

## Attachment A

### Recruitment Letter

Dear Name:

One of the Internal Revenue Service's (IRS) primary responsibilities is to communicate important information about taxes and filing requirements in a clear and understandable way. To meet this end, the IRS is currently exploring ways to electronically communicate necessary tax information to tax-exempt organizations and would like the opinions of tax-exempt organizations to help decide the best way to make information available to organizations like yours.

In partnership with Ipsos, a social science and market research firm, the IRS will be surveying representatives of smaller tax-exempt organizations. Your organization was selected randomly from a list of all tax-exempt organizations. This is your opportunity to make a substantial contribution to how IRS communicates with you and your peers. **If you are not the person responsible for tax filing and/or the finances of your tax-exempt organization, please give this letter to a person who is. This person may be an outside consultant or a volunteer.**

To complete the survey, please enter the following internet address (URL) into your browser exactly how it is written below:

<http://ipsos.net/irs>

When asked, please enter the following username and password:

**Username:** xxxxxxxx

**Password:** yyyyyyyyyy

This survey should take about 15 minutes of your time. No personal information will be asked. Your answers will be kept private to the extent of the law. The results of the survey will be an important factor in deciding how IRS distributes information to small tax-exempt organizations, and your decision to participate will in no way impact your tax status.

If you have any questions or concerns about this survey, please contact IRS directly via e-mail at [[irsstudyinfo@irs.gov](mailto:irsstudyinfo@irs.gov)] or you can call Ipsos' study director for this project, Dr. Alec. Ulasevich, toll free at [phone number]. Information about Ipsos can be found on [www.ipsos.com](http://www.ipsos.com).

Sincerely  
Alec Ulasevich, Ph.D.

## Attachment B

### Outreach Methods

All participants will view one of three electronic documents. Participants will be randomized into one of the three document conditions. All three of these documents contain the same content; however, they differ with regard to the ways in which the information is formatted. Included below are brief descriptions of each format, highlighting the ways in which they differ. These documents in their entirety are attached in the accompanying file: “AttachmentB\_Formatted\_Materials”.

#### Format One: IRS Supplied PDF

Pages 1-20 of the IRS-supplied PDF document “Pub4221-PC.pdf” will be tested in its original state, with the following changes:

- *Table of Contents options from page 18 to 43 will be blocked out.*
  - *Content on page 20(c18) beginning with **Form 990-T, Exempt Organization Business Income Tax Return** will be blocked out.*
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#### Format Two: Enhanced PDF

Pages 1-20 of the IRS-supplied PDF document “Pub4221-PC.pdf” will be re-formatted into an 8.5 x 11” standard size PDF document through Apple’s Pages software and enhanced with the following:

- *A riding navigable Table of Contents menu along the left side*
  - *Specific text alerting the reader to the navigational tools*
  - *Callout the click-able links in a clearer way*
- 

#### Format Three: Virtual Assistant Microsite

Pages 1-20 of the IRS-supplied PDF document “Pub4221-PC.pdf” will be reformatted into a simple HTML microsite. Table of Contents will appear on the left side as a navigation menu. Contents will be fully searchable (via Google search plugin or independent functionality) and enhanced with the following:

- *Specific text alerting the reader to the navigational tools*
- *Callout the click-able links in a clearer way*
- *A table of contents static on the left navigation and fully searchable via the Google Search Plugin or independent search program.*
- *The microsite will track user navigation and click-throughs for back-end reporting (most importantly: whether the user utilized the search field or navigated via the sidebar menu)*

## Attachment C

### Survey

#### Introduction screen

Thank you for taking your time to participate in this survey. Your opinion will make a substantial contribution to the decisions about how IRS communicates with you and your peers. During this survey, you will be asked to find certain information in an electronic document and to answer a few questions about your experience. **The purpose of the survey is to test the document. Completion of these tasks is not a reflection of your knowledge or ability.**

All answers will be kept strictly private, to the extent of the law. We will not be collecting any personally identifying information, nor will the study files include any personally identifying information. All results will be presented as statistical summaries combining answers of all participants. Your participation in this survey is voluntary. Your participation in this survey or your refusal to participate will in no way affect your relationship with the IRS or any other Federal or local agencies.

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. The time estimated for participation is 15 minutes. 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.

*Programmer: allow missed answers*

*Randomize respondents into three experimental conditions*

*1=Standard PDF*

*2=Enhanced PDF*

*3=Digital Assistant*

QS1 What is the current status of your organization?

