IRS Free File Heuristic Evaluation

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Introduction

The IRS Free File Program provides eligible low-income taxpayers with easy access through IRS.gov (https://www.irs.gov/), which offers a list of all "Free File offerings" on an IRS-hosted web site. Under the agreement, Free File Alliance members offer both free online tax preparation and free e-filing services. There is no cost to qualifying taxpayers for Federal returns.

Agency leadership has engaged MITRE to conduct an independent assessment of the IRS Free File Program to ensure continued operations and integrity of the program. A component of this assessment included an expert review of the taxpayer experience with IRS Free File Program to assess the usability of accessing the Free File Program on IRS.gov.

Approach

Four MITRE Human Factor Engineers reviewed the user interface in July and August of 2019 with two key tasks in mind: determine how to file taxes for free, and identify a company to use for free tax filing with IRS Free File. The evaluators assessed the web pages against recognized usability principles, called heuristics. A Heuristic Evaluation is an expert usability inspection method for software applications that helps to identify usability problems with the user interface (UI). Jakob Nielsen [1] developed the set of ten heuristics in 1994, and they have become accepted criteria for describing usable interfaces within the User Experience (UX) community. Issues observed under each heuristic were aggregated and assigned severity ratings based on whether the issue interferes with the user's ability to complete the task.

The IRS requested that MITRE review the user experience beyond the Free File landing page and application on IRS.gov. This evaluation includes issue involved in searching for Free File on the web, issues using IRS.gov's internal search functionality, and issues navigating IRS.gov. MITRE describes potential user pain points in the experience. The evaluation also includes a sample of marketing communications.

[1] Nielsen, Jakob. (1994). Heuristic evaluation. In Nielsen, J., and Mack, R.L. (Eds.), Usability Inspection Methods, John Wiley & Sons, New York, NY

Method

Objective

Identify potential usability issues and areas for improvement for the user experience on IRS.gov through independent, aggregated findings that:

- Determine potential usability issues with searching, navigating, and using the IRS Free File web pages
- Prioritize identified usability issues via severity ratings
- Provide design recommendations for improving IRS Free File

Procedure

- Evaluators inspected the search, navigation, and Free File application several times against a checklist of Nielsen's 10 usability heuristics
- Evaluators aggregated observations by heuristic and came to agreement on the observations
- Each observation was assigned a 1-5 severity score that rates the difficulty for the user to complete the task at hand (see "Severity Level & Description" below)
- When available, Google Analytics and Search data were pulled to provide additional context to pages observed
- Examples of marketing materials for Free File provided by IRS were also reviewed and assessed for design clarity and consistency

Dashboard Scoring Criteria

A Heuristic Evaluation Dashboard (pg. 6) displays the lowest severity level score identified in each category. MITRE tallied an overall score across all heuristics and calculated a percentage score.

Severity Level & Description	
5	No observed usability problems related to this heuristic
4	Nuisance problems identified
3	Minor usability problems
2	Major usability problems
1	Severe usability problems (possible user failure)

Note: Too many nuisance severity issues can be as bad as Minor or Major severity.

Nielsen's 10 Usability Heuristics

Jakob Nielsen's 10 general principles of usable interfaces

Nielsen's 10 Usability Heuristics	
Visibility of system status	The system should always keep users informed about what is going on, through appropriate feedback within reasonable time
Match between system and the real world	The system should speak the users' language, with words, phrases and concepts familiar to the user, rather than system-oriented terms. Follow real-world conventions, making information appear in a natural and logical order
User control and freedom	Users often choose system functions by mistake and will need a clearly marked "emergency exit" to leave the unwanted state without having to go through an extended dialogue. Support undo and redo
Consistency and standards	Users should not have to wonder whether different words, situations, or actions mean the same thing. Follow platform conventions
Error prevention	Even better than good error messages is a careful design which prevents a problem from occurring in the first place. Either eliminate error-prone conditions or check for them and present users with a confirmation option before they commit to the action
Recognition rather than recall	Minimize the user's memory load by making objects, actions, and options visible. The user should not have to remember information from one part of the dialogue to another. Instructions for use of the system should be visible or easily retrievable whenever appropriate
Flexibility and efficiency of use	Accelerators -- unseen by the novice user -- may often speed up the interaction for the expert user such that the system can cater to both inexperienced and experienced users. Allow users to tailor frequent actions
Aesthetic and minimalist design	Dialogues should not contain information which is irrelevant or rarely needed. Every extra unit of information in a dialogue competes with the relevant units of information and diminishes their relative visibility
Hep users recognize, diagnose, and recover from errors	Error messages should be expressed in plain language (no codes), precisely indicate the problem, and constructively suggest a solution
Help and documentation	Even though it is better if the system can be used without documentation, it may be necessary to provide help and documentation. Any such information should be easy to search, focused on the user's task, list concrete steps to be carried out, and not be too large

