



# Plain Writing Act Compliance Report

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## Internal Revenue Service 2014 Plain Writing Act Compliance Report

The Plain Writing Act of 2010 requires federal agencies to write clearly to ensure the public understands government information and services. We are pleased to share our 2014 Plain Writing Act Compliance Report, which details our efforts to comply with the Act and, more importantly, to continue to improve our writing to provide the excellent level of service the public deserves.

### Our commitment

The IRS Mission is to “Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.” Taxpayers are at the center of everything we do. Our responsibility to taxpayers is to provide timely and accurate information to help them meet their tax obligations and receive the tax credits for which they are eligible. To accomplish this, we must ensure that we communicate in clear, easily understandable language on all of our forms, publications, documents and notices. With more and more of the public turning to IRS.gov for information, we must also ensure that we write our online information in plain language. We are more committed than ever to using plain writing standards. We are incorporating plain writing principles in our employees’ training and in our overall business processes to meet that goal.

### How we comply with the Plain Writing Act

We have complied with the Act by accomplishing the following basic requirements:

- ▶ Appointed a senior official to oversee plain writing compliance within the agency
- ▶ Created an Executive Steering Committee and a Working Group to help ensure IRS Plain Writing compliance
- ▶ Issued a 2014 Plain Writing Compliance Report
- ▶ Created a mechanism for public feedback and for providing responses to Plain Writing inquiries
- ▶ Created a plain language page on IRS.gov
- ▶ Trained our employees in plain language
- ▶ Established supporting activities for plain writing
- ▶ Used plain language in our documents, letter, notices and other written material

### Oversight

Our Senior Agency Official for Plain Writing Compliance is Terry Lemons, Chief, Communications and Liaison, [Terry.L.Lemons@irs.gov](mailto:Terry.L.Lemons@irs.gov).

Plain Language coordinators within the agency are:

Organization	Name	Contact information
Communications & Liaison	Janene Howell	Janene.G.Howell@irs.gov
Executive Secretariat	Claire Marie Huber	Claire.M.Huber@irs.gov
Correspondence Office	James Cesarano	James.A.Cesarano@irs.gov
Online Services	Donald Hoffman	Donald.W.Hoffman@irs.gov
Large Business and International	Mark Solis	Mark.I.Solis@irs.gov
Privacy, Governmental Liaison and Disclosure	David Haikin	David.E.Haikin@irs.gov
Small Business/Self-Employed	David Swan	David.Swan@irs.gov
Taxpayer Advocate Service	Philip Smith	Philip.A.Smith@irs.gov
Tax Exempt and Government Entities	Michele Lassaux-Harlan	Michele.Lassaux@irs.gov
Wage & Investment (C&L)	Karl Blake	Karl.D.Blake@irs.gov
W&I Tax Forms and Publications	Christinne Rodriguez	Christinne.Rodriguez@irs.gov
W&I Office of Taxpayer Correspondence		

## How we use plain writing

The IRS serves two intended audience types: the **general public** and **tax/legal professionals**.

- ▶ The **general public** are taxpayers or other stakeholders who are not trained tax specialists. Most IRS communications aimed at this group are about new or updated tax laws and instruct the public on how to be compliant or gather their tax information. Typically, this group does not have a need to understand technical regulatory language. The plain language we use for this group is clear, simple and meaningful. The general public includes individual taxpayers, small business owners and other stakeholders.
- ▶ **Tax/legal professionals** are specialists who are trained to understand tax-related regulatory language. IRS communications for tax/legal professionals interpret complex tax law that requires 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 we use for this group should be clear and meaningful, but may include specialized terminology aimed at these professionals.

Plain language for the general public is different from plain language for tax/legal professionals. For example, **publications** are one type of IRS communication. The target audience for the IRS publication, *Your Rights as a Taxpayer*, is the general public because the content focuses on individual taxpayers. Conversely, the target audience for the IRS publication, *Understanding the Employee Plans Examination Process*, is tax/legal professionals because the content provides guidance to employee plan administrators. The IRS tailors the language in every type of communication to the subject expertise of the primary target audience.

The Office of Management and Budget'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." The IRS publishes more than 2,000 tax products. The IRS website, IRS.gov, has more than 36,000 HTML pages and nearly 97,000 static or PDF files. In addition, the IRS mails an average of 200 million notices annually to taxpayers. Each year, we must revise some of these communications based on legislative changes.

