

***Simplification web-based survey***  
***understanding the effectiveness of IRS notices***

**Internal Revenue Service**

**August 2, 2011**

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#### Screener and Questions

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| <b>Notice</b>   | <b>CP 9 (Earned Income Credit)</b>  |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
|   | <input type="checkbox"/> Prefer not to say  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.   |
|   | If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.   |
|   | Once you've read all the pages, you'll be asked a series of questions about what you just read.   |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Anchor IDK & make mutually exclusive   |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input checked="" type="radio"/> I may qualify for a tax credit   |
|   | <input type="radio"/> I made a mistake in filing my taxes   |
|   | <input type="radio"/> I need to file an amended return for 2007   |
|   | <input type="radio"/> I don't know  |

|                                   |   |
|-----------------------------------|---|
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements   |
| <b>Q2</b>                         | What criteria disqualifies you from being eligible for the credit? Mark all that apply:<br><input checked="" type="checkbox"/> If my Social Security card reads "Not Valid for Employment"<br><input checked="" type="checkbox"/> If my Social Security card was issued so I could get federally funded benefits<br><input checked="" type="checkbox"/> If I'm an Earned Income Credit qualifying dependent of another person<br><input type="checkbox"/> If I applied for the credit last year   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q3</b>                         | What action(s) does the notice instruct you to take? Mark all that apply:<br><input checked="" type="checkbox"/> Fill out the worksheet to determine if you qualify for the credit<br><input checked="" type="checkbox"/> If you're eligible for the credit, return the worksheet to the IRS<br><input type="checkbox"/> Fill out the worksheet next year when you complete your taxes<br><input type="checkbox"/> Redo your taxes (file an amended return) to claim the credit<br><input type="checkbox"/> Fill out the worksheet next year when you complete your taxes |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Anchor IDK & make mutually exclusive   |
| <b>Q4</b>                         | What Steps does the worksheet instruct you to take?<br><input checked="" type="checkbox"/> Complete Step 1 to determine if I'm eligible to continue completing the worksheet<br><input type="checkbox"/> Complete Steps 1-4<br><input type="checkbox"/> Complete Step 1, 2 and 3, and return the worksheet to the IRS<br><input type="checkbox"/> I don't know  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q5</b>                         | If you qualify for the credit, but still owe the IRS other taxes or debts, will you receive a refund check?<br><input type="checkbox"/> Yes, it should arrive in 6–8 weeks<br><input checked="" type="checkbox"/> Maybe, it depends on the amount of taxes I still owe<br><input type="checkbox"/> No   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q6</b>                         | What should you do if you're eligible for the credit?<br><input checked="" type="checkbox"/> Sign and date the worksheet, and mail it to the IRS<br><input type="checkbox"/> Write "EIC" on my tax return next year<br><input type="checkbox"/> File an amended return<br><input type="checkbox"/> Wait to be contacted by an IRS representative  |
| <b>Q6</b>                         | What should you do if you're eligible for the credit?<br><input checked="" type="checkbox"/> Sign and date the worksheet, and mail it to the IRS<br><input type="checkbox"/> Write "EIC" on my tax return next year<br><input type="checkbox"/> File an amended return<br><input type="checkbox"/> Wait to be contacted by an IRS representative  |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"   |
| <b>Clarity</b>                    | The notice is well organized<br>It is easy for me to understand the content and wording in the notice<br>The notice is visually clear<br>The typeface and type size are easy to read<br>The notice helps me understand my situation   |
| <b>Freshness</b>                  | The tone of the notice is better than I expected<br>The tone of the notice is respectful<br>The notice looks better than I expected   |
| <b>Honesty</b>                    | The notice is straightforward<br>The notice explains the IRS's decisions and the reasoning behind them  |
| <b>Usefulness</b>                 | The notice helps me understand what actions I can take next<br>The notice anticipates my questions<br>The notice provides an appropriate level of detail<br>The notice provides factual information for me to base my decision on   |
| <b>Inspiration</b>                | The notice makes me feel that the IRS wants me to be well informed<br>The notice makes me feel like I can contact the IRS for help if I need it   |

|                             |  |
|-----------------------------|--|
| <b>Behavioral questions</b> |  |
| <b>PN:</b>                  | Ask everyone; Radio buttons  |
| <b>QDOC3</b>                | To what extent does the presentation and tone of the notice make you more likely to read the entire document?  |
|                             | <input type="checkbox"/> Much more likely  |
|                             | <input type="checkbox"/> Somewhat more likely  |
|                             | <input type="checkbox"/> No difference   |
|                             | <input type="checkbox"/> Somewhat less likely  |
|                             | <input type="checkbox"/> Much less likely  |
| <b>PN:</b>                  | Ask everyone; Radio buttons; Randomize statements  |
| <b>QDOC4</b>                | 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: |
|                             | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                             | <input type="checkbox"/> Contact an accountant for help  |
|                             | <input type="checkbox"/> Call the IRS  |
|                             | <input type="checkbox"/> Go to the IRS website ( <a href="http://www.irs.gov">www.irs.gov</a> ) for help   |
|                             | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                             | <input type="checkbox"/> Find an IRS tax clinic  |
|                             | <input type="checkbox"/> Wait to see if I receive another notice   |
|                             | <input type="checkbox"/> I wouldn't do anything  |
|                             | <input type="checkbox"/> Complete the form and worksheet, and mail it in if I were eligible  |
|                             | <input type="checkbox"/> Other _____   |
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>     |  |

