



Plain Writing Act Compliance Report

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Internal Revenue Service 2016 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 *2016 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 *2016 Plain Writing Compliance Report*
- Created a mechanism for public feedback and for responding 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, letters, notices and other written material

Oversight

Our senior official for plain writing compliance is Terry Lemons, Chief, Communications & Liaison, Terry.L.Lemons@irs.gov.

Plain language coordinators within the agency are:

Organization	Name
Communications and Liaison	Janene Howell
Executive Secretariat Correspondence Office	Claire Marie Huber
Online Services	James Cesarano
Large Business and International	Donald Hoffman
Small Business/Self-Employed	Tom Miller
Privacy, Governmental Liaison and Disclosure	Mark Solis
Research, Applied Analytics and Statistics	Sherry Zuckerman
Taxpayer Advocate Service	Alex Verkhivker
Tax Exempt and Government Entities	Kathleen Tuite
Wage and Investment (C&L)	Michele Lassaux-Harlan
Wage and Investment (Tax Forms and Publications)	David J. Buchanan

How we use plain writing

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

- The **general public** includes 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 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 is 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 and payment compliance actions	<ul style="list-style-type: none"> • Improved comprehension • Easier to read • More concise, clearer information
e-News Listservs – online and subscription-based	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> • Easier to read • More concise, clearer information
Fact Sheets – online	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> • Easier to read • More concise, clearer information • Content organized to address readers' questions
Forms – hard copy and online	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> • Easier to read and complete

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
Instructions – hard copy and online	General public – 150 million Tax/legal professionals – 1.9 million	<ul style="list-style-type: none"> • Easier to read • More concise, clearer information • Content organized to address readers' questions
Marketing 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"> • Easier to read • More concise, clearer information • Content organized to address readers' questions
IRS.gov webpages – online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> • Improved content that is easier to read and scan • Reduced number of redundant webpages • Added search terms to content to make it easier to find
News releases – hard copy and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> • Easier to read
Online FAQs – online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> • Easier to read • More concise, clearer information • Organized content to address readers' questions
Publications – hard copy and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> • Easier to read • Redesigned and rewritten to improve comprehension
Tax Tips – email subscription and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> • Easier to read • Redesigned and rewritten to improve comprehension
Training materials – hard copy and online	General public – 150 million Tax/legal professionals - 1.9 million	<ul style="list-style-type: none"> • Easier to read • More concise, clearer information

2016 accomplishments

During 2016, 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
- 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 2016, the IRS continued its 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.

New correspondence and correspondence products that haven't been revised since 2013 have a plain language review by a senior writer. The table below shows the number of each type of correspondence we created or redesigned using plain language techniques in 2016.

Document type	Total
Correspondex letters	182
Repository letters	253
CP notices	191
Landing pages	76
Total new plain language reviews	702
Total new products	161

We also reviewed and updated the “Understanding Your IRS Notice or Letter” webpages on IRS.gov. These pages provide descriptions and visual samples of taxpayer correspondence we frequently send to the public. We reviewed and updated the descriptions for plain language and consistency between various correspondences.

Revised Letters for Return Preparers

We combined all e-file application letters into a total of 13 letters. They were updated and edited using plain writing techniques.

Product	Title	Catalog	Audience
Letter 5550	Terms of Agreement	67677X	e-file providers
Letter 5875	Returning Form 8878 Received in Error	69328T	e-file providers
Letter 5876C	E-file Application Sanction (Letter 1)	69339A	e-file providers
Letter 5877C	E-file Application IDT Sanction-Criminal Expulsion Letter	69341M	e-file providers
Letter 5878	Missing or Incomplete Forms 8453 or 94X	69347M	e-file providers
Letter 5880C	E-file Application Program Acceptance	69317M	e-file providers
Letter 5881C	E-file Application Program Denial	69318X	e-file providers
Letter 5882C	E-file Application Information	69320J	e-file providers
Letter 5883C	E-file Application Appeal Response	69321U	e-file providers
Letter 5884	E-file Application Late/Unsigned Documentation	69322F	e-file providers
Letter 5885	Unprocessable Fingerprint Card Letter	69322F	e-file providers
Letter 5886C	E-file Application Sanction (Letter 2)	69340B	e-file providers
Letter 5899C	Prisoner SDN	69396V	e-file providers