The following table lists the principal types of communications we produce at the IRS and how plain language has affected them. In most cases, the communication type applies to both audiences.

Type of communication and how it is available to the public	Intended users and approximate number of potential users	What has changed by using plain writing
Correspondence (notices and letters) – hard copy	Selected taxpayers as determined by filing & payment compliance actions	<ul style="list-style-type: none"> <li>• Improved comprehension</li> <li>• Easier to read</li> <li>• More concise, clearer information</li> </ul>
e-News Listservs – online and subscription-based	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• More concise, clearer information</li> </ul>
Fact Sheets – online	General public –150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• More concise, clearer information</li> <li>• Content organized to address readers’ questions</li> </ul>
Forms – hard copy and online	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read and complete</li> </ul>
Instructions – hard copy and online	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• More concise, clearer information</li> <li>• Content organized to address readers’ questions</li> </ul>
Communication products (e.g., brochures, fliers, articles) – hard copy and online	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• More concise, clearer information</li> <li>• Content organized to address readers’ questions</li> </ul>
IRS.gov Web pages – online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> <li>• Improved content that is easier to read and scan</li> <li>• Reduced number of redundant Web pages</li> <li>• Search terms standardized</li> </ul>
News releases – hard copy and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> </ul>
Online FAQs – online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• More concise, clearer information</li> <li>• Content organized to address readers' questions</li> </ul>
Publications – hard copy and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• Redesigned and rewritten to improve comprehension</li> </ul>
Tax Tips – email subscription and online	General public – 150 million Tax/legal professionals - 1.9	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• Redesigned and rewritten to improve comprehension</li> </ul>
Training materials – hard copy and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> <li>• Easier to read</li> <li>• More concise, clearer information</li> </ul>

## 2014 accomplishments

During 2014, the IRS maintained its commitment to using plain writing techniques when developing new products and web content, issuing and responding to correspondence and updating existing materials. Some of our key successes are listed below.

### Notices and letters

Each year the IRS sends out millions of [notices and letters](#) to taxpayers on many issues. Generally, the IRS will send a notice if:

- ▶ A taxpayer may owe additional tax,
- ▶ The taxpayer is due a larger refund,
- ▶ There is a question about a tax return or
- ▶ There is a need for additional information.

Notices and letters cover very specific issues. They explain the reason for the correspondence and provide instructions.

During 2014, the IRS continued efforts to redesign and revise correspondence to taxpayers for clarity, effectiveness and efficiency. Our revamped correspondence clearly explains the nature of the correspondence, what action the taxpayer must take and presents a clear, clean design.

The table below shows the number of each type of correspondence we created or redesigned using plain language techniques in 2014.

Document type	Total
Correspondex letters	92
Repository letters	226
CP notices	33
Landing pages	34
<b>Total new plain language reviews</b>	<b>385</b>
<b>Total new products</b>	<b>190</b>

## Online content

**IRS.gov** – Each day, more and more taxpayers turn to [IRS.gov](https://www.irs.gov) as their primary source for tax information. During 2014, IRS.gov received more than **443 million visits**.

As part of our plain writing efforts, the IRS implemented Content Upgrade Projects that improve specific topics and content areas on the website.

These projects aim to improve taxpayer satisfaction and compliance and reduce costly and burdensome taxpayer contacts by using plain language writing principles such as:

- ▶ Consolidating similar content
- ▶ Eliminating redundant and outdated content
- ▶ Reorganizing site pages in a user-friendly structure
- ▶ Focusing primary content on information useful to a general audience,
- ▶ Writing clearly
- ▶ Using consistent language, making it easier for users to find the information they need by improving search effectiveness and replacing passive “click here” links with descriptive links

Since developing the Content Upgrade Projects program in mid-2014, the IRS has already identified 18 projects and launched 10 of them, including:

- ▶ [Forms and Publications](#) – Revised to make more content visible “above the fold” and included a “Featured Forms” list designed to drive action and convey context, priority and direction.
- ▶ [Individual Credits and Deductions](#) – Revised to include a comprehensive representation of credits available to individual taxpayers and links to standardized pages with clear, explicit guidance for each credit
- ▶ [Individual Filing](#) – Updated to consolidate content, focus on self-service tools and highlight key topics
- ▶ [Individual E-Filing](#) – Added new content to address taxpayer confusion about the ways that they can file electronically