|   |   |
|---|---|
| <b>Notice</b>   | <b>CP 276B (FTD filed late/incorrectly)</b>   |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
|   | <input type="checkbox"/> Prefer not to say  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | <p>Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.</p> <p>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Anchor IDK & make mutually exclusive   |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input checked="" type="checkbox"/> I filed my Federal Tax Deposit after its due date   |
|   | <input type="checkbox"/> I haven't filed my Federal Tax Deposit for 2008  |
|   | <input type="checkbox"/> I filed my Federal Tax Deposit incorrectly   |
|   | <input type="checkbox"/> I don't know   |

|                                   |   |
|-----------------------------------|---|
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q2</b>                         | What does the notice instruct you to do? Check all that apply:<br><input type="checkbox"/> Pay a penalty<br><input type="checkbox"/> Contact the IRS to review my payments<br><input checked="" type="checkbox"/> Deposit by the correct due date next quarter<br><input type="checkbox"/> Make an additional deposit   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q3</b>                         | When is your Federal Tax Deposit due?<br><input type="checkbox"/> At the end of each quarter<br><input checked="" type="checkbox"/> The due date depends on my business<br><input type="checkbox"/> At the end of each year<br><input type="checkbox"/> At the end of each month  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q4</b>                         | How is the failure-to-deposit penalty calculated?<br><input checked="" type="checkbox"/> It's calculated based on the number of days the deposit is late<br><input type="checkbox"/> It's calculated based on the amount deposited<br><input type="checkbox"/> It's calculated based on a flat rate<br><input type="checkbox"/> It's calculated based on which quarter the deposit was filed in   |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"   |
| <b>Clarity</b>                    | The notice is well organized<br>It is easy for me to understand the content and wording in the notice<br>The notice is visually clear<br>The typeface and type size are easy to read<br>The notice helps me understand my situation   |
| <b>Freshness</b>                  | The tone of the notice is better than I expected<br>The tone of the notice is respectful<br>The notice looks better than I expected   |
| <b>Honesty</b>                    | The notice is straightforward<br>The notice explains the IRS's decisions and the reasoning behind them  |
| <b>Usefulness</b>                 | The notice helps me understand what actions I can take next<br>The notice anticipates my questions<br>The notice provides an appropriate level of detail<br>The notice provides factual information for me to base my decision on   |
| <b>Inspiration</b>                | The notice makes me feel that the IRS wants me to be well informed<br>The notice makes me feel like I can contact the IRS for help if I need it   |
| <b>Behavioral questions</b>       |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons   |
| <b>QDOC3</b>                      | To what extent does the presentation and tone of the notice make you more likely to read the entire document?<br><input type="checkbox"/> Much more likely<br><input type="checkbox"/> Somewhat more likely<br><input type="checkbox"/> No difference<br><input type="checkbox"/> Somewhat less likely<br><input type="checkbox"/> Much less likely   |
| <b>PN:</b>                        | Same  |
| <b>QDOC4</b>                      | 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:<br><input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it<br><input type="checkbox"/> Contact an accountant for help<br><input type="checkbox"/> Call the IRS<br><input type="checkbox"/> Go to the IRS website (www.irs.gov) for help<br><input type="checkbox"/> Find an IRS publication for an explanation<br><input type="checkbox"/> Find an IRS tax clinic<br><input type="checkbox"/> Wait to see if I receive another notice<br><input type="checkbox"/> I wouldn't do anything<br><input type="checkbox"/> Save it for reference when I file my next quarterly deposit<br><input type="checkbox"/> Other _____ |

|                             |  |
|-----------------------------|--|
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document                                     |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.                         |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe. |
| <b>Thank you screen</b>     |  |
|                             |  |



|   |   |
|---|---|
| <b>Notice</b>   | <b>CP 22A (Adjustment - Outstanding Balance Due)</b>  |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | <p>Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.</p> <p>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input checked="" type="checkbox"/> My return was adjusted, and I owe less tax  |
|   | <input type="checkbox"/> I filed a 1040EZ instead of a 1040   |
|   | <input type="checkbox"/> I need to file an amended return for 2004  |
|   | <input type="checkbox"/> I owe penalties and interest   |

|                                   |   |
|-----------------------------------|---|
| <b>PN:</b>                        | Ask everyone; open ended  |
| <b>Q2</b>                         | What is the total amount you need to pay the IRS?   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q3</b>                         | What action does the notice instruct me to take?<br><input checked="" type="checkbox"/> Make a payment<br><input type="checkbox"/> Contact an accountant to help me<br><input type="checkbox"/> Appeal in writing by sending a certified letter<br><input type="checkbox"/> Submit paperwork to prove the amount of income you reported was correct   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q4</b>                         | If you can't pay the full amount, which action(s) does the notice instruct you to take? Mark all that apply:<br><input type="checkbox"/> It doesn't suggest any actions<br><input checked="" type="checkbox"/> Pay as much as I can<br><input checked="" type="checkbox"/> Contact the IRS to make payment arrangements<br><input type="checkbox"/> Appeal in writing by sending a certified letter<br><input type="checkbox"/> Pay only the interest and penalties   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q5</b>                         | If you don't respond, what will happen?<br><input type="checkbox"/> The notice doesn't say<br><input type="checkbox"/> You will be audited<br><input type="checkbox"/> The IRS will immediately seize your property<br><input checked="" type="checkbox"/> You will owe more money since there will be additional interest and, possibly, penalties   |
| <b>PN:</b>                        | Ask everyone, Radio buttons, Randomize statements; Multi-response   |
| <b>Q6</b>                         | Why was your account corrected?<br><input checked="" type="checkbox"/> To change filing status to head of household<br><input checked="" type="checkbox"/> To change the total exemption amount?<br><input type="checkbox"/> The notice doesn't say<br><input type="checkbox"/> To change the total income amount<br><input checked="" type="checkbox"/> To change the total exemption amount<br><input type="checkbox"/> To remove a credit that was claimed<br><input type="checkbox"/> To change the total income amount |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"   |
| <b>Clarity</b>                    | The notice is well organized<br>It is easy for me to understand the content and wording in the notice<br>The notice is visually clear<br>The typeface and type size are easy to read<br>The notice helps me understand my situation   |
| <b>Freshness</b>                  | The tone of the notice is better than I expected<br>The tone of the notice is respectful<br>The notice looks better than I expected   |
| <b>Honesty</b>                    | The notice is straightforward<br>The notice explains the IRS's decisions and the reasoning behind them  |
| <b>Usefulness</b>                 | The notice helps me understand what actions I can take next<br>The notice anticipates my questions<br>The notice provides an appropriate level of detail<br>The notice provides factual information for me to base my decision on   |
| <b>Inspiration</b>                | The notice makes me feel that the IRS wants me to be well informed<br>The notice makes me feel like I can contact the IRS for help if I need it   |
| <b>Behavioral questions</b>       |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons   |
| <b>QDOC3</b>                      | To what extent does the presentation and tone of the notice make you more likely to read the entire document?<br><input type="checkbox"/> Much more likely<br><input type="checkbox"/> Somewhat more likely<br><input type="checkbox"/> No difference<br><input type="checkbox"/> Somewhat less likely<br><input type="checkbox"/> Much less likely   |