Product	Title	Catalog	Audience
	Revocation NAASDC Appeal Denied Letter		

Some other key plain language letter updates for return preparers included:

- Letter 5138 - Return Preparer EITC Client Audit Notification
- Letter 5364 - Warning to Refundable Credit Preparers – Missing Form 8867
- Letter 4858 – EITC Due Diligence Requirements for Return Preparers
- Letter 5025-H – EITC Due Diligence Reporting Household Help Income
- Letter 5025 – You may have Prepared Inaccurate Returns with Questionable Qualifying Children and Self-Employment Income
- Letter 5136 – American Opportunity Tax Credit Preparer Educational Letter
- Letter 5827 Additional Child Tax Credit Preparer Educational Letter

IRS.gov

IRS.gov – Each day, more and more taxpayers turn to [IRS.gov](https://www.irs.gov) as their primary source for tax information. During 2016, IRS.gov received more than **507 million visits with more than 1.9 billion page views**.

As part of our plain writing efforts, the IRS implemented content projects and content improvement projects that improved specific topics and content areas on the website.

The aim was to improve taxpayer satisfaction and compliance -- and to deflect costly taxpayer contacts -- by using plain writing techniques 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

Key examples include:

- [**“Let Us Help You” webpage**](#) - We consolidated redundant content and overhauled the telephone assistance page titled “Let Us Help You.” The overhaul created an online experience to better serve people who Google our phone number.

To accomplish this, we reviewed IRS call center data and identified top trouble areas for taxpayers. We then drafted new content and used an easy-to-navigate accordion

style layout. Content is written in plain language and is separated by white space. The new navigation makes the content more accessible.

We used Google Analytics data to measure the results of the project. They included:

- A 73 percent increase in page views to “Let Us Help You,” a result of consolidating our four top contact pages
- A 55 percent decline in visitors immediately abandoning the page
- A 20 percent decline in average time on page, suggesting that users can find the information they need more quickly
- A 20 percent decline in clicks-to-call 1040 number from this page
- **“Where’s My Amended Return?” webpage** - We rewrote the amended return landing page to clearly inform users how long it takes us to process an amended return and how long to wait before calling about its status. We created a prominent button hyperlink leading to an applications page where the user can go to check on the status of their amended return.

We gathered information about the prior webpage and analyzed Google Analytics data for April 2015, and observed the following:

- 1 million users visited the “Where’s My Amended Return” landing page on IRS.gov.
- 50K of these users visited the “How to Contact the IRS” page next. (Indicative of not finding what they need on the site)

We also looked at phone assistance data for FY 2015. Of approximately 1,200 calls related to amended returns, 70 percent of callers could have been serviced online and the other 30 percent wanted confirmation of we received the amended return.

We did the following to correct the problems:

- Rewrote the page using plain language
- Consolidated similar content
- Eliminated redundant and outdated content
- Reorganized site pages in a user-friendly structure
- Focused primary content on information useful to a general audience making it easier for the user to find the information they need by improving search effectiveness and replacing passive *click here* links with descriptive links.
- **“IRS Audits” webpage** - We re-worked the webpage with data-driven plain language. We reorganized the topics into sections to clarify the information. The clear subheadings addressed specific taxpayer goals and made the information the taxpayer wanted easier to find. In the same vein, we:
 - Modified the resources available to the taxpayer in a more relevant manner
 - Added hyperlinks specifically addressing the taxpayer’s needs