**Tax Toolkit** – The Taxpayer Advocate Service is an independent organization within the IRS that protects taxpayer rights and helps individuals, businesses, and exempt organizations resolve problems they can’t resolve with the IRS. TAS redesigned its [Tax Toolkit](#) to help taxpayers find the information they need to deal with many tax issues. Some of the changes TAS made include:

- ▶ Reorganizing content into easily identifiable categories such as “Common Issues” and “Common Situations”
- ▶ Using short, more descriptive headings like “I got a notice from the IRS” and “I don’t have my refund” and
- ▶ Adding a smart search to return targeted results and account for common search terms.

The individual pages are broken down into brief sections under standardized headings that include “What should I do?” and “What are my rights?” All of the content is written for and speaks directly to the average reader identified by TAS, using key conventions such as active voice and eliminating wordy or highly technical language.

TAS also produced a series of short self-help videos for the new Toolkit covering the Taxpayer Bill of Rights, Injured Spouse issues, and what taxpayers can do if they owe the IRS and can't pay. All employed short sentences, common words, and creative graphics to make the material easy for viewers to understand.

**Earned Income Tax Credit** – The IRS used plain language principles and information on how people use the Internet to improve the EITC Web pages.

Under this project, we updated the following products using plain language principles:

- ▶ Forty-two (42) EITC-related pages on [IRS.gov](http://IRS.gov), including most of its 173 pages on EITC Central and all of its 46 publications for EITC and other refundable credits and updated the notices and letters in plain language
- ▶ The **EITC Assistant** in English and Spanish. By answering questions, the users can determine their filing status, who is a qualifying child, if they are eligible for EITC and can estimate the amount of EITC they may receive. Improvements include:
  - o Easier navigation through the site
  - o Redesigned flow of questions and the language used in the questions
  - o Addition of printed summaries of results pages through the application
  - o Updates to existing pop-ups to help the user move through the application

## Tax Tips

The IRS creates Tax Tips to educate the public on tax topics affecting millions of Americans. The Tax Tips cover a variety of topics to help people with their federal taxes. Many tips explain how people can lower their tax bill with tax credits and deductions that they may easily overlook. We also explain how to get free tax help and how to avoid tax scams. Our goal is to help the public file accurate and timely tax returns.

We make Tax Tips available through a free email subscription and on [IRS.gov](http://IRS.gov). The program currently has more than **597,000** subscribers.

We send out daily Tips during the tax filing season and three times a week in the summer. We issue Special Edition Tax Tips as needed during the year to highlight important topics of interest to the public.

Since July 2012, the IRS has applied plain writing principles to the Tax Tips, improving readability scores by reducing passive sentences, improving reading ease and reducing the grade level of the Tips to 8.0 or lower. These improvements, combined with increased publicity, have helped **increase Tax Tip e-subscriptions by 90 percent** since July 2012. As of Dec. 31, 2014, there were **more than 595,000 Tax Tip e-subscriptions, a 24 percent increase** for calendar year 2014.

Following the success of the Tax Tip program, the IRS started a new service for Spanish-speaking taxpayers in April 2014. In its first year, the Spanish Tax Tip e-subscriptions have reached more than **30,700 recipients**.

## Publications and forms:

Examples of the many publications and forms we updated during 2014 are listed below:

