



*Processes Are Needed to Ensure That
Letters and Notices Are Written In
Compliance With the Plain Writing Act*

September 12, 2014

Reference Number: 2014-40-076

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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HIGHLIGHTS

PROCESSES ARE NEEDED TO ENSURE THAT LETTERS AND NOTICES ARE WRITTEN IN COMPLIANCE WITH THE PLAIN WRITING ACT

Highlights

**Final Report issued on
September 12, 2014**

Highlights of Reference Number: 2014-40-076 to the Internal Revenue Service Deputy Commissioner for Services and Enforcement.

IMPACT ON TAXPAYERS

Congress enacted the Plain Writing Act of 2010 to enhance citizen access to Government information and services by ensuring that Government documents issued to the public are written clearly. The IRS mails more than 200 million letters and notices each year to individual and business taxpayers to help them understand and meet their tax obligations.

WHY TIGTA DID THE AUDIT

Taxpayers may experience burden when they cannot understand the actions they are asked to take or the taxes assessed in IRS letters and notices. These individuals may have to visit a Taxpayer Assistance Center or call the IRS's Customer Service line, both of which have experienced reduced resources. This audit was initiated to assess IRS processes and procedures to ensure that letters and notices are in compliance with the Plain Writing Act.

WHAT TIGTA FOUND

The IRS has taken a number of actions to implement requirements of the Plain Writing Act. However, processes have not been developed to identify the universe of letters and notices the IRS can issue to taxpayers. IRS officials indicated that they initiated an effort to attempt to identify a master list of all letters and notices, but the high volume of IRS letters and notices makes identifying the total population difficult. Further complicating efforts is that there are 44 different systems that business functions use to

generate correspondence that is sent to taxpayers.

In addition, the process for reviewing letters and notices does not always ensure that they are written in plain language. Our evaluation of statistically valid samples of 18 letters and 38 notices that were revised or redesigned during Fiscal Year 2013 identified that nine (50 percent) of the letters and 25 (66 percent) of the notices are not clearly written and structured or do not provide sufficient information.

Lastly, the IRS has not established a process that details specific revisions considered or made in response to recommendations by a contractor hired to assist in the redesign and development of IRS correspondence.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the IRS 1) develop a process to identify the universe of letters and notices used by the IRS, 2) ensure that its technical writers have sufficient formal training on the Federal Plain Language Guidelines, 3) ensure that the managers' quality review process includes confirming the revised letter or notice is reviewed for plain writing, and 4) develop a process to document corrective actions considered and taken to address its contractor's recommendations.

The IRS agreed with three recommendations and stated that writers and reviewers are provided extensive on-the-job training and a training course was assigned to the writing staff. In addition, the IRS plans to implement procedures to retain documentation that confirms letters and notices have been reviewed under plain writing guidelines and establish processes to track the status of contractor recommendations.

The IRS disagreed with the recommendation to identify the universe of letters and notices used by the IRS and stated that implementing the recommendation would use the limited resources and staffing of the OTC for a result that would provide limited value. TIGTA continues to believe that identifying all letters and notices is an effort that the IRS should once again resume.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

September 12, 2014

MEMORANDUM FOR DEPUTY COMMISSIONER FOR SERVICES AND
ENFORCEMENT

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Processes Are Needed to Ensure That Letters
and Notices Are Written in Compliance With the Plain Writing Act
(Audit # 201340006)

This report presents the results of our review to determine whether the Internal Revenue Service (IRS) has developed processes and procedures to ensure that letters and notices are in compliance with the Plain Writing Act of 2010.¹ This audit was included in our Fiscal Year 2013 Annual Audit Plan and addresses the major management challenge of Providing Quality Taxpayer Service Operations.

Management's complete response to the draft report is included in Appendix VI.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. If you have any questions, please contact me or Russell Martin, Acting Assistant Inspector General for Audit (Returns Processing and Account Services).

¹ Pub. L. No. 111-274, 124 Stat. 2861.



*Processes Are Needed to Ensure That Letters and Notices Are
Written In Compliance With the Plain Writing Act*

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*Processes Are Needed to Ensure That Letters and Notices Are
Written In Compliance With the Plain Writing Act*

Abbreviations

CP	Computer Paragraph
CROPP	Core Repository of Published Products
IMF	Individual Master File
IRS	Internal Revenue Service
OTC	Office of Taxpayer Correspondence
TIGTA	Treasury Inspector General for Tax Administration



Processes Are Needed to Ensure That Letters and Notices Are Written In Compliance With the Plain Writing Act

Background

On October 13, 2010, Congress enacted the Plain Writing Act of 2010¹ to improve the effectiveness and accountability of Federal agencies' written communications. It requires Federal agencies to write "clear Government communication that the public can understand and use." For example, it requires the IRS to use plain language to provide:

- Information about any Federal Government benefit or service.
- Instructions to get any Federal Government benefit or service or to file taxes.
- Instructions to comply with any requirement administered or enforced by the Federal Government.

The Office of Management and Budget issued *Final Guidance on Implementing the Plain Writing Act of 2010*,² which suggested that agencies consider the subject expertise of their intended audiences. In response, the IRS identified that it has two audience types:

- **General Public** – taxpayers or other stakeholders who are not trained tax specialists. Most IRS communications aimed at this group provide information about new or updated tax law, instruct them about how to be compliant, or facilitate the gathering of 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.
- **Tax/Legal Professionals** – specialists trained to be familiar with tax-related regulatory language. In addition to the communications targeted to the general public, Internal Revenue Service (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, certified public accountants, 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.

The IRS mails more than 200 million letters and notices each year to individual and business taxpayers to help them understand and meet their tax obligations. Figure 1 provides examples of

¹ Pub. L. No. 111-274, 124 Stat. 2861.

² Office of Management and Budget, Memorandum M-11-15 (April 13, 2011).