Heuristic Evaluation Dashboard

SUMMARY
The majority of usability issues, in eight of the ten heuristic categories, were found on the Free File landing page and Lookup Tool. Overall, while there's room to improve Search and Navigation, few usability issues were identified by the evaluators.

Score range	
	85% to 100%. Area of strength.
	70% to 84%. Room for improvement.
	0% to 69%. Area of weakness.

Nielsen's 10 Usability Heuristics	Searching for Free File	IRS.gov Navigation to Free File	Landing Page & Lookup Tool
Visibility of system status	5	5	5
Match between system and the real world	5	**3**	**3**
User control and freedom	5	5	5
Consistency and standards	5	**4**	**2**
Error prevention	5	5	**2**
Recognition rather than recall	5	5	5
Flexibility and efficiency of use	**3**	**4**	**2**
Aesthetic and minimalist design	5	5	**2**
Help users recognize, diagnose, & recover from errors	5	5	**3**
Help and documentation	5	5	**2**
Total	48	46	**31**
User Experience Score	**96%**	**92%**	**62%**

Findings Summary

Search

It is difficult to pick the IRS Free File program out of the many "free" offerings from vendors when browsing the internet. When clicked on, the IRS Free File landing page does not give a good first impression that the page supports the goal of filing for free, nor does it support users in quickly scanning what options are available.

Navigation

There are multiple prominent links to Free File from within the IRS.gov website, but the over-reliance on the program name, and some inconsistent terminology in the link labels may be confusing. Only one prominent link on the homepage uses task-oriented language. There are similar-sounding avenues that Free File-eligible taxpayers may try to follow if they are not well-acquainted with the Free File program, for example, "Get Answers to Your Tax Questions," "File > Individuals," "File > How to File." Also ensure that users can get to Free File from places in IRS.gov besides the home page in case users become lost within the site during their search.

Landing Page & Lookup Tool

Overall on the landing page, the software offer descriptions and Lookup Tool appear intimidating and overwhelming. The landing page and Software Offers pages are text-heavy, difficult to scan, use unfamiliar tax jargon and does not clearly present the next step to users. On the landing page, the primary call to action to the Free File application is hard to find and misleading. The call to action is hidden below the fold and clicking on the button does not start the filing process for users. The eye is drawn equally to "Start Free File Now" and "Start Fillable Forms Now," and the two are not visually presented as a list rather than as options to compare. The eye is drawn equally to "Start Free File Now" and "Start Fillable Forms Now," and the two are not visually presented as a list rather than as options to compare.

The Software Offers page uses overly technical or unfamiliar terms like "software" and "lookup tool." The list of vendors with their criteria is hard to scan: users must read inconsistently formatted bullets with conditional statements that are difficult to understand. If the user selects a vendor, there is no indication that an external website will load in their browser page, requiring users to hit the back button repeatedly to compare options. The term "lookup tool" is vague and does not give users a sense of what action they are truly doing. The tool itself requires information the user is not likely to know and takes them out of the page if they click on a link in an information modal to determine their eligibility.

Marketing

The marketing materials are user-friendly, but the messaging communicated could be improved for clarity and consistency with each other and the IRS brand.

Opportunities

Free File awareness

Free File is referred to as a “known” program throughout the messaging in the promotional materials. Given that so few taxpayers participate in the program, it’s likely the awareness and understanding of the name “Free File” would be low for the average taxpayer. MITRE recommends explaining what the Free File program is to people who have never heard of it in very plain and simple language. MITRE recommends gathering foundational knowledge to support further testing on the value of name recognition on the IRS website. Users rely on finding what they need based on terms they already know (e.g. Form 1040).

In general, the Free File program is never clearly explained with its purpose and requirements, and how to participate. The way it’s referred to throughout the site makes it seem as though it’s very well advertised and explained, making the users feel they may have missed something and fumble through the action buttons presented to them without much purpose. Advertising could be used to educate taxpayers on the nature of the Free File program, which would help them use it efficiently and effectively.

