

Simplification web-based survey
Understanding the effectiveness of IRS notices

Internal Revenue Service
June 2013

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Appendix 1

Notice	CP15B
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 7 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? () Male () Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN: QS4	Ask everyone; Single response Which of the following categories includes your annual household income? () Under \$25,000 () \$25,000–\$34,999 () \$35,000–\$49,999 () \$50,000–\$74,999 () \$75,000–\$99,999 () \$100,000–\$149,999 () \$150,000 or more () Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? () Yes () No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response () White () Black or African American () Asian

	<input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> American Indian or Alaskan Native
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response; Randomize In the past 5 years, have you been employed in any of the following capacities? Mark all that apply. <input type="checkbox"/> CFO or Treasurer for a company <input type="checkbox"/> Small business owner <input type="checkbox"/> Internal or Management Accountant (for a company) <input type="checkbox"/> Public Accountant (self-employed or for an accounting firm) <input type="checkbox"/> None of the above (EXCLUSIVE, TERMINATE)
PN: QS7	Ask everyone; Single response Have you filed a federal tax return on the behalf of a business in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Notice review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc) Directions for reading through notice	<p>Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.</p> <p>Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.</p> <p>Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page.</p> <p><u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u></p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p> <p>The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking."</p> <p>If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:</p> <p>"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 notice. Otherwise, you can continue to the questions."</p> <p>If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.</p>
PN: QDOC1	

PN:	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1a	Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?
PN:	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1b	And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?
Comprehension questions	
PN:	For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."
PN: Q1	Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? Mark all that apply. () My company has received a Trust Fund Recovery Penalty (X) I personally have received a Trust Fund Recovery Penalty (X) I owe the IRS money () My company owes the IRS money
PN: Q2	Ask everyone; Radio buttons; Randomize statements; Single response What is the total amount you need to pay the IRS? () \$1,000.00 () \$10,087.92 (X) \$5,043.96 () Nothing, my company owes the IRS
PN: Q3	Ask everyone; Radio buttons; Randomize statements; Single response To which tax period(s) does this notice apply? () Through February 20, 2011 (X) 2011 () Multiple years () Through March 21, 2011
PN: Q4	Ask everyone, Radio buttons, Randomize statements; Single response What is a Trust Fund Recovery Penalty? (X) A penalty for failing to pay employment or excise tax () A method of collecting employment or excise tax () A civil penalty against employees who didn't withhold employment tax from their paychecks () A penalty against any untaxed large assets held by companies
PN: Q5	Ask everyone, Radio buttons, Randomize statements; Single response To suspend collection of the penalty, what action should you take? () Post a bond for \$5,000.00

	<input type="checkbox"/> Pay \$1,500.00 <input type="checkbox"/> Post a bond for \$1,500.00 <input checked="" type="checkbox"/> Post a bond for \$7,565.94
PN: Q6	Ask everyone; Radio buttons; Randomize statements; Multi-response If you can't pay the amount due, what action should you take? Mark all that apply. <input type="checkbox"/> File a suit for a refund <input checked="" type="checkbox"/> Contact the IRS to make payment arrangements <input type="checkbox"/> Appeal in writing by sending a certified letter <input checked="" type="checkbox"/> Pay as much as I can
Simplicity Index Questions PN: QDOC2	Ask everyone; Radio buttons, 1–5; Randomize statements Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	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
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions PN: QDOC3	Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire notice? <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
PN:	Ask everyone; Radio buttons; Randomize statements

QDOC4	<p>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:</p> <p><input type="checkbox"/> Not open it immediately; wait a few days/weeks until I had the time to focus on it</p> <p><input type="checkbox"/> Contact an accountant for help</p> <p><input type="checkbox"/> Call the IRS</p> <p><input type="checkbox"/> Go to the IRS website (www.irs.gov) for help</p> <p><input type="checkbox"/> Find an IRS publication for an explanation</p> <p><input type="checkbox"/> Find an IRS tax clinic</p> <p><input type="checkbox"/> Wait to see if I receive another notice</p> <p><input type="checkbox"/> I wouldn't do anything</p> <p><input type="checkbox"/> Pay in full</p> <p><input type="checkbox"/> Request an installment plan or some other payment arrangement</p> <p><input type="checkbox"/> Not pay</p> <p><input type="checkbox"/> Other (please specify) [OE]</p>
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN:	Show the wireframe notice and allow the respondent to click on only one notice.
QDOC5	Click on the notice you preferred.
PN:	Ask everyone; Open-ended text box
QDOC6	What is it about this notice that you preferred?
PN:	Ask everyone; Open-ended text box
QDOC7	Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice Sample Size	CP44
	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 4 pages in all.
Screeners & Demographics	
PN:	Ask everyone; Single response

QS1	<p>What is your gender?</p> <p><input type="checkbox"/> Male</p> <p><input type="checkbox"/> Female</p>
PN: QS2	<p>Ask everyone; Single response</p> <p><input type="checkbox"/> Under 18 (TERMINATE)</p> <p><input type="checkbox"/> 18–29</p> <p><input type="checkbox"/> 30–39</p> <p><input type="checkbox"/> 40–49</p> <p><input type="checkbox"/> 50–59</p> <p><input type="checkbox"/> 60+</p>
PN: QS3	<p>Ask everyone; Single response</p> <p>What is your marital status?</p> <p><input type="checkbox"/> Married</p> <p><input type="checkbox"/> Single</p> <p><input type="checkbox"/> Divorced/Separated</p> <p><input type="checkbox"/> Widowed</p>
PN: QS4	<p>Ask everyone; Single response</p> <p>Which of the following categories includes your annual household income?</p> <p><input type="checkbox"/> Under \$25,000</p> <p><input type="checkbox"/> \$25,000–\$34,999</p> <p><input type="checkbox"/> \$35,000–\$49,999</p> <p><input type="checkbox"/> \$50,000–\$74,999</p> <p><input type="checkbox"/> \$75,000–\$99,999</p> <p><input type="checkbox"/> \$100,000–\$149,999</p> <p><input type="checkbox"/> \$150,000 or more</p> <p><input type="checkbox"/> Prefer not to say</p>
PN: QS5	<p>Ask everyone; Single response</p> <p>Are you of Hispanic or Latino origin (ethnicity)?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <hr/> <p>Which of the following best describes your race? Please select one or more. Are you...</p> <p>Ask everyone; Multi-response</p> <p><input type="checkbox"/> White</p> <p><input type="checkbox"/> Black or African American</p> <p><input type="checkbox"/> Asian</p> <p><input type="checkbox"/> Native Hawaiian or other Pacific Islander</p> <p><input type="checkbox"/> American Indian or Alaskan Native</p>
PN: QS6	<p>Ask everyone; Single response; Drop-down menu</p> <p>In which state is your primary residence?</p>
PN: QS7	

<p>PN: QS7</p>	<p>Ask everyone; Single response Have you filed a federal tax return in the past 5 years?</p> <p>() Yes () No (TERMINATE)</p>
<p>Notice review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc) Directions for reading through notice</p> <p>PN:</p> <p>PN:</p> <p>PN: QDOC1</p> <p>PN:</p> <p>QDOC1a</p> <p>PN:</p> <p>QDOC1b</p>	<p>Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.</p> <p>Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.</p> <p>Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page.</p> <p><u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u></p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p> <p>The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking."</p> <p>If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:</p> <p>"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 notice. Otherwise, you can continue to the questions."</p> <p>If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.</p> <p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p> <p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
<p>Comprehension questions</p>	