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the six letters and notice types issued most often to individual taxpayers in Fiscal Year³ 2013 along with the volumes issued.

Figure 1: Letter and Notice Types Issued Most Frequently to Individual Taxpayers

Letter Type	Letter Volume	Notice Type	Notice Volume
Letter 2645C, Interim Letter ⁴	3,328,353	CP 521, Installment Agreement Reminder Notice	26,073,860
Letter 2273C, Installment Agreement Accepted; Terms Explained	1,717,618	CP 49, Overpayment Adjustment – Offset	6,641,738
Letter 2644C, Second Interim Response	1,613,807	CP 14, Balance Due \$5 or More, No Math Error	6,627,890
Letter 4314C, Automated Underreporter Interim Letter	1,459,915	CP 504, Final Balance Due Notice	4,916,946
Letter 4458C, Second Installment Agreement Skipped	1,288,395	CP 523, Installment Agreement Default Notice	4,154,184
Letter 3217C, Installment Agreement Accepted – Terms Explained	1,206,137	CP 503, IMF 2 nd Balance Due Notice	3,877,127

Source: Service-wide Notice Information Program. CP = Computer Paragraph; IMF = Individual Master File.

The Office of Taxpayer Correspondence (OTC) is the hub for correspondence services

The IRS Wage and Investment Division’s OTC was created in April 2010, and is the IRS’s hub for comprehensive correspondence services—from design and development to measuring the effectiveness and downstream effect of the correspondence. The OTC partners with IRS business functions in an effort to provide consistency, quality, and plain language for letters and notices, with the goal of providing correspondence that helps taxpayers take the appropriate action to resolve their tax issues. Key OTC responsibilities include correspondence creation and revision, data collection, and implementation of IRS correspondence standards, procedures, and policies. The business functions are responsible for the content of the letters and notices, with the OTC being responsible for ensuring that the correspondence is clear and written in plain language.

To obtain OTC services, the OTC developed a process for business functions named the “Green Button” process, wherein the business function accesses the OTC’s internal website and submits a draft of a new or revised letter or notice to an OTC customer accounts management

³ Any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government’s fiscal year begins on October 1 and ends on September 30.

⁴ Letter sent to notify a taxpayer that a final response from the IRS is pending.



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representative. The OTC representative coordinates the development of new correspondence or revisions to existing correspondence. Coordination involves the OTC representative working with:

- Business function liaison – coordinates between the business function and the OTC.
- OTC technical writer – ensures that letters and notices are written in plain language.
- The Office of Chief Counsel – provides legal guidance for specific content that must be included in the letters and notices.
- Wage and Investment Division’s Media and Publications function – formats, stores, and manages the letters in its Core Repository of Published Products (CROPP).⁵

As of February 2014, there were 3,435 letters included in the CROPP. The OTC was also aware of 474 notice templates that include 204 Individual Master File (IMF)⁶ notice templates and 270 Business Master File⁷ notice templates. Unlike letters, which use a template format to allow IRS employees to customize information about a specific issue on the taxpayer’s tax account or tax return, notices are automatically generated through the Master File and other systems. For example, if a taxpayer files a tax return but did not have enough withholding and owes tax, a notice will be automatically generated from the Master File system to inform the taxpayer of the tax, interest, and penalties owed.

This review was performed with information obtained from the Wage and Investment Division’s OTC and Media and Publications function in Atlanta, Georgia, during the period September 2013 through May 2014. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

⁵ The CROPP contains files of all official IRS forms, instructions, documents, publications, manuals, and other products.

⁶ The IRS database that maintains transactions or records of individual tax accounts.

⁷ The IRS database that consists of Federal tax-related transactions and accounts for businesses. These include employment taxes, income taxes on businesses, and excise taxes.



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Results of Review

The Internal Revenue Service Has Taken a Number of Actions to Implement Requirements of the Plain Writing Act

In response to the enactment of the Plain Writing Act, the IRS initiated a number of actions to address the requirements. Figure 2 provides key requirements and IRS actions to date.

Figure 2: Plain Writing Act of 2010 Requirements and Actions Taken by the IRS to Address the Requirements

Act Requirements	IRS Actions
Designate one or more senior officials within the agency to oversee the IRS implementation of the Plain Writing Act.	<ul style="list-style-type: none"> Designated the Director, Return Integrity and Correspondence Services, as the senior official⁸ responsible for overseeing implementation. The OTC function is within the Return Integrity and Correspondence Services organization.
Communicate requirements to employees and train the employees in plain writing.	<ul style="list-style-type: none"> Created and provided to employees an internal news article outlining the Plain Writing Act requirements. Developed employee Plain Writing Act training. Created and published a Plain Writing Act toolkit for use by employees. The toolkit is available to all employees on the IRS's intranet site.
Establish a process for overseeing the ongoing compliance of the IRS with the Plain Writing Act requirements.	<ul style="list-style-type: none"> Created the Plain Writing Act of 2010 Editorial Board in June 2011 to provide oversight and serve as a forum for collaboration among the IRS business functions. The board also oversaw the Plain Writing Act Working Group, which was formed to develop a review process for covered documents but is currently inactive.
Explain the specific types of agency communications and take into account the subject matter expertise of the intended audience.	<ul style="list-style-type: none"> Identified the two intended audience types for IRS communications as being the general public and tax/legal professionals. Identified the principal type of communication produced by the IRS as Correspondence (e.g., letters and notices).

Source: The Plain Writing Act and Treasury Inspector General for Tax Administration (TIGTA) analysis of the IRS Plain Writing Act Compliance Report dated April 13, 2013.

⁸ IRS officials informed us at the end of our review that in December 2013 the Chief, Communications and Liaison, was designated as the senior official responsible for overseeing implementation.