Keep language easy to understand

Words like ”software,” ”efile,” “AG,I” and “EITC” are used repeatedly in relation to Free File; however, these words may not mean anything to the average user. Avoid compliance-oriented language in favor of service-oriented language by providing more plain language descriptions of tax terms and IRS programs. Using the word “software” is misleading and outdated for users since the Free File program and offerings aren’t something they need to install. Given that the programs are accessible from mobile devices, MITRE recommends using words like “online” or ”website” or “program.”

Rethink the program presentation with the novice in mind

Determining eligibility for the Free File program may be intimidating to taxpayers. The vendor requirements are complex, and the Lookup Tool uses jargon in some questions. Where possible, attempt to reduce the complexity of the vendor requirements for the program. When relevant, structure information so it is easy to understand and compare, e.g. clearly separating AND and OR criteria in vendor offering descriptions and ordering field types the same way across offering descriptions.

Keep users within the task at hand

The Lookup Tool assumes taxpayers are knowledgeable of their adjusted gross income and eligibility for the Earned Income Tax Credit. For novice taxpayers, the help text is not written in plain language, and references content and calculators outside of the tool. This forces users to leave their current task at hand and work on what might feel like an unrelated task, increasing the chance they do not return to participate in the Free File program. If an eligibility requirement includes knowledge of a program or calculation that is not commonly known, provide a simple calculator within the tool itself.

Opportunities

Clearly outline Free File options upfront

Determine the primary business goal of the page(s) and use it to drive layout and content development. For example: If the primary goal of the landing page is to move people towards exploring their eligibility and the options available, use a task-oriented approach. Provide "Income below" and "Income above" boxes above the fold, with buttons that clearly describe the next step in the process. The landing page buries the actual "Start now" process behind many clicks.

Improve the overall readability by developing content from "bite, to snack, to meal" [2] that supports the primary business goal of the page. Ensure that the primary conclusions of the content are summarized within titles, heading and initial content. Make sure distinct topics are separated on the page (one sentence paragraphs are fine) and aim to use key words (like state, income, military) within the first few words of a sentence.

Branding strategy

The IRS marketing, public release, and social media presence around the Free File program does not have a consistent voice, purpose, or strategy. The design of the visuals connected to the various forms of social media all follow different styles and themes, making it difficult to thread together a coherent brand for a taxpayer. The IRS loses credibility by disorienting the user with different fonts, page styles, and calls to action. MITRE recommends creating an overarching communications strategy around Free File that matches the style of the rest of IRS branding with specific calls-to-action and educational materials to teach those unfamiliar with the program about how to participate. When links take the user out of IRS.gov, such as the vendor offering links, clearly indicate that the user will leave IRS.gov with logos and icons.

Continuous improvement

When determining the primary business goal of the Free File page(s), capture baseline metrics from web analytics, usability testing and overall satisfaction scores. For example, Appendix page 20 shows that only 32% of users click through to the application from the Free File landing page, in comparison to 76% from the Refunds landing page to the application. While it's not a direct comparison (a very different audience and goal), it poses two questions: are the right users navigating to the landing page, and can the number of eligible users who navigate to the app increase (by say, content and user interface updates)? Use captured baseline metrics to compare the performance of future redesigns against program goals.

Error prevention

Help users through the basic steps of determining an estimated AGI and eligibility for EITC to prevent errors. Aim to keep them within the page while doing so, ex. with an in-page wizard or more descriptive eligibility text in the tool. For Age, use more descriptive labeling or update the question so it take less thought (birthday versus age on prior date). Include links to fillable forms and back to the offers page. Incorporate primary site navigation into the application like the new withholding tool.

[2] Jarrett, C., Redish, J., Summers, K., Straub, K. (2010). Design to Read: Guidelines for People Who Do Not Read Easily. User Experience Magazine, 9(2). Retrieved from http://uxpamagazine.org/people_who_do_not_read_easily/

Opportunities

Support search

Identify new ways to help users pick IRS Free File out of the sea of “free” offers in the most prominent search engines. Consider and test all available options: from paid search advertisements to more task-oriented headers that include “IRS” within the first one or two words (so that users can scan and immediately identify the result with the IRS). To improve search within IRS.gov, use a wider variety of search terms.

