Simplification web-based survey

understanding the effectiveness of IRS notices

Internal Revenue Service

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CP20 (Changes to your tax return—holding refund)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 7 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native
Ask everyone; Single response; Drop-down menu In which state is your primary residence?

Ask everyone; Single response
Have you paid federal taxes in the past 5 years?
( ) Yes
( ) No (TERMINATE)

Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read.

The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."

For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."

Ask everyone; Radio buttons; Randomize statements; Multi-response
Why have you received this notice? Mark all that apply.
(X) The IRS made a change to my tax return
( ) I filed an incomplete 1040A
( ) The IRS increased my tax bracket
(X) I owe additional tax

Ask everyone; Radio buttons; Randomize statements; Single response
What is the total amount you need to pay the IRS?
( ) $1,000.00
(X) Nothing, I have a previous overpayment
( ) $11,000.00
( ) Nothing, the IRS owes me a Fuel Tax Credit

Ask everyone; Radio buttons; Randomize statements; Multi-response
What will happen if you don't respond? Mark all that apply.
(X) The IRS will process the change regardless, send me a letter of determination and any remaining refund
( ) The notice doesn't say
(X) I will owe more money since there will be additional interest and, possibly, penalties
( ) The IRS will hold my refund indefinitely

Ask everyone; Radio buttons; Randomize statements; Multi-response
What should you do if you disagree with the proposed changes? Mark all that

apply. (X) Sign the response form, pay the additional tax now, and file a claim for a refund at a later date (X) Sign the response form, pay the additional tax now, and contest the issue in US Tax Court (X) Submit a signed statement explaining why I disagree with copies of supporting documents ( ) File an amended tax return
Ask everyone, Radio buttons, Randomize statements; Single response Why were there changes made to your return? ( ) To disallow a deduction ( ) To change the total exemption amount (X) To remove a credit that was claimed ( ) To change the total income amount
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." How much did your tax increase? ( ) [OE, must be a number, can include "," and "."] Correct = $1,000.00
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons

To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Return the Response form ( ) Not return the Response form ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP30A (Reduced penalty—refund due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 4 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu
In which state is your primary residence?

Ask everyone; Single response
Have you paid federal taxes in the past 5 years?
( ) Yes
( ) No (TERMINATE)

Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read.

The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."

For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."

Ask everyone; Radio buttons; Randomize statements; Multi-response
Why have you received this notice? Mark all that apply.
( ) I need to submit a Form 2210

(X) My penalties have been reduced or eliminated
( ) My taxes have been reduced or eliminated
(X) I'm due a refund

Ask everyone; Radio buttons; Randomize statements; Single response
How much did you over estimate your penalty?
( ) $200.00
(X) $800.00
( ) $14,000.00
( ) I don't know

Ask everyone; Radio buttons; Randomize statements; Single response
Why was your tax penalty reduced?
(X) The notice doesn't say, but I can contact the IRS or see Form 2210 for more information
( ) I underestimated my taxes
( ) The IRS made a mistake in calculating the penalty
( ) I suffered a disaster

Ask everyone; Radio buttons; Randomize statements; Single response What do you need to do to receive your refund? ( ) Submit the stub at the end of this notice ( ) Visit www.irs.gov or call 1-800-829-3676 (X) I don't need to do anything ( ) File an amended tax return
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received a penalty? Mark all that apply. ( ) The notice doesn’t say (X) I underestimated my taxes (X) I didn't pay my taxes in full ( ) I didn't account for additional interest and penalties
Ask everyone; Radio buttons; Randomize statements; Single response When will you receive your 2010 tax refund? ( ) After I submit an amended tax return ( ) The notice doesn't say ( ) I won't receive a refund (X) In 4–8 weeks as long as I don't owe other tax or debts
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely

to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP60 (Changes to your tax return—amount due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 7 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native

Ask everyone; Single response
Have you paid federal taxes in the past 5 years?
( ) Yes
( ) No (TERMINATE)

Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read.

The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."

For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."