|                             |  |
|-----------------------------|--|
| <b>PN:</b>                  | Same   |
| <b>QDOC4</b>                | 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: |
|                             | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                             | <input type="checkbox"/> Contact an accountant for help  |
|                             | <input type="checkbox"/> Call the IRS  |
|                             | <input type="checkbox"/> Go to the IRS website (www.irs.gov) for help  |
|                             | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                             | <input type="checkbox"/> Find an IRS tax clinic  |
|                             | <input type="checkbox"/> Wait to see if I receive another notice   |
|                             | <input type="checkbox"/> I wouldn't do anything  |
|                             | <input type="checkbox"/> Pay in full   |
|                             | <input type="checkbox"/> Request an installment plan or some other payment arrangement   |
|                             | <input type="checkbox"/> Not pay   |
|                             | <input type="checkbox"/> Other _____   |
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>     |  |

|   |   |
|---|---|
| <b>Notice</b>   | <b>CP523 (Intent to terminate Installment Agreement)</b>  |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | <p>Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.</p> <p>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input checked="" type="checkbox"/> I am late on my installment payments to the IRS   |
|   | <input type="checkbox"/> I owe additional tax   |
|   | <input type="checkbox"/> I didn't pay my taxes in full  |
|   | <input type="checkbox"/> I don't know   |

|                                   |   |
|-----------------------------------|---|
| <b>PN:</b>                        | Ask everyone; open ended  |
| <b>Q2</b>                         | What is the total amount you need to pay the IRS ?<br>\$3,999.86  |
| <b>PN:</b>                        | Ask everyone; open ended; Randomize statements; Single response   |
| <b>Q3</b>                         | What action does the notice instruct you to take?<br>(X) Pay my full amount due immediately<br>( ) Apply for another installment agreement<br>( ) Pay my past due amount and any current payments immediately<br>( ) Pay my taxes for this year   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q4</b>                         | If you don't make a payment, what will happen? Mark all that apply:<br>If you don't make a payment, what will happen? Mark all that apply:<br>(X) The IRS may seize my state tax refund and apply it to my amount due<br>(X) I will be charged additional penalties and interest<br>(X) The IRS can file a Notice of Federal Tax Lien<br>( ) I will need to apply for a new installment agreement |
| <b>PN:</b>                        | Ask everyone; open ended; Randomize statements; Single response   |
| <b>Q5</b>                         | If you can't pay the amount due, what action does the notice instruct you to take?<br>( ) It doesn't suggest any actions<br>(X) Contact the IRS to discuss reinstating or restructuring my agreement<br>( ) Appeal in writing by sending a certified letter<br>( ) Pay the interest and penalties only  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q6</b>                         | What happens if the IRS reinstates your Installment Agreement? Mark all that apply:<br>(X) I will be charged a \$45 reinstatement fee<br>(X) The reinstatement fee will be deducted from my first payment<br>( ) I will owe less money<br>( ) I will owe only penalties and interest  |
| <b>Q6</b>                         | What happens if the IRS reinstates your Installment Agreement? Mark all that apply:<br>(X) I will be charged a \$45 reinstatement fee<br>(X) The reinstatement fee will be added to my first payment<br>( ) I will owe less money<br>( ) I will owe only penalties and interest   |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"   |
| <b>Clarity</b>                    | The notice is well organized<br>It is easy for me to understand the content and wording in the notice<br>The notice is visually clear<br>The typeface and type size are easy to read<br>The notice helps me understand my situation   |
| <b>Freshness</b>                  | The tone of the notice is better than I expected<br>The tone of the notice is respectful<br>The notice looks better than I expected   |
| <b>Honesty</b>                    | The notice is straightforward<br>The notice explains the IRS's decisions and the reasoning behind them  |
| <b>Usefulness</b>                 | The notice helps me understand what actions I can take next<br>The notice anticipates my questions<br>The notice provides an appropriate level of detail<br>The notice provides factual information for me to base my decision on   |
| <b>Inspiration</b>                | The notice makes me feel that the IRS wants me to be well informed<br>The notice makes me feel like I can contact the IRS for help if I need it   |
| <b>Behavioral questions</b>       |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons   |
| <b>QDOC3</b>                      | To what extent does the presentation and tone of the notice make you more likely to read the entire document?<br>( ) Much more likely<br>( ) Somewhat more likely<br>( ) No difference<br>( ) Somewhat less likely<br>( ) Much less likely  |