- Reworded linked text to clearly indicate its destination page
- Removed redundant or irrelevant information
- Created friendly URL addresses (irs.gov/audit and irs.gov/audits)
- **[“Free File: Do Your Federal Taxes for Free” landing page](#)** - We redesigned the webpage to make it more useful and intelligible to the user by:
 - Collapsing the right navigation section to make the hyperlinks less crowded
 - Moving a video to the left navigation section to move relevant content higher up on the page
 - Reducing the number of text links
 - Creating relevant and clearly defined hyperlinks to better address individual taxpayer goals.
- **[“Free File: About the Free File Alliance” webpages](#)** - We streamlined the Free File Alliance webpages and navigation and reworked the “Free File: About the Free File Alliance” landing page. To improve the experience for readers, we:
 - Reduced the number of redundant webpages and reformatted PDF files to be 508 accessible
 - Unpublished 10 redundant pages

The changes made it easier for visitors to reach relevant content with:

- Fewer pages to confuse visitors
- An easier path for visitors to the Free File products
- Section 508 accessible PDFs allowing persons with disabilities access the information they need
- **[“Qualifying Therapeutic Discovery Project Credits and Grants” application webpage](#)** - We reduced the number of redundant webpages and reformatted PDF files to be 508 accessible. We unpublished 10 redundant pages:
 - Free Online Electronic Tax Filing Agreement Signed
 - Free On-line Electronic Tax Filing Agreement
 - Eight supporting standard webpages

The changes made it easier for visitors to reach relevant content with:

- Fewer pages to confuse visitors
- An easier path for visitors to the Free File products
- Section 508 accessible PDFs allowing persons with disabilities access the information they need
- **[“Finding Out How Much You Owe” webpage](#)** – We created a new webpage using plain language principles and highlighting the action items a taxpayer could take. The page’s bounce rate (the rate at which users enter the IRS.gov site on a page and

leave the site from the same page – a possible sign of dissatisfaction) has dropped to 18.7 percent from 39.5 percent, likely due to content improvements.

- [**“Foreign Account Tax Compliance Act \(FATCA\)” landing page**](#) – We redesigned the FATCA program’s home landing page by removing excessive hyperlinks and organizing the links by topic, making the webpage’s structure easier to scan. We placed the application links in prominent positions, making them easier for the viewer to find.
- [**Voluntary Certification Program for Professional Employer Organizations \(CPEOs\) web content**](#) – We created new plain language content for professional employer organizations seeking IRS certification, including a registration page.
- [**Modernized e-File Status Page**](#) – We updated this status page for software developers and transmitters for Modernized e-File by shortening paragraphs, making simple sentences, reducing jargon and acronyms. We applied user feedback to streamline content to promote online tools and help taxpayers readily locate their nearest IRS Taxpayer Assistance Center.
- [**Identity Protection: Prevention, Detection and Victim Assistance**](#) - To help victims of tax-related identity theft, we reviewed more than 15 identity theft pages on IRS.gov bi-monthly and compared them to taxpayer queries. We eliminated scrolling, reduced content and applied hover text to items that may not be intuitive for a reader.

We upgraded the content on the following webpages to improve individual taxpayers’ experience, improve taxpayer satisfaction and compliance and deflect costly taxpayer contacts:

- [**Tax Information for Employees**](#)
- [**Tax Information for Members of the Military**](#)
- [**Tax Information for Parents**](#)
- [**Seniors and Retirees**](#)

To help taxpayers prepare for the 2016 tax filing season and address peak filing season assistance requests, we used plain language principles to create new online content and update and improve existing webpages.

- [**Take Steps Now for Filing Season**](#) (.pdf)
- [**Avoid the Rush: Online Options Help You Avoid Rush**](#)

We continued to review and improve Earned Income Tax Credit online information to simplify existing language and add clarification.

- [**Earned Income Tax Credit and Other Refundable Credits**](#)

- [What is Form 8867](#)
- [Due Diligence Training Module](#)

Tax Tips

The IRS creates Tax Tips to educate the public on tax topics affecting millions of Americans. Tax Tips cover many 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](#). We send them daily 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 106 percent** since July 2012. As of Dec. 31, 2016, there were **more than 648,700 Tax Tip e-subscriptions**.