Correspondence	Improvements
Publication 1075, <i>Tax Information Security Guidelines for Federal, State and Local Agencies</i>	<ul style="list-style-type: none"> <li>• The line-by-line revision included easy-to-read text stating policy in simple, understandable language for readers not familiar with safeguards policy</li> <li>• Changed format from 2 columns to 1 column and added hyperlinks to IRS sites referenced in the document</li> </ul>
Pubs 1546, 1546 SP, 1546 EZ, <i>Taxpayer Advocate Service – Your Voice at the IRS</i>	<ul style="list-style-type: none"> <li>• Reorganized all versions of TAS’s primary taxpayer outreach publication to better serve the users’ needs, prioritizing key information on taxpayer rights and adding more descriptive headings and less formal language throughout</li> </ul>
Pub 4571, <i>TAS Flyer</i>	<ul style="list-style-type: none"> <li>• Updated and reorganized this informational pub about TAS for employees of other functions</li> </ul>
Pub. 4201, <i>Need Tax Return Information or Transcripts?</i>	<ul style="list-style-type: none"> <li>• Revised using plain writing techniques to organize content</li> </ul>
NEW Pub. 5142 (EN-SP), <i>Do You Know about the EITC?</i> and Pub. 5143 (EN-SP), <i>Claim Your Valuable Tax Credits</i>	<ul style="list-style-type: none"> <li>• Used bullets, tables, bold and italics to make the publication easy for the user to find the information they need</li> <li>• Simplified the language and used plain language techniques to make it more appealing to the eye and provide the customer with necessary information while not bombarding them with it</li> </ul>
Forms 13983, Form 13984, and Form 14050 inserts for tax form racks	<ul style="list-style-type: none"> <li>• Revised using plain writing techniques to inform taxpayers how to get tax products on the IRS website (web first)</li> </ul>
Form 886-H-EIC, Supporting documents needed to claim Earned Income Tax Credit	<p>Types of changes made:</p> <ul style="list-style-type: none"> <li>• Title – Simplified title to state what the taxpayer needs to do with the items requested on the Form 886-H-EIC vs. what to prove</li> <li>• Language –Used lists to show relationships with documentation requirements for each relationship to let taxpayers quickly focus on their area of need</li> <li>• Format – Used tables, bold writing and italics to emphasize important information</li> <li>• Feedback - Secured feedback from the Taxpayer Advocacy Panel on the draft 886-H-EIC and incorporated suggested revisions</li> <li>• New TELETAX Topic - Created new teletax topic available on IRS.gov to help taxpayers understand the information requested on Form 886-H-EIC</li> </ul>

## Affordable Care Act

Educating taxpayers about the Affordable Care Act was one of the most significant outreach efforts the IRS took on in 2014. We used plain writing techniques in all of our ACA-related communications. Highlights include:

- ▶ Developed more than 157 Marketplace and more than 330 non-Marketplace products
- ▶ Maintained Web content [IRS.gov/aca](https://www.irs.gov/aca) in both English and Spanish
- ▶ Documented 20 sets of [Q&As](#) for individuals and families, employers and other entities and organizations
- ▶ Released 45 e-News items, Exempt Organizations updates and guidance releases
- ▶ Created 16 Health Care [Tax Tips](#)

## Responding to congressional and taxpayer correspondence

The IRS also applies plain language standards when responding to inquiries we receive at our headquarters. During 2014, the IRS responded to a variety of correspondence from taxpayers and congressional offices.

The office charged with overseeing congressional and taxpayer correspondence edited approximately:

- ▶ 1,500 Congressional responses (audience: Congressional offices and constituents)
- ▶ 2,500 responses to commissioner email and field visit inquiries (audience: employees)

## Taxpayer Assistance Center messaging

The IRS revised the language on signs displayed in the taxpayer waiting areas in most of our Taxpayer Assistance Centers, making them more concise and direct. We also used plain language techniques to create new Affordable Care Act messages and new ACA-related signs (bilingual) for the TACs.

## How we inform agency staff of Plain Writing Act's requirements

The IRS publishes information on the Act on the agency intranet. We maintain a Plain Writing Toolkit site with tools and references employees can use to comply with the Act. Specific business units maintain resources specific to their specialty areas.

We also publish news articles on the Act and its requirements on the agency intranet, such as:

Type of articles	Statistics
How-to articles explaining Federal Plain Language Guidelines	<ul style="list-style-type: none"> <li>• 11 total reference articles, 3 new for 2014</li> <li>• 31,395 reader visits</li> <li>• 123 employee comments</li> </ul>
Feature articles highlighting the Plain Writing Act and available training and tools	<ul style="list-style-type: none"> <li>• 5 feature articles throughout 2014</li> <li>• 26,686 reader visits</li> <li>• 375 employee comments</li> </ul>
Articles for plain writing subject matter experts	<ul style="list-style-type: none"> <li>• 3 articles throughout 2014</li> <li>• 556 reader visits</li> <li>• 16 employee comments</li> </ul>