|                             |  |
|-----------------------------|--|
| <b>PN:</b>                  | Same   |
| <b>QDOC4</b>                | 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: |
|                             | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                             | <input type="checkbox"/> Contact an accountant for help  |
|                             | <input type="checkbox"/> Call the IRS  |
|                             | <input type="checkbox"/> Go to the IRS website (www.irs.gov) for help  |
|                             | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                             | <input type="checkbox"/> Find an IRS tax clinic  |
|                             | <input type="checkbox"/> Wait to see if I receive another notice   |
|                             | <input type="checkbox"/> I wouldn't do anything  |
|                             | <input type="checkbox"/> Pay the amount due  |
|                             | <input type="checkbox"/> Request to have your installment agreement restructured   |
|                             | <input type="checkbox"/> Not pay   |
|                             | <input type="checkbox"/> Other _____   |
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>     |  |

|   |   |
|---|---|
| <b>Notice</b>   | <b>CP2501 (1040 doesn't match what's was reported to the IRS)</b>   |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
|   | <input type="checkbox"/> Prefer not to say  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | <p>Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.</p> <p>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input type="checkbox"/> There was an error in my tax return and, as a result, I owe additional taxes, penalties, and interest  |
|   | <input type="checkbox"/> I filed a 1040EZ instead of a 1040   |
|   | <input checked="" type="checkbox"/> The information I reported on my 1040 is different from what others reported to the IRS   |
|   | <input type="checkbox"/> I need to file an amended return   |

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| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q2</b>                         | What action does the notice instruct you to take?   |
|                                   | (X) Review my 2006 tax return, compare it to what was reported by others, and complete and return the Response form   |
|                                   | ( ) Contact third parties to determine why information doesn't match  |
|                                   | ( ) Pay the amount due, including interest and penalties  |
|                                   | ( ) Review my 2006 return and compare it to what was reported by others, and file an amended return   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q3</b>                         | If you agree with the information shown, what action does the notice instruct you to take?  |
|                                   | ( ) File an amended return, along with supporting documents, such as a corrected W-2  |
|                                   | ( ) Wait until I receive a notice of proposed tax changes   |
|                                   | (X) Indicate on the Response form that I agree with the information, and that I understand I'll receive a notice with proposed tax changes                      |
|                                   | ( ) Contact an accountant to help me  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q4</b>                         | If you disagree with the information shown, what action does the notice instruct you to take?   |
|                                   | (X) Indicate on the Response form that I don't agree with the changes, and send supporting documents, such as a corrected W-2                                   |
|                                   | ( ) Contact the IRS to review my account  |
|                                   | ( ) File an amended return, along with supporting documents, such as a corrected W-2  |
|                                   | ( ) Wait until I receive a notice of proposed tax changes   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q5</b>                         | If you don't respond, what does the notice say will happen? Mark all that apply:  |
|                                   | ( ) The notice doesn't say  |
|                                   | (X) I will owe more money since there will be additional interest and, possibly, penalties  |
|                                   | (X) I will receive a notice explaining the proposed changes to my return  |
|                                   | ( ) I will be audited   |
|                                   | ( ) The IRS will immediately seize my property  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi response   |
| <b>Q6</b>                         | What action does the response form instruct you to take? Mark all that apply:   |
|                                   | (X) Give my contact information   |
|                                   | (X) Choose whether I agree or disagree with the information   |
|                                   | (X) Send the completed form to the IRS and any supporting documents if I disagree with the information listed   |
|                                   | ( ) Return the form with my return  |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1-5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree" |
| <b>Clarity</b>                    |   |
|                                   | 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   |
| <b>Freshness</b>                  |   |
|                                   | The tone of the notice is better than I expected  |
|                                   | The tone of the notice is respectful  |
|                                   | The notice looks better than I expected   |
| <b>Honesty</b>                    |   |
|                                   | The notice is straightforward   |
|                                   | The notice explains the IRS's decisions and the reasoning behind them   |
| <b>Usefulness</b>                 |   |
|                                   | 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   |
| <b>Inspiration</b>                |   |
|                                   | 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   |



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| <b>Behavioral questions</b> |  |
| <b>PN:</b>                  | Ask everyone; Radio buttons  |
| <b>QDOC3</b>                | To what extent does the presentation and tone of the notice make you more likely to read the entire document?  |
|                             | <input type="checkbox"/> Much more likely  |
|                             | <input type="checkbox"/> Somewhat more likely  |
|                             | <input type="checkbox"/> No difference   |
|                             | <input type="checkbox"/> Somewhat less likely  |
|                             | <input type="checkbox"/> Much less likely  |
| <b>PN:</b>                  | Same   |
| <b>QDOC4</b>                | 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: |
|                             | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                             | <input type="checkbox"/> Contact an accountant for help  |
|                             | <input type="checkbox"/> Call the IRS  |
|                             | <input type="checkbox"/> Go to the IRS website ( <a href="http://www.irs.gov">www.irs.gov</a> ) for help   |
|                             | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                             | <input type="checkbox"/> Find an IRS tax clinic  |
|                             | <input type="checkbox"/> Wait to see if I receive another notice   |
|                             | <input type="checkbox"/> I wouldn't do anything  |
|                             | <input type="checkbox"/> Review my return and complete the response form   |
|                             | <input type="checkbox"/> Other _____   |
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>     |  |