PN:	For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."
PN: Q1	Ask everyone; Radio buttons; Randomize statements; Single response Why have you received this notice? <input type="checkbox"/> My account is being investigated for fraud <input checked="" type="checkbox"/> My refund has been delayed <input type="checkbox"/> My taxes have been reduced or eliminated <input type="checkbox"/> I sent incorrect information to the IRS
PN: Q2	Ask everyone; Radio buttons; Randomize statements; Single response Why has your refund been delayed? <input type="checkbox"/> The notice doesn't say, but I can contact the IRS or see Form 2210 for more information <input type="checkbox"/> My refund has been reduced because I may owe other Federal taxes <input type="checkbox"/> The IRS made a mistake in calculating my refund <input checked="" type="checkbox"/> My account is being reviewed for other tax debts
PN: Q3	Ask everyone; Radio buttons; Randomize statements; Single response How much is your overpayment currently? <input type="checkbox"/> \$500.00 for me and \$500.00 for my spouse <input checked="" type="checkbox"/> \$500.00 for both my spouse and me <input type="checkbox"/> The notice doesn't say <input type="checkbox"/> \$0.00
PN: Q4	Ask everyone; Radio buttons; Randomize statements; Single response When will you receive your 2010 tax refund? <input type="checkbox"/> After I submit an amended tax return <input type="checkbox"/> The notice doesn't say <input type="checkbox"/> I won't receive a refund <input checked="" type="checkbox"/> In 6–8 weeks as long as I don't owe other tax or debts
PN: Q5	Ask everyone; Radio buttons; Randomize statements; Single response What do you need to do to receive your refund? <input type="checkbox"/> Submit the stub at the end of this notice <input type="checkbox"/> Visit www.irs.gov or call 1-800-829-3676 <input checked="" type="checkbox"/> I don't need to do anything <input type="checkbox"/> File an amended tax return
PN: Q6	Ask everyone; Radio buttons; Randomize statements; Single response If you do owe other taxes, what action should you take? <input type="checkbox"/> I should return my cancel my refund check <input type="checkbox"/> The notice doesn't say <input type="checkbox"/> I should request that my refund be applied as payment <input checked="" type="checkbox"/> I don't need to do anything, my refund will be automatically adjusted
Simplicity Index Questions	
PN:	Ask everyone; Radio buttons, 1–5; Randomize statements

QDOC2	Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	<p>The notice is well organized</p> <p>It is easy for me to understand the content and wording in the notice</p> <p>The notice is visually clear</p> <p>The typeface and type size are easy to read</p> <p>The notice helps me understand my situation</p>
Freshness	<p>The tone of the notice is better than I expected</p> <p>The tone of the notice is respectful</p> <p>The notice looks better than I expected</p>
Honesty	<p>The notice is straightforward</p> <p>The notice explains the IRS’s decisions and the reasoning behind them</p>
Usefulness	<p>The notice helps me understand what actions I can take next</p> <p>The notice anticipates my questions</p> <p>The notice provides an appropriate level of detail</p> <p>The notice provides factual information for me to base my decision on</p>
Inspiration	<p>The notice makes me feel that the IRS wants me to be well informed</p> <p>The notice makes me feel like I can contact the IRS for help if I need it</p>
Behavioral questions	
PN: QDOC3	<p>Ask everyone; Radio buttons</p> <p>To what extent does the presentation and tone of the notice make you more likely to read the entire notice?</p> <p><input type="radio"/> Much more likely</p> <p><input type="radio"/> Somewhat more likely</p> <p><input type="radio"/> No difference</p> <p><input type="radio"/> Somewhat less likely</p> <p><input type="radio"/> Much less likely</p>
PN: QDOC4	<p>Ask everyone; Radio buttons; Randomize statements</p> <p>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:</p> <p><input type="radio"/> Not open it immediately; wait a few days/weeks until I had the time to focus on it</p> <p><input type="radio"/> Contact an accountant for help</p> <p><input type="radio"/> Call the IRS</p> <p><input type="radio"/> Go to the IRS website (www.irs.gov) for help</p> <p><input type="radio"/> Find an IRS publication for an explanation</p> <p><input type="radio"/> Find an IRS tax clinic</p> <p><input checked="" type="radio"/> Wait to see if I receive another notice</p> <p><input checked="" type="radio"/> I wouldn't do anything</p> <p><input type="radio"/> Other (please specify) [OE]</p>

PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN:	Show the wireframe notice and allow the respondent to click on only one notice.
QDOC5	Click on the notice you preferred.
PN:	Ask everyone; Open-ended text box
QDOC6	What is it about this notice that you preferred?
PN:	Ask everyone; Open-ended text box
QDOC7	Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice Sample Size	CP54B Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 7 pages in all.
Screeners & Demographics	
PN:	Ask everyone; Single response
QS1	What is your gender? () Male () Female
PN:	Ask everyone; Single response
QS2	() Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN:	Ask everyone; Single response
QS3	What is your marital status?

	<input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Divorced/Separated <input type="checkbox"/> Widowed
PN: QS4	Ask everyone; Single response 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–\$74,999 <input type="checkbox"/> \$75,000–\$99,999 <input type="checkbox"/> \$100,000–\$149,999 <input type="checkbox"/> \$150,000 or more <input type="checkbox"/> Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? <input type="checkbox"/> Yes <input type="checkbox"/> No <hr/> Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Notice review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc)	Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.

Directions for reading through notice	Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page.
	<u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u>
PN:	Once you've read all the pages, you'll be asked a series of questions about what you just read.
PN:	The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:
PN:	"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 notice. Otherwise, you can continue to the questions."
PN: QDOC1	If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.
PN:	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1a	Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?
PN:	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1b	And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?
Comprehension questions	
PN:	For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."
PN: Q1	Ask everyone; Radio buttons; Randomize statements; Single response Why have you received this notice? (X) There is a discrepancy between my information on my tax return and my information on file () I didn't file my 2011 return () The IRS or Social Security Administration had a problem retrieving my identifying information () The IRS is reviewing my tax return for identity theft
PN: Q2	Ask everyone; Radio buttons; Randomize statements; Multi-response Why may your information be incorrect? Mark all that apply.

	<p><input checked="" type="checkbox"/> The information on file is wrong</p> <p><input checked="" type="checkbox"/> The information shown here is wrong</p> <p><input checked="" type="checkbox"/> I only recently received a new SSN or ITIN</p> <p><input type="checkbox"/> I can't get an SSN because I don't qualify</p>
PN: Q3	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>By when do you need to respond?</p> <p><input checked="" type="checkbox"/> July 16, 2012</p> <p><input type="checkbox"/> By Tax Day</p> <p><input type="checkbox"/> As soon as I receive my new SSN or ITIN</p> <p><input type="checkbox"/> The notice doesn't say</p>
PN: Q4	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>What happens if you don't respond? Mark all that apply.</p> <p><input checked="" type="checkbox"/> My refund will be held</p> <p><input type="checkbox"/> The IRS will assess a penalty for obstructing tax law</p> <p><input type="checkbox"/> The IRS and SSA will update their records based on my most recent identifying information</p> <p><input type="checkbox"/> The notice doesn't say</p>
PN: Q5	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>What action does the notice instruct you to take?</p> <p><input type="checkbox"/> Call an IRS agent to correct my information</p> <p><input type="checkbox"/> File an amended return</p> <p><input checked="" type="checkbox"/> Complete and return the Response form</p> <p><input type="checkbox"/> Calculate my misapplied credits</p>
PN: Q6	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>If your name has changed, what does the IRS suggest you do in the future?</p> <p><input type="checkbox"/> Call an IRS agent to correct the SSA information on file</p> <p><input type="checkbox"/> The notice doesn't say</p> <p><input checked="" type="checkbox"/> Inform the SSA of my name change</p> <p><input type="checkbox"/> Refile my 2011 return under the correct name</p>
Simplicity Index Questions PN: QDOC2	<p>Ask everyone; Radio buttons, 1–5; Randomize statements</p> <p>Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”</p>
Clarity	<p>The notice is well organized</p> <p>It is easy for me to understand the content and wording in the notice</p> <p>The notice is visually clear</p> <p>The typeface and type size are easy to read</p> <p>The notice helps me understand my situation</p>
Freshness	<p>The tone of the notice is better than I expected</p> <p>The tone of the notice is respectful</p> <p>The notice looks better than I expected</p>