## Training

The IRS provided the following training:

Course title	Number of employees who attended
Plain Writing Act Briefing for new employees	2,422 completions
Writing for the Web (Course #22569)	440 completions
Plain Writing Workshop for Tax Forms and Publications employees	100 tax law specialists who work on tax forms, publications and instructions attended
The Plain Writing Act (Course #55825)	208 Media & Publications employees attended
Write This Way (Course #58228)	15 Privacy, Governmental Liaison and Disclosure employees attended

## Moving forward

For 2015, we will continue to promote the use of plain language throughout the IRS in the following ways:

- ▶ Publicize our Plain Writing Toolkit. The Toolkit includes basic elements of plain writing, the Plain Language Checklist and Review Sheet and a link to the [Federal Plain Language Guidelines](#)
- ▶ Publish articles on the Act and its requirements on our agency intranet,
- ▶ Update the IRS Communications Style Guide to ensure consistent use of plain language techniques for all forms of communications
- ▶ Use communications professionals as plain writing subject matter experts to help other IRS professionals with product development
- ▶ Continue to update our Internal Revenue Manuals to reflect plain language requirements
- ▶ Continue to require all new employees to complete the Plain Writing Act of 2010 briefing
- ▶ Continue to require all key IRS.gov contributors and communications staff complete Writing for the Web training
- ▶ Participate in the Center for Plain Language, which focuses on the best communications across government, non-profits and private companies

## IRS plain writing website

Website address <http://www.IRS.gov/plainwriting>

Contact us page: <http://www.IRS.gov/plainwriting>

## Appendix 1 – Plain Language Checklist and Review Sheet

### Plain Language Checklist and Review Sheet

Document number	Catalog number	Document title	Date reviewed
Originator name		Telephone number	Email address

#### Part I - Structural Elements In The Document You Are Evaluating

	Yes	No
1. <b>Are organized to serve the reader's needs</b> – The most important material is first and the exceptions are last. Or the material is chronological	<input type="checkbox"/>	<input type="checkbox"/>
2. <b>Have useful headings</b> – One or more descriptive headings on each page help the reader find the way through the material	<input type="checkbox"/>	<input type="checkbox"/>
3. <b>Have short sentences, paragraphs and sections</b> – There is little dense text with few headings and no white space. There are no run-on sentences	<input type="checkbox"/>	<input type="checkbox"/>
4. <b>Use lists and tables to simplify complex material</b> – The writer has shortened and clarified complex material with lists and tables	<input type="checkbox"/>	<input type="checkbox"/>
5. <b>Use no more than two or three subordinate levels</b> – The top level may have to be sub-divided if more parts are needed	<input type="checkbox"/>	<input type="checkbox"/>

#### Part II - Language Elements In The Document You Are Evaluating

	Yes	No
1. <b>Are written for the average reader</b> – The writer has addressed the expertise and interest of the average reader, not experts or management unless they are the intended audience	<input type="checkbox"/>	<input type="checkbox"/>
2. <b>Use active voice</b> – Active sentences put the actor first ( <i>as the subject</i> ), then the verb, then the object of the action. "Fred mailed the check." instead of "The check was mailed by Fred"	<input type="checkbox"/>	<input type="checkbox"/>
3. <b>Contain you and other pronouns that speak to the reader</b> – You is for the reader, and we is for the agency	<input type="checkbox"/>	<input type="checkbox"/>
4. <b>Use the simplest tenses possible</b> – This shows clarity and straightforwardness. It says, for example, "We issue a report every quarter," not "We will be issuing a report every quarter"	<input type="checkbox"/>	<input type="checkbox"/>
5. <b>Contain base verbs, not nominalizations (<i>hidden verbs</i>)</b> – This shows strength and brevity. It says, for example, "We manage the program" and "We analyze data" not "We are responsible for management of the program" or "We conduct an analysis of the data"	<input type="checkbox"/>	<input type="checkbox"/>
6. <b>Do not have excess words</b> – Check to see if the writer has challenged every word – do you find any that aren't needed? Pronouns, active voice and base verbs help eliminate excess words. So does eliminating unnecessary modifiers ( <i>such as really</i> )	<input type="checkbox"/>	<input type="checkbox"/>
7. <b>Use contractions like we'll, can't and don't</b> – This helps reduce words and make the message more straightforward. You should see words like "Here's" instead of "Enclosed please find"	<input type="checkbox"/>	<input type="checkbox"/>
8. <b>Use familiar words</b> – Abbreviations are defined ( <i>and limited</i> ). You should not see jargon, foreign terms, Latin terms or legal terms. There are no noun strings	<input type="checkbox"/>	<input type="checkbox"/>
9. <b>Use must to express requirements</b> – Using must avoids the ambiguous word shall	<input type="checkbox"/>	<input type="checkbox"/>
10. <b>Place words carefully</b> – There are no large gaps between the subject, the verb and the object. Exceptions are last. Modifiers are in the correct place	<input type="checkbox"/>	<input type="checkbox"/>