Following the success of the Tax Tip program, the IRS started a new service for Spanish-speaking taxpayers using plain language in April 2014. The Spanish Tax Tip e-subscriptions have now reached more than **41,700 recipients**.

Publications and forms

Examples of the many publications and forms we updated using plain language during 2016 are listed below:

Product	Title	Catalog number	Audience
Pub 15	(Circular E), Employer's Tax Guide	10000W	Taxpayers
Pub 15-A	Employer's Supplemental Tax Guide	21453T	Taxpayers
Pub 15-B	Employer's Tax Guide to Fringe Benefits	29744N	Taxpayers
Pub 17	Your Federal Income Tax Return (For Individuals)	10311G	Taxpayers
Pub 51	(Circular A), Agricultural Employer's Tax Guide	10320R	Taxpayers
Pub 463	Travel, Entertainment, Gift, and Car Expenses	11081L	Taxpayers

Pub 504	Divorced or Separated Individuals	15006I	Taxpayers
Pub 505	Tax Withholding and Estimated Tax	15008E	Taxpayers
Pub 521	Moving Expenses	15040E	Taxpayers
Pub 523	Selling Your Home	15044W	Taxpayers
Pub 525	Taxable and Nontaxable Income	15047D	Taxpayers
Pub 537	Installment Sales	15067V	Taxpayers
Pub 559	Survivors, Executors, and Administrators	15107U	Taxpayers
Pub 571	Tax-Sheltered Annuity Plans (403(b) Plans)	46581C	Taxpayers
Pub 926	Householder Employer's Tax Guide	64286A	Taxpayers
Pub 969	Health Savings Accounts and Other Tax-Favored Health Plans	24216S	Taxpayers
Pub 1075	Tax Information Security Guidelines for Federal, State and Local Agencies	46937O	Federal, State and Local Agencies
Pub 3402	Taxation of Limited Liability Companies	27940D	Taxpayers
Form 851	Affiliations Schedule	16880G	Taxpayers
Form 940	Employer's Annual Federal Unemployment (FUTA) Tax Return	11234O	Taxpayers
Instructions for F 940	Employer's Annual Federal Unemployment (FUTA) Tax Return	13660I	Taxpayers
Instructions for F 941	Employer's QUARTERLY Federal Tax Return	14625L	Taxpayers
Form 941, Sch B	Report of Tax Liability for Semiweekly Schedule Depositors	11967Q	Taxpayers
Instructions for F 941, Sch B	Report of Tax Liability for Semiweekly Schedule Depositors	38683X	Taxpayers
Instructions for F 941-SS	Employer's Quarterly Federal Tax Return- American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands	35530F	Taxpayers
Form 941-X	Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund	17025J	Taxpayers

Form 943	Employer's Annual Federal Tax Return for Agricultural Employees	11252K	Taxpayers
Instructions for F 943	Employer's Annual Federal Tax Return for Agricultural Employees	25976L	Taxpayers
Instructions for F 944	Employer's ANNUAL Federal Tax Return	39820A	Taxpayers
Form 945	Annual Return of Withheld Federal Income Tax	14584B	Taxpayers
Instructions for F 945	Annual Return of Withheld Federal Income Tax	20534D	Taxpayers
Form 990, 990-EZ or 990-PF, Sch B	Schedule of Contributors	30613X	Taxpayers
Instructions for F 990 or 990-EZ, Sch A	Public Charity Status and Public Support	11294Q	Taxpayers
Instructions for F 990, Sch D	Supplemental Financial Statements	51527M	Taxpayers
Instructions for F 990, Sch F	Statement of Activities Outside the United States	51530J	Taxpayers
Instructions for F 990 or 990-EZ, Sch G	Supplemental Information Regarding Fundraising Activities	20376H	Taxpayers
Instructions for F 990, Sch H	Hospitals	51526B	Taxpayers
Instructions for F 990, Sch J	Compensation Information	51525Q	Taxpayers
Instructions for F 990, Sch K	Supplemental Information on Tax-Exempt Bonds	20378D	Taxpayers
Instructions for F 990 or 990-EZ, Sch L	Transactions with Interested Persons	51522J	Taxpayers
Form 990, Sch M	Noncash Contributions	51227J	Taxpayers
Form 990, Sch N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets	50087Z	Taxpayers
Form 990 or 990-EZ, Sch O	Supplemental Information to Form 990 or 990-EZ	51056K	Taxpayers
Instructions for F 990, Sch R	Related Organizations and Unrelated Partnerships	51519M	Taxpayers
Instructions for F 990-EZ	Short Form Return for Organization Exempt From Income Tax	64888C	Taxpayers