Honesty	The notice is straightforward The notice explains the IRS's decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions	
PN: QDOC3	Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire notice? () Much more likely () Somewhat more likely () No difference () Somewhat less likely () Much less likely
PN: QDOC4	Ask everyone; Radio buttons; Randomize statements If you received this notice, what would you do? The more honest you can be about your response, the more it will help us create effective communications. Mark all that apply: () Not open it immediately; wait a few days/weeks until I had the time to focus on it () Contact an accountant for help () Call the IRS () Go to the IRS website (www.irs.gov) for help () Find an IRS publication for an explanation () Find an IRS tax clinic () Wait to see if I receive another notice () I wouldn't do anything () Return the Response form () Not return the Response form () Other (please specify) [OE]
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN: QDOC5	Show the wireframe notice and allow the respondent to click on only one notice. Click on the notice you preferred.
PN: QDOC6	Ask everyone; Open-ended text box What is it about this notice that you preferred?
PN: QDOC7	Ask everyone; Open-ended text box Is there any other information that was left out of the notice, but would

	have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice Sample Size	CP72 Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 4 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? () Male () Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN: QS4	Ask everyone; Single response Which of the following categories includes your annual household income? () Under \$25,000 () \$25,000–\$34,999 () \$35,000–\$49,999 () \$50,000–\$74,999 () \$75,000–\$99,999 () \$100,000–\$149,999

	<input type="checkbox"/> \$150,000 or more <input type="checkbox"/> Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Notice review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc) Directions for reading through notice	Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page. <u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u> Once you've read all the pages, you'll be asked a series of questions about what you just read.
PN:	The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:
PN: QDOC1	"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 notice. Otherwise, you can continue to the questions." If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe

<p>PN:</p> <p>QDOC1a</p> <p>PN:</p> <p>QDOC1b</p>	<p>what was most confusing to you. Please be as specific as possible in your response.</p> <p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p> <p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
<p>Comprehension questions</p>	
<p>PN:</p>	<p>For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."</p>
<p>PN:</p> <p>Q1</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>Why have you received this notice?</p> <p><input checked="" type="checkbox"/> One or more positions on my tax return is being rejected</p> <p><input type="checkbox"/> I'm being warned of legal prosecution against me</p> <p><input type="checkbox"/> My 2011 tax return was incomplete</p> <p><input type="checkbox"/> I've been charged a frivolous filing penalty</p>
<p>PN:</p> <p>Q2</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>Why has your claim been deemed frivolous? Mark all that apply.</p> <p><input checked="" type="checkbox"/> It has no basis in law</p> <p><input checked="" type="checkbox"/> It was incorrectly filed or missing information</p> <p><input type="checkbox"/> The claim wasn't serious enough to be considered</p> <p><input type="checkbox"/> The claim's processing was delayed by external factors</p>
<p>PN:</p> <p>Q3</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>What are the benefits of refiling my own tax return now? Mark all that apply.</p> <p><input type="checkbox"/> It will speed up the process</p> <p><input checked="" type="checkbox"/> I will avoid penalties</p> <p><input type="checkbox"/> I can refile my claims for the exemptions, deduction, and credits that I deserve</p> <p><input type="checkbox"/> The IRS will halt their legal prosecution of me</p>
<p>PN:</p> <p>Q4</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>How is the frivolous filing penalty calculated? Mark all that apply.</p> <p><input type="checkbox"/> The notice doesn't say</p> <p><input checked="" type="checkbox"/> It is \$5,000 for each return with any frivolous claim(s)</p> <p><input type="checkbox"/> It is \$5,000 for each frivolous claim on your return</p> <p><input checked="" type="checkbox"/> It is \$5,000 for each spouse on a joint return</p>

PN: Q5	Ask everyone; Radio buttons; Randomize statements; Multi-response If you don't file your tax return, what will happen? Mark all that apply. (X) The IRS may file a notice of deficiency (X) I will be charged a penalty () The IRS will keep all of my refund () The IRS will continue to process my return without the frivolous claims
PN: Q6	Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) Refile my 2011 return without the frivolous claims () Wait for the IRS to determine whether I owe any taxes () File a suit against the IRS () Resubmit a request for the claims that were deemed frivolous
Simplicity Index Questions	
PN: QDOC2	Ask everyone; Radio buttons, 1–5; Randomize statements Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	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
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS's decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions	
PN: QDOC3	Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire notice? () Much more likely () Somewhat more likely () No difference () Somewhat less likely () Much less likely

PN: QDOC4	<p>Ask everyone; Radio buttons; Randomize statements</p> <p>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:</p> <p><input type="checkbox"/> Not open it immediately; wait a few days/weeks until I had the time to focus on it</p> <p><input type="checkbox"/> Contact an accountant for help</p> <p><input type="checkbox"/> Call the IRS</p> <p><input type="checkbox"/> Go to the IRS website (www.irs.gov) for help</p> <p><input type="checkbox"/> Find an IRS publication for an explanation</p> <p><input type="checkbox"/> Find an IRS tax clinic</p> <p><input type="checkbox"/> Wait to see if I receive another notice</p> <p><input type="checkbox"/> I wouldn't do anything</p> <p><input checked="" type="checkbox"/> Refile my tax return</p> <p><input type="checkbox"/> Not refile my tax return</p> <p><input type="checkbox"/> Other (please specify) [OE]</p>
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN: QDOC5	<p>Show the wireframe notice and allow the respondent to click on only one notice.</p> <p>Click on the notice you preferred.</p>
PN: QDOC6	<p>Ask everyone; Open-ended text box</p> <p>What is it about this notice that you preferred?</p>
PN: QDOC7	<p>Ask everyone; Open-ended text box</p> <p>Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.</p>
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice	CP134B
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to

	complete. It involves reading and answering questions about two notices; there are 7 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? () Male () Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN: QS4	Ask everyone; Single response Which of the following categories includes your annual household income? () Under \$25,000 () \$25,000–\$34,999 () \$35,000–\$49,999 () \$50,000–\$74,999 () \$75,000–\$99,999 () \$100,000–\$149,999 () \$150,000 or more () Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? () Yes () No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response () White () Black or African American () Asian () Native Hawaiian or other Pacific Islander () American Indian or Alaskan Native
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? () Yes

	() No (TERMINATE)
Notice review	
Intro Text 2 (show before first doc)	Imagine you work at or own a business and just received a notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Intro Text 3 (show before second doc)	Imagine you received a different version of the notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Directions for reading through notice	Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page. <u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u>
PN:	Once you've read all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:
PN: QDOC1	"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 notice. Otherwise, you can continue to the questions." If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.
PN:	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1a	Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?
PN:	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1b	And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?
Comprehension questions	
PN:	For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."
PN: Q1	Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? Mark all that apply.

	<p><input checked="" type="checkbox"/> The IRS made changes to my company's tax return <input type="checkbox"/> My company filed an incomplete 1040A <input type="checkbox"/> The IRS made an error and is fixing my company's return <input checked="" type="checkbox"/> My company owes additional tax</p>
PN: Q2	<p>Ask everyone; Radio buttons; Randomize statements; Single response Why were changes made to your return? <input type="checkbox"/> To disallow a deduction <input type="checkbox"/> To change the total exemption amount <input type="checkbox"/> To remove credits that were claimed <input checked="" type="checkbox"/> To add penalty and interest charges</p>
PN: Q3	<p>Ask everyone; Radio buttons; Randomize statements; Single response What is the amount you already paid the IRS? <input type="checkbox"/> \$6,456.72 <input checked="" type="checkbox"/> \$0.00; I have no payments, deposits or credits <input type="checkbox"/> \$5,321.79</p> <p><input type="checkbox"/> The notice doesn't say</p>
PN: Q4	<p>Ask everyone; open end text box with "\$" on the outside; allow only numbers, "." and ",". Enable red text pop-up for all typing within the box that does not meet criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." What amount does your company still owe? <input type="checkbox"/> [OE, must be a number, can include "," and "."] Correct = \$6,456.72 <input type="checkbox"/> I cannot determine</p>
PN: Q5	<p>Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? <input checked="" type="checkbox"/> Pay the amount due <input type="checkbox"/> File an amended return <input type="checkbox"/> Explain why my company is exempt from Federal Tax Deposit requirements <input type="checkbox"/> Calculate my company's misapplied credits</p>
PN: Q6	<p>Ask everyone; Radio buttons; Randomize statements; Single response What will happen if you don't respond? <input type="checkbox"/> The IRS will take legal action against my company <input type="checkbox"/> The IRS will hold my company's refund indefinitely</p> <p><input checked="" type="checkbox"/> My company will owe more money since there will be additional interest and penalties <input type="checkbox"/> The notice doesn't say</p>
Simplicity Index Questions	
PN: QDOC2	<p>Ask everyone; Radio buttons, 1–5; Randomize statements Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree."</p>
Clarity	<p>The notice is well organized</p>