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In addition, the IRS annually updates and makes available on its website (www.irs.gov) the *IRS Plain Writing Act Compliance Report*. The first report was published July 13, 2011. This report details the IRS's continued efforts to comply with the Plain Writing Act along with other information regarding this initiative. The IRS also provides a link that can be used by the public to provide feedback on its letters and notices and to notify the IRS if there is a letter or notice that they believe has not been written in plain language.

Although the IRS has taken a number of actions to implement the requirements of the Plain Writing Act, processes have not been developed to identify the universe of letters and notices that the IRS issues to taxpayers. In addition, for the correspondence that has been reviewed or revised by the OTC, the process is not effective to ensure that the correspondence is written in compliance with the act. The IRS needs to take additional actions to ensure that taxpayers understand the instructions and actions they are asked to take in letters and notices in an effort to comply with the first right in the IRS's newly updated Taxpayer Bill of Rights⁹ – *The Right to Be Informed*:

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

Processes Have Not Been Developed to Identify the Universe of Letters and Notices That Can Be Issued to Taxpayers

Processes and procedures have not been developed to compile an accurate and complete inventory of all letters and notices used to correspond with taxpayers by the IRS's business functions. As a result, the OTC does not have a list of all the letters and notices that can be sent to taxpayers by the business functions. OTC officials indicated that they initiated an effort to identify a master list of all letters and notices in February 2011, but the high volume of IRS letters and notices makes identifying the total population difficult. Further complicating OTC efforts is that there are 44 different systems that business functions use to generate correspondence to taxpayers. The OTC is unable to identify all the system business owners or the types or volumes of letters and notices that are generated and issued from these systems.

In response to our request for a list of IRS letters and notices, the OTC provided us with a partial list of letters and notices and cautioned us that the list was not reconciled with all known letters and notices. The OTC indicated that the list was compiled to detail document types (*e.g.*, letter, notice, publication) rather than a list of all correspondence covered by the Plain Writing Act. Our review confirmed that the information compiled could not be associated with specific letters

⁹ IRS News Release IR-2014-72, *IRS Adopts "Taxpayer Bill of Rights"; 10 Provisions to be Highlighted on IRS.gov, in Publication 1* (June 10, 2014). See also Publication 1 (Rev. 6-2014), *Your Rights as a Taxpayer* (June 2014).



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or notices. For example, for the Tax Forms and Publications function, the list states “1,100 documents” but does not include information that identifies each specific document or whether it is a form, publication, letter, or other document type.

Further, our review of the CROPP, which is used to store and manage information about letters issued from different computer systems, found that this system was also incomplete as to the letters being stored. For example, we reviewed letters issued to taxpayers from two IRS functions—the Taxpayer Advocate Service¹⁰ and the Small Business/Self-Employed Division’s Examination function¹¹—and found that 10 (91 percent) of the 11 letters used by the Taxpayer Advocate Service and 27 (23 percent) of the 120 letters used by the Examination function were not stored or controlled in the CROPP.

The IRS did initiate some actions to ensure that letters and notices are written in plain language. For example, the Plain Writing Act Editorial Board was established to provide oversight and serve as a forum for collaboration among IRS business functions. The board oversaw the Plain Writing Act Working Group, which was formed to develop a review process for letters and notices. The working group included members from nine business functions that met throughout Calendar Year 2012. Accomplishments included the development of a draft Form 14481, *Plain Language Checklist and Review Sheet*, which was intended to be used by the working group to track the review of new and substantially revised letters and notices. However, working group officials informed us that they stopped meeting after December 2012. It should be noted that working group officials indicated that, during the time the group was in existence, no letters or notices were reviewed.

OTC officials stated their office never intended to ensure that all IRS letters and notices were in compliance with the Plain Writing Act. Instead, the OTC has concentrated efforts on those letters and notices most frequently issued to taxpayers. The OTC focus is to review, revise, and create letters and notices only from the business functions that request these services using the Green Button process. This position is supported by the Wage and Investment Division Commissioner’s August 20, 2010, memorandum to IRS business functions. The memorandum announced the creation of the Green Button process six weeks prior to passage of the Plain Writing Act.

Recommendation

Recommendation 1: The Deputy Commissioner for Services and Enforcement should develop a process to identify the universe of letters and notices used by IRS business functions.

¹⁰ The Taxpayer Advocate Service ensures that every taxpayer is treated fairly and that taxpayers know and understand their rights. It offers taxpayers free help with IRS problems that they cannot resolve on their own.

¹¹ The Examination function conducts examinations of small business and self-employed taxpayers.



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Management's Response: The IRS disagreed with this recommendation. The IRS stated that implementing the recommendation would use the limited resources and staffing of the OTC for a result that would provide limited value and is not required under the Plain Writing Act. The IRS also stated that existing documents do not become covered documents under the act until they are substantially revised and the OTC instead concentrates efforts on those letters and notices most frequently issued to taxpayers and on new or substantially revised documents that business functions submit for review through the Green Button process. The OTC provides feedback to ensure that these documents comply with the act, meet business needs, and comply with other statutory requirements.

Office of Audit Comment: We continue to believe that identifying all letters and notices is an effort that the IRS should once again resume. As we noted in our report, in February 2011 the IRS initiated an effort to identify a master list of all letters and notices that the IRS sends to taxpayers. However, the IRS never completed this effort. With the recent publication of the Taxpayer Bill of Rights, the IRS states that taxpayers are entitled to clear explanations of the laws and IRS procedures in *all* notices and correspondence. Without an inventory of all letters and notices used by the IRS to correspond with taxpayers, we question how the IRS will ensure that it is meeting the intent of the first right – the Right to be Informed.

The Process to Review Letters and Notices at the Request of Business Functions Does Not Always Ensure That They Are Written in Plain Language

The IRS's Green Button process does not ensure that letters and notices are written in plain language. Our evaluation of a statistically valid sample¹² of 18 letters and 38 notices from the 579 letters and 138 IMF notices that were revised or redesigned under the Green Button process during Fiscal Year 2013 identified:

- 9 (50 percent) of the 18 letters are not clearly written and structured or do not provide sufficient information.
- 25 (66 percent) of the 38 notices are not clearly written and structured or do not provide sufficient information.