Ask everyone; Radio buttons; Randomize statements; Multi-response
Why have you received this notice? Mark all that apply.
( ) The information I reported on my 1040 is different from what others reported to the IRS
(X) The IRS made changes to my tax return
(X) I don't qualify for credits I claimed
( ) I need to refile my tax return

Ask everyone; Radio buttons; Randomize statements; Single response
What action does the notice instruct you to take?
(X) Pay the amount due
( ) File an amended return
( ) Disregard this notice if I'd prefer another arrangement
( ) Calculate my misapplied credits

Ask everyone; Radio buttons; Randomize statements; Single response
How long has interest been accruing? Mark all that apply.
(X) Since April 2010
(X) Since the date my tax return was due
( ) Since 2009
( ) The notice doesn't say

Ask everyone; Radio buttons; Randomize statements; Multi-response
If you can't pay the amount due, what action does the notice instruct you to take?
( ) It doesn't suggest any actions

(X) Contact the IRS to make payment arrangements ( ) Appeal in writing by sending a certified letter (X) Pay as much as I can
Ask everyone; Radio buttons; Randomize statements; Single response If you pay by March 2, how much interest will you be charged? (X) $100.00 ( ) The notice doesn't say ( ) $100.00 plus any additional interest charges ( ) No interest if I pay by March 2
Ask everyone, Radio buttons, Randomize statements; Single response Why was your account adjusted? (X) To remove credits that were claimed ( ) I don't know ( ) To disallow a deduction ( ) To change the total income amount
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely

( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Pay in full ( ) Request an installment plan or some other payment arrangement ( ) Not pay ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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CP63 (Missing tax return—holding refund)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 4 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu In which state is your primary residence?
Ask everyone; Single response Have you paid federal taxes in the past 5 years? ( ) Yes ( ) No (TERMINATE)
Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."
For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? Mark all that apply. (X) My refund is being held (X) I didn't file my 2006 return ( ) I didn't file my 2007 return ( ) The IRS is reviewing my tax return
Ask everyone; Radio buttons; Randomize statements; Multi-response What are the benefits of filing my own tax return now? ( ) Speed up the process (X) Avoid additional penalties (X) Claim all the correct exemptions, deduction, and credits that I deserve ( ) Avoid legal prosecution
Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) File my 2006 return ( ) Wait for the IRS to determine whether I owe any taxes ( ) Pay my past due amount and any current payments immediately ( ) Pay my taxes for this year
Ask everyone; Radio buttons; Randomize statements; Multi-response If you don't file your tax return, what will happen? Mark all that apply:

(X) The IRS will calculate my taxes for me (X) I will be charged additional penalties and interest ( ) The IRS will keep all of my refund ( ) Nothing, the IRS will send my refund after they've completed their review
Ask everyone; Radio buttons; Randomize statements; Single response Are you due a 2007 tax refund? ( ) After I submit my tax return (X) It depends on the amount of taxes I still owe ( ) I won't receive a refund ( ) The notice doesn't say what will happen to my refund
Ask everyone; open ended; Randomize statements; Single response When will you receive your refund? ( ) As soon as the IRS completes their review ( ) Up to 12 week from the date of the notice (X) Up to 12 weeks from when I file my return ( ) I won't; the IRS is keeping it because I didn't file my tax return
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely

( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) File my tax return ( ) Not file my tax return ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP19 (Change to your tax return—amount due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 8 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu In which state is your primary residence?
Ask everyone; Single response Have you paid federal taxes in the past 5 years? ( ) Yes ( ) No (TERMINATE)
Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."
For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? (X) The IRS made a change to my tax return ( ) I need to file an amended tax return (X) I owe additional tax ( ) The IRS needs additional information to complete its review of my tax return
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." How much was your tax increased? ( ) [OE, must be a number, can include "," and "."] Correct = $1,500.00
Ask everyone; Radio buttons; Randomize statements; Multi-response What action does the notice instruct you to take, if you agree? Mark all that apply. (X) Complete the Response form (X) Pay the amount due if I agree with the changes to my return (X) Compare my tax return to the changes the IRS made ( ) Wait for the assessment and collection of the additional tax
Ask everyone; Radio buttons; Randomize statements; Multi-response What action(s) does the Response form instruct you to take? Mark all that apply. (X) Give my contact information

( ) File an amended tax return
(X) Send the completed form to the IRS and payment if I agree, OR any supporting documents if I disagree with the information listed
( ) Return the form with my return

Ask everyone; Radio buttons; Randomize statements; Single response
How much do you owe the IRS? Mark all that apply.
( ) $6,500.00 only, if I pay by April 2, 2009
(X) $6,500.00 plus penalties and interest, if I pay by April 2, 2009
( ) $5,000.00
( ) $1,500.00

Ask everyone, Radio buttons, Randomize statements; Single response
Why was your account corrected?
( ) To disallow a deduction
( ) To change the total exemption amount
(X) To remove a credit that was claimed
( ) To change the total income amount