Instructions for F 990-PF	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation	11290Y	Taxpayers
Instructions for F 990-T	Exempt Organization Business Income Tax Return	11292U	Taxpayers
Form 1040, Sch H	Household Employment Taxes	12187K	Taxpayers
Instructions for F 1040, Sch H	Household Employment Taxes	21451X	Taxpayers
Form 1040, Sch SE	Self-Employment Tax	11358Z	Taxpayers
Instructions for F 1040, Sch SE	Self-Employment Tax	24334P	Taxpayers
Instructions for F 1040A	U.S. Individual Income Tax Return	12088U	Taxpayers
Form 1040-V	Payment Voucher	20975C	Taxpayers
Form 1040-V (OCR)	Payment Voucher	22892G	Taxpayers
Form 1040X	Amended U.S. Individual Income Tax Return	11360L	Taxpayers
Instructions for F 1040X	Amended U.S. Individual Income Tax Return	11362H	Taxpayers
Form 1041, Sch D	Capital Gains and Losses	11376V	Taxpayers
Instructions for Sch K-1 (F 1041)	Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040	11374Z	Taxpayers
Form 1041-ES	Estimated Income Tax for Estates and Trusts	63550R	Taxpayers
Instructions for F 1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement Trusts	38105U	Taxpayers
Form 1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts	25368F	Taxpayers
Instructions for F 1041-ES (OCR)	Estimated Income Tax for Estates and Trusts	23325U	Taxpayers
Form 1045	Application for Tentative Refund	10670A	Taxpayers
Instructions for F 1045	Application for Tentative Refund	13666W	Taxpayers

Instructions for F 1065, Sch M-3	Net Income (Loss) Reconciliation for Certain Partnerships	38800Y	Taxpayers
Instructions for F 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	64231R	Taxpayers
Instructions for F 1116	Foreign Tax Credit	11441F	Taxpayers
Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations	11523K	Taxpayers
Instructions for F 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	63610I	Taxpayers
Instructions for F 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen	52887B	Taxpayers
Form 4952	Investment Interest Expense Deduction	13177Y	Taxpayers
Form 4972	Tax on Lump-Sum Distributions	13187U	Taxpayers
Form 5300	Application for Determination for Employee Benefit Plan	11740X	Taxpayers
Form 5405	Repayment of the First-Time Homebuyer Credit	11880I	Taxpayers
Instructions for F 5405	Repayment of the First-Time Homebuyer Credit	54378F	Taxpayers
Instructions for F 5695	Residential Energy Credits	66412G	Taxpayers
Form 6251	Alternative Minimum Tax- Individuals	13600G	Taxpayers
Instructions for F 6251	Alternative Minimum Tax- Individuals	64277P	Taxpayers
Form 6252	Installment Sale Income	13601R	Taxpayers
Form 8027	Employer's Annual Information Return of Tip Income and Allocated Tips	49989U	Taxpayers
Instructions for F 8027	Employer's Annual Information Return of Tip Income and Allocated Tips	61013P	Taxpayers
Instructions for F 8853	Archer MSA and Long-Term Care Insurance Contracts	24188L	Taxpayers