¹² We selected a statistical sample from the population of 579 letters using a 95 percent confidence level, a ± 10 percent precision rate, and a 5 percent error rate. We selected a statistical sample from the population of 138 notices using a 90 percent confidence level, a ± 5 percent precision rate, and a 5 percent error rate.



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To evaluate the letters and notices, we used the *Federal Plain Language Guidelines*,¹³ issued March 2011, by the Plain Language Action and Information Network.¹⁴ The OTC stated that these are the same guidelines it uses when reviewing letters and notices. In fact, the OTC used these guidelines to develop its *Plain Language Checklist and Review Sheet* in April 2013. The *Federal Plain Language Guidelines* requires that correspondence adhere to the following criteria:

- Clearly written for the intended audience with the use of short, simple words. Technical jargon should be limited.
- Contain headings that are organized, specific, and easy to follow.
- Contain sufficient information to ensure that the reader knows what the agency wants him or her to do.
- Organized by stating the document’s purpose and its bottom line. Eliminate filler and unnecessary content. Put the most important information at the beginning and include background information (when necessary) toward the end.
- Contain short sections to make content easier for the reader to comprehend the message.

For most of the letters and notices we reviewed, we identified more than one deficiency. Figure 3 provides the deficiencies we found in nine letters we identified as not being written in clear, sufficient language.

Figure 3: Deficiencies in Letters Reviewed

Deficiency in Letter	Number of Letters
Content is not clear.	6
Headings needed for structure.	6
Insufficient information provided.	3
Insufficient organization of content.	2

Source: TIGTA analysis of IRS letters.

Figure 4 provides the deficiencies we found in 25 notices we identified as not being written in compliance with the *Federal Plain Language Guidelines*.

¹³ Plain Language Action and Information Network (PLAIN), *Federal Plain Language Guidelines, March 2011* (Rev. 1) (May 2011).

¹⁴ The Office of Management and Budget provides a link in its Memorandum M-11-15 to the Plain Language Action and Information Network (<http://www.plainlanguage.gov/>) and cites this source as the official interagency working group in issuing plain writing guidance.



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Figure 4: Deficiencies in Notices Reviewed

Deficiency in Notice	Number of Notices
Content is not clear.	25
Insufficient information provided.	17
Not written for average audience.	14
Insufficient organization of content.	4

Source: TIGTA analysis of IRS notices.

Below are examples of letters and notices we reviewed that are not in compliance with the *Federal Plain Language Guidelines*:

- Letter 3570, *Notice of final determination as provided in Internal Revenue Code (IRC) Section 7479 that extension of time for payment under IRC Section 6166 has ceased to apply*. Letter is unclear and provides insufficient information as it informs the taxpayer that the IRS denied his or her request for an extension of time to pay but does not explain the consequences to the taxpayer. Moreover, the letter does not explain the penalty and interest that the IRS will assess if the taxpayer does not pay the amount due. The letter also omits the IRS’s header logo, which is needed to provide assurance that the letter is in fact from the IRS.
- Letter 3640, *Taxpayer Lien Payoff*. The content of the letter is not clear because of the insufficient organization of the information. For example, the letter states, in the opening callout on the first page, “We previously filed notice(s) of Federal Tax Lien on the tax liabilities listed under ‘Notices of lien on your tax debt’ below.” The ‘Notices of lien on your tax debt’ is actually provided on the second page, not on the first page below the callout. The callout also states that “These liabilities are listed under ‘Other tax debt’ below.” Again, the liability amounts are not listed on the first page below the callout. The amounts are actually listed on the third page. The letter is also unclear as to which amounts must be paid to have the lien(s) on his or her property released. There are two amounts specified in the notice—the taxpayer’s total tax debt and the amount the taxpayer must pay for the IRS to release the tax lien.
- Notice 12F, *Exam Coded Math Error Overpayment of \$1 or More*. The notice is unclear and provides insufficient information. For example, the notice informs the taxpayer that he or she is getting a refund. However, under the “What you need to do” section, rather than addressing the refund, the language details the taxpayers’ rights and obligation to pay additional tax. The language reads:

... if you are unable to provide us additional information that justifies the reversal and we believe the reversal is in error, we will forward your case for audit. This



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step gives you formal appeal rights, including the right to appeal our decision in court before you have to pay the additional tax. ... if you do not contact us within 60 days, the change will not be reversed and you must pay the additional tax.

- Notice 503, *IMF 2nd Balance Due Notice*. The notice is not written for the average audience and provides insufficient information. For example, the notice states, “If you don’t pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time, *if we haven’t already done so.*” However, the notice does not adequately explain or define a Tax Lien.¹⁵ In addition, the penalty and interest tables in Notice 503 do not allow the taxpayer to calculate and verify the assessed penalty and interest amounts.

The IRS disagreed with our conclusion that Notice 503 is not written for the average audience and provides insufficient information. However, an IRS official interviewed by *Tax Notes Today* on May 16, 2012, raised similar concerns as we identified with the IRS’s letters and notices. In fact, the IRS official provided an example of the term “lien” to show the confusion that some taxpayers experience and stated that IRS customer service operators sometimes receive calls from people asking for a definition of that term.

IRS officials cited the complexity of the tax laws as a reason for the tax language used in letters and notices. The officials stated that some notices have judicial uses that require specific legal wording and this requirement can conflict with the Plain Writing Act requirement for the documents to be written in plain language. As of January 16, 2014, the IRS reviewed/revised:

- 1,220 (35 percent) of the 3,435 letters identified and controlled in the CROPP to determine if the letters are written in conformance with the Plain Writing Act. There was a total of 337 letters in a pending status, which indicates that revision or other action is needed and has been started but has not been completed. Business functions requested revisions to these 337 letters during Fiscal Year 2013.
- 138 (68 percent) of the 204 IMF notices to determine if the notices are written in plain language.

