Internal Revenue Service

Plain Writing Act Compliance Report

April 13, 2012

I. **Senior Agency Official for Plain Writing:**

   a. Jodi Patterson, Director, Return Integrity and Correspondence Services – Senior Agency Official responsible for Plain Writing, Jodi.L.Patterson@IRS.gov

   b. Names of Plain Language coordinators within the agency:

Organization	Name	Contact Information
Communications & Liaison (C&L)	Aidan Schroeder	Aidan.H.Schroeder@IRS.gov
Electronic Tax Administration (ETA) Online Services	Nora Butler	Nora.Butler@IRS.gov
Human Capital Office (HCO) Leadership, Education, and Delivery Services (LEADS)	Marcia W. Pelberg	Marcia.w.pelberg@irs.gov
Large Business & International (LB&I)	Amy Liberator	Amy.Liberator@IRS.gov
Media & Publications (M&P)	Ellen Fingerman	Ellen.A.Fingerman@IRS.gov
Small Business/Self Employed (SBSE)	Phyllis Grimes	Phyllis.T.Grimes@IRS.gov
Taxpayer Advocate Service (TAS)	Carmie Reintjes	Carmie.reintjes@irs.gov
Tax Exempt/ Government Entity (TE/GE)	Philip Smith	Philip.A.Smith@IRS.gov
Wage & Investment (W&I) C&L	Liz Evans	Liz.E.Evans@IRS.gov

Organization	Name	Contact Information
W&I Stakeholder, Partnerships, Education, and Communication (SPEC)	Kent Sanders	Harold.k.sanders@irs.gov

II. Explain what specific types of agency communications have you released by making them available in a format that is consistent with the Plain Writing guidelines.

The Office of Management and Budget's (OMB) Memorandum, *Final Guidance on Implementing the Plain Writing Act of 2010*, states that agencies "should take into account the subject expertise of the intended audience. For the purposes of the Act, the 'public' means anticipated readers or recipients…with whom your agency is trying to communicate.[1]"

The IRS serves two intended audience types: the General Public and Tax/Legal Professionals.

- The audience type, General Public, refers to taxpayers or other stakeholders who are not trained tax specialists. Most IRS communications aimed at this group inform about new or updated tax law, instruct about how to be compliant, or facilitate gathering tax information. Typically, this group has not received training to acquire the "subject expertise" needed to understand regulatory language. The Plain Language used for this group needs to be clear, simple, and meaningful. The General Public includes stakeholders such as individual taxpayers, small business owners, and volunteer groups.

- The audience type, Tax/Legal Professionals, refers to specialists trained to be familiar with tax-related regulatory language. In addition to the communications targeted to the General Public, IRS communications for Tax/Legal Professionals include interpretation of complex tax law requiring the use of regulatory language for legal clarity. The stakeholders in this group include third party tax preparers, Enrolled Agents, attorneys, CPAs, employee plan administrators, members of Congress, and Congressional staff. The Plain Language used for this group may include specialized terminology familiar to these professionals while still being clear and meaningful.

Keeping the "subject expertise" of these two audience types in mind, the Plain Language used for the General Public will be different from that used for Tax/Legal Professionals. For example, Publications represent one IRS communication type. The targeted audience for the IRS Publication, *Your Rights as a Taxpayer*, would be the General Public because the content focuses on taxpayers. Conversely, the targeted audience for the IRS Publication, *Understanding the Employee Plans Examination Process,* would be Tax/Legal Professionals because the content

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[1] C.R. Sunstein, Office of Management and Budget, Memorandum for the Heads of Executive Departments and Agencies, M-11-15, *Final Guidance on Implementing the Plain Writing Act of 2010,* April 13, 2011.

provides guidance to employee plan administrators. The IRS tailors the language used in each type of communication to the "subject expertise" of the primary targeted audience. (Please refer to the table at the end of this section for a complete list of IRS communication types.)

OMB's *Final Guidance on Implementing the Plain Writing Act of 2010* also directs agencies to use Plain Writing "when issuing new or substantially revised documents.[2]" The IRS publishes over 2,000 tax products.[3] The IRS website, IRS.gov, has more than 44,000 html pages and nearly 79,000 static or pdf files. In addition, the IRS mails an average of 200 million notices annually to affected taxpayers. Each year, some of these communications may get "substantial" revisions based on legislative changes.

The table that follows lists the principal types of communications produced by the IRS, how the communication is made available to the public, the intended user (audience) and approximate number of intended users, and what has changed by using Plain Writing. In most cases, each communication type could apply to both audience types based on the subject matter of each communication. In some cases, the IRS has used Plain Language principles for several years. For example, the IRS incorporated Plain Language principles into its notice content. The last column, "What has changed by using Plain Writing," indicates TBD in most cases because the method for capturing data will not be implemented until late 2012. The IRS is just starting to measure Plain Writing changes. The IRS will have more specific information for this column in the next report.