From <http://www.plainlanguage.gov/howto/quickreference/checklist.cfm>

## Appendix 1 – Plain Language Checklist and Review Sheet

### Part III - Structural Elements In The Document You Are Reviewing

Element	Review and Recommendations For Improvement
1. Organized for reader	Describe order, if obvious ( <i>chronological, Q&amp;A, etc.</i> )
2. Useful headings	If no or few headings, should there be any? If so, suggest headings and placement
3. Short sections, sentences	If document has headings, are sections brief and to the point? ( <i>See also item 3, above.</i> ) Are most sentences relatively short
4. Lists and tables for complex info, if applicable	If document has no lists and tables, are they needed? If needed, suggest placement and data
5. No more than three subordinate levels	Base determination on heading levels or bullet levels
Structural recommendations	

### Part IV - Language Elements In The Document You Are Reviewing

Element	Review and Recommendations For Improvement
1. Written for the average reader	Is it clear who the intended audience is
2. Active voice	Will document require substantial rewriting to conform to mostly active voice
3. Pronouns	If no or few pronouns, should there be any? If so, suggest placement
4. Simplest tense possible	If not simple present tense, what tense is used
5. Base verbs	Does document use mostly strong, active verbs? If not, cite examples of hidden verbs that should be addressed

## Appendix 1 – Plain Language Checklist and Review Sheet

6. Omits excess words	Select a random sentence on each page ( <i>or in each paragraph</i> ) and note how many can be shortened
7. Contractions	Check for use of contractions. If used, is usage consistent or mixed
8. Concrete, familiar words	Where possible, does document use mostly familiar words, mostly complex words or a mixture
9. Uses must to express requirements	Check for instances of the word <b>shall</b>
10. Word placement	Cite examples of poor placement if applicable
Language recommendations	
Overall determination	<input type="checkbox"/> Minor modifications <input type="checkbox"/> Modifications to structure ( <i>such as headings, lists, tables</i> ) <input type="checkbox"/> Substantial rewriting

## Appendix 2 – CP108 Before Example

200903 JY 01 200803 670 3924  
000082 54484 IRS USE ONLY C A0000050 108  
SB V  
Department of the Treasury  
Internal Revenue Service  
CINCINNATI OH 45999-0038

For assistance, call:  
1-800-829-0115

**Notice Number:** CP108  
**Date:** February 2, 2009

**Taxpayer Identification Number:**

**Tax Form:** 941  
**Tax Period:** March 31, 2008

### Why Are You Receiving This Notice?

You made a payment of \$ \_\_\_\_\_ on January 29, 2008 and we are unable to determine the correct tax form or tax period for application/processing.

### How We Applied Your Payment?

Based on your account information, we applied your payment of \$ \_\_\_\_\_ to your Form 941 for the tax period ending March 31, 2008.

### Was The Payment Applied Correctly?

If the payment was applied correctly, no further action is required. If the payment was applied to an incorrect tax form and/or tax period, please call the number listed above by April 24, 2008. Or, if you prefer, you may reply by mail and indicate the correct tax form and tax period on the enclosed/attached stub.

### How Can You Ensure Future Payments Are Applied Correctly?

Be sure to clearly designate the correct 'type of tax' and 'tax period' on all future Federal tax deposits when using Form 8109.

Using Electronic Federal Tax Payment System (EFTPS) reduces the chances of making errors when depositing your taxes. To sign up for EFTPS, please call 1-800-555-4477 or go to [www.eftps.gov](http://www.eftps.gov).