	<p>It is easy for me to understand the content and wording in the notice</p> <p>The notice is visually clear</p> <p>The typeface and type size are easy to read</p> <p>The notice helps me understand my situation</p>
Freshness	<p>The tone of the notice is better than I expected</p> <p>The tone of the notice is respectful</p> <p>The notice looks better than I expected</p>
Honesty	<p>The notice is straightforward</p> <p>The notice explains the IRS's decisions and the reasoning behind them</p>
Usefulness	<p>The notice helps me understand what actions I can take next</p> <p>The notice anticipates my questions</p> <p>The notice provides an appropriate level of detail</p> <p>The notice provides factual information for me to base my decision on</p>
Inspiration	<p>The notice makes me feel that the IRS wants me to be well informed</p> <p>The notice makes me feel like I can contact the IRS for help if I need it</p>
Behavioral questions	
PN: QDOC3	<p>Ask everyone; Radio buttons</p> <p>To what extent does the presentation and tone of the notice make you more likely to read the entire notice?</p> <p><input type="checkbox"/> Much more likely</p> <p><input type="checkbox"/> Somewhat more likely</p> <p><input type="checkbox"/> No difference</p> <p><input type="checkbox"/> Somewhat less likely</p> <p><input type="checkbox"/> Much less likely</p>
PN: QDOC4	<p>Ask everyone; Radio buttons; Randomize statements</p> <p>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:</p> <p><input type="checkbox"/> Not open it immediately; wait a few days/weeks until I had the time to focus on it</p> <p><input type="checkbox"/> Contact an accountant for help</p> <p><input type="checkbox"/> Call the IRS</p> <p><input type="checkbox"/> Go to the IRS website (www.irs.gov) for help</p> <p><input type="checkbox"/> Find an IRS publication for an explanation</p> <p><input type="checkbox"/> Find an IRS tax clinic</p> <p><input type="checkbox"/> Wait to see if I receive another notice</p> <p><input type="checkbox"/> I wouldn't do anything</p> <p><input checked="" type="checkbox"/> Pay in full</p> <p><input checked="" type="checkbox"/> Request an installment plan or some other payment arrangement</p> <p><input type="checkbox"/> Not pay</p> <p><input type="checkbox"/> Other (please specify) [OE]</p>
PN:	<p>Repeat all questions from after the screener for the other version (Before or After).</p>

Preference questions	
PN:	Show the wireframe notice and allow the respondent to click on only one notice.
QDOC5	Click on the notice you preferred.
PN:	Ask everyone; Open-ended text box
QDOC6	What is it about this notice that you preferred?
PN:	Ask everyone; Open-ended text box
QDOC7	Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice	CP138
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 4 pages in all.
Screeners & Demographics	
PN:	Ask everyone; Single response
QS1	What is your gender? () Male () Female
PN:	Ask everyone; Single response
QS2	() Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN:	Ask everyone; Single response
QS3	What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN:	Ask everyone; Single response
QS4	Which of the following categories includes your annual household

	<p>income?</p> <p><input type="checkbox"/> Under \$25,000</p> <p><input type="checkbox"/> \$25,000–\$34,999</p> <p><input type="checkbox"/> \$35,000–\$49,999</p> <p><input type="checkbox"/> \$50,000–\$74,999</p> <p><input type="checkbox"/> \$75,000–\$99,999</p> <p><input type="checkbox"/> \$100,000–\$149,999</p> <p><input type="checkbox"/> \$150,000 or more</p> <p><input type="checkbox"/> Prefer not to say</p>
PN: QS5	<p>Ask everyone; Single response</p> <p>Are you of Hispanic or Latino origin (ethnicity)?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
	<p>Which of the following best describes your race? Please select one or more. Are you...</p> <p>Ask everyone; Multi-response</p> <p><input type="checkbox"/> White</p> <p><input type="checkbox"/> Black or African American</p> <p><input type="checkbox"/> Asian</p> <p><input type="checkbox"/> Native Hawaiian or other Pacific Islander</p> <p><input type="checkbox"/> American Indian or Alaskan Native</p>
PN: QS6	<p>Ask everyone; Single response; Drop-down menu</p> <p>In which state is your primary residence?</p>
PN: QS7	<p>Ask everyone; Single response</p> <p>Have you filed a federal tax return in the past 5 years?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (TERMINATE)</p>
Notice review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc) Directions for reading through notice	<p>Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.</p> <p>Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.</p> <p>Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page.</p> <p><u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u></p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>

PN:	<p>The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking."</p> <p>If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:</p> <p>"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 notice. Otherwise, you can continue to the questions."</p>
PN: QDOC1	<p>If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.</p>
PN: QDOC1a	<p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p>
PN: QDOC1b	<p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
Comprehension questions	
PN:	<p>For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."</p>
PN: Q1	<p>Ask everyone, Radio buttons, Randomize statements; Single response Why have you received this notice? () The IRS made a change to my tax return (X) The IRS reduced my refund () The IRS increased my tax bracket () I still need to pay additional tax</p>
PN: Q2	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response Why was your refund reduced? Mark all that apply. (X) I owed money for the tax period ending March 31, 2006 (X) I owed money for the tax period ending December 31, 2007 () To remove a credit that was claimed () I owed the IRS interest on other tax years</p>
PN: Q3	<p>Ask everyone; Radio buttons; Randomize statements; Single response What is the total amount you need to pay the IRS? () \$320.00 (X) Nothing, I have a previous overpayment</p>

	() \$220.00 () \$200.00
PN: Q4	Ask everyone; open end text box with "\$" on the outside; allow only numbers, "." and ",". Enable red text pop-up for all typing within the box that does not meet criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." What is your remaining overpayment? () [OE, must be a number, can include "," and "."] Correct = \$320.00 () I cannot determine
PN: Q5	Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? () Pay the amount due () File an amended return () Contact the IRS for my refund (X) I don't need to do anything
PN: Q6	Ask everyone; Radio buttons; Randomize statements; Single response When will you receive your refund? () The IRS will hold my refund indefinitely, until I send them instructions (X) The IRS will apply my refund to the next tax period or send me a check within 4-6 weeks () I won't receive a refund because I owe money for other tax periods () The notice doesn't say
Simplicity Index Questions	
PN: QDOC2	Ask everyone; Radio buttons, 1–5; Randomize statements Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is "Strongly agree" and 1 is "Strongly disagree."
Clarity	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
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS's decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions	
PN: QDOC3	Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire notice? () Much more likely () Somewhat more likely () No difference () Somewhat less likely () Much less likely
PN: QDOC4	Ask everyone; Radio buttons; Randomize statements If you received this notice, what would you do? The more honest you can be about your response, the more it will help us create effective communications. Mark all that apply: () Not open it immediately; wait a few days/weeks until I had the time to focus on it () Contact an accountant for help () Call the IRS () Go to the IRS website (www.irs.gov) for help () Find an IRS publication for an explanation () Find an IRS tax clinic () Wait to see if I receive another notice () I wouldn't do anything () Other (please specify) [OE]
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN: QDOC5	Show the wireframe notice and allow the respondent to click on only one notice. Click on the notice you preferred.
PN: QDOC6	Ask everyone; Open-ended text box What is it about this notice that you preferred?
PN: QDOC7	Ask everyone; Open-ended text box Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	

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Notice	CP169
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 7 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? () Male () Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN: QS4	Ask everyone; Single response Which of the following categories includes your annual household income? () Under \$25,000 () \$25,000–\$34,999 () \$35,000–\$49,999 () \$50,000–\$74,999 () \$75,000–\$99,999 () \$100,000–\$149,999 () \$150,000 or more () Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? () Yes

	<input type="checkbox"/> No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Notice review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc) Directions for reading through notice	Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page. <u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u> Once you've read all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." 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 notice. Otherwise, you can continue to the questions." If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.
PN: QDOC1	Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
PN: QDOC1a	Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided.