- 1) Still active in its mission
- 2) Not currently active, but still officially in existence
- 3) No longer in existence and officially disbanded
- 4) Do not know

If QS1=1 or 2 then ask QS2a, If QS1=3 or 4 ask QS2b

QS2a: Do you lead the actual preparation of tax forms for your organization?

- 1) Yes
- 2) No

QS2b: Did you lead the actual preparation of tax forms for your organization?

- 1) Yes
- 2) No

*If QS2a or QS2b=2 then terminate screen*

QS3 Many government publications are available in the PDF format that requires special programs like free Adobe Acrobat Reader or other programs to open. Do you have a PDF reader installed on your computer?

- 1) Yes
- 2) No
- 3) Do not know

If QS3=1 go to QS3a

If QS3=2 or QS3=3 go to QS3b

QS3a What PDF reader do you have installed on your computer

- 1) Adobe Acrobat Reader
- 2) Other PDF reader (e.g., Preview)
- 3) Not sure

If QS3a=1 then go to Q1

99. I am not sure (If version matters go to others)

QS3b (if QS3=2 then use version 1; if QS3=3 then use version 2)

**Version 1** To verify that you do not have a PDF Reader please click on the link below. If a document opens, please type in the numbers that you see in that document

**Version 2** To find out if you have a PDF reader installed please click on the link below. If a document opens, please type in the numbers that you see in that document

- 1) Numbers I saw are \_\_\_\_
- 2) The document did not open

*If Q3b response 1=123 then go to PDF marker=1*

*If Q3b response 1 ne 123 or Q3b response 2=1 then PDF marker=2*

*If PDF marker=1 then show screen 1*

*If PDF marker=2 then go to QS4*

*Screen 1: Congratulations, you have a PDF reader installed. Please click to continue*

QS4: IRS and other Federal agencies often use PDF formats to distribute documents as well as forms. You may need a PDF reader such as Adobe Acrobat Reader to view the material for this survey. Would you be willing to download and install **free** Adobe Acrobat Reader?

- 1) Yes (go to download screen)
- 2) No (go to terminate screen)

*PDF download screen: present a link to Adobe site. Put the instructions for download, suggest IT help desk if the user does not have administrative privileges.*

QS5 Were you able to successfully download the free Adobe Acrobat Reader?

- 1) Yes (go to screen 1)
- 2) No (go to terminate screen)
- 3) Not sure (go to QS5a)

QS5a Let us check if you successfully downloaded the free Adobe Acrobat Reader? Please click on the link below. If a document opens, please type in the numbers you see in that document.

- 1) The numbers are saw are \_\_\_\_\_
- 2) The document did not open

If QS5a(1)=123 go to screen 1 else go to terminate screen

### Screen 1

**To test the electronic document we would like you to answer several questions about the content. This is not a test of your knowledge or comprehension.**

**Once you read a question, please, search the document to find the answer. If you already know the answer, please search the document to confirm your answer. Please note the [experimental condition=3 then paragraph, else page] number once you found the answer. You can access the document by clicking on the link on the page.**

*Programmer, randomize order:*

*Q1 and Q3 and Q4*

Q1 True or false: Activities such as voter registration and get-out-the-vote drives constitute prohibited political campaign activity by a public charity, if conducted in a non-partisan manner.

*Programmer start the timer for the first task when link to the material is clicked*

[Programmer put Q1a alone on a page]

Q1a Were you able to find the information?

- 1) Yes (continue to Q1b)
- 2) No (skip to Q1d)

*Programmer: stop the timer when respondents entered the answer*

Q1b Based on the information that you found, the answer to the question: Activities such as voter registration and get-out-the-vote drives constitute prohibited political campaign activity by a public charity, if conducted in a non-partisan manner, is

- 1) True
- 2) False
- 3) I found the information, but I'm not sure about the answer

*If condition=3 ask*

Q1c What was the paragraph number where you found this information?

*Else ask*

Q1c On which page of the document did you find the information?

Q1d The correct answer is False, did you know the correct answer before today?

- 1) Yes
- 2) No

Q1e How would you rate the level of difficulty finding the information [if Q1c=1 then to **confirm the answer else to answer**] this question?

Very Difficult						Very Easy
1	2	3	4	5	6	7

Q1f How would you **rate the amount of time** it took you to find the information to [if Q1c=1 then to **confirm the answer else answer**] to this question?

Very Long						Very Short
1	2	3	4	5	6	7

*[Only ask if Q1a = 1]*

Q1g How would you rate the clarity of information you found [if Q1c=1 then to **confirm the answer else to answer**] to this question?