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). (Access to this site will not provide you with your specific taxpayer account information.)

## Appendix 3 - CP108 After Example



Department of Treasury  
Internal Revenue Service

[REDACTED]

Notice	CP108
Tax period	March 31, 2014
Notice date	February 3, 2014
Employer ID number	[REDACTED]
To contact us	Phone [REDACTED]

Page 1 of 3

[REDACTED]

Important information about your recent payment

### You didn't tell us how to apply your payment

You made a payment of [REDACTED] on January 8, 2014, and we can't determine the correct form or tax year to apply it to.

Based on your account information, we applied your payment to your Form 941 for the tax period ending March 31, 2014.

#### Additional information

#### What you need to do

If we applied the payment correctly, you don't need to do anything.

If we didn't apply the payment correctly, please call us at 1-800-829-0115 or complete and mail us the Response form with the correct tax form and tax period.

When you make payments using our EFTPS system, please be sure to select the correct tax form, tax period, and payment type.

- Visit [www.irs.gov/cp108](http://www.irs.gov/cp108).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Go to [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-8778 if you need assistance making deposits electronically.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

## Appendix 4 – CP220 Before Example

200903 NZ 52 000000 670 9527 17554-422-15101-8 A0000023 220  
 000006 91311 IRS USE ONLY SB V  
 Department of the Treasury For assistance, call:  
 Internal Revenue Service 1-866-699-4083  
 CINCINNATI OH 45999-0039

**Notice Number:** CP220  
**Date:** February 2, 2009

**Taxpayer Identification Number:**

**Tax Form:** 706  
**Tax Period:**

<b>Amount You Owe</b> <b>as of: March 3, 2008</b> \$
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17547-583-60171-7

### Statement of Adjustment to Your Account

Overpayment on Account Before Adjustment \$ .

#### Adjustment Computation

Tax - Increase	\$	
Interest Charged	\$	
Net Adjustment Charge		\$
<b>Total Amount You Owe</b>		<b>\$</b>

To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **March 3, 2008**. Make your check or money order payable to the United States Treasury. Write your Taxpayer Identifying Number on your payment and mail it with the stub portion of this notice. If you are enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method to make your payment.

If you believe this notice is not correct, please call us at the number listed above. When you call, please have your payment information and a copy of your return available. This information will help us find any payment you made that we haven't applied.

### Partial Payments

**Payment** - Please make your check or money order payable to the United States Treasury. Write on your payment your Taxpayer Identification Number, the tax period and tax form. Mail your payment with the stub below in the enclosed envelope or to the address on the front of this notice.

**Notice About Partial Payments** - Generally, we apply your payment first to tax, then to penalty, and finally to the interest you owe.

## Appendix 5 – CP220 After Example



Department of Treasury  
Internal Revenue Service

[REDACTED]

[REDACTED]

Notice	CP210/220
Tax period	December 31, 2006
Notice date	March 2, 2009
Employer ID number	[REDACTED]
To contact us	[REDACTED]

Page 1 of 2

Changes to your 2006 Form 941

**Amount due: \$0.00**

Based on the information you provided, we changed your December 31, 2006 Form 941.

As a result, you owe \$0.00.

This wasn't an audit. Your return may be examined in the future. Please keep this notice and your documentation in a secure place with your other important documents.

### Summary

Increase in tax	\$50.00
Late payment penalty removed	\$49.00
<b>Amount due</b>	<b>\$0.00</b>

### What you need to do

#### If you agree with the changes we made

You don't need to respond to this notice. We reduced your account balance to zero because the amount owed was so small. Please don't send a payment.

Continued on back...



### Contact information

[REDACTED]

Notice	CP210/220
Notice date	March 2, 2009
Employer ID number	[REDACTED]

If your address has changed, please call [REDACTED] or visit [www.irs.gov](http://www.irs.gov).

Please check here if you've included any correspondence. Write your Employer ID number [REDACTED], the tax period (December 31, 2006), and the form number (941) on any correspondence.

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.		
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.		
Primary phone	Best time to call	Secondary phone	Best time to call

INTERNAL REVENUE SERVICE

[REDACTED]

0000 00000000 0000000000 00000000 0000

