



Treasury Inspector General for Tax Administration Office of Audit

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

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Highlights

Highlights of Report 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, such as designating a senior official responsible for overseeing implementation and annually publishing the *IRS Plain Writing Act Compliance Report*. 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 required 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 all letters and notices that the IRS sends to taxpayers are subject to the Plain Writing Act and the IRS must complete its master list of letters and notices.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/auditreports/2014reports/201440076fr.pdf>