax return?

Yes  
 No **Terminate**

**2800 participants only**

4. Are you currently employed with an occupation title of: Payroll clerk, compensation specialist, or other human resource professional responsible for communicating a company's personnel withholding information?

Yes  
 No **Terminate**

5. Into which of the following categories does your age fall?

18 or under    TERMINATE  
19 – 24        TERMINATE  
25 - 34  
35 - 44  
45 - 54  
55 - 59        TERMINATE FOR 2801  
60 and over    TERMINATE

6. Which of these categories does your total annual household income fall into?

**FOR 2800, RECRUIT A MIX**  
**FOR 2801, Terminate as indicated**

Under \$34,999 **2801 Terminate**  
 \$35 - \$49,999 **2801 Terminate**  
 \$50 - \$75,000  
 Over \$75,000 **2801 Terminate**

7. Please select the statement that best describes the language spoken in your household.

English is the only language spoken  
 English is the primary language spoken  
 A language other than English is the primary language spoken [**Terminate**]

8. Please identify your highest completed level of education. **RECRUIT A MIX**

Grade School  
 Some High School  
 High School Diploma/GED  
 Trade School  
 Some College  
 Associate's Degree  
 Bachelor's Degree  
 Master's Degree  
 Doctoral Degree  
 Professional Degree (M.D., J.P.)

9. What is your employment status?

- Full time student (2800 and 2801 Terminate)
- Student, working full time
- Student, working part time
- Employed full time
- Employed part time
- Not employed, but looking for employment (2800 and 2801 Terminate)
- Not employed and not looking for employment (2800 and 2801 Terminate)
- Retired (2800 and 2801 Terminate)

\_\_\_\_\_ (company name) in conjunction with the IRS, is conducting research in which taxpayers like yourself will come in and answer questions regarding IRS communications. The purpose of this study is to better understand the communication needs of taxpayers. Are you interested in participating? (give times and dates)

Thank you for agreeing to help us with this valuable research. Now, I need to ask a few questions about the most recent federal tax return you filed, for most people this would have been your 2007 taxes filed by April 15, 2008.

10. Which of the following forms did you use when you filed your tax return last year? **(IF NONE OF THE BELOW, SCREEN OUT)**

- Short Form 1040EZ – did not itemize deductions
- Short Form 1040A – did not itemize deductions
- Long Form 1040 without other forms or schedules
- Long Form 1040, with other forms or schedules
- Long Form, don't remember if had other forms/schedules

11. Did your most recent tax return include any of the following? (check all that apply)

- Earned Income Credit (EIC)
- Taxable Social Security
- Child Tax Credit
- Itemized Deductions
- Standard Deductions
- Dependents

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Approval Number for this study is XXXX-XXXX. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the:

*Internal Revenue Service  
Tax Products Coordinating Committee  
SE:W:CAR:MP:T:T:SP  
1111 Constitution Ave. NW, IR-6406  
Washington, DC 20224*

**Attachment B: Reminder Call Script**

Hello, my name is \_\_\_\_\_ with \_\_\_\_\_. May I speak with  
\_\_\_\_\_ {Participant name}.

{Once you have participant on the phone}

We just wanted to remind you that we are looking forward to seeing you tomorrow at (time) at (location) to talk about IRS communications.

Attachment C: Testing Protocol

## Comprehension Testing of Correspondex Letters 2800 and 2801

### Testing Protocol:

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*Greet participant and thank him or her for coming.*

### Introduction of Moderator

Welcome, and thank you for coming in today. My name is \_\_\_\_\_, and I am a researcher from the Internal Revenue Service and I will be leading today's session. Before we get started, I want to let you know that I will be reading from a script. We are talking with a number of people this week, and we want to be sure we say the same things in the same way to each person.

Today's session will be videotaped to ensure that we collect all pertinent information. In addition, there are representatives from the IRS observing our session from the room next door. It is very common when we conduct tests to have interested parties observe, and that is the case today.

The entire session will take no more than 90 minutes.

Do you have any questions?

### Confidentiality

I want to assure you that all of the information we collect today is confidential, and we will not identify you by name when we compile our results. In addition, we will not use your full name, address, or any other identifying information in reports, papers, or videos based on this research.

Do you have any questions?

**Note to Moderator: If "no":**

Let's begin.

### Step 1: Reading the Notice

The first thing I'm going to ask you to do is read a letter.

Then, I'm going to ask you some specific questions about the information contained within the letter.

And finally, after I've completed the information questions, I'm going to ask you some more general questions about the letter.

I will provide you with a scenario and background information regarding a fictitious taxpayer (**2800: fictitious payroll clerk**) who received the letter.

Please take as much time as you need to read the letter, and you may read it as many times as you like.

When you are finished, let me know, and we'll start the questions.

Do you have any questions before we begin?



**Note to Moderator: If "yes" answer questions.**



**Note to Moderator: If "no":**

Let's begin.



**Note to Moderator: Provide participant with a copy of the scenario.**

I would like you to follow along while I review the information in the scenario.



**Note to Moderator: Read scenario to participant.**

### **Testing Scenario (Correspondex letter 2800)**

*David Washington is a payroll clerk for ABC Computer Company. On July 5<sup>th</sup>, he received a letter from the Internal Revenue Service concerning one the company's employees, Troy Jefferson.*

### **Testing Scenario (Correspondex letter 2801)**

*Troy Jefferson is a computer programmer and was hired in 2007 by ABC Computer Company. On July 5<sup>th</sup>, he received a letter from the Internal Revenue Service.*

Do you have any questions before we begin?



**Note to Moderator: Provide participant with a copy of the letter.**

Please begin reading the letter.



**Note to Moderator: Begin comprehension questions once participant has finished reading the letter.**

## **Step 2: Comprehension Questions (Correspondex letter 2800)**

I'm now going to ask you a series of specific questions about the letter you just read.

Please remember that you may refer to the letter as much as you'd like to answer the questions.

1. What is your initial impression of this letter?
2. Why did the IRS send David this letter?
3. What, if anything, should David do upon receiving this notice?
4. When should David do these things?
5. What should David do if Troy submits a new W-4 which DECREASES the amount of taxes withheld from his paycheck?
6. What should David do if Troy submits a new W-4 which INCREASES the amount of taxes withheld from his paycheck?
7. What should David do if Troy no longer works for ABC Computer Company?
8. How can David contact the IRS if he has questions?

That concludes the specific questions I have regarding this letter.

## **Step 2: Comprehension Questions (Correspondex letter 2801)**

I'm now going to ask you a series of specific questions about the letter you just read.

Please remember that you may refer to the letter as much as you'd like to answer the questions.

1. What is your initial impression of this letter?
2. Why did the IRS send Troy this letter?
3. What, if anything, should Troy do upon receiving this letter?
4. What should Troy do if he disagrees with the change the IRS is proposing?
5. Is there a time limit for Troy to disagree with the proposed changes?
6. If Troy decides to call the IRS what, if anything, should he do before calling?
7. Is there a time limit for Troy to disagree with the proposed changes?
8. What, if any, penalties are associated with this letter?

That concludes the specific questions I have regarding this letter.

### **Step 3: Debrief Questions**

I'm now going to ask you a series of more general questions about the notice.

#### **Re-Read**

Were there any sections of the notice that you had to re-read or go over more than once?

PROBE: What was your primary reason for doing this?

#### **Skipped**

Were there any sections of the notice that you either scanned or skipped over completely?

PROBE: What was your primary reason for doing this?

#### **Tone**

On a scale of one to five, with one being very friendly and five being very unfriendly, please rate the tone of the notice.



Do you think the tone of the notice is appropriate?

PROBE: Why or why not?

### **Understandability**

On a scale of one to five, with one being very easy and five being very difficult, how easy or difficult was it for you to understand the notice?

PROBE (if rated as difficult): Which sections of the notice did you find more difficult to understand?

PROBE (if rated as easy): Are there any sections of the notice you believe other taxpayers (**2800: Payroll professionals**) may find difficult to understand?

### **Order of Information**

What do you think about the order of information in this notice?

PROBE: Please explain your response.

### **Length**

What did you think of the length of the notice?

PROBE: Was it too long or too short?

### **Improving the notice**

Is there anything you feel we could improve to make the notice more understandable?

PROBE: Is there anything you particularly liked or disliked?

PROBE: If so, what and why?

### **Testing Summary**

That concludes the activities we had scheduled for today.

Do you have any questions or comments about anything we did today, or the questions we asked?

I want to thank you for coming in today and talking with us. Your participation is very much appreciated.