

***Simplification web-based survey  
understanding the effectiveness of a publication  
redesign attachment***

**Internal Revenue Service**

**June 17, 2011**

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## Screener

We are conducting a web-based survey for the IRS to determine the effectiveness for sections within a publication. The survey is voluntary and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions; there are XX pages in all. Before continuing we need you to answer a few basic questions.

What is your gender?

- Male
- Female

What is your age?

- 18 and under
- 18–29
- 30–39
- 40–49
- 50–59
- 60+

What is your marital status?

- Married
- Single
- Divorced/Separated
- Widowed

Which of the following categories includes your annual household income?

- Under \$25,000
- \$25,000–\$34,999
- \$35,000–\$49,999
- \$50,000–\$75,000
- \$100,000–\$149,000
- \$150,000 or more
- Prefer not to say

Are you of Hispanic or Latino origin (ethnicity)?

- Yes
- No

What is your race? Please select one or more. Are you...

- White
- Black or African American
- Asian
- Native Hawaiian or other Pacific Islander
- American Indian or Alaskan Native

In which state is your primary residence?  
(Please select)

We have one preliminary question to further determine your eligibility:

Have you paid federal taxes in the past 5 years?

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. 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, Washington, DC 20224.

## **Appendix 1**

### Publication 594 Overview and Payment Options

#### **Introduction to Publication 594**

Read through the document; you must review all the pages. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.

If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing. Once you've read it, you'll be asked a series of questions about what you just read.

Once you've read all the pages, you'll be asked a series of questions about what you just read.

*The participant reads (and clicks) through all pages and is taken to a series of comprehension questions. If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:*

“Do you want to mark anything as confusing or hard to understand? Otherwise, you can continue to the questions.”

*If the participant has marked items, an open-ended question will appear:*

You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.

Comprehension Questions *(this header is just for review purposes only)*

Now we're going to ask you a series of questions about this document.

What is this publication about?

- (X) It explains what actions the IRS may take if you owe taxes but don't make payments
- ( ) It explains tax law
- ( ) It explains that you owe money and need to make a payment immediately
- ( ) It explains that your taxes are overdue

What if you can't pay your amount due in full? Mark all that apply:

- (X) You can request to pay in installments over time
- (X) You can request to settle for less than the full amount you owe
- ( ) You can request a loan from the IRS
- ( ) You can request to pay in full the following year

What should you do if you get a bill from the IRS? Mark all that apply:

- (X) Pay immediately, if you agree with the amount due
- (X) Contact the IRS, if you disagree with the amount due
- ( ) Wait for an IRS representative to contact you
- ( ) Pay nothing and wait for another bill

Who can you contact for help?

- The IRS
- The Taxpayer Advocate Service
- Low-income taxpayer clinics
- All of the above

What is an Offer in Compromise?

- A payment option for taxpayers who can't pay their amount due in full, or through installment payments
- A payment option for taxpayers who want to pay on a monthly basis
- A request to pay no taxes
- A request for more time to pay

How can you minimize interest and penalties from accruing on tax due?

- Pay the amount you owe in full
- Request more time to pay
- Request to make monthly payments
- Request that the IRS review your case and reduce the amount due

What should you do after requesting an Installment Agreement?

- Keep making voluntary payments until you find out if your request is approved
- Call the IRS to find out when you'll receive a decision
- Request more time to pay
- Apply for an Offer in Compromise

What happens if you make a payment while the IRS is deciding whether to approve your Installment Agreement request?

- The IRS will automatically approve your request
- The IRS will give you more time to pay
- You'll reduce interest on the total amount due
- The IRS will make a faster decision on your request

What is an Installment Agreement? Mark all that apply:

- A payment plan that allows you to make monthly payments over time
- A payment plan that allows you to pay less than you owe
- A payment plan that is available if you can't pay in full
- A payment plan that allows you to pay interest only

Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"

*Clarity (participant would not see these subheads, they are for review purposes only)*

The document is well organized

The document is written with easy-to-understand, jargon-free language

The document is visually appealing

The typeface and type size are easy to read

### *Freshness*

The tone of the document is better than expected

The tone of the document is respectful

### *Honesty*

The document is straightforward

The document provides useful information

### *Usefulness*

The document helps me understand what actions I can take next

The document anticipates my questions

If I got this in the mail I'd be sure to read it

### *Inspiration*

The document makes me feel that the IRS wants me to be well informed

The document makes me feel like I can contact the IRS for help if I need it

### *Rating and behavioral questions (participant would not see this subhead)*

To what extent does the presentation and tone of the document make you more likely to read all of it?