<p>PN:</p> <p>QDOC1b</p>	<p>Why was this section the most useful?</p> <p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
<p>Comprehension questions</p>	
<p>PN:</p>	<p>For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."</p>
<p>PN:</p> <p>Q1</p>	<p>Ask everyone, Radio buttons, Randomize statements; Single response</p> <p>Why have you received this notice?</p> <p>() The IRS made a change to my tax return</p> <p>() I filed an incomplete 1040A</p> <p>(X) The IRS can't find my tax return</p> <p>() I owe additional tax</p>
<p>PN:</p> <p>Q2</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>When is your return due?</p> <p>() Within the next 3 years</p> <p>(X) By February 12, 2012</p> <p>() The notice doesn't say</p> <p>() As soon as I can get a copy of my original return</p>
<p>PN:</p> <p>Q3</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>What amount will you lose if you don't send your return by February 12?</p> <p>() The notice doesn't say</p> <p>(X) \$75.00</p> <p>() The total amount of penalties and interest</p> <p>() Nothing</p>
<p>PN:</p> <p>Q4</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>What action does the notice instruct you to take? Mark all that apply.</p> <p>(X) Complete and file a new return, if I don't have a copy of the original</p> <p>(X) Send a copy of my original return and re-sign it</p> <p>() Send a copy of my original return with the original signature</p> <p>() I don't need to do anything</p>
<p>PN:</p> <p>Q5</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>What will happen if you don't respond?</p> <p>() I will owe additional tax and penalties may apply</p> <p>(X) The IRS will take my refund</p> <p>() The IRS will hold my refund indefinitely</p> <p>() The notice doesn't say</p>
<p>PN:</p> <p>Q6</p>	

Simplicity Index Questions	
PN: QDOC2	Ask everyone; Radio buttons, 1–5; Randomize statements Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	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
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions	
PN: QDOC3	Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire notice? () Much more likely () Somewhat more likely () No difference () Somewhat less likely () Much less likely
PN: QDOC4	Ask everyone; Radio buttons; Randomize statements If you received this notice, what would you do? The more honest you can be about your response, the more it will help us create effective communications. Mark all that apply: () Not open it immediately; wait a few days/weeks until I had the time to focus on it () Contact an accountant for help

	<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 checked="" type="checkbox"/> Refile my tax return <input type="checkbox"/> Not file my tax return <input type="checkbox"/> Other (please specify) [OE]
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN:	Show the wireframe notice and allow the respondent to click on only one notice.
QDOC5	Click on the notice you preferred.
PN:	Ask everyone; Open-ended text box
QDOC6	What is it about this notice that you preferred?
PN:	Ask everyone; Open-ended text box
QDOC7	Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice	LT39
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 4 pages in all.
Screeners & Demographics	
PN:	Ask everyone; Single response
QS1	What is your gender? <input type="checkbox"/> Male <input type="checkbox"/> Female
PN:	Ask everyone; Single response
QS2	<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+
PN: QS3	Ask everyone; Single response What is your marital status? <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Divorced/Separated <input type="checkbox"/> Widowed
PN: QS4	Ask everyone; Single response 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–\$74,999 <input type="checkbox"/> \$75,000–\$99,999 <input type="checkbox"/> \$100,000–\$149,999 <input type="checkbox"/> \$150,000 or more <input type="checkbox"/> Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? <input type="checkbox"/> Yes <input type="checkbox"/> No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Notice review	
Intro Text 2 (show before first doc)	Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.
Intro Text 3 (show before second doc)	Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it.
Directions for reading through notice	Read through the notice; you must review all pages before you can move forward (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page.

	<p><u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u></p> <p>Once you've read all the pages, you'll be asked a series of questions about what you just read.</p>
PN:	<p>The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the notice indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking."</p> <p>If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:</p> <p>"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 notice. Otherwise, you can continue to the questions."</p>
PN: QDOC1	<p>If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.</p>
PN: QDOC1a	<p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>Now, please click on ONE section of the entire notice that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p>
PN: QDOC1b	<p>Show wireframe notice and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>And now please click on ONE section of the entire notice that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
Comprehension questions	
PN:	<p>For Q1–Q6, display this instruction on top of the notice viewer: "Please answer the following questions related to the notice. You may click on any page for reference as you consider the questions."</p>
PN: Q1	<p>Ask everyone, Radio buttons, Randomize statements; Single response</p> <p>Why have you received this notice?</p> <p>() I've been charged a new penalty</p> <p>() The IRS has filed a Notice of Tax Lien</p> <p>() My last payment was submitted past the deadline</p> <p>(X) I still owe taxes</p>
PN: Q2	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>Why would the IRS reduce or remove penalties? Mark all that apply.</p> <p>() I paid my taxes</p> <p>(X) There were certain circumstances like a natural disaster or serious illness</p> <p>(X) The IRS misadvised me on tax matters</p> <p>() I've already received the maximum number of penalties</p>

PN: Q3	Ask everyone; Radio buttons; Randomize statements; Single response What is a Notice of Tax Lien? () A warning of the IRS's intent to sell my property (X) A legal claim on my property () A warning sent to the credit bureaus that I'm a poor credit candidate () A penalty fee that harms my credit rating
PN: Q4	Ask everyone; Radio buttons; Randomize statements; Single response How much do you owe? () \$6,252.24 (X) \$35,559.72 () \$23,858.18 () The notice doesn't say
PN: Q5	Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) Pay the amount due () Contact the IRS, if I am already working to resolve my account () Disregard this notice if I'd prefer another arrangement () File a Notice of Tax Lien
PN: Q6	Ask everyone; Radio buttons; Randomize statements; Multi-response What will happen if you don't respond? Mark all that apply. (X) The IRS may file a Notice of Tax Lien and take my property () The IRS will contact me to resolve my tax issues and make payment arrangements (X) I will owe more money since there will be additional interest and, possibly, penalties () The notice doesn't say
Simplicity Index Questions PN: QDOC2	Ask everyone; Radio buttons, 1–5; Randomize statements Based on the notice you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	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
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them

Usefulness	<p>The notice helps me understand what actions I can take next</p> <p>The notice anticipates my questions</p> <p>The notice provides an appropriate level of detail</p> <p>The notice provides factual information for me to base my decision on</p>
Inspiration	<p>The notice makes me feel that the IRS wants me to be well informed</p> <p>The notice makes me feel like I can contact the IRS for help if I need it</p>
Behavioral questions	
PN: QDOC3	<p>Ask everyone; Radio buttons</p> <p>To what extent does the presentation and tone of the notice make you more likely to read the entire notice?</p> <p><input type="checkbox"/> Much more likely</p> <p><input type="checkbox"/> Somewhat more likely</p> <p><input type="checkbox"/> No difference</p> <p><input type="checkbox"/> Somewhat less likely</p> <p><input type="checkbox"/> Much less likely</p>
PN: QDOC4	<p>Ask everyone; Radio buttons; Randomize statements</p> <p>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:</p> <p><input type="checkbox"/> Not open it immediately; wait a few days/weeks until I had the time to focus on it</p> <p><input type="checkbox"/> Contact an accountant for help</p> <p><input type="checkbox"/> Call the IRS</p> <p><input type="checkbox"/> Go to the IRS website (www.irs.gov) for help</p> <p><input type="checkbox"/> Find an IRS publication for an explanation</p> <p><input type="checkbox"/> Find an IRS tax clinic</p> <p><input type="checkbox"/> Wait to see if I receive another notice</p> <p><input type="checkbox"/> I wouldn't do anything</p> <p><input checked="" type="checkbox"/> Pay in full</p> <p><input checked="" type="checkbox"/> Request an installment plan or some other payment arrangement</p> <p><input type="checkbox"/> Not pay</p> <p><input type="checkbox"/> Other (please specify) [OE]</p>
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN: QDOC5	<p>Show the wireframe notice and allow the respondent to click on only one notice.</p> <p>Click on the notice you preferred.</p>
PN: QDOC6	<p>Ask everyone; Open-ended text box</p> <p>What is it about this notice that you preferred?</p>
PN: QDOC7	<p>Ask everyone; Open-ended text box</p> <p>Is there any other information that was left out of the notice, but would have helped you understand your situation and/or respond? If so, please describe.</p>
Thank you	

screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice	CP108
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 7 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? () Male () Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN: QS4	Ask everyone; Single response Which of the following categories includes your annual household income? () Under \$25,000 () \$25,000–\$34,999 () \$35,000–\$49,999 () \$50,000–\$74,999 () \$75,000–\$99,999 () \$100,000–\$149,999 () \$150,000 or more () Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)?