Develop a design challenge to improve offers list

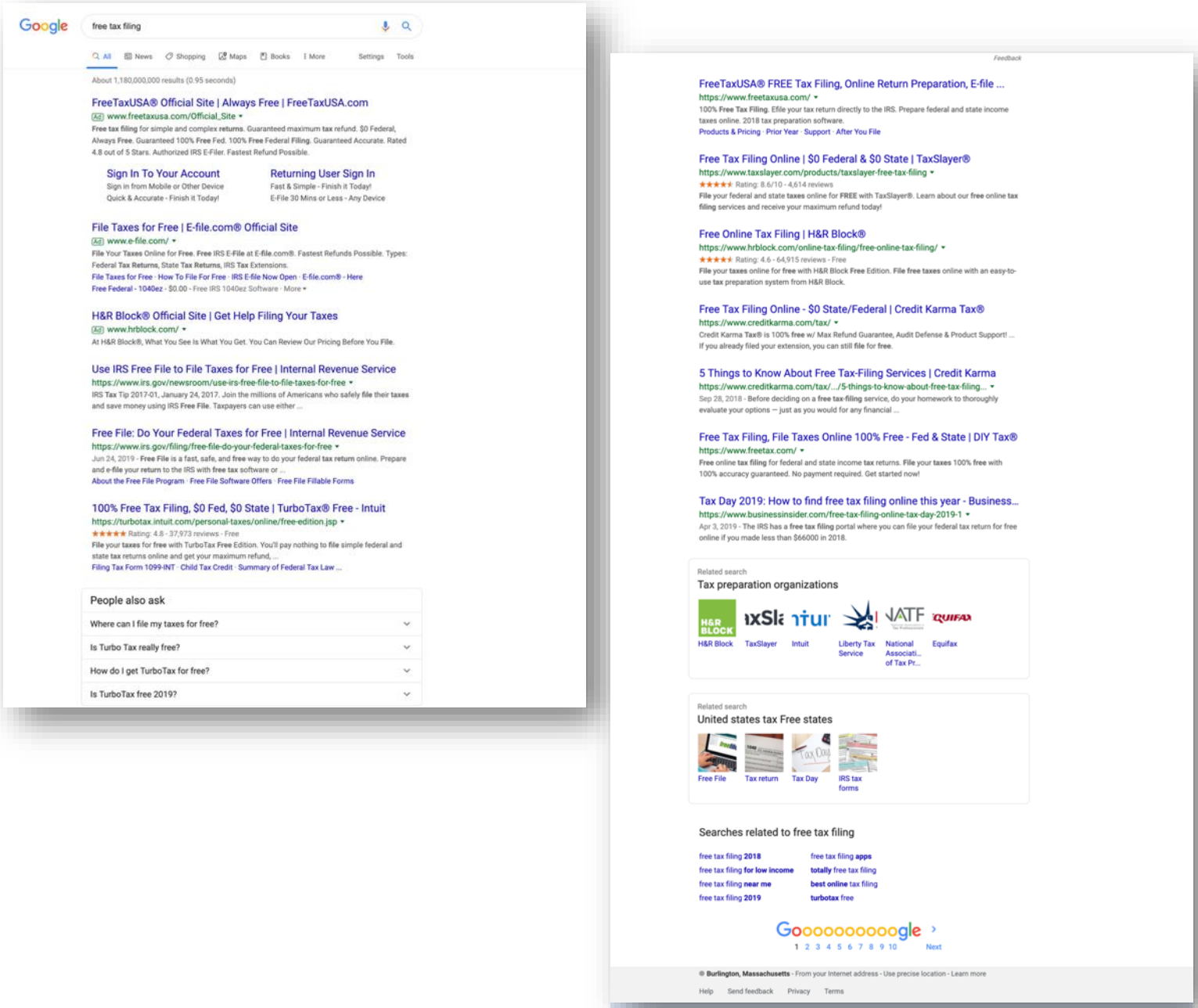
The list of vendors is impossible to scan for eligibility criteria. If the eligibility requirements remain complex, consider exploring alternative designs. See pages 42-43 in the Appendix for ideas. Continue to conduct usability testing to ensure it is easily understood and scannable.