Ask everyone; Radio buttons, 1–5; Randomize statements
Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”

The notice is well organized
It is easy for me to understand the content and wording in the notice
The notice is visually clear
The typeface and type size are easy to read
The notice helps me understand my situation

The tone of the notice is better than I expected
The tone of the notice is respectful
The notice looks better than I expected

The notice is straightforward
The notice explains the IRS’s decisions and the reasoning behind them

The notice helps me understand what actions I can take next
The notice anticipates my questions
The notice provides an appropriate level of detail
The notice provides factual information for me to base my decision on

The notice makes me feel that the IRS wants me to be well informed
The notice makes me feel like I can contact the IRS for help if I need it

Ask everyone; Radio buttons
To what extent does the presentation and tone of the notice make you more likely to read the entire document?
( ) Much more likely

( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Pay in full ( ) Request an installment plan or some other payment arrangement ( ) Not pay ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP51A (Calculated your taxes—amount due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 7 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu In which state is your primary residence?
Ask everyone; Single response Have you paid federal taxes in the past 5 years? ( ) Yes ( ) No (TERMINATE)
Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."
For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? (X) The IRS calculated my taxes for me ( ) The IRS finished reviewing my tax return (X) I didn't pay my taxes in full ( ) There was an error in my tax return and, as a result, I owe additional taxes
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." What is the total amount you need to pay the IRS ? ( ) [OE, must be a number, can include "," and "."] Correct = $9,000.00
Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? Mark all that apply. ( ) Compare my tax return to the changes the IRS made ( ) File my tax return ( ) Contact an accountant to help me (X) Pay the amount due now
Ask everyone; Radio buttons; Randomize statements; Multi-response Why are you being charged penalties? Mark all that apply. (X) I did not file my return on time

(X) I did not pay my taxes on time ( ) I did not pay my interest ( ) I did not file an amended return
Ask everyone; Radio buttons; Randomize statements; Single response How is the failure-to-pay penalty calculated? ( ) It's calculated based on the number of days the payment is late (X) It's calculated based on the unpaid amount ( ) It's calculated based on a flat rate ( ) It's calculated based on the quarter the payment was supposed to be made
Ask everyone; Radio buttons; Randomize statements; Multi-response If you can't pay the full amount, which action does the notice instruct you to take? Mark all that apply. ( ) It doesn't suggest any actions (X) Pay as much as I can (X) Contact the IRS to make payment arrangements ( ) Appeal in writing by sending a certified letter
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree."
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS's decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely

( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Pay in full ( ) Request an installment plan or some other payment arrangement ( ) Not pay ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP62 (Applied payment—refund due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 2 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu In which state is your primary residence?
Ask everyone; Single response Have you paid federal taxes in the past 5 years? ( ) Yes ( ) No (TERMINATE)
Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."
For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Single response Why have you received this notice? Mark all that apply. (X) The IRS received and applied my payment (X) I am due a refund ( ) The IRS is returning my payment ( ) I owe additional tax
Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) I don't need to do anything ( ) File an amended return ( ) Contact the IRS for more information ( ) Gather documentation I'll need to have on hand
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." How much tax did you owe the IRS? ( ) [OE, must be a number, can include "," and "."] Correct = $250.00
Ask everyone; Radio buttons; Randomize statements; Single response How can you find more information? Mark all that apply. (X) Call 1-866-000-0000

(X) Visit www.irs.gov/cp62 ( ) Write Department of Treasury, Internal Revenue Service, Philadelphia PA 19154 ( ) I don't know
Ask everyone; Radio buttons; Randomize statements; Single response When will you receive your refund? (X) Within three weeks, as long as I don't owe any other tax or debts ( ) I have to contact the IRS to claim my refund ( ) It's being applied as a credit to my account ( ) I already received my refund
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements

If you received this notice, 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) for help
( ) Find an IRS publication for an explanation
( ) Find an IRS tax clinic
( ) Wait to see if I receive another notice
( ) I wouldn't do anything
( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).

Show the wireframe document and allow the respondent to click on only one document.
Click on the document that provided a clearer explanation for what you needed to do.

Ask everyone; Open-ended text box
What is it about this notice that made it clearer?

Ask everyone; Open-ended text box
Is there any other information that was left out, but would have helped you respond? If so, please describe.

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CP05 (Reviewing your tax return—holding refund)

Total N=400

We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 3 pages in all.