Our assessment that the Green Button process does not ensure that letters and notices are written in plain language results from:

- The four OTC technical writers and lead analyst we interviewed stated that they have not received formal training on plain language writing. IRS management stated that its on-the-job training for technical writers was sufficient.
- Technical writers were not provided with the *Plain Language Checklist and Review Sheet* to use in their review of letters and notices to assist in their ensuring compliance with

¹⁵ A lien is a restriction on property or rights to property as security for outstanding taxes.



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plain writing. OTC management stated that it was unaware that the writers were not provided with the review sheet.

- Only four technical writers have been assigned the duty of reviewing the correspondence. The lack of technical writers results in the writers carrying an average of 125 documents in their inventories, and the manager often must “pitch-in” to review the letters and notices himself.
- The OTC has not established documentation requirements for the quality review process to ensure that the manager documents his quality review of correspondence revised by the technical writers. Without this documentation, we could not verify if the manager performed a quality review of the letters and notices that the technical writers revised.

When taxpayers are not provided sufficient information and/or cannot understand the actions they are asked to take or the taxes assessed in IRS letters and notices, these individuals may have to visit a Taxpayer Assistance Center or call the IRS’s Customer Service line, both of which have experienced reduced resources.

Recommendations

The Deputy Commissioner for Services and Enforcement should:

Recommendation 2: Ensure that OTC writers and reviewers have sufficient formal training on the Federal Plain Language Guidelines and use the guidelines along with the *Plain Language Checklist and Review Sheet* when reviewing letters and notices for Plain Writing Act compliance.

Management’s Response: The IRS agreed with this recommendation and stated that OTC writers and reviewers are provided extensive on-the-job-training, having a one-on-one relationship with senior, experienced writers and reviewers during their first weeks/months on the job. The IRS stated that during this time, OTC writers are trained in the application of the Federal Plain Language Guidelines. The IRS also stated that in February 2014, the training course, *Changing a Bureaucracy One Paragraph at a Time*, was assigned to the writing staff as a required course. In addition, on April 24, 2014, the staff was reminded to use the *Plain Language Checklist and Review Sheet* to document compliance with the act when reviewing letters and notices. The IRS reinforced that guidance in a July 2014 meeting of the OTC writers.

Office of Audit Comment: Although management agreed with our recommendation, their assessment regarding the extensiveness of the training OTC writers receive relating to plain language writing does not agree with what these individuals stated during our review. As such, we continue to believe the lack of sufficient plain writing training contributes to the deficiencies we noted.



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Recommendation 3: Ensure that the OTC manager’s Green Button quality review process includes confirming that letters or notices are reviewed for plain writing and documentation is maintained supporting these reviews.

Management’s Response: The IRS agreed with this recommendation. The IRS indicated that procedures will be implemented to require and retain documentation that confirms letters and notices have been reviewed under plain writing guidelines, as part of the Green Button quality review process.

A Process Was Not Established to Document and Address Corrective Actions Recommended by the Contractor Hired to Review Letters and Notices

The IRS has not established a process that details specific revisions considered or made in response to recommendations by a contractor hired to assist in the redesign and development of IRS correspondence. For example, the IRS does not maintain documentation that identifies the content of the original letter or notice provided to the contractor for review and ultimately what revisions were made. Without this information, the IRS cannot measure the effectiveness of the use of the contractor and does not have assurance that tax administration and taxpayers benefit from the contractor’s services.

The IRS retained a contractor for Fiscal Years 2010 through 2014 to assist in redesigning letters and notices in an effort to create clear, consistent taxpayer correspondence. The contract specifies that the contractor would develop and redesign letters and notices and assist in the development of new notices. To date, the contractor has provided the IRS with about 75 recommendations from its “simplification lab” activities that engage the public to provide feedback on IRS correspondence. For example, the IRS requested that the contractor review the CP 2000, *Request for Verification of Unreported Income, Payments, or Credits*, notice. The contractor reviewed the notice and provided recommended revisions back to the IRS.

OTC officials attributed the lack of documentation to the complex “give and take” process with business functions that prohibits correlation between the contractor’s recommendations and IRS corrective actions. IRS officials informed us that \$3.1 million was paid to the contractor for an “overhaul of the notice process.” The cost associated with the simplification lab activities accounted for \$299,334 of the total \$3.1 million.

Recommendation

Recommendation 4: The Deputy Commissioner for Services and Enforcement should develop a process to document IRS corrective actions considered and taken to address the contractor recommendations.



Processes Are Needed to Ensure That Letters and Notices Are Written In Compliance With the Plain Writing Act

Management's Response: The IRS agreed with this recommendation. The IRS will establish processes to document and track the status of contractor recommendations.



Processes Are Needed to Ensure That Letters and Notices Are Written In Compliance With the Plain Writing Act

Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to determine whether the IRS developed processes and procedures to ensure that letters and notices are in compliance with the Plain Writing Act of 2010.¹

- I. Determined actions taken by the IRS subsequent to the enactment of the Plain Writing Act to ensure compliance with its provisions.
 - A. Determined the official(s) responsible for oversight of the implementation of the act.
 - B. Evaluated the IRS's strategy to ensure that all letters and notices are in compliance with the act.
 - C. Evaluated the IRS's April 2013 *IRS Plain Writing Act Compliance Report* to ensure that it meets the provisions of the act.
 - D. Determined if the IRS developed a plan to comply with the act.
 - E. Evaluated the plan and schedule to redesign notices.
 - F. Identified the letter and notice templates for letters and notices that are issued to taxpayers but have not been revised to comply with the act.
 1. Obtained from OTC officials the names and owners of 44 notice systems that issue letters and notices to taxpayers.
 2. Determined whether the OTC has identified the letters and notices in these systems that have not been revised to comply with the act.
 - G. Evaluated IRS progress in revising or redesigning letters and notices since the act was signed on October 13, 2010.
 1. Identified the revised or redesigned IMF letters and notices.
 2. Determined the number and percentage of letters and notices that have been redesigned or revised.