Appendix

IRS.gov Free File UX Search

Google Search for "Free Tax Filing"

The search term "free tax filing" is 63% of total traffic for a given set of 108 keywords (1/1/19 – 4/30/19) [3]



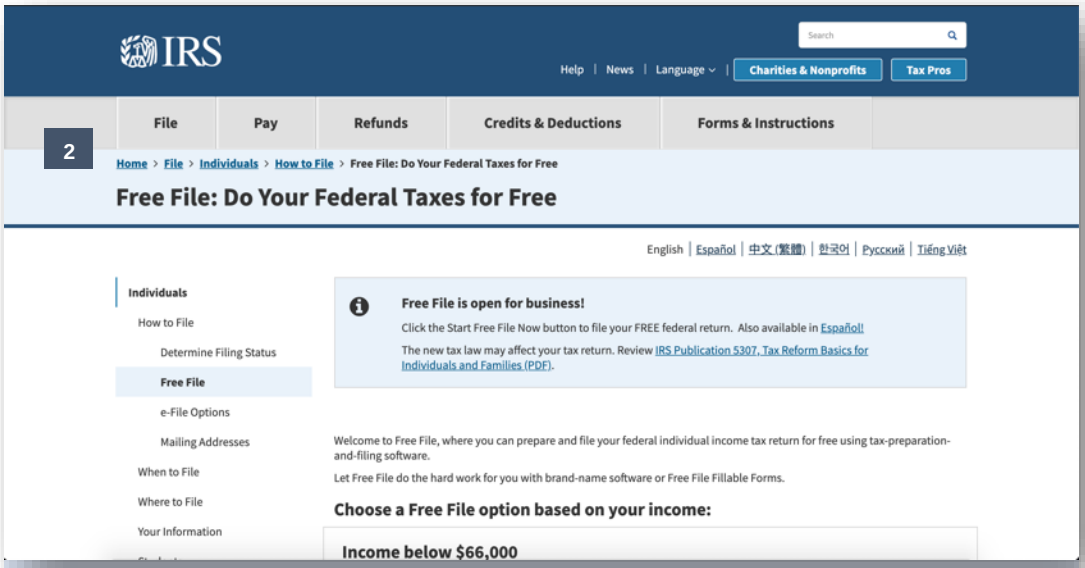
Screenshot from August, 2019.

#	Heuristic	Level	Observation
1	Flexibility and efficiency of use	3	The IRS has the top two Google search results below three paid results but scanning the search results page is challenging due to the repetitive language. The truly free program offered by the IRS does not stand out well from industry paid offerings.

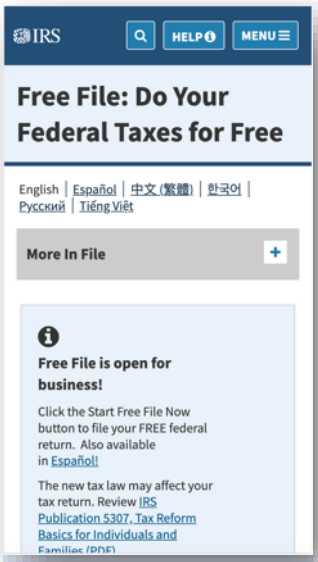
[3] Web Search Keyword Research, MITRE Corp August 8, 2019

First Impression of Free File Landing Page

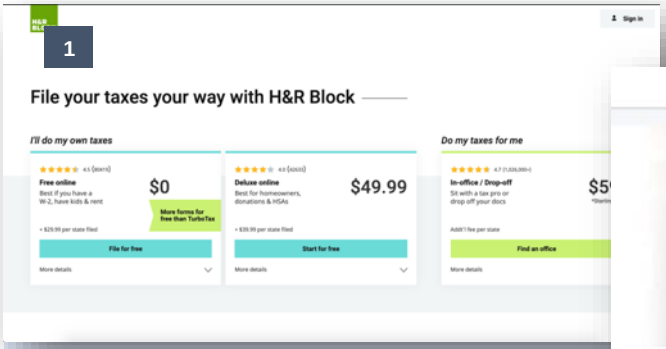
Above the fold view of IRS.gov Free File landing page from a Google Search, August 2019

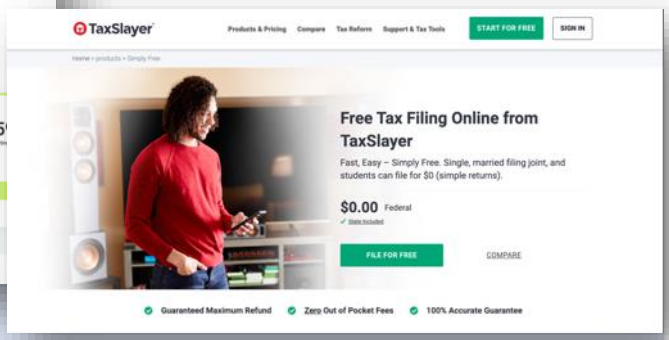


2.8M linked from outside of IRS.gov directly to the Free File page.