Very Confusing						Very Clear
1	2	3	4	5	6	7

**Again, please search the document to find the answer to the question below. If you already know the answer, please search the document to confirm your answer.**

Q2 True or false: If a publicly supported charity fails the public support test for two consecutive years, it will be reclassified as a private foundation.

*Programmer start the timer when respondents toggle window or click on the link  
Programmer, please put the question alone on the page*

Q2a Were you able to find the information?

- 1) Yes (continue to Q2b)
- 2) No (skip to Q2d)

*Programmer: stop the timer when respondents entered the answer*

Q2b Based on the information you found, the answer to the question: If a publicly supported charity fails the public support test for two consecutive years, it will be reclassified as a private foundation, is

- 1) True
- 2) False
- 3) I found the information, but I'm not sure about the answer

If condition=3 ask

Q2c What was the paragraph number where you found this information?

Else ask

Q2c On which page of the document did you find this information?

Q2d The correct answer is True, did you know the correct answer before today?

- 1) Yes
- 2) No

Q2e How would you rate the level of difficulty finding the information [if Q2c=1 then to confirm the answer else to answer] this question?

Very Difficult						Very Easy
1	2	3	4	5	6	7

Q2f How would you rate the amount of time it took you to find the information [if Q2c=1 then to confirm the answer else to answer] to this question?

Very Long						Very Short
1	2	3	4	5	6	7

[Only ask if Q2a = 1]

Q2g How would you rate the clarity of information you found [if Q2c=1 then to confirm the answer else answer] to this question?

Very Confusing						Very Clear
1	2	3	4	5	6	7

**Again, please search the document to find the answer to the question below. If you already know the answer, please search the document to confirm your answer.**

Q3 Which of the following public charities are not required to file Forms 990 or 990-EZ?

*Programmer start the timer when respondents toggle window or click on the link*

*Programmer, please put the question alone on the page*

Q3a Were you able to find the information?

- 1) Yes (continue to Q3b)
- 2) No (skip to Q3d)

*Programmer: stop the timer when respondents entered the answer*

Q3b Based on the information you found, the answer to the question: Which of the following public charities are not required to file Forms 990 or 990-EZ, is [Randomize order1-4]

- 1) Certain organizations affiliated with governmental units
- 2) Subordinate organizations included in a group return filed by the parent

- organization
- 3) Organizations whose annual gross receipts are normally \$25,000 or less
  - 4) All of the above
  - 5) I found the information, but I'm not sure about the answer

*If condition=3 ask*

Q3c What was the paragraph number where you found this information?

*Else ask*

Q3c On which page of the document did you find the information?

Q3d The correct answer is "All of the above," did you know the correct answer before today?

- 1) Yes
- 2) No

Q3e How would you rate the level of difficulty finding the information [*if Q3c=1 then to confirm the answer else to answer*] this question?

Very Difficult						Very Easy
1	2	3	4	5	6	7

Q3f How would you **rate the amount of time** it took you to find the information [*if Q3c=1 then to confirm the answer else to answer*] to this question?

Very Long						Very Short
1	2	3	4	5	6	7

*[Ask only if Q3a = 1]*

Q3g How would you rate the clarity of information you found [*if Q3c=1 then to confirm the answer else answer*] to this question?

Very Confusing						Very Clear
1	2	3	4	5	6	7

*Programmer, if experimental condition=1 or 2 ask Q4*

*If experimental condition=3 ask Q5*

Q4: When answering these questions did you (check all that apply)?

- 1) Click on the links in the table of contents
- 2) Click on the links in the body of the document
- 3) Search the document using the PDF search function
- 4) Print the document and skim it
- 5) Skim the document on the screen
- 6) Click on the links in the body of the document

Q5: When answering these questions did you (check all that apply)?

- 1) Click on a topic link in the table of contents



- 2) Use the search option
- 3) Click on the links in the body of the document
- 4) Skim the document on the screen

Q6 Please rate the following based on your overall experience answering the questions presented before.

Programmer, keep always Q6a first, randomize Q6b to Q6e

	Poor						Excellent
Q6a Overall experience	1	2	3	4	5	6	7
Q6b Ease of finding information	1	2	3	4	5	6	7
Q6c Time it took to find information	1	2	3	4	5	6	7
Q6d Overall appearance of the electronic document or web pages	1	2	3	4	5	6	7
Q6e Clarity of information presented	1	2	3	4	5	6	7

Q7 How important is it for you to be able to do the following when you are reviewing an electronic publication from the IRS?