Ask everyone; Single response
What is your gender?
( ) Male
( ) Female

Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999 ( ) $75,000–$99,999 ( ) $100,000–$149,999 ( ) $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… [ACCEPT ALL MULTIPLE ANSWERS] ( ) White ( ) Black or African American ( ) Asian ( ) Native Hawaiian or other Pacific Islander ( ) American Indian or Alaskan Native
Ask everyone; Single response; Drop-down menu In which state is your primary residence?
Ask everyone; Single response Have you paid federal taxes in the past 5 years? ( ) Yes ( ) No (TERMINATE)
Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."
For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? Mark all that apply. (X) The IRS is reviewing my tax return (X) The IRS is holding my refund ( ) I reported the wrong amount of income and owe additional tax ( ) The IRS made changes to my tax return
Ask everyone; Radio buttons; Randomize statements; Single response What is under review? ( ) The amount of income I reported (X) The amount of income third parties reported ( ) Nothing in particular ( ) My identity
Ask everyone; Radio buttons; Randomize statements; Single response Why is the IRS reviewing your return? (X) The notice doesn't say ( ) There are discrepancies between what I reported and other information the IRS has received ( ) My return was chosen at random for review ( ) My identity was stolen
Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) I don't need to do anything ( ) File an amended return ( ) Contact third parties to verify the information on my return ( ) Gather documentation I'll need to have on hand
Ask everyone; Radio buttons; Randomize statements; Multi-response When should you contact the Taxpayer Advocate Service (TAS)? Mark all that apply. ( ) If I need help paying my bills ( ) If I need help resolving any tax issues (X) If I've tried resolving tax issues with the IRS, and haven't been able to (X) If the amount I owe the IRS is causing me economic harm

Ask everyone; Radio buttons; Randomize statements; Single response What should you do if you didn't file a 2010 tax return? ( ) I don't need to do anything ( ) File my 2010 return (X) Complete, sign and return Form 14039 with the requested documents ( ) The notice doesn't say
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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CP102 (Change to your tax return—amount due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 11 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49

( ) 50–59
( ) 60+

Ask everyone; Single response
What is your marital status?
( ) Married
( ) Single
( ) Divorced/Separated
( ) Widowed

Ask everyone; Single response
Which of the following categories includes your annual household income?
( ) Under $25,000
( ) $25,000–$34,999
( ) $35,000–$49,999
( ) $50,000–$74,999
( ) $75,000–$99,999
( ) $100,000–$149,999
( ) $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…
[ACCEPT ALL MULTIPLE ANSWERS]
( ) White
( ) Black or African American
( ) Asian
( ) Native Hawaiian or other Pacific Islander
( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu
In which state is your primary residence?

Ask everyone; Single response
Have you paid federal taxes in the past 5 years?
( ) Yes
( ) No (TERMINATE)

Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read.
The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."
For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? (X) The IRS made a change to my tax return ( ) I need to file an amended tax return (X) I owe additional tax ( ) The IRS needs additional information to complete its review of my tax return
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." How much do you owe the IRS? ( ) [OE, must be a number, can include "," and "."] Correct = $6,700.00
Ask everyone, Radio buttons, Randomize statements; Single response Why was your return corrected? ( ) To disallow a deduction ( ) To change the total exemption amount ( ) To remove a credit that was claimed (X) To correct a math error
Ask everyone; Radio buttons; Randomize statements; Multi-response Why are you being charged penalties? Mark all that apply. (X) I did not file my return on time (X) I did not pay my taxes properly (X) I did not pay my taxes on time ( ) I did not file an amended return
Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) Pay the amount due ( ) File an amended return ( ) Disregard this notice if I'd prefer another arrangement ( ) Calculate my misapplied penalties
Ask everyone; Radio buttons; Randomize statements; Single response What should you do if you would like the IRS to consider removing a penalty? (X) Submit Form 843 or a statement explaining the situation ( ) The notice doesn't say ( ) Refuse to pay the penalties, and take the IRS to U.S. Tax Court ( ) File a complaint with the ombudsman office
Ask everyone; Radio buttons, 1–5; Randomize statements

Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Pay in full ( ) Request an installment plan or some other payment arrangement

( ) Not pay ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP112 (Change to your tax return—refund due)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 6 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single

( ) Divorced/Separated
( ) Widowed

Ask everyone; Single response
Which of the following categories includes your annual household income?
( ) Under $25,000
( ) $25,000–$34,999
( ) $35,000–$49,999
( ) $50,000–$74,999
( ) $75,000–$99,999
( ) $100,000–$149,999
( ) $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…
[ACCEPT ALL MULTIPLE ANSWERS]
( ) White
( ) Black or African American
( ) Asian
( ) Native Hawaiian or other Pacific Islander
( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu
In which state is your primary residence?