|   |   |
|---|---|
| <b>Notice</b>   | <b>CP566SP (Information needed to process Form W-7)</b>   |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
|   | <input type="checkbox"/> Prefer not to say  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | <p>Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.</p> <p>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input type="checkbox"/> I am being assigned a Social Security number   |
|   | <input checked="" type="checkbox"/> The W-7 application I filed is missing information  |
|   | <input type="checkbox"/> I need to refile my W-7 application  |
|   | <input type="checkbox"/> I am no longer eligible for an Individual Tax Identification number (ITIN)   |

|                                   |   |
|-----------------------------------|---|
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q2</b>                         | What IRS criteria is necessary for your U.S. issued documentation to be considered valid? Mark all that apply:  |
|                                   | <input type="checkbox"/> Be issued by USCIS, U.S. military or U.S. state agency   |
|                                   | <input type="checkbox"/> Be unexpired   |
|                                   | <input type="checkbox"/> Show my name (must match my name on the Form W-7 and your tax return)  |
|                                   | <input type="checkbox"/> Show the applicant is under 18 years of age at the time of the application for medical and/or school records                           |
|                                   | <input checked="" type="checkbox"/> All of the above  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q3</b>                         | If you are submitting copies of your documentation it must be:  |
|                                   | <input type="checkbox"/> Photocopied in color   |
|                                   | <input checked="" type="checkbox"/> Notarized by a U.S. Notary Public or by a foreign notary  |
|                                   | <input type="checkbox"/> Stamped "for unofficial use only"  |
|                                   | <input type="checkbox"/> Photocopied on the front side only if documentation has information on both sides  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q4</b>                         | If we don't receive your Response form and supporting documentation by April 15, 2008, what will happen to your application?                                    |
|                                   | <input checked="" type="checkbox"/> My application will be denied   |
|                                   | <input type="checkbox"/> My application will be processed and I will be issued a temporary Individual Tax Identification number (ITIN)                          |
|                                   | <input type="checkbox"/> My application will be on hold indefinitely  |
|                                   | <input type="checkbox"/> My application will be mailed to my foreign consulate in Washington, D.C. for processing   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q5</b>                         | The following documents are accepted by the IRS that can prove your foreign status and identity. Mark all that apply:   |
|                                   | <input type="checkbox"/> Foreign driver's license   |
|                                   | <input checked="" type="checkbox"/> Foreign military identification card  |
|                                   | <input checked="" type="checkbox"/> National identification card  |
|                                   | <input type="checkbox"/> U.S. state identification card   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q6</b>                         | What should you do if you're eligible for the credit?   |
| <b>Q6</b>                         | How should you send your response and any documentation?  |
|                                   | <input checked="" type="checkbox"/> By mail   |
|                                   | <input type="checkbox"/> By email   |
|                                   | <input type="checkbox"/> By fax   |
|                                   | <input type="checkbox"/> By Federal Express   |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree" |
| <b>Clarity</b>                    |   |
|                                   | 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   |
| <b>Freshness</b>                  |   |
|                                   | The tone of the notice is better than I expected  |
|                                   | The tone of the notice is respectful  |
|                                   | The notice looks better than I expected   |
| <b>Honesty</b>                    |   |
|                                   | The notice is straightforward   |
|                                   | The notice explains the IRS's decisions and the reasoning behind them   |
| <b>Usefulness</b>                 |   |
|                                   | 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   |
| <b>Inspiration</b>                |   |
|                                   | 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   |

|                             |  |
|-----------------------------|--|
| <b>Behavioral questions</b> |  |
| <b>PN:</b>                  | Ask everyone; Radio buttons  |
| <b>QDOC3</b>                | To what extent does the presentation and tone of the notice make you more likely to read the entire document?  |
|                             | <input type="radio"/> Much more likely   |
|                             | <input type="radio"/> Somewhat more likely   |
|                             | <input type="radio"/> No difference  |
|                             | <input type="radio"/> Somewhat less likely   |
|                             | <input type="radio"/> Much less likely   |
| <b>PN:</b>                  | Same   |
| <b>QDOC4</b>                | 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: |
|                             | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                             | <input type="checkbox"/> Contact an accountant for help  |
|                             | <input type="checkbox"/> Call the IRS  |
|                             | <input type="checkbox"/> Go to the IRS website ( <a href="http://www.irs.gov">www.irs.gov</a> ) for help   |
|                             | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                             | <input type="checkbox"/> Find an IRS tax clinic  |
|                             | <input type="checkbox"/> Wait to see if I receive another notice   |
|                             | <input type="checkbox"/> I wouldn't do anything  |
|                             | <input type="checkbox"/> Submit the original documentation I have and not bother to photocopy it   |
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>     |  |

