

***Notice simplification web-based survey
understanding the effectiveness of notice redesigns***

Internal Revenue Service

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I. Introduction

Background/Overview

From May 2009–June 2009, the Internal Revenue Service (IRS) TACT team, with assistance from Porter Novelli, Siegel+Gale, and GMI Research will conduct a web-based research study to determine the effectiveness of IRS notice redesigns.

Objectives of testing

The primary objective of this web-based research is to understand respondent perception and comprehension of existing notices compared to their redesigned versions. A secondary objective is to identify areas to refine and gain insights into any communications issues.

II. Methodology

Porter Novelli and Siegel+Gale will work with GMI Research and IRS TACT to develop a web-based research tool to collect comments from general US consumers. The research will be based on voluntary participation by a specific segment of the population that GMI Research has identified as qualified respondents.

The research will include approximately 2,400 US taxpayers.

Data collection date

There will be two rounds of web-based surveys conducted from the end of May 2009–early June, 2009. The research will end when 2,400 respondents have completed the survey. To meet the schedule outlined in the contract, the survey must be completed within this targeted timeframe. If there is a delay in completing this research, it will alter the timeline and extend the delivery date.

Data to be collected:

The web-based research study will collect answers related to perception and comprehension for both “before” and “after” versions of the IRS notices.

How data will be used

The research data and findings will be used to validate the improvement of the redesigned IRS notices, identify areas to further refine, and create a benchmark.

How data will be analyzed

Porter Novelli and Siegel+Gale along with GMI will use the research collected via the web-based survey as a source for notice redesign. The web-based research will be reviewed, analyzed, and the answers will be summarized. GMI will document the summary findings and anecdotal of the research and develop recommendations. Summary analysis will validate the proposed content and design direction, with suggested areas for improvement.

Who is conducting the research

GMI, working closely with Porter Novelli, Siegel+Gale, and IRS TACT.

Location

Research respondents will be drawn from all locations in the United States.

Stipend

A point stipend worth a minimum of \$10.00 will be provided for each completed survey. Points can be redeemed for a check that is mailed to the respondent or can be redeemed online. The stipend aims to encourage participation and to thank respondents for sharing their time and contributions to our research.

Recruitment efforts

Recruitment efforts are nonexistent as individuals who comprised the GMI-MR panel have already agreed to participate in web-based surveys and receive survey invites.

Expected response rates

Most likely 70%–80%

Survey structure

Porter Novelli, Siegel+Gale, and IRS TACT will test six “before and after” pairs of IRS during two rounds of testing.

1. CP 89 Annual Installment Agreement Notice
2. 3217C Installment Agreement Accepted; Terms Explained
3. CP 8 Additional tax credit qualification
4. CP49 (Overpayment Adjustment—Offset)
5. CP 566 (Correspondence Exam Initial Contact Letter)
6. LT 3219 (Notice of Deficiency)

“Before” and “After” versions of documents will be rotated to eliminate any order effect bias. The average length of time to complete a survey will be 20 minutes.

Efforts to not duplicate research

This research is not duplicative and is needed to understand the effect that simplifying notices has on taxpayer behavior and comprehension.

III. Participant criteria

Participants in this survey will be limited to individuals over the age of 18 that reside in the US and have filed a tax return in the last five (5) years.

IV. Privacy/disclosure/confidentiality/security issues

Porter Novelli and Siegel+Gale will ensure compliance with the Taxpayer Bill of Rights II. All participants will be treated fairly; Porter Novelli and Siegel+Gale will maintain anonymity without attribution of respondent and protect their data from inappropriate usage. Participants will be instructed not to provide any private or taxpayer data, any identifying information, nor will any questions be asked about the taxpayer’s specific situation. The survey data will be protected on a survey deployment server, its integrity maintained during data capture, analysis, and usage, as well as sharing and transmission to the IRS.

V. Burden hours

Participants in the web-based survey will be required to respond to the specific questions on the survey. They will not have to provide any information prior to the survey, nor will they be contacted for additional information after the survey.

The desired response for the survey is 2,400 participants. It is estimated that the survey will take no longer than 20 minutes to complete. Therefore, the total burden involved in the survey will be 800 hours (2,400 participants X 20 minutes per survey equals 48,000 minutes; 48,000 minutes divided by 60 minutes/hour = 800 hours).

| Estimated Burden Hours | |
|-------------------------------|---|
| 800 hours | For participants to complete the web-based survey |
| 800 hours | Total estimated burden |

VI. Research cost

\$18,000 plus a 13.75% markup in accordance with the IRS/Porter Novelli contract.

Appendix 1

Screener