



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

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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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.