¹ Pub. L. No. 111-274, 124 Stat. 2861.



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- II. Evaluated IRS processes to revise and redesign letter and notice templates to ensure compliance with the Plain Writing Act. We evaluated IMF standard (not customizable) letter and notice templates.
- A. Randomly selected a statistically valid sample of 38 standard notice templates from the population of 138 IMF notice templates that had been redesigned.
1. Used an expected error rate of 5 percent, a precision rate of ± 5 percent, and a confidence interval of 90 percent to select the sample.
 2. Evaluated the notices to determine if they were clear, professional, contain sufficient information, and meet the criteria of the Plain Writing Act. We used the Federal Plain Language Guidelines to make the evaluation. This sampling methodology was chosen so that we could project the number of notice templates that are not in compliance with the Plain Writing Act.
- B. Randomly selected a statistically valid sample of 18 standard letter templates from the population of 579 letter templates that had been redesigned or revised.
1. Used an expected error rate of 5 percent, a precision rate of ± 10 percent, and a confidence interval of 95 percent to select the sample. We oversampled to ensure that only English version IMF letters were sampled. We excluded Business Master File, Spanish version, and customizable letters. Because of the limitations with the CROPP, we could not determine the type of letter until we pulled the letter from the system and viewed the type of letter. This sampling methodology was chosen so that we could project the number of letter templates that are not in compliance with the Plain Writing Act.
 2. Evaluated the letters to determine if they are clear, contain sufficient information, and meet the criteria of the Plain Writing Act using the Federal Plain Language Guidelines.
- C. Interviewed OTC personnel to determine how the Green Button process operates. This process is used by functions to request letter and notice revisions.
- III. Evaluated the process and guidelines that IRS functions use to identify and submit letters and notices that need to be revised to the OTC, including guidelines for the Green Button process.

Internal controls methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the IRS's policies, procedures,



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and guidelines used by the OTC to revise and redesign letters and notices. We evaluated these controls by reviewing letters and notices, interviewing management, analyzing data, and reviewing policies and procedures.



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Appendix II

Major Contributors to This Report

Russell P. Martin, Acting Assistant Inspector General for Audit (Returns Processing and Account Services)
W. Allen Gray, Director
Lena Dietles, Audit Manager
Tracy Harper, Lead Auditor
Tanya Adams, Senior Auditor
Jerome Antoine, Auditor
Kathy Coote, Auditor
Nelva Usher, Auditor



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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Operations Support OS
Commissioner, Small Business/Self-Employed Division SE:S
Commissioner, Wage and Investment Division SE:W
Chief, Communications and Liaison CL
Deputy Commissioner, Small Business/Self-Employed Division SE:S
Deputy Commissioner, Wage and Investment Division SE:W
Director, Office of Professional Responsibility SE:OPR
Director, Return Preparer Office SE:RPO
Director, Customer Account Services, Wage and Investment Division SE:W:CAS
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division
SE:W:CAR
Director, Examination, Small Business/Self-Employed Division SE:S:E
Director, Media and Publications SE:W:CAR
Director, Return Integrity and Correspondence Services SE:W:RICS
Director, Strategy and Finance, Wage and Investment Division SE:W:S
Director, Accounts Management, Wage and Investment Division SE:W:CAS:AM
Director, Office of Legislative Affairs CL:LA
Chief Counsel CC
National Taxpayer Advocate TA
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC
Audit Liaison: Chief, Program Evaluation and Improvement, Wage and Investment Division
SE:W:S:PEI
Director, Strategic Data Services IG:OI:SDS



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Appendix IV

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective action will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Inefficient Use of Resources – Potential; \$299,334 in contractor costs (see page 12).

Methodology Used to Measure the Reported Benefit:

The IRS paid \$299,334 for a private contractor over a five-year period (Fiscal Years 2010–2014) for taxpayer testing of IRS notice revisions. The contractor provided the IRS with about 75 recommendations from its “simplification lab” activities that engaged the public to provide feedback about proposed IRS notice revisions. However, the IRS has no documentation to show whether it considered or took corrective actions to address any of the contractor’s recommendations.



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Appendix V

IRS Letters and Notices Evaluated

This appendix presents the 38 notices and 18 letters that we evaluated. The IRS issued a total of 75 million of these notices in Fiscal Year 2013 according to its Service-wide Notice Information Program. We could not identify the specific volume of each notice issued because the IRS does not track the volume for every notice. The IRS also does not track the volume of all letters that it issues.

Notices Evaluated

Notice Number	Title
01	Identity Theft Claim Acknowledgement
01A	New ID Theft Notice for 2010 (Assigned 8/27/09)
11	Math Error, Balance Due of \$5 or More
11A	EIC Math Error – Balance Due of \$5 or More
12F	Exam Coded Math Error Overpayment of \$1 or More (Variant of the CP 12)
12G	Exam Coded Math Error Overpayment of \$1 or More (Variant of the CP 12)
13A	EIC Math Error – Balance Due < \$5, Overpayment < \$1
13M	Making Work Pay/Government Retiree Credit Computed, Even Balance
14	Balance Due \$5 or More, No Math Error
14I	Balance Due \$5 or More, No Math Error (IRAF)
20F	Audit/Unallowable Items Notice, Overpayment (Variant of the CP 20)
21B	Data Processing Adjustment Notice, Overpayment of \$1 or more
21C	Data Processing Adjustment Notice, Balance Due < \$5, Overpayment
21E	Examination Adjustment Notice
22I	Data Processing Adjustment Notice (IRAF)
23	ES Discrepancy, Balance Due of \$5 or More
27	EIC Potential for T/P Without Qualifying Children
30	Estimated Tax Penalty Notice