Form 8878	IRS <i>e-file</i> Signature Authorization for Form 4868 or Form 2350	32777M	Taxpayers
Form 8879	IRS <i>e-file</i> Signature Authorization	32778X	Taxpayers
Form 8879-B	IRS <i>e-file</i> Signature Authorization for Form 1065-B	48213R	Taxpayers
Form 8879-EMP	IRS <i>e-file</i> Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945	62874U	Taxpayers
Form 8879-PE	IRS <i>e-file</i> Signature Authorization for Form 1065	48314D	Taxpayers
Form 8879-S	IRS <i>e-file</i> Signature Authorization for Form 1120S	37252K	Taxpayers
Form 8919	Uncollected Social Security and Medicare Tax on Wages	37730B	Taxpayers
Form CT-1	Employer's Annual Railroad Retirement Tax Return	16006S	Taxpayers
Instructions for Form CT-1	Employer's Annual Railroad Retirement Tax Return	16005H	Taxpayers
Form CT-2	Employee Representative Quarterly Railroad Tax Return	16030S	Taxpayers
Form W-2	Wage and Tax Statement	10134D	Taxpayers
Form W-2AS	American Samoa Wage and Tax Statement	10140H	Taxpayers
Instructions for Forms W-2G and 5754	Instructions for Forms W-2G and 5747	27989I	Taxpayers
Form W-2GU	Guam Wage and Tax Statement	16026K	Taxpayers
Form W-2VI	U.S. Virgin Islands Wage and Tax Statement	49977C	Taxpayers
Form W-3	Transmittal of Wage and Tax Statements	10159Y	Taxpayers
Form W-3SS	Transmittal of Wage and Tax Statements	10117S	Taxpayers
Form W-4	Employee's Withholding Allowance Certificate	10220Q	Taxpayers
Form W-4P	Withholding Certificate for Pension or Annuity Payments	10225T	Taxpayers

Form W-4S	Request for Federal Income Tax Withholding From Sick Pay	10226E	Taxpayers
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Affordable Care Act

The IRS conducted significant outreach in 2016 to inform taxpayers about the Affordable Care Act. We used plain writing techniques in all of our ACA-related communications.

Highlights include:

- Maintained web content [IRS.gov/aca](https://www.irs.gov/aca) in both English and Spanish
- Reviewed and refreshed **23** sets of [Q&As](#) for individuals and families, employers and other entities and organizations
- Released 62 e-News items, Exempt Organizations updates and guidance releases
- Created **118** Health Care [Tax Tips \(includes English and Spanish\)](#)
- Included ACA messages in **57** regular 2016 Tax Tips (FS, Summer and special edition includes both English and Spanish)
- Maintained **6** Fact Sheets and added new Fact Sheet(s)
- Released **19** News Releases with ACA information

Congressional, taxpayer and employee correspondence

The IRS also applies plain language standards when responding to inquiries we receive at our headquarters. The office is charged with overseeing congressional, taxpayer and IRS employee correspondence addressed to the commissioner and deputy commissioners. The office edited approximately:

- 1,332 responses to congressional offices

Privacy

We redesigned key privacy-related content, including:

- [Privacy Policy Page](#) – We completed a line-by-line revision to simplify and clarify privacy policy. We added links and language to adhere to OMB A-108 and OMB M-17-06 requirements, including a privacy complaint process.
- **Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies** (Catalog 469370) – We made 51 changes to technical content and updates to the table of contents, index and hyperlinks.

- **Governmental Liaison & Data Exchange Program Specification Books** – We reworded to reduce sentence length so the information is easier to read, clear and concise. We corrected passive sentences and included hyperlinks where possible, making it easier for the reader to find what they need quickly.
- **Governmental Liaison & Data Exchange Program Enrollment Forms** – We changed tables from double column to single column for easy reading and completion. All instructions are together and the document is easier to understand and complete.