Mobile view (~20% of traffic).





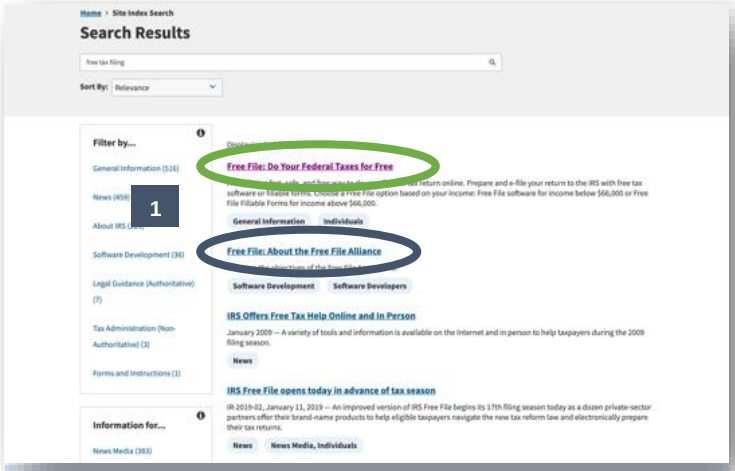
Examples of the first impression of other sites from the top search term “free tax filing.”

#	Heuristic	Level	Observation
1	Flexibility and efficiency of use	5	When searching for information, users are likely to quickly scan and focus in on items relevant to their search [ref]. Tax industry websites that appear on the first page of a google search for “free tax filing” provide visually prioritized items with a high “information scent” for the task (determine where to file for free), like a call to action labeled “file for free” and dollar amounts (in this case, $0.00).
2	Flexibility and efficiency of use	3	The Free File landing page appears text heavy, with the key headers on the page indicating FF is open for business, and to choose an option base on income. Without slowing down to read, the user does not get a quick sense that this page meet their primary goal, nor does it map out the next step in the workflow. Consider additional usability testing on design improvements and prompt for first impressions when users arrive at the FF landing page. Probe to understand how they perceive the site, and if they see a clear call to action.

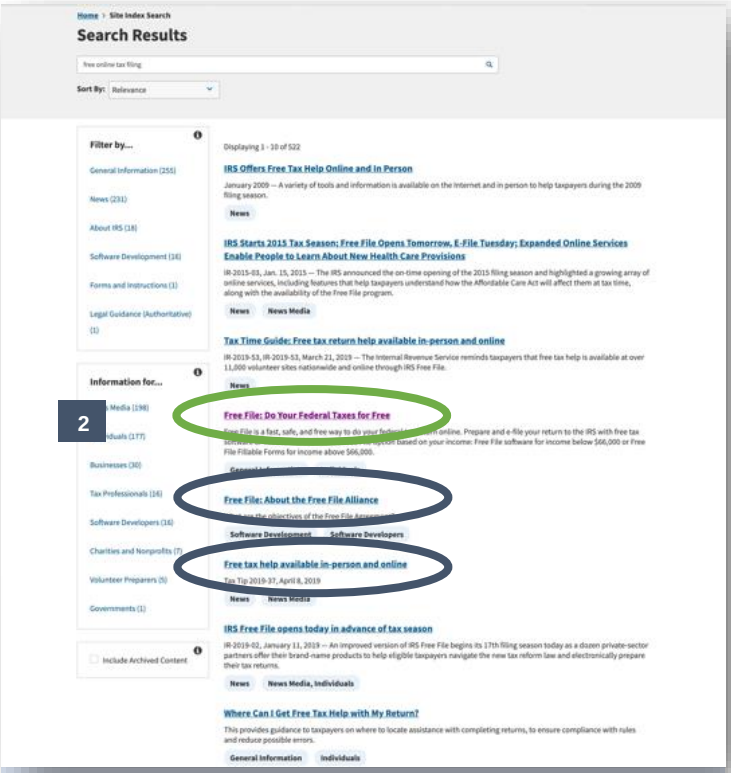
Search on IRS.gov

Free File Landing Page