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Notice Number	Title
31	Undelivered Refund Notice
42	Secondary SSN Offset Notice
49	Overpayment Adjustment – Offset
54B	Inquiry Regarding Name and SSN – Refund Delayed
54E	Inquiry Regarding Name and SSN on ES Tax Payments
59	First Notice – Return Delinquency
60	Credit Reversal Adjustment Notice
71C	Reminder Notice – Balance Due
75C	Denial of EIC
77	Final Notice – Notice of Intent to Levy and right to a Hearing AKPFD
503	IMF 2 nd Balance Due Notice
504	Final Balance Due Notice
504B	Final BMF Balance Due Notice
521	Installment Agreement Reminder Notice
523	Installment Agreement Default Notice
566	ITIN Suspense Notice
2000	Request for Verification of Unreported Income, Payments, or Credits
2006	Automated Underreporter Interim Acknowledgement Notice
2057	Check Your Records to Confirm the Income You Received
2566R	ASFR 30-Day proposed Assessment, Refund Hold

Source: Our review of IRS notices. Note: ID = Identification. EIC = Earned Income Credit. IRAF = Individual Retirement Account File. ES = Estimated Tax. T/P = Taxpayer. SSN = Social Security Number. AKPFD = Alaska Permanent Fund Dividend Levy Program. BMF = Business Master File. ITIN = Individual Taxpayer Identification Number. ASFR = Automated Substitute for Return.



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Letters Evaluated

Letter Number	Title
1220-A	Docketed Case Decision Document Transmittal – No Amount Due
3570	Notice of Determination As Provided in IRC Section 7479 That Extension of Time for Payment Under IRC Section 6166 Has Ceased to Apply
3640	Taxpayer Lien Payoff
3708	Notice and Demand for Payment of FBAR Penalty
4087	Streamlined Non-Resident, Non-Filer Program Missing Information
4141	Uniform Acknowledgement Letter
4339	Statutory Notice of Deficiency – More Information
4569	Taxpayer Advocate Service Customer Satisfaction Survey – Prenote
4680	AM Pre-notification Letter for Survey Form 13257-F
4975	W&I AUR Customer Satisfaction Survey – First Notification
4977	SBSE CCE Customer Satisfaction Survey – Prenote
4995	Missing Tax Return (Payment Card Information)
5061	Dual Citizenship High Risk Streamlined Letter
5071-C	Potential Identity Theft During Original Processing with Online
5081	Form SS-8 Determination of Employment Status Courtesy Letter – Employee
5163	Individual Taxpayer Burden Survey – Contact 7 with Web
5208	Notification of Appeals Referral Investigation
5246	Contractor Determination

Source: Our review of IRS letters. Note: IRC = Internal Revenue Code. FBAR = Report of Foreign Bank and Financial Account. W&I = Wage and Investment. AUR = Automated Underreporter. SBSE = Small Business/Self-Employed. CCE = Contact Center Environment.



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Appendix VI

Management's Response to the Draft Report



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

AUG 14 2014

MEMORANDUM FOR MICHAEL E. MCKENNEY
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: *Debra Holland* Debra Holland *Debra S. Holland*
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Processes Are Needed to Ensure That
Letters and Notices Are Written in Compliance With the Plain
Writing Act (Audit # 201340006)

We appreciate the opportunity to review the subject draft report and provide comments. The IRS is committed to providing clear communications to taxpayers to assist them in meeting their tax obligations. The IRS efforts to provide taxpayers with clear and concise written communications predate the enactment of the Plain Writing Act of 2010 (the Act). In November 2008, the Taxpayer Communications Taskgroup (TACT) was chartered for the purpose of improving the clarity, accuracy, and effectiveness of IRS written communications to taxpayers. The work of the TACT culminated in the complete redesign of IRS notices, using plain language to provide clarity and consistency, as well as the creation of an office to oversee notice development. Because of the complexity of our notice development process, this is an ongoing endeavor. To date, the Office of Taxpayer Correspondence (OTC) has completely redesigned and rewritten 233 notices, which make up nearly 80 percent of the 190 million notices sent annually.

The OTC was established to work with the business functions responsible for written communication products sent to taxpayers. The OTC staff serves as subject matter experts in ensuring plain language principles are followed in developing new products or revising existing documents. They assist with design and development, promote standards of consistency and quality in the products, and assess effectiveness and downstream impact of the revised documents. When the Act was signed into law on October 13, 2010, the OTC had already assumed responsibility within the IRS for implementing plain writing principles.

As part of the notice redesign effort, the OTC created a web page with additional information and frequently asked questions relating to each redesigned notice. These web pages serve as supplements to the notice. The web address for the landing page is



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printed on each notice and the web page has been accessed by over one million taxpayers between January and June 2014.

We are generally in agreement with the findings of the report; however, we do not intend to initiate corrective action on the Treasury Inspector General for Tax Administration's recommendation to identify the universe of letters and notices issued by the IRS business functions. The OTC operates with limited financial and human resources, and such an undertaking is not feasible and would have limited value to the program. The OTC already has a process in place for reviewing covered documents under the Act and assessing compliance with its provisions. It is important to note that under the provisions of the Act, existing documents do not become covered documents until they are substantially revised. As reflected in the report, the IRS has established the Green Button process for business units to submit requests for creating new or revising existing notices and letters.

We also offer the following corrections and clarifications to the examples cited in the report as documents not in compliance with the Federal Plain Language Guidelines.