Ask everyone; Single response
Have you paid federal taxes in the past 5 years?
( ) Yes
( ) No (TERMINATE)

Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read.
The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."

For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? Mark all that apply. ( ) The information I reported on my 1040 is different from what others reported to the IRS (X) The IRS made changes to my tax return (X) My refund has been reduced ( ) I need to refile my tax return
Ask everyone, Radio buttons, Randomize statements; Single response Why was your account adjusted? (X) To correct a math error ( ) I don't know ( ) To disallow a credit I claimed ( ) To change the total income amount
Ask everyone; Radio buttons; Randomize statements; Single response What do you need to do to receive your refund? ( ) Submit the stub at the end of this notice ( ) Visit www.irs.gov or call 1-800-829-3676 (X) I don't need to do anything ( ) File an amended tax return
Ask everyone; Radio buttons; Randomize statements; Single response What should you do if you disagree with the proposed changes? ( ) The notice doesn't say (X) Contact the IRS ( ) Take the IRS to U.S. Tax Court ( ) Refile Form 944
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." How much did you owe the IRS? ( ) [OE, must be a number, can include "," and "."] Correct = $14,300.00
Ask everyone; open ended. Enable red text pop-up for all typing within the box that does not meet the criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." What amount of payments was applied to your 2006 taxes? ( ) [OE, must be a number, can include "," and "."] Correct = $6,700.00
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice

The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward The notice explains the IRS's decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document.

Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.
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 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, Washington, DC 20224.

CP518 (Missing tax return)
Total N=400
We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. 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 about two notices; there are 7 pages in all.
Ask everyone; Single response What is your gender? ( ) Male ( ) Female
Ask everyone; Single response ( ) Under 18 (TERMINATE) ( ) 18–29 ( ) 30–39 ( ) 40–49 ( ) 50–59 ( ) 60+
Ask everyone; Single response What is your marital status? ( ) Married ( ) Single ( ) Divorced/Separated ( ) Widowed
Ask everyone; Single response Which of the following categories includes your annual household income? ( ) Under $25,000 ( ) $25,000–$34,999 ( ) $35,000–$49,999 ( ) $50,000–$74,999

( ) $75,000–$99,999
( ) $100,000–$149,999
( ) $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…
[ACCEPT ALL MULTIPLE ANSWERS]
( ) White
( ) Black or African American
( ) Asian
( ) Native Hawaiian or other Pacific Islander
( ) American Indian or Alaskan Native

Ask everyone; Single response; Drop-down menu
In which state is your primary residence?

Ask everyone; Single response
Have you paid federal taxes in the past 5 years?
( ) Yes
( ) No (TERMINATE)

Read through the document; **you must review all pages before moving forward** (click above to navigate through the pages). 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 all the pages, you'll be asked a series of questions about what you just read.
The participant reads (and clicks) through all the pages and is taken to a series of comprehension questions. The participant is able to go back and review the document at any time. 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? If you do, you can go back to any page and mark the document. 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."

For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."

Ask everyone; Radio buttons; Randomize statements; Single response
Why have you received this notice?
( ) I am due a refund
(X) I didn't file my 2008 return
( ) I need to refile my tax return

( ) The IRS is reviewing my tax return
Ask everyone; Radio buttons; Randomize statements; Multi-response What are the benefits of filing my own tax return now? ( ) Speed up the process (X) Avoid additional penalties and interest (X) Claim all the correct exemptions, deduction, and credits that I deserve ( ) Avoid legal prosecution
Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) File my 2008 return, or return the Response form ( ) Wait for the IRS to determine whether I owe any taxes ( ) File my 2008 return, and return the Response form ( ) Pay my taxes for this year
Ask everyone; Radio buttons; Randomize statements; Multi-response If you don't file your tax return, what will happen? Mark all that apply: (X) The IRS will calculate my taxes for me (X) I will be charged additional penalties and interest ( ) The IRS will keep all of my refund ( ) Nothing, the IRS will send my refund after they've completed their review
Ask everyone; Radio buttons; Randomize statements; Single response When must you file by, to receive your refund? ( ) As soon as possible (X) April 17, 2012, or two years from the date the tax was paid ( ) I won't receive a refund ( ) The notice doesn't say
Ask everyone; Radio buttons; Randomize statements; Multi-response If you can't pay the amount due, what action does the notice instruct you to take? ( ) It doesn't suggest any actions (X) Contact the IRS to make payment arrangements ( ) Appeal in writing by sending a certified letter (X) Pay as much as I can
Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear The typeface and type size are easy to read The notice helps me understand my situation
The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
The notice is straightforward