	<input type="checkbox"/> Yes <input type="checkbox"/> No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Document review Intro Text 2 (show before first doc) Intro Text 3 (show before second doc) Directions for reading through document	Imagine you just received a notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Imagine you received a different version of the notice in the mail from the IRS. We will ask you to review the notice and then answer questions about it. Read through the document; <u>you must review all pages before you can move forward</u> (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page. <u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u> Once you've read all the pages, you'll be asked a series of questions about what you just read. PN: The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the document indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." 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." PN: QDOC1 If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response. PN: Show wireframe document and allow respondent to click on only 1

QDOC1a	<p>section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>Now, please click on ONE section of the entire document that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p>
PN:	Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1b	<p>And now please click on ONE section of the entire document that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
Comprehension questions	
PN:	For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
PN: Q1	<p>Ask everyone, Radio buttons, Randomize statements; Single response</p> <p>Why have you received this notice?</p> <p><input checked="" type="checkbox"/> The IRS applied my payment</p> <p><input type="checkbox"/> I filed an incomplete 1040A</p> <p><input type="checkbox"/> I need to submit a payment</p> <p><input type="checkbox"/> The IRS is awaiting additional information from me</p>
PN: Q2	<p>Ask everyone, Radio buttons, Randomize statements; Multi-response</p> <p>What do you need to provide when you submit a payment? Mark all that apply.</p> <p><input type="checkbox"/> A copy of the notice you received</p> <p><input type="checkbox"/> A copy of last year's return</p> <p><input checked="" type="checkbox"/> The tax period</p> <p><input checked="" type="checkbox"/> The tax form</p>
PN: Q3	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>Where did the IRS apply my payment?</p> <p><input type="checkbox"/> To my largest outstanding tax debt</p> <p><input type="checkbox"/> They haven't; they are holding the payment in trust</p> <p><input checked="" type="checkbox"/> To my 2011 Form 941</p> <p><input type="checkbox"/> To a random tax year</p>
PN: Q4	<p>Ask everyone, Radio buttons, Randomize statements; Single response</p> <p>Why did the IRS apply your payment to your 2011 Form 941?</p> <p><input type="checkbox"/> It was my largest outstanding tax debt</p> <p><input type="checkbox"/> They haven't; they are holding the payment in trust</p> <p><input checked="" type="checkbox"/> I didn't tell them where to apply it, and it was their best guess based on my account information</p>

	() I told them to apply it to my 2011 Form 941
PN: Q5	Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? () Pay the amount due () File an amended return () Contact the IRS to confirm they applied the payment correctly (X) I don't need to take any action
PN: Q6	Ask everyone; Radio buttons; Randomize statements; Multi-response What should you do if you don't want the payment applied to your 2011 Form 941? Mark all that apply. () Resubmit your payment using the EFTPS system (X) Call to provide the correct tax period and tax form (X) Send the Contact information coupon with the correct tax period and tax form () Cancel my original check and resubmit payment
Simplicity Index Questions	
PN: QDOC2	Ask everyone; Radio buttons, 1–5; Randomize statements Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	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
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS’s decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions	
PN:	Ask everyone; Radio buttons

QDOC3	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
PN: QDOC4	Ask everyone; Radio buttons; Randomize statements If you received this notice, what would you do? The more honest you can be about your response, the more it will help us create effective communications. Mark all that apply: <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 checked="" type="checkbox"/> I wouldn't do anything <input type="checkbox"/> Other (please specify) [OE]
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN: QDOC5	Show the wireframe document and allow the respondent to click on only one document. Click on the notice you preferred.
PN: QDOC6	Ask everyone; Open-ended text box What is it about this notice that you preferred?
PN: QDOC7	Ask everyone; Open-ended text box Is there any other information that was left out of the document, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice	CP109
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Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 4 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? <input type="checkbox"/> Male <input type="checkbox"/> Female
PN: QS2	Ask everyone; Single response <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+
PN: QS3	Ask everyone; Single response What is your marital status? <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Divorced/Separated <input type="checkbox"/> Widowed
PN: QS4	Ask everyone; Single response 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–\$74,999 <input type="checkbox"/> \$75,000–\$99,999 <input type="checkbox"/> \$100,000–\$149,999 <input type="checkbox"/> \$150,000 or more <input type="checkbox"/> Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? <input type="checkbox"/> Yes <input type="checkbox"/> No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN:	Ask everyone; Single response; Drop-down menu

QS6	In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? () Yes () No (TERMINATE)
Document review	
Intro Text 2 (show before first doc)	Imagine you work at or own a business and just received a notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Intro Text 3 (show before second doc)	Imagine you received a different version of the notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Directions for reading through document	Read through the document; <u>you must review all pages before you can move forward</u> (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page. <u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u> Once you've read all the pages, you'll be asked a series of questions about what you just read.
PN:	The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the document indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:
PN: QDOC1	"Do you want to mark anything as confusing or hard to understand? If you do, you can go back to any page and mark the document. Otherwise, you can continue to the questions." If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.
PN:	Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1a	Now, please click on ONE section of the entire document that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?
PN:	Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.
QDOC1b	And now please click on ONE section of the entire document that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?

Comprehension questions	
PN:	For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."
PN: Q1	Ask everyone; Radio buttons; Randomize statements; Multi-response Why did the IRS send you this notice? Mark all that apply. (X) To explain why the processing of my return was delayed (X) To inform me of mistakes () To request that I resubmit my return () To warn me of future penalties
PN: Q2	Ask everyone, Radio buttons, Randomize statements; Single response Why was your return delayed? (X) I filed an incomplete or inaccurate Form 941 () The IRS has lost funding () The information in my 2011 Form 941 didn't match IRS records () I need to resubmit my Form 941
PN: Q3	Ask everyone; Radio buttons; Randomize statements; Multi-response What are the benefits of accurately completing my own tax return? Mark all that apply. (X) I will avoid delays (X) I will ensure my return is associated with my account () I will avoid penalties and additional interest () I will avoid legal prosecution
PN: Q4	Ask everyone; Radio buttons; Randomize statements; Single response What error did you make on your Form 941? () I forgot to enter my Employer ID number (X) My Employer ID number was incorrect () My Taxpayer ID number, name, and address was incorrect () I don't know
PN: Q5	Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) I don't need to do anything () Call to confirm that the corrections the IRS made are accurate () Contact the IRS for more information () Refile my return
PN:	Ask everyone; Radio buttons; Randomize statements; Single response