- Letter 3570, *Notice of final determination as provided in Internal Revenue Code (IRC) Section 7479 that extension of time for payment under IRC Section 6166 has ceased to apply*, is not a notice of taxes due, and it would not be appropriate to include language, as the report suggests, to explain penalty and interest provisions. The letter notifies taxpayers of an administrative decision that may be further appealed to the United States Tax Court, and appropriately informs them of next steps to take if they wish to pursue that option. Contrary to the report, the letter, which was revised in February 2014, does indeed contain the IRS header logo.
- Letter 3640, *Taxpayer Lien Payoff*, revised April 2013, clearly identifies the total outstanding tax debt and the portion covered by the federal tax lien, in large type within the top half of the first page. It also informs taxpayers to pay the amount due to release the lien.
- Notice 12F, *Exam Coded Math Error Overpayment of \$1 or More*, was revised in January 2014 to remove language regarding additional tax, and to explain actions taxpayers should take if they do not agree with the adjustments that reduced the expected refund amount.
- Notice 503, *IMF 2nd Balance Due Notice*, is an example of a correspondence product that must contain specific terminology should an action become subject to judicial review. In this case, the term "levy" is included as a parenthetical explanation to provide the legal terminology that describes the process of seizing taxpayer property to satisfy an unpaid tax debt. Further, the subject of the May 12, 2012, *Tax Notes Today* interview cited in the report was how the IRS notice



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redesign efforts were returning positive results in terms of increases in fully paid accounts or installment agreements. The context in which the term, "levy," was used was to illustrate challenges the average person may experience with tax jargon. It is for that reason that Notice 503 was revised to include the parenthetical use of the term.

Evaluating the effectiveness of applying plain language guidelines to technical correspondence is a subjective exercise. An indicator of our success in this area was the 2011 selection of the IRS, by the Center for Plain Language, as the recipient of its 2011 ClearMark Award Grand Prize. The ClearMark awards honor the best in clear communication and plain language, celebrating documents and web sites that succeed in communicating clearly. The notices (CP08, *Additional Child Tax Credit*, and CP21A, *Data Processing Adjustment Notice, Balance Due of \$5 or more*) were judged by a panel of international experts based on a strict set of criteria. The IRS has been recognized in subsequent years with Awards of Distinction for two other redesigned notices.

Outside contractors with expertise in the areas of simplified communications and design were engaged to assist in determining the most effective way to provide a consistent and clear format for the notices, and to provide guidance and input to plain language content. The contractors also provided testing for the notices, engaging hundreds of taxpayers to review the new products and compare them to the prior revisions. The result was overwhelming consensus by the survey respondents that the revised notices represent a significant improvement over the previous versions. The contractor made significant contributions to our simplification efforts, and we recognize that improving documentation of the actions we take on their recommendations will add value to the process.

Attached is our response to your recommendations. If you have any questions, please contact me, or a member of your staff may contact Jodi L. Patterson, Director, Return Integrity and Correspondence Services, Wage and Investment Division, at (404) 338-8961.

Attachment



Processes Are Needed to Ensure That Letters and Notices Are Written In Compliance With the Plain Writing Act

Attachment

Recommendation

RECOMMENDATION 1

The Deputy Commissioner for Services and Enforcement should develop a process to identify the universe of letters and notices used by IRS business functions.

CORRECTIVE ACTION

We do not agree to act on this recommendation because it would use the limited resources and staffing of the Office of Taxpayer Correspondence (OTC) for a result that would provide limited value and is not required under the Plain Writing Act of 2010 (the Act). Existing documents do not become covered documents under the Act until they are substantially revised. The OTC instead concentrates efforts on those letters and notices most often issued to taxpayers and on new or substantially revised documents that business functions submit for review through the Green Button process. The OTC provides feedback to ensure that these documents comply with the Act, meet business needs, and comply with other statutory requirements.

IMPLEMENTATION DATE

N/A

RESPONSIBLE OFFICIAL

N/A

CORRECTIVE ACTION MONITORING PLAN

N/A

Recommendations

The Deputy Commissioner for Services and Enforcement should:

RECOMMENDATION 2

Ensure that OTC writers and reviewers have sufficient formal training on the Federal Plain Language Guidelines and use the guidelines along with the Plain Language Checklist and Review Sheet when reviewing letters and notices for Plain Writing Act compliance.

CORRECTIVE ACTION

The OTC writers and reviewers are provided extensive on the job training, having a one on one relationship with senior, experienced writers and reviewers during their first weeks/months on the job. During this time, they are trained in the application of the Federal Plain Language Guidelines.

In February 2014, Course 28600, Changing a Bureaucracy One Paragraph At a Time, was assigned to the writing staff as a required course on the Enterprise Learning



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Management System. On April 24, 2014, the staff was reminded to use the Plain Language Checklist and Review Sheet to document compliance with the Act when reviewing letters and notices. We also reinforced that guidance in a July 2014 meeting of the OTC writers.

IMPLEMENTATION DATE

Implemented

RESPONSIBLE OFFICIAL

Director, Return Integrity and Correspondence Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 3

Ensure the OTC manager's Green Button quality review process includes confirming that letters or notices are reviewed for plain writing and documentation is maintained supporting these reviews.

CORRECTIVE ACTION

Procedures will be implemented to require and retain documentation that confirms letters and notices have been reviewed under plain writing guidelines, as part of the Green Button quality review process.

IMPLEMENTATION DATE

May 15, 2015

RESPONSIBLE OFFICIAL

Director, Return Integrity and Correspondence Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

Recommendation

RECOMMENDATION 4

The Deputy Commissioner for Services and Enforcement should develop a process to document IRS corrective actions considered and taken to address the contractor recommendations.

CORRECTIVE ACTION

We will establish processes to document and track the status of contractor recommendations.



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IMPLEMENTATION DATE

April 15, 2015

RESPONSIBLE OFFICIAL

Director, Return Integrity and Correspondence Services, Wage and Investment Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.