Type of communications of document or posting. List how this is made available to the public	Who is the intended user and approximate number of potential users	What has changed by using Plain Writing
Correspondence (e.g., notices and letters) has used Plain Writing for 3 years Hard copy	Selected taxpayers as determined by Filing & Payment Compliance actions	Improved comprehension
e-News Listervs Online	General Public – 141.1 million[4] Tax/Legal Professionals – 1.9 million[5]	TBD

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[2] Ibid.

[3] Forms and Publications (PDF), http://www.irs.gov/app/picklist/list/formsPublications.html, pulled 6/20/2011.

[4] Statistics of Income, *IRS Data Book, 2010*, p. 4.

[5] Rounded from number of Registered Return Preparers (720,000) and number of attorneys (1.18 million) according to ABA Lawyer Demographics (http://www.abanet.org)

Type of communications of document or posting. List how this is made available to the public	Who is the intended user and approximate number of potential users	What has changed by using Plain Writing
Fact Sheets Online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Forms Hard copy, online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Instructions Hard copy, online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Marketing Products (e.g., brochures, fliers, articles) Hard copy, online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
IRS.gov Web Pages Online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
News Releases Hard copy, online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Online FAQs Online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Outreach Corner Listerv Online	General Public – 141.1 million	TBD
Publications Hard copy, online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Tax Tips Online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD
Training Materials Hard copy, online	General Public – 141.1 million Tax/Legal Professionals – 1.9 million	TBD

III.   Inform agency staff of Plain Writing Act's requirements:

a.   Information on the Act is posted on the agency intranet.

The IRS has established an intranet site (**http://irweb.IRS.gov/AboutIRS/bu/cl/comm/plainwriting/default.aspx**) that provides information about the Plain Writing Act, what it is and how it affects IRS employees.

b.   After publishing an article on the Act and its requirements in the internal agency news bulletin, recurring informational polls/quizzes were published on the homepage of the IRS intranet through the end of 2011 that emphasized key points of plain language. These polls tested the plain writing knowledge of employees and directed them to training resources for more information. They received more than 39,000 responses from employees.

The IRS announced 2010 Plain Writing Act to all employees on June 13, 2011 via IRS Headlines on the IRS intranet:
http://irweb.IRS.gov/AboutIRS/Nwsctr/Headlines/26124.aspx

c.   Posters, signs, etc

Since the IRS has over 100,000 employees and 700 offices, most IRS communications are online and include channels such as intranet sites and IRWeb TV. The need for other channels such as posters and signs will be determined upon completion of the initial round of service wide training (See *Introduction to Plain Writing* course described in section IV.).

d.   Staff Meetings

As part of the IRS internal awareness campaign, IRS managers covered the key provisions of the 2010 Plain Writing Act at staff meetings earlier this year. The Professional Development Board, a cross-agency group designed to train and inform communications staff about key issues, conducted an additional briefing to ensure IRS communicators informed about the law and take appropriate compliance actions within their divisions.

IV. Training

a. Agency has provided or plans to provide the following trainings:

Type of Training	Number of employees trained	Date
In house (Agency Staff) – live training	*Introduction to Plain Writing* – Mandatory course completed by 93,704 employees.	July - September 2011; January - April 2012 for seasonal employees Additional courses as needed for new employees
PLAIN provided training – live	N/A	N/A
Webinars	IRS Communications & Liaison staff attended a webinar titled, *Write Plainly: An Update on Plain Writing Principles and the New Law*, offered by GSA's Web Manager University.	January 2011
Online training – Primary IRS training channel	*Introduction to Plain Writing* – Mandatory course to be offered to ~83,000 IRS employees with laptops[6]. *Writing for the Web* – Required for IRS online content contributors after satisfactory completion of *Introduction to Plain Writing* *Content Management Course* – Required for IRS online content contributors after submitting a satisfactory writing sample *OTC Correspondence Knowledge Transfer Processes* – Required for staff that author Notices and Letters; Includes an OTC Knowledge Management Repository	July - September 2011 Offered periodically as required course for new employees Courses scheduled as needed depending on training needs and staffing Courses scheduled as needed depending on training needs and staffing Ongoing

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[6] Statistics of Income, *IRS Data Book, 2010*, p. 66, states that, in 2010, the IRS had 94,711 employees (95,000 when rounded to the nearest thousand). The IRS estimates that 12,000 of those employees do not have laptops, the remaining 88,000 IRS employees have laptops and will take training online.