Q6	<p>If any of the information on this notice is incorrect, what action should you to take?</p> <p><input type="checkbox"/> Wait to see if I receive another notice</p> <p><input checked="" type="checkbox"/> Contact the IRS</p> <p><input type="checkbox"/> Appeal in writing by sending a certified letter</p> <p><input type="checkbox"/> Refile my return with the correct information</p>
Simplicity Index Questions	
PN: QDOC2	<p>Ask everyone; Radio buttons, 1–5; Randomize statements</p> <p>Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”</p>
Clarity	<p>The notice is well organized</p> <p>It is easy for me to understand the content and wording in the notice</p> <p>The notice is visually clear</p> <p>The typeface and type size are easy to read</p> <p>The notice helps me understand my situation</p>
Freshness	<p>The tone of the notice is better than I expected</p> <p>The tone of the notice is respectful</p> <p>The notice looks better than I expected</p>
Honesty	<p>The notice is straightforward</p> <p>The notice explains the IRS’s decisions and the reasoning behind them</p>
Usefulness	<p>The notice helps me understand what actions I can take next</p> <p>The notice anticipates my questions</p> <p>The notice provides an appropriate level of detail</p> <p>The notice provides factual information for me to base my decision on</p>
Inspiration	<p>The notice makes me feel that the IRS wants me to be well informed</p> <p>The notice makes me feel like I can contact the IRS for help if I need it</p>
Behavioral questions	
PN: QDOC3	<p>Ask everyone; Radio buttons</p> <p>To what extent does the presentation and tone of the notice make you more likely to read the entire document?</p> <p><input type="checkbox"/> Much more likely</p> <p><input type="checkbox"/> Somewhat more likely</p> <p><input type="checkbox"/> No difference</p> <p><input type="checkbox"/> Somewhat less likely</p> <p><input type="checkbox"/> Much less likely</p>
PN: QDOC4	<p>Ask everyone; Radio buttons; Randomize statements</p> <p>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:</p>

	<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 checked="" 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 checked="" type="checkbox"/> Wait to see if I receive another notice <input checked="" type="checkbox"/> I wouldn't do anything <input type="checkbox"/> Other (please specify) [OE]
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN:	Show the wireframe document and allow the respondent to click on only one document.
QDOC5	Click on the notice you preferred.
PN: QDOC6	Ask everyone; Open-ended text box What is it about this notice that you preferred?
PN: QDOC7	Ask everyone; Open-ended text box Is there any other information that was left out of the document, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice	CP173
Sample Size	Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 7 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? <input type="checkbox"/> Male

	() Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single () Divorced/Separated () Widowed
PN: QS4	Ask everyone; Single response Which of the following categories includes your annual household income? () Under \$25,000 () \$25,000–\$34,999 () \$35,000–\$49,999 () \$50,000–\$74,999 () \$75,000–\$99,999 () \$100,000–\$149,999 () \$150,000 or more () Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? () Yes () No Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response () White () Black or African American () Asian () Native Hawaiian or other Pacific Islander () American Indian or Alaskan Native
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? () Yes () No (TERMINATE)
Document review	
Intro Text 2 (show before first doc)	Imagine you work at or own a business and just received a notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Intro Text 3	Imagine you received a different version of the notice in the mail from the

<p>(show before second doc) Directions for reading through document</p>	<p>IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it. Read through the document; <u>you must review all pages before you can move forward</u> (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page.</p>
<p>PN:</p>	<p><u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u> Once you've read all the pages, you'll be asked a series of questions about what you just read. The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the document indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:</p>
<p>PN: QDOC1</p>	<p>"Do you want to mark anything as confusing or hard to understand? If you do, you can go back to any page and mark the document. Otherwise, you can continue to the questions." If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.</p>
<p>PN: QDOC1a</p>	<p>Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section. Now, please click on ONE section of the entire document that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p>
<p>PN: QDOC1b</p>	<p>Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section. And now please click on ONE section of the entire document that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
<p>Comprehension questions</p>	
<p>PN:</p>	<p>For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."</p>
<p>PN: Q1</p>	<p>Ask everyone, Radio buttons, Randomize statements; Single response Why have you received this notice? () The IRS made changes to my company's tax return (X) My company's refund has been reduced () My company still owes additional estimated tax () I need to resubmit estimated tax properly</p>

<p>PN: Q2</p>	<p>Ask everyone, Radio buttons, Randomize statements; Single response Why was your account adjusted? (X) My company was charged a penalty for failing to pay estimated tax on time or in full () My company was charged a penalty for failing to estimate the taxes on my return () The IRS didn't receive my company's estimated tax payments () My company still owes additional estimated tax</p>
<p>PN: Q3</p>	<p>Ask everyone; open end text box with "\$" on the outside; allow only numbers, "." and ",". Enable red text pop-up for all typing within the box that does not meet criteria (non-numbers, >9,999, etc.). Red text should read "Please enter a number." What is the total penalty amount? () [OE, must be a number, can include "," and "."] Correct = \$110.11 () I cannot determine</p>
<p>PN: Q4</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response When will your company receive its remaining refund? (X) Within four weeks, as long as we don't owe any other tax or debts () I have to contact the IRS to claim my company's refund () It's being applied as a credit to my company's account () The entire refund was applied to my company's account</p>
<p>PN: Q5</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response What should you do if you disagree with the penalty? (X) Check that I meet the criteria and file Form 2220 or Form 843 () Refuse to pay the penalty () File a claim with US Tax Court () Resubmit my estimated tax properly</p>
<p>PN: Q6</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response What action does the notice instruct you to take? (X) I don't need to do anything () File an amended return () Contact the IRS for more information () Submit payment for the failure-to-pay proper estimated tax penalty</p>
<p>Simplicity Index Questions PN:</p>	<p>Ask everyone; Radio buttons, 1–5; Randomize statements</p>

QDOC2	Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”
Clarity	<p>The notice is well organized</p> <p>It is easy for me to understand the content and wording in the notice</p> <p>The notice is visually clear</p> <p>The typeface and type size are easy to read</p> <p>The notice helps me understand my situation</p>
Freshness	<p>The tone of the notice is better than I expected</p> <p>The tone of the notice is respectful</p> <p>The notice looks better than I expected</p>
Honesty	<p>The notice is straightforward</p> <p>The notice explains the IRS’s decisions and the reasoning behind them</p>
Usefulness	<p>The notice helps me understand what actions I can take next</p> <p>The notice anticipates my questions</p> <p>The notice provides an appropriate level of detail</p> <p>The notice provides factual information for me to base my decision on</p>
Inspiration	<p>The notice makes me feel that the IRS wants me to be well informed</p> <p>The notice makes me feel like I can contact the IRS for help if I need it</p>
Behavioral questions	
PN: QDOC3	<p>Ask everyone; Radio buttons</p> <p>To what extent does the presentation and tone of the notice make you more likely to read the entire document?</p> <p><input type="radio"/> Much more likely</p> <p><input type="radio"/> Somewhat more likely</p> <p><input type="radio"/> No difference</p> <p><input type="radio"/> Somewhat less likely</p> <p><input type="radio"/> Much less likely</p>
PN: QDOC4	<p>Ask everyone; Radio buttons; Randomize statements</p> <p>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:</p> <p><input type="radio"/> Not open it immediately; wait a few days/weeks until I had the time to focus on it</p> <p><input type="radio"/> Contact an accountant for help</p> <p><input type="radio"/> Call the IRS</p> <p><input type="radio"/> Go to the IRS website (www.irs.gov) for help</p> <p><input type="radio"/> Find an IRS publication for an explanation</p> <p><input type="radio"/> Find an IRS tax clinic</p> <p><input type="radio"/> Wait to see if I receive another notice</p> <p><input checked="" type="radio"/> I wouldn't do anything</p> <p><input type="radio"/> Other (please specify) [OE]</p>

PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	
PN:	Show the wireframe document and allow the respondent to click on only one document.
QDOC5	Click on the notice you preferred.
PN: QDOC6	Ask everyone; Open-ended text box What is it about this notice that you preferred?
PN: QDOC7	Ask everyone; Open-ended text box Is there any other information that was left out of the document, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Notice Sample Size	CP210/220 Total N=400
Intro Text	We are conducting a web-based survey for the IRS to determine the effectiveness of its notices. The survey is voluntary, and your identity will remain anonymous. The survey will only take about 20 minutes to complete. It involves reading and answering questions about two notices; there are 4 pages in all.
Screeners & Demographics	
PN: QS1	Ask everyone; Single response What is your gender? () Male () Female
PN: QS2	Ask everyone; Single response () Under 18 (TERMINATE) () 18–29 () 30–39 () 40–49 () 50–59 () 60+
PN: QS3	Ask everyone; Single response What is your marital status? () Married () Single

