[NAME] [ADDRESS] [CITY] [STATE] [ZIP]

[DATE]

Dear Taxpayer:

The IRS needs your help with an important study we are undertaking to improve our service to America's taxpayers. We would like to get feedback from taxpayers who have filed a late tax return or who have missed filing a tax return. Learning about your experience will help us to better understand the filing issues faced by taxpayers and how we can better assist them.

The study involves a one-hour focus group or phone interview that will be conducted on behalf of the IRS by the Fors Marsh Group, a research company located in Arlington, VA. Your participation is voluntary. You can be certain that all information you provide will be used for research purposes only.

If you choose to participate, you will receive a \$100 prepaid card as a token of our appreciation. To participate, please go to the following link and enter code [CODE]

[SCREENER LINK]

You will be asked several questions about yourself and the dates/times you are available to participate in a focus group or phone interview.

Please note that participation is limited and time slots will be filled on a first-come, first-served basis. To read the official IRS announcement regarding this study, please visit the following URL on the IRS website: https://www.irs.gov/statistics/2017-barriers-to-filing-study. You may also call 202-803-9404 if you have additional questions.

I hope you will decide to participate in the study.

Sincerely,

Ben Herndon

Director, Office of Research, Applied Analytics, and Statistics