In addition, as part of the PWA initial rollout, the IRS continues to gauge employee knowledge about PWA through a series of poll questions published on the IRS intranet throughout 2011. While the IRS does not consider these polls to be a scientific survey, they have been a good way to check the pulse of the IRS employee population with intranet access. Historically, the IRS gets consistent employee traffic (the last 5 polls averaged 10,000+ unique votes). The IRS uses them as a supplement for communicating key messages. The "answer" page of each poll typically contains additional information and/or links to references on the topic.

V.   **Ongoing compliance/ sustaining change**

    a.   Name of agency contact for compliance issues

Jodi Patterson, Director, Return Integrity and Correspondence Services– Senior Agency Official responsible for Plain Writing, Jodi.L.Patterson@IRS.gov

    b.   Documenting and reporting use of Plain Writing in agency communications

The IRS Plain Writing Act Executive Steering Committee established a Plain Writing Act Editorial Board chaired by Jodi Patterson, , Return Integrity and Correspondence Services, and Terry Lemons, Director of the Office of Communication. Members from the communication staff of each IRS Business Operating Division (BOD) complete the Board.

This Board will monitor PWA activities, legislative updates, and new guidance. They will meet on a monthly or as needed basis to determine the need to communicate any changes to the rest of the IRS and to review communications that must comply with Plain Writing Act guidelines.

    c.   Clearance processes

The IRS established clearance processes at several levels:

- Plain Writing Act Editorial Board – for final review before release

- Correspondence Review – for notices and letters

- Content Management System (CMS) Review – to be facilitated by the CMS in the new portal environment

- Tax Forms and Publications Review – for tax forms, instructions, and publications

Plain Writing Act Editorial Board

This Plain Writing Act Editorial Board will meet on a monthly or as needed basis to review communications pending release. They will approve communications that meet Plain Writing Act guidelines. For those communications that do not meet guidelines, the Board will direct the authors to Plain Writing resources that will help them revise their communications to conform to Plain Writing guidelines.

Please note that Correspondence, IRS portal content, and Tax Forms and Publications functions have separate review processes that do not need Plain Writing Act Editorial Board review. Their processes are described in the sections that follow:

Plain Writing Act Working Group

The Plain Writing Working Group functions under the leadership of the Plain Writing Editorial Board. They will randomly sample and review "covered documents" that aren't currently reviewed for compliance with the Federal Plain Language Guidelines.

OTC Correspondence Review

In 2009, the IRS engaged a contractor that specializes in Plain Language communications. Together, the IRS and the contractor developed correspondence generation tools that use a consistent notice or letter framework supported with a library of Plain Language based text modules to create clear, consistent taxpayer correspondence. As part of that effort, the contractor has been measuring taxpayer comprehension through its proprietary lab. Using an online survey, the lab measures both comprehension and perception to help identify opportunities to further simplify IRS communications and interactions with taxpayers.

IRS Portal Content Management System Review

The new IRS portal will include more rigorous training to support a robust review process. In addition to the IRS service wide required course, *Introduction to Plain Writing,* each content contributor will complete *Writing for the Web* and submit a writing sample for review. After satisfying those requirements, each content contributor must complete the *Content Management Course*. Lastly, the CMS in the new portal environment will facilitate content review before any content is placed on the portal.

Tax Forms and Publications Review

All Tax Forms, Instructions and Publications go through a robust review process before posting on IRS.gov or prepared for publishing. Three levels of review occur for tax law accuracy and clear, simple and meaningful language.

VI.   **Agency's Plain Writing website**

    a.   Website address - http://www.IRS.gov/plainwriting

    b.   Contact us page - http://www.IRS.gov/plainwriting

    c.   Implementation of the Act

        i.   Documents covered by the Act

        Please refer to the table in Section II of this report for the types of communication the IRS considers to be covered documents.

    ii.   Timeline

The IRS surveyed its functions to collect a list of covered documents. Currently, there are over 2400 documents that potentially could be covered by PWA. The principal driver for document updates at the IRS is legislative changes. Based on prior experience, the IRS estimates 400 documents may require substantive updates within the next 12 months.

   d. Links to Compliance reports - were added to the Plain Writing section of
      http://www.IRS.gov/plainwriting

   e. Links to OMB and PLAIN - were added to the Plain Writing section of

   http://www.IRS.gov/plainwriting

VII. Customer Satisfaction Evaluation after Experiencing Plain Writing Communications

As indicated by the table describing IRS communication types in Section II, most IRS documents are available in hard copy and online formats. Since most information is online, the IRS plans to conduct periodic reviews to gauge user comprehension as part of its new portal. The IRS subscribes to the American Customer Satisfaction Index as part of its data analytics program. In addition to the analyses the IRS already does to measure the user experience, the IRS will add a custom question to the survey to gauge user satisfaction with comprehension of content on the site.

Additionally, as described earlier in section V.c Clearance processes, IRS OTC Correspondence Review uses an online survey evaluation process to gauge taxpayer comprehension and opportunities for improvement.