Much more likely

Somewhat more likely

No difference

Somewhat less likely

Much less likely

If you received this document, what would you do? The more honest you can be about your response, the more it will help us create effective communications. Mark all that apply:

Not open it immediately, wait a few days/ weeks until I had the time to focus on it

Contact an accountant for help

Call the IRS

Go to the IRS website ([www.irs.gov](http://www.irs.gov)) for help

Find an IRS publication for an explanation

Find an IRS tax clinic

Wait to see if I receive another notification

I wouldn't do anything

Mail in the form and worksheet

### *Show wireframe document and allow respondent to click on only 1 document*

Click on the document that provided a clearer explanation for what you needed to do.

What is it about this document that made it clearer?

Is there any other information that was left out, but would have helped you respond? If so, please describe.

## **Appendix 2**

### Publication 594 Collection Actions

#### **Introduction to Publication 594**

Read through the document; you must review all the pages. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.

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Once you've read all the pages, you'll be asked a series of questions about what you just read.

What are some of the collection actions the IRS can take?

- Seize your property
- Apply your federal tax refund to tax due
- Make a legal claim against your property
- Serve a summons to get information
- All of the above

What is the difference between a federal tax lien and a levy?

- A levy is a legal seizure that takes property, while a lien is a legal claim against property
- A levy is a legal claim against property, while a lien is a legal seizure that takes property
- A levy is a public notice to creditors, while a lien is filed privately
- A levy is a notice that you owe taxes, while a lien is a notice that you're due a tax refund

What may happen to your credit rating if collection actions are taken against you? Mark all that apply:

- It may become more difficult to obtain a home loan
- It may become more difficult to obtain a credit card
- Your credit rating improves
- Your credit rating doesn't change

What is a Notice of Federal Tax Lien?

- A notice that publicly informs creditors that there is a federal tax lien on your property
- A notice that gives the IRS the right to seize your property
- A notice that your federal tax refund will be applied to tax due
- A final bill

What type of property can the IRS take away?

- Your wages
- Your bank account
- Your house
- Your car
- All of the above



What are your appeal rights? Mark all that apply:

- (X) You can request a Collection Due Process Hearing
- ( ) You can request an Offer in Compromise
- ( ) You can settle out of court
- (X) You can appeal under the Collection Appeal program

When does a federal tax lien occur?

- (X) After you don't pay your first bill
- ( ) After your property is seized
- ( ) After you sell property
- ( ) After you pay in full

What actions should you take when a Notice of Federal Tax Lien is filed against you? Mark all that apply:

- (X) Pay the amount due or contact the IRS
- ( ) File your tax return
- ( ) Wait until you receive a Final Notice of Intent to Levy and Notice of Your Right to a Hearing
- ( ) Appeal in court

When does a levy usually occur? Mark all that apply:

- (X) After we send you a Notice and Demand for Payment, and you don't pay the amount due
- (X) After we sent you a Final Notice of Intent to Levy and Notice of Your Right to a Hearing
- ( ) After you pay in full
- ( ) Before we send you a Notice of Federal Tax Lien

Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"

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- Much more likely
- Somewhat more likely
- No difference
- Somewhat less likely
- Much less likely

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Click on the document that provided a clearer explanation for what you needed to do.