|   |   |
|---|---|
| <b>Notice</b>   | <b>CP75 (Auditing Form 1040)</b>  |
| <b>Sample Size</b>  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>                          | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b>                         |   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS1</b>  | What is your gender?  |
|   | <input type="checkbox"/> Male   |
|   | <input type="checkbox"/> Female   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS2</b>  | <input type="checkbox"/> Under 18 (TERMINATE)   |
|   | <input type="checkbox"/> 18–29  |
|   | <input type="checkbox"/> 30–39  |
|   | <input type="checkbox"/> 40–49  |
|   | <input type="checkbox"/> 50–59  |
|   | <input type="checkbox"/> 60+  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS3</b>  | What is your marital status?  |
|   | <input type="checkbox"/> Married  |
|   | <input type="checkbox"/> Single   |
|   | <input type="checkbox"/> Divorced/Separated   |
|   | <input type="checkbox"/> Widowed  |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS4</b>  | Which of the following categories includes your annual household income?  |
|   | <input type="checkbox"/> Under \$25,000   |
|   | <input type="checkbox"/> \$25,000–\$34,999  |
|   | <input type="checkbox"/> \$35,000–\$49,999  |
|   | <input type="checkbox"/> \$50,000–\$75,000  |
|   | <input type="checkbox"/> \$100,000–\$149,000  |
|   | <input type="checkbox"/> \$150,000 or more  |
|   | <input type="checkbox"/> Prefer not to say  |
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?   |
| <b>PN:</b>  | <input type="checkbox"/> Yes  |
| Ask everyone; Single response                               | <input type="checkbox"/> No   |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...  |
| <b>PN:</b>  | <input type="checkbox"/> White  |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American  |
|   | <input type="checkbox"/> Asian  |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander  |
|   | <input type="checkbox"/> American Indian or Alaskan Native  |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu   |
| <b>QS7</b>  | In which state is your primary residence?   |
| <b>PN:</b>  | Ask everyone; Single response   |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?  |
|   | <input type="checkbox"/> Yes  |
|   | <input type="checkbox"/> No (TERMINATE)   |
| <b>Document review</b>                                      |   |
| <b>Directions for reading through document</b>              | <p>Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.</p> <p>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."  |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:  |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.  |
| <b>Comprehension questions</b>                              |   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q1</b>   | Why have you received this notice?  |
|   | <input checked="" type="checkbox"/> My tax return is being audited, and I need to provide the IRS with additional information   |
|   | <input type="checkbox"/> Credits I claimed aren't being allowed   |
|   | <input type="checkbox"/> To notify me that I don't qualify for the Earned Income Credit (EIC)   |
|   | <input checked="" type="checkbox"/> To notify me that my refund for the Earned Income Credit (EIC) is being held  |

|                                   |   |
|-----------------------------------|---|
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q2</b>                         | What action does the notice instruct you to take?<br>(X) Send the IRS the requested information<br>( ) File an amended return<br>( ) Contact the IRS for more information<br>( ) Gather documentation I'll need to have on hand   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi response   |
| <b>Q3</b>                         | What items are being audited? Mark all that apply:<br>(X) Earned Income Credit<br>(X) Dependents<br>(X) Filing Status<br>( ) Schedule C   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q4</b>                         | How do you determine what information to send? Mark all that apply:<br>What action(s) does the notice instruct you to take?<br>(X) I need to review Form 886-H-EIC and take the tests listed<br>( ) I need to contact the IRS<br>( ) Redo my taxes<br>(X) I need to review Form 11652<br>( ) I don't know |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Multi-response   |
| <b>Q5</b>                         | What happens if you don't respond?<br>(X) The IRS will disallow the items I've claimed, and I won't receive my EIC refund<br>(X) I may owe additional tax<br>( ) I won't be able to claim the EIC credit next year<br>( ) I will be audited next year   |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements; Single response  |
| <b>Q6</b>                         | What should you do if you can't submit the documents by their due date?<br>(X) Call the IRS to discuss my options<br>( ) Submit the documents after the due date<br>( ) Don't submit the documents<br>( ) Submit the documents when I file an amended return  |
| <b>Simplicity Index Questions</b> |   |
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements  |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree"   |
| <b>Clarity</b>                    | The notice is well organized<br>It is easy for me to understand the content and wording in the notice<br>The notice is visually clear<br>The typeface and type size are easy to read<br>The notice helps me understand my situation   |
| <b>Freshness</b>                  | The tone of the notice is better than I expected<br>The tone of the notice is respectful<br>The notice looks better than I expected   |
| <b>Honesty</b>                    | The notice is straightforward<br>The notice explains the IRS's decisions and the reasoning behind them  |
| <b>Usefulness</b>                 | The notice helps me understand what actions I can take next<br>The notice anticipates my questions<br>The notice provides an appropriate level of detail<br>The notice provides factual information for me to base my decision on   |
| <b>Inspiration</b>                | The notice makes me feel that the IRS wants me to be well informed<br>The notice makes me feel like I can contact the IRS for help if I need it   |

|                             |  |
|-----------------------------|--|
| <b>Behavioral questions</b> |  |
| <b>PN:</b>                  | Ask everyone; Radio buttons  |
| <b>QDOC3</b>                | To what extent does the presentation and tone of the notice make you more likely to read the entire document?  |
|                             | <input type="radio"/> Much more likely   |
|                             | <input type="radio"/> Somewhat more likely   |
|                             | <input type="radio"/> No difference  |
|                             | <input type="radio"/> Somewhat less likely   |
|                             | <input type="radio"/> Much less likely   |
| <b>PN:</b>                  | Ask everyone; Radio buttons; Randomize statements  |
| <b>QDOC4</b>                | 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: |
|                             | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                             | <input type="checkbox"/> Contact an accountant for help  |
|                             | <input type="checkbox"/> Call the IRS  |
|                             | <input type="checkbox"/> Go to the IRS website ( <a href="http://www.irs.gov">www.irs.gov</a> ) for help   |
|                             | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                             | <input type="checkbox"/> Find an IRS tax clinic  |
|                             | <input type="checkbox"/> Wait to see if I receive another notice   |
|                             | <input type="checkbox"/> I wouldn't do anything  |
|                             | <input type="checkbox"/> Provide the information that's being requested  |
|                             | <input type="checkbox"/> Other _____   |
| <b>Preference questions</b> |  |
| <b>PN:</b>                  | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                | What is it about this notice that made it clearer?   |
| <b>PN:</b>                  | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>     |  |