Randomize the order of Q7a to Q7f

	Not Important at all						Very Important
Q7a Print the document	1	2	3	4	5	6	7
Q7b Print the web pages	1	2	3	4	5	6	7
Q7c Save the document to your computer	1	2	3	4	5	6	7
Q7d Bookmark the web page	1	2	3	4	5	6	7
Q7e Search the document or web pages	1	2	3	4	5	6	7
Q7f Link directly to other publications referenced in the documents or web pages	1	2	3	4	5	6	7

**Please tell us a little bit about your experience with computers.**

QCE1 How often do you do the following?

	Daily or almost daily	Once or twice a week	Once or twice a month	A few times a year	Never
QC1a Send and/or read e-mails	1	2	3	4	5
QC1b Look for information online	1	2	3	4	5
QC1c Make purchases online	1	2	3	4	5
QC1d Bank or pay bills online	1	2	3	4	5
QC1e Use a social networking site such as Facebook or Twitter	1	2	3	4	5

QCE2 How comfortable are you using computers

Not at all comfortable						Very comfortable
1	2	3	4	5	6	7

**Please tell us a about the device you are using right now to answer the survey.**

QC1 Is the device you are using to answer this survey a

- 1) MAC (laptop or desk top) **go to QC2a**
- 2) PC (laptop or desk top) **go to QC2a**
- 3) Tablet **go to QC2b**
- 4) Smart phone **go to QC2b**
- 5) Other **go to QC3**

QC2a To better understand the experience of users using different web browsers and operating systems, we would like to gather information regarding your operating system and browser. This information will not be used to identify you or your computer in any way, but will be used only in order to ensure that these electronic tools are meeting the needs of the many diverse computer configurations available. Like all your answers, this information will be kept strictly private, to the extent of the law.

- 1) Yes, you may record this information (go to QC3)
- 2) No, you may not record this information (go to QC2a1)

Q2Ca1 Can you please tell us what operating system are you using on this computer? (check one only)

If QC1=2 then ask

- 1) Windows XP
- 2) Windows Vista
- 3) Windows 7
- 4) Windows version prior to XP (e.g., Windows 2000, Windows 98)

5) Linux (any version)

*If QC1=1 then ask (keep the values)*

6) Mac OS Lion

7) Mac OS Snow Leopard

8) Mac OS Leopard

9) Mac OS prior to Leopard (e.g., Tiger)

*Present to all, keep the values*

10) Other

11) Do not know

QC2a2 What internet browser are you using right now?

1) Internet Explorer (IE) (if yes ask Q2a2a)

2) Firefox (if yes ask Q2a2b)

3) Safari

4) Google Chrome

5) Other

6) Do not know

QC2a2a What version of the Internet Explorer are you using?

1) Version 9

2) Version 8

3) Version 7

4) Version 6

5) Versions prior to 6

6) Do not know

QC2a2b What version of Firefox are you using?

1) Version 4 or higher

2) Version 3.6 or lower

3) Do not know

QC2b What operating system are you using?

1) IOS (iPhone, iPad)

2) Android (e.g., Droid, HTC)

3) WebOs (Palm, HP Tablet)

4) Windows

5) Other

6) Do not know

QC3 How is the device you are using connected to the Internet right now?

- 1) Through a broadband connection, either directly (e.g., my computer is directly connected to a DSL or cable modem) or through an office or home network
- 2) Through a dial up connection (e.g., my computer is connected to a dial up modem which dials a telephone number to reach an Internet provider)
- 3) Through WiFi hotspot in a public place
- 4) Cellular signal (e.g., 3g or 4g)
- 5) Other
- 6) Do not know

**Please tell us a little bit about your organization and your role in it. The answers to these questions will be used for classification purposes only.**

QD1 Approximately how many people are PAID EMPLOYEES of your organization?

Enter the number or enter 0 if your organization does not have paid employees or leave blank if you are not sure

\_\_\_\_\_

QD2 Approximately how many people are VOLUNTEERS for the organization?

Enter the number or enter 0 if your organization does not have volunteers or leave blank if you are not sure

\_\_\_\_\_

QD3 Over the past 3 years, what were the average annual GROSS RECEIPTS of your organization?

- 1) Less Than \$1,000
- 2) \$1,000 To \$9,999
- 3) \$10,000 To \$25,000
- 4) Over \$25,000
- 5) Don't Know/Refused

QD4 Over the past 3 years, what was the average annual TOTAL ASSETS of your organization?

- 1) Less Than \$10,000
- 2) \$10,000 To \$49,999
- 3) \$50,000 To \$99,999
- 4) Over \$100,00
- 5) Don't Know/Refused

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