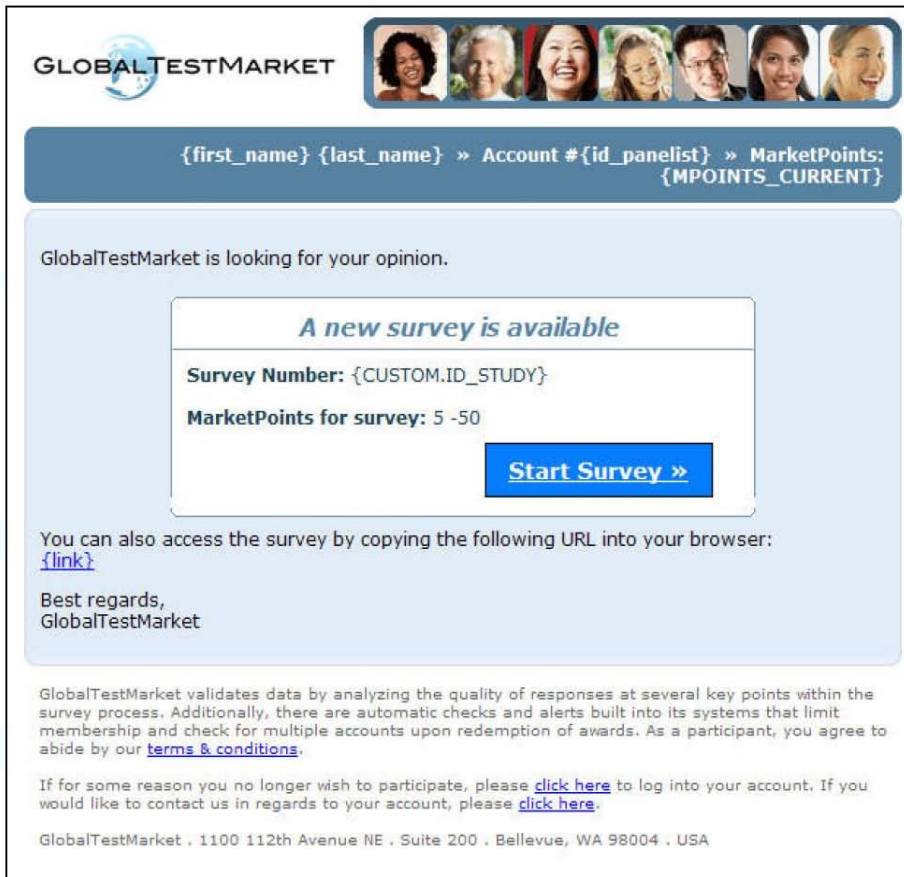
What is it about this document that made it clearer?

Is there any other information that was left out, but would have helped you respond? If so, please describe.

## Appendix 3

### Survey Invitation Example:

Below is an example a a sample survey invitation. Our invitation will include #OMB#1545-1432 and PRA Statement, the amount of time it will take to complete the survey and the fact that it is voluntary.



The image shows a sample survey invitation email from GlobalTestMarket. At the top left is the GlobalTestMarket logo. To its right is a row of seven diverse people's faces. Below this is a dark blue header bar with white text: "{first\_name} {last\_name} » Account #{id\_panelist} » MarketPoints: {MPOINTS\_CURRENT}". The main body of the email is light blue and contains the text: "GlobalTestMarket is looking for your opinion." Below this is a white box with a blue border containing the text: "A new survey is available", "Survey Number: {CUSTOM.ID\_STUDY}", "MarketPoints for survey: 5 -50", and a blue button with white text that says "Start Survey »". Below the white box, the text reads: "You can also access the survey by copying the following URL into your browser: {link}". This is followed by "Best regards, GlobalTestMarket". At the bottom, there is a small disclaimer: "GlobalTestMarket validates data by analyzing the quality of responses at several key points within the survey process. Additionally, there are automatic checks and alerts built into its systems that limit membership and check for multiple accounts upon redemption of awards. As a participant, you agree to abide by our [terms & conditions](#)." Below the disclaimer is another line: "If for some reason you no longer wish to participate, please [click here](#) to log into your account. If you would like to contact us in regards to your account, please [click here](#)." At the very bottom is the address: "GlobalTestMarket . 1100 112th Avenue NE . Suite 200 . Bellevue, WA 98004 . USA".

MI (GLOBAL MARKET INSITE, INC.)  
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