|                                     |   |
|-------------------------------------|---|
| <b>Notice</b>                       | <b>CP2566 (have not filed return)</b>   |
| <b>Sample Size</b>                  | Total N=400   |
| <b>Intro Text &amp; Disclaimer</b>  | <p>We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and we will keep information anonymous or private as allowed by law. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are XX pages in all.</p> <p>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 OMB# 1545-1432 . Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</p> |
| <b>Screeners &amp; Demographics</b> |   |
| <b>PN:</b>                          | Ask everyone; Single response   |
| <b>QS1</b>                          | What is your gender?  |
|                                     | <input type="checkbox"/> Male   |
|                                     | <input type="checkbox"/> Female   |
| <b>PN:</b>                          | Ask everyone; Single response   |
| <b>QS2</b>                          | <input type="checkbox"/> Under 18 (TERMINATE)   |
|                                     | <input type="checkbox"/> 18–29  |
|                                     | <input type="checkbox"/> 30–39  |
|                                     | <input type="checkbox"/> 40–49  |
|                                     | <input type="checkbox"/> 50–59  |
|                                     | <input type="checkbox"/> 60+  |
| <b>PN:</b>                          | Ask everyone; Single response   |
| <b>QS3</b>                          | What is your marital status?  |
|                                     | <input type="checkbox"/> Married  |
|                                     | <input type="checkbox"/> Single   |
|                                     | <input type="checkbox"/> Divorced/Separated   |
|                                     | <input type="checkbox"/> Widowed  |
| <b>PN:</b>                          | Ask everyone; Single response   |
| <b>QS4</b>                          | Which of the following categories includes your annual household income?  |
|                                     | <input type="checkbox"/> Under \$25,000   |
|                                     | <input type="checkbox"/> \$25,000–\$34,999  |
|                                     | <input type="checkbox"/> \$35,000–\$49,999  |
|                                     | <input type="checkbox"/> \$50,000–\$75,000  |
|                                     | <input type="checkbox"/> \$100,000–\$149,000  |
|                                     | <input type="checkbox"/> \$150,000 or more  |



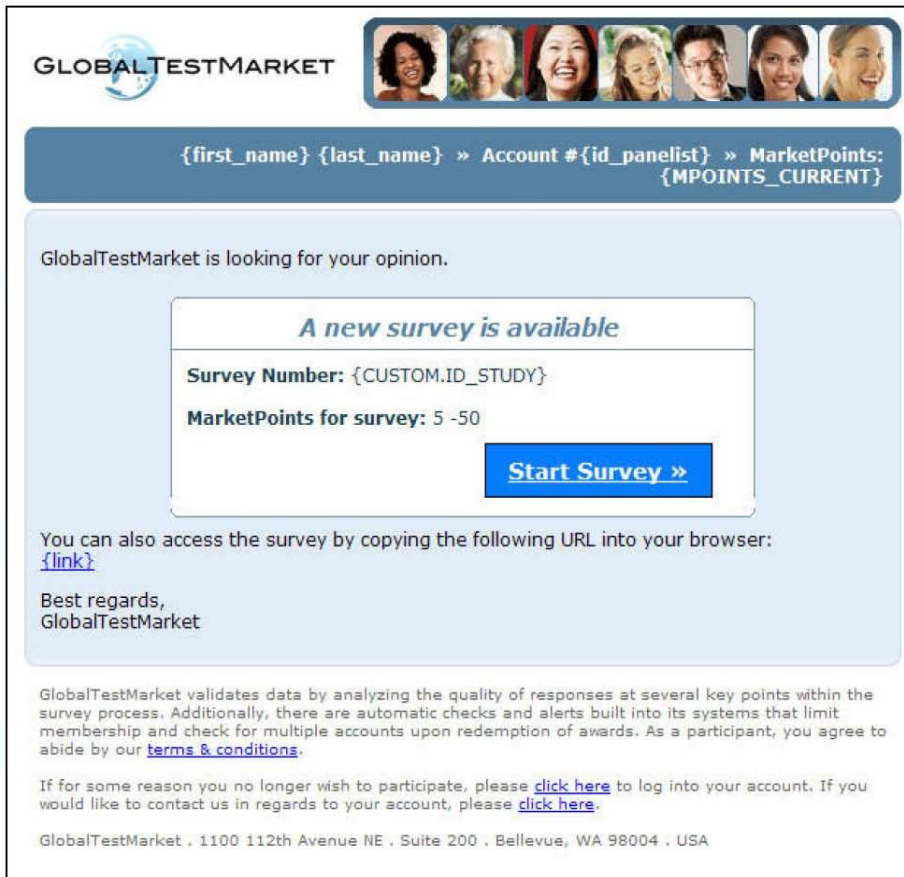
|   |  |
|---|--|
| <b>QS5</b>  | Are you of Hispanic or Latino origin (ethnicity)?  |
| <b>PN:</b>  | <input type="checkbox"/> Yes   |
| Ask everyone; Single response                               | <input type="checkbox"/> No  |
| <b>QS6</b>  | What is your race? Please select one or more. Are you...   |
| <b>PN:</b>  | <input type="checkbox"/> White   |
| Ask everyone; Single response. Accept all multiple answers. | <input type="checkbox"/> Black or African American   |
|   | <input type="checkbox"/> Asian   |
|   | <input type="checkbox"/> Native Hawaiian or other Pacific Islander   |
|   | <input type="checkbox"/> American Indian or Alaskan Native   |
| <b>PN:</b>  | Ask everyone; Single response; drop-down menu  |
| <b>QS7</b>  | In which state is your primary residence?  |
| <b>PN:</b>  | Ask everyone; Single response  |
| <b>QS8</b>  | Have you paid federal taxes in the past 5 years?   |
|   | <input type="checkbox"/> Yes   |
|   | <input type="checkbox"/> No (TERMINATE)  |
| <b>Document review</b>                                      |  |
| <b>Directions for reading through document</b>              | Read through the document; you must review all the pages, including the worksheet. You can use the thumbnails and arrows at the top to go from page to page. Use the scroll bar on the right to scroll through each page.  |
|   | If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.  |
|   | Once you've read all the pages, you'll be asked a series of questions about what you just read.  |
| <b>PN:</b>  | The participant reads (and clicks) through all 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."   |
| <b>PN:</b>  | If the participant has marked items, an open-ended question will appear:   |
| <b>QDOC1</b>  | You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you.   |
| <b>Comprehension questions</b>                              |  |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Multi-response  |
| <b>Q1</b>   | Why have you received this notice?   |
|   | <input type="checkbox"/> My tax return is being audited, and I need to provide the IRS with additional information   |
|   | <input checked="" type="checkbox"/> I haven't filed my tax return and need to  |
|   | <input type="checkbox"/> I have to make a payment  |
|   | <input type="checkbox"/> I have to file an amended return  |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Multi-response  |
| <b>Q2</b>   | What action does the notice instruct you to take? Mark all that apply:   |
|   | <input checked="" type="checkbox"/> Complete the response form   |
|   | <input checked="" type="checkbox"/> File my tax return   |
|   | <input checked="" type="checkbox"/> Accept the proposed amount due and pay now if I agree with the changes to my return  |
|   | <input type="checkbox"/> Wait to receive a bill showing a final amount due   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Multi-response  |
| <b>Q3</b>   | What happens if you don't respond? Mark all that apply:  |
|   | <input checked="" type="checkbox"/> I will be charged penalties and interest until my amount due is paid in full   |
|   | <input type="checkbox"/> I will be audited next year   |
|   | <input checked="" type="checkbox"/> My tax will be calculated based on information the IRS received from others, and I may not receive certain exemptions, deductions or credits   |
|   | <input type="checkbox"/> My property will be seized  |
| <b>PN:</b>  | Ask everyone; Open ended   |
| <b>Q4</b>   | At this point in time, what is the total amount you need to pay?   |
|   | What action(s) does the notice instruct you to take?   |
|   | \$999,999.99   |
| <b>PN:</b>  | Ask everyone; Radio buttons; Randomize statements; Multi-response  |
| <b>Q5</b>   | Why are you being charged penalties? Mark all that apply:  |
|   | <input checked="" type="checkbox"/> I did not file my return on time   |
|   | <input checked="" type="checkbox"/> I did not pay my taxes on time   |
|   | <input type="checkbox"/> I did not pay my interest   |
|   | <input type="checkbox"/> I did not file an amended return  |
| <b>PN:</b>  | Ask everyone; Open ended   |
| <b>Q6</b>   | At this point in time, what is the amount of interest you're being charged?  |
|   | \$999.99   |