Sharing Plain Writing Act 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	2016 statistics
How-to articles explaining Federal Plain Language Guidelines	<ul style="list-style-type: none">• 3 reference articles• 17,841 reader visits
Feature articles highlighting the Plain Writing Act and available training and tools	<ul style="list-style-type: none">• 3 feature articles• 21,072 reader visits
Articles for plain writing subject matter experts	<ul style="list-style-type: none">• 6 articles• 1,616 reader visits

Training

The IRS provided the following training:

Course title	Number of completions in 2016
Plain Writing Act Briefing for new employees	2,032 completions
Writing for the Web (Course #22569)	370 completions
The Plain Writing Act (Course #55825)	502 completions
Write This Way (Course #58228)	624 completions
Plain Language and Style Editing Refresher Training	45 completions
Writing Your IRM in Plain Language (Course # 57235)	81 completions

Tools for employees

IRS Style Guide – To help ensure that all IRS written products – printed and online – are clear, consistent and follow plain language principles, the Plain Language Act Working Group, published the online [IRS Style Guide \(Document 13275\)](#). The guide is designed to be used by all IRS employees and includes chapters on grammar, spelling, online terms, acronyms, plain language and more. We continue to create awareness of the IRS Style

Guide by issuing articles in our all-employee newsletter and on our employee website. We'll continue to update and raise awareness of the guide throughout 2017 and beyond.

Taxpayer Advocate Service - 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. In calendar year 2015, TAS launched the Welcome Screen, which serves as a key platform for employee engagement. TAS continues its use of both the Associated Press Stylebook and IRS Style Guide writing guidelines for all content posted on the Welcome Screen. This provides a consistent set of rules for all of our news article writers to follow which, in turn, improves our plain writing skills.

Media & Publications - M&P's role in the IRS is significant, in that it plans and produces or procures all IRS print and electronic communications products the public uses to comply with tax filing requirements and obligations and employees use for tax administration. This encompasses the design, production planning and delivery/distribution coordination required to provide the highest quality products and services, using all available print and electronic media and technology. Each year, M&P is responsible for approximately 1,100 tax and 15,000 non-tax products and printing and mailing approximately 200 million taxpayer notices and letters.

Product	Improvement
Publication 14488, Tax Forms & Publication Style Guide	Revised to add a reference/link to the IRS Style Guide

Moving forward

For 2017, 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 and continue to publicize a consolidated IRS 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

IRS plain writing webpage

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

Contact us page:

<https://www.irs.gov/uac/Plain-Language-at-the-IRS-Report-an-Issue-Tell-Us-What-You-Think>

Appendix - 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. Are organized to serve the reader's needs – The most important material is first and the exceptions are last. Or the material is chronological	<input type="checkbox"/>	<input type="checkbox"/>
2. Have useful headings – One or more descriptive headings on each page help the reader find the way through the material	<input type="checkbox"/>	<input type="checkbox"/>
3. Have short sentences, paragraphs and sections – 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. Use lists and tables to simplify complex material – The writer has shortened and clarified complex material with lists and tables	<input type="checkbox"/>	<input type="checkbox"/>
5. Use no more than two or three subordinate levels – 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. Are written for the average reader – 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. Use active voice – 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. Contain you and other pronouns that speak to the reader – You is for the reader, and we is for the agency	<input type="checkbox"/>	<input type="checkbox"/>
4. Use the simplest tenses possible – 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. Contain base verbs, not nominalizations (<i>hidden verbs</i>) – 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. Do not have excess words – 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. Use contractions like we'll, can't and don't – 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. Use familiar words – 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. Use must to express requirements – Using must avoids the ambiguous word shall	<input type="checkbox"/>	<input type="checkbox"/>
10. Place words carefully – 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/howtoquickreference/checklist.cfm>

Appendix - Plain Language Checklist and Review Sheet

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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&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 - Plain Language Checklist and Review Sheet

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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 shall
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