	<input type="checkbox"/> Divorced/Separated <input type="checkbox"/> Widowed
PN: QS4	Ask everyone; Single response 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–\$74,999 <input type="checkbox"/> \$75,000–\$99,999 <input type="checkbox"/> \$100,000–\$149,999 <input type="checkbox"/> \$150,000 or more <input type="checkbox"/> Prefer not to say
PN: QS5	Ask everyone; Single response Are you of Hispanic or Latino origin (ethnicity)? <input type="checkbox"/> Yes <input type="checkbox"/> No <hr/> Which of the following best describes your race? Please select one or more. Are you... Ask everyone; Multi-response <input type="checkbox"/> White <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
PN: QS6	Ask everyone; Single response; Drop-down menu In which state is your primary residence?
PN: QS7	Ask everyone; Single response Have you filed a federal tax return in the past 5 years? <input type="checkbox"/> Yes <input type="checkbox"/> No (TERMINATE)
Document review	
Intro Text 2 (show before first doc)	Imagine you work at or own a business and just received a notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Intro Text 3 (show before second doc)	Imagine you received a different version of the notice in the mail from the IRS regarding your corporate tax forms. We will ask you to review the notice and then answer questions about it.
Directions for reading through document	Read through the document; <u>you must review all pages before you can move forward</u> (click above to navigate through the pages). Use the scroll bar on the right to scroll through each page. <u>If you find a section confusing or hard to understand, click on it with your mouse to indicate that it's confusing.</u> Once you've read all the pages, you'll be asked a series of questions about what you just read.

<p>PN:</p> <p>PN: QDOC1</p> <p>PN: QDOC1a</p> <p>PN: QDOC1b</p>	<p>The participant reads (and clicks) through all pages. The first time the participant clicks on any section of the wireframe, a small pop-up notification will appear: "Please note that clicking a section of the document indicates that you feel it is confusing or hard to understand. A red check box will appear to indicate the section has been marked as confusing. Hit 'Next' to continue and begin clicking." If the participant doesn't click on anything, before advancing to the comprehension questions, a reminder will pop up:</p> <p>"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."</p> <p>If the participant has marked items, an open-ended question will appear: You marked [X] section(s) as confusing or hard to understand. Describe what was most confusing to you. Please be as specific as possible in your response.</p> <p>Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>Now, please click on ONE section of the entire document that you found to be the most useful in terms of the information and content it provided. Why was this section the most useful?</p> <p>Show wireframe document and allow respondent to click on only 1 section. Once clicked, a pop-up open-end text box will appear with that section.</p> <p>And now please click on ONE section of the entire document that you found to be the least useful in terms of the information and content it provided. Why was this section the least useful?</p>
<p>Comprehension questions</p>	
<p>PN:</p>	<p>For Q1–Q6, display this instruction on top of the document viewer: "Please answer the following questions related to the document. You may click on any page for reference as you consider the questions."</p>
<p>PN: Q1</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response Why have you received this notice? Mark all that apply. (X) The IRS made a change to my company's tax return () I filed an incomplete Form 8038-CP () I didn't file my company's Form 8038-CP (X) My company owes tax</p>
<p>PN: Q2</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response Why were changes made to your company's return? Mark all that apply. (X) I requested the changes (X) I was charged new penalties () The information in my company's Form 8038-CP didn't match IRS records () I made a mistake on my company's return</p>

<p>PN:</p> <p>Q3</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>How is the failure-to-pay penalty calculated?</p> <p>(X) It's calculated based on the unpaid amount () It's calculated based on the number of days the payment is late () It's calculated based on a flat rate</p> <p>() It's calculated based on the quarter the payment was supposed to be made</p>
<p>PN:</p> <p>Q4</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>Why would a company be charged a failure-to-file penalty? Mark all that apply.</p> <p>(X) If the return is submitted late (X) If the return isn't submitted () If the return has errors</p> <p>() I don't know</p>
<p>PN:</p> <p>Q5</p>	<p>Ask everyone; Radio buttons; Randomize statements; Multi-response</p> <p>What should you do if you disagree with the proposed changes? Mark all that apply.</p> <p>(X) Submit the Contact information section with an explanation of why I don't agree and any supporting documents () File a claim in US Tax Court (X) Call the IRS () File an amended tax return and submit all the required payments to settle my account</p>
<p>PN:</p> <p>Q6</p>	<p>Ask everyone; Radio buttons; Randomize statements; Single response</p> <p>What will happen if you don't respond?</p> <p>() The IRS will process the change and send my company a letter of determination () The IRS will hold my company's refund indefinitely (X) My company will owe more money since there will be additional interest and, possibly, penalties () The notice doesn't say</p>
<p>Simplicity Index Questions</p> <p>PN:</p> <p>QDOC2</p>	<p>Ask everyone; Radio buttons, 1–5; Randomize statements</p> <p>Based on the document you just reviewed, please tell us how much you agree or disagree with the following statements, where 5 is “Strongly agree” and 1 is “Strongly disagree.”</p>
<p>Clarity</p>	<p>The notice is well organized It is easy for me to understand the content and wording in the notice The notice is visually clear</p>

	The typeface and type size are easy to read The notice helps me understand my situation
Freshness	The tone of the notice is better than I expected The tone of the notice is respectful The notice looks better than I expected
Honesty	The notice is straightforward The notice explains the IRS's decisions and the reasoning behind them
Usefulness	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
Inspiration	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
Behavioral questions	
PN: QDOC3	Ask everyone; Radio buttons To what extent does the presentation and tone of the notice make you more likely to read the entire document? () Much more likely () Somewhat more likely () No difference () Somewhat less likely () Much less likely
PN: QDOC4	Ask everyone; Radio buttons; Randomize statements If you received this notice, what would you do? The more honest you can be about your response, the more it will help us create effective communications. Mark all that apply: () Not open it immediately; wait a few days/weeks until I had the time to focus on it () Contact an accountant for help () Call the IRS () Go to the IRS website (www.irs.gov) for help () Find an IRS publication for an explanation () Find an IRS tax clinic () Wait to see if I receive another notice () I wouldn't do anything () Pay in full () Request an installment plan or some other payment arrangement () Not pay () Other (please specify) [OE]
PN:	Repeat all questions from after the screener for the other version (Before or After).
Preference questions	

PN: QDOC5	Show the wireframe document and allow the respondent to click on only one document. Click on the notice you preferred.
PN: QDOC6	Ask everyone; Open-ended text box What is it about this notice that you preferred?
PN: QDOC7	Ask everyone; Open-ended text box Is there any other information that was left out of the document, but would have helped you understand your situation and/or respond? If so, please describe.
Thank you screen	
Disclaimer	The Paperwork Reduction Act requires that the IRS display an OMB Control Number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Appendix 2

Survey Invitation Example:

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

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Account # [SOURCE_ID] » MarketPoints balance as of : [BALANCE_MARKET_POINTS]

Hi [FIRSTNAME],

GlobalTestMarket is looking for your opinion. Don't miss out on being rewarded for sharing your opinions. Complete this survey today!

A new survey is available

Survey Number: 259829

Reward for Survey Completion:

Start Now!

You may also access the survey by copying the following URL into your browser:
<http://www.globaltestmarket.com/survey/s.phtml?sn=259829&demo=1&secid=4201af&lang=E>

Cheers,

The GlobalTestMarket Team

Add frontdesk@globaltestmarket.com to your address book so that online survey invitations are not filtered out as spam.

GlobalTestMarket validates data by analyzing the quality of responses at several key points within the survey process. As a participant, you agree to abide by our [terms of use](#). GlobalTestMarket is absolutely committed to safeguarding your privacy, view our [privacy policy](#).