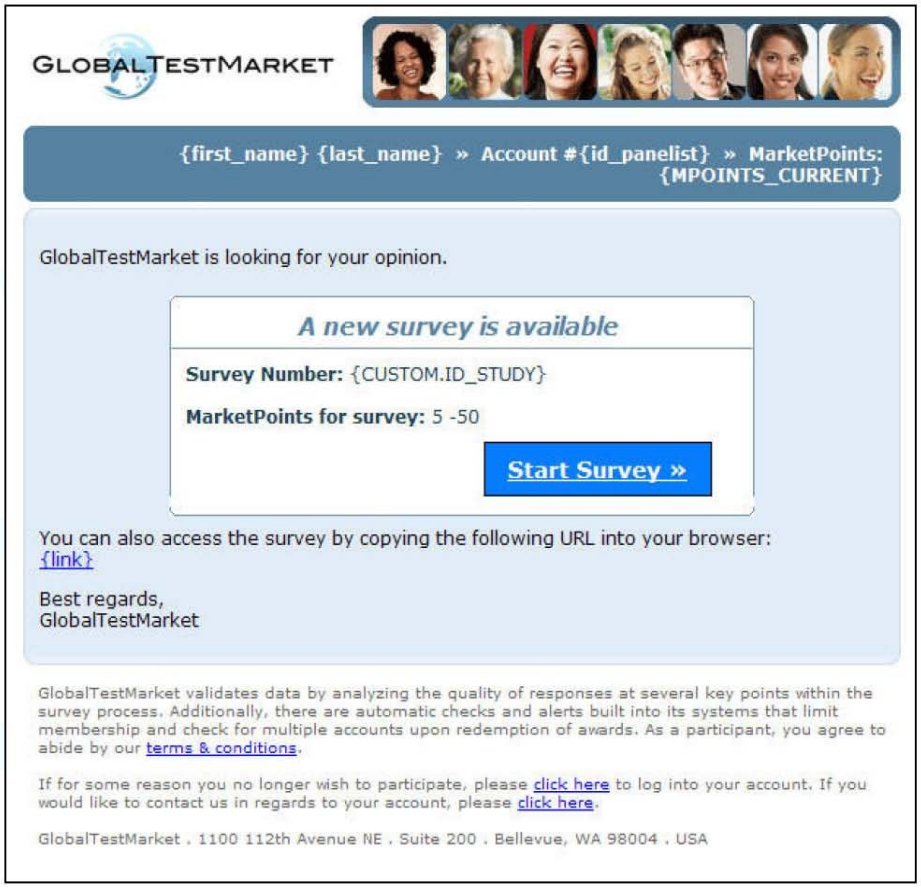
The notice explains the IRS's decisions and the reasoning behind them
The notice helps me understand what actions I can take next The notice anticipates my questions The notice provides an appropriate level of detail The notice provides factual information for me to base my decision on
The notice makes me feel that the IRS wants me to be well informed The notice makes me feel like I can contact the IRS for help if I need it
Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? ( ) Much more likely ( ) Somewhat more likely ( ) No difference ( ) Somewhat less likely ( ) Much less likely
Ask everyone; Radio buttons; Randomize statements If you received this notice, 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) for help ( ) Find an IRS publication for an explanation ( ) Find an IRS tax clinic ( ) Wait to see if I receive another notice ( ) I wouldn't do anything ( ) File my tax return or return the Response form ( ) Neither file my tax return nor return the Response form ( ) Other (please specify) [OE]
Repeat all questions from after the screener for the other version (Before or After).
Show the wireframe document and allow the respondent to click on only one document. Click on the document that provided a clearer explanation for what you needed to do.
Ask everyone; Open-ended text box What is it about this notice that made it clearer?
Ask everyone; Open-ended text box Is there any other information that was left out, but would have helped you respond? If so, please describe.

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 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, Washington, DC 20224.

Appendix 2

Survey Invitation Example:

Below is an example of 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.



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