| <b>Simplicity Index Questions</b> |  |
|-----------------------------------|--|
| <b>PN:</b>                        | Ask everyone; Radio buttons, 1–5; randomize statements   |
| <b>QDOC2</b>                      | Looking at this document, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree”                |
| <b>Clarity</b>                    |  |
|                                   | 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  |
| <b>Freshness</b>                  |  |
|                                   | The tone of the notice is better than I expected   |
|                                   | The tone of the notice is respectful   |
|                                   | The notice looks better than I expected  |
| <b>Honesty</b>                    |  |
|                                   | The notice is straightforward  |
|                                   | The notice explains the IRS’s decisions and the reasoning behind them  |
| <b>Usefulness</b>                 |  |
|                                   | 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  |
| <b>Inspiration</b>                |  |
|                                   | 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  |
| <b>Behavioral questions</b>       |  |
| <b>PN:</b>                        | Ask everyone; Radio buttons  |
| <b>QDOC3</b>                      | To what extent does the presentation and tone of the notice make you more likely to read the entire document?  |
|                                   | <input type="checkbox"/> Much more likely  |
|                                   | <input type="checkbox"/> Somewhat more likely  |
|                                   | <input type="checkbox"/> No difference   |
|                                   | <input type="checkbox"/> Somewhat less likely  |
|                                   | <input type="checkbox"/> Much less likely  |
| <b>PN:</b>                        | Ask everyone; Radio buttons; Randomize statements  |
| <b>QDOC4</b>                      | 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: |
|                                   | <input type="checkbox"/> Not open it immediately, wait a few days/weeks until I had the time to focus on it  |
|                                   | <input type="checkbox"/> Contact an accountant for help  |
|                                   | <input type="checkbox"/> Call the IRS  |
|                                   | <input type="checkbox"/> Go to the IRS website (www.irs.gov) for help  |
|                                   | <input type="checkbox"/> Find an IRS publication for an explanation  |
|                                   | <input type="checkbox"/> Find an IRS tax clinic  |
|                                   | <input type="checkbox"/> Wait to see if I receive another notice   |
|                                   | <input type="checkbox"/> I wouldn't do anything  |
|                                   | <input type="checkbox"/> File my return  |
|                                   | <input type="checkbox"/> Accept the proposed amount due and pay it immediately   |
|                                   | <input type="checkbox"/> Other _____   |
| <b>Preference questions</b>       |  |
| <b>PN:</b>                        | Show wireframe document and allow respondent to click on only 1 document   |
| <b>QDOC5</b>                      | Click on the document that provided a clearer explanation for what you needed to do.   |
| <b>PN:</b>                        | Ask everyone; Open ended text box  |
| <b>QDOC6</b>                      | What is it about this notice that made it clearer?   |
| <b>PN:</b>                        | Ask everyone; Open ended text box  |
| <b>QDOC7</b>                      | Is there any other information that was left out, but would have helped you respond? If so, please describe.   |
| <b>Thank you screen</b>           |  |

## 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.



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

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