



Attachment A: Screener's Guide

**Comprehension Testing of 3498-A Communication Packages,  
Wage and Investment Notice Improvement Office  
Screener's Guide**

Recruit participants for 3498-A with CP 75 using the following quotas:

1. All must have claimed EITC at least once in the past 2 years

For both groups, would like a mix of:

Gender

Income

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**

**3498-A with CP 75 participants only**

4. Have you received the Earned Income Tax Credit at least once in the past two years?

\_\_\_\_ 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  
60 and over    TERMINATE

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

\_\_\_ Under \$34,999  
\_\_\_ \$35 - \$49,999    **For CP 75 Terminate**  
\_\_\_ \$50 - \$75,000    **For CP 75 Terminate**  
\_\_\_ Over \$75,000    **For CP 75 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  
\_\_\_ Student, working full time  
\_\_\_ Student, working part time  
\_\_\_ Employed full time  
\_\_\_ Employed part time  
\_\_\_ Not employed, but looking for employment  
\_\_\_ Not employed and not looking for employment  
\_\_\_ Retired

\_\_\_\_\_ (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.

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 1545-1349. 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 Protocol

## Publication 3498-A: *The Examination Process*

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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 2 hours.

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 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 / Reviewing Notice Packet

The first thing I am going to do is provide you with a scenario and background information regarding a fictitious taxpayer, and ask you to review a notice package received by this same fictitious taxpayer.

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

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

Please take as much time as you need to review the information, and you may review 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**

*In April 2007, Robert Washington claimed the Earned Income Credit (EIC) with qualifying children.*

*In May 2007, Robert received a notice from the IRS indicating that the IRS was reviewing his eligibility to claim the EIC.*

*It was determined that Robert was NOT eligible to claim the EIC, and in October 2007, he received a final determination letter, disallowing the EIC.*

*In April 2008, Robert again claimed the EIC.*

*In May 2008, he received the following notice package from the IRS.*

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

Please begin reviewing the package.

**Note to Moderator: Begin comprehension questions once participant has finished reviewing the package.**

## **Step 2: Comprehension Questions**

I'm now going to ask you a series of specific questions about the notice and information you just reviewed.

Please remember that you may refer to the information contained in the notice package as much as you'd like to answer the questions.

1. What is your initial impression of the information Robert received in this notice package?
2. Why did the IRS send Robert the notice?
3. What, if anything, should Robert do upon receiving this information?

**NOTE: If participant mentions sending in documents.**

4. What types of documents should Robert provide to the IRS?
5. How should he send the IRS these documents?
6. Is there a time limit for Robert to respond to this notice?
7. What, if anything, happens if Robert chooses NOT to respond to the notice?
8. How can Robert contact the IRS if he has questions?

That concludes the specific questions I have regarding this notice.

## **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**

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

PROBE: What was your primary reason for doing this?

Now I am going to ask you to rate some aspects of the letter.

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

**1. Now I would like you to think about the Language of the notice**

|               |   |   |   |   |   |   |   |   |   |   |                      |
|---------------|---|---|---|---|---|---|---|---|---|---|----------------------|
| Very friendly | • | • | • | • | • | • | • | • | • | • | Very unfriendly      |
| Appropriate   | • | • | • | • | • | • | • | • | • | • | Not appropriate      |
| Too technical | • | • | • | • | • | • | • | • | • | • | Not technical enough |

**2. Thinking about the Layout of the Notice**

|                    |   |   |   |   |   |   |   |   |   |   |                      |
|--------------------|---|---|---|---|---|---|---|---|---|---|----------------------|
| Too long           | • | • | • | • | • | • | • | • | • | • | Too short            |
| Easy to follow     | • | • | • | • | • | • | • | • | • | • | Difficult to follow  |
| Print size too big | • | • | • | • | • | • | • | • | • | • | Print size too small |

**3 Thinking about the Overall Content of the Notice**

|  |   |   |   |   |   |   |   |   |   |   |                                    |
|--|---|---|---|---|---|---|---|---|---|---|------------------------------------|
| Easy to understand   | • | • | • | • | • | • | • | • | • | • | Difficult to understand            |
| (If mark close to difficult ) Can you tell me what specific section was difficult to understand? |   |   |   |   |   |   |   |   |   |   |                                    |
| Contained too much information   | • | • | • | • | • | • | • | • | • | • | Did not contain enough information |

Probe: What information did it contain that you did not need? OR what information did you need that the notice did not contain?

Please rate the notice on the following items. Circle the dot that represents how you would rate each item. For example if the question is asking you to rate the temperature of this room and you felt this room was a little too cold, you would circle a dot closer to too cold as seen below. Please circle the dots, not the words.

## **Improving the letter**

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

PROBE: Is there anything you particularly liked or disliked?

PROBE: If so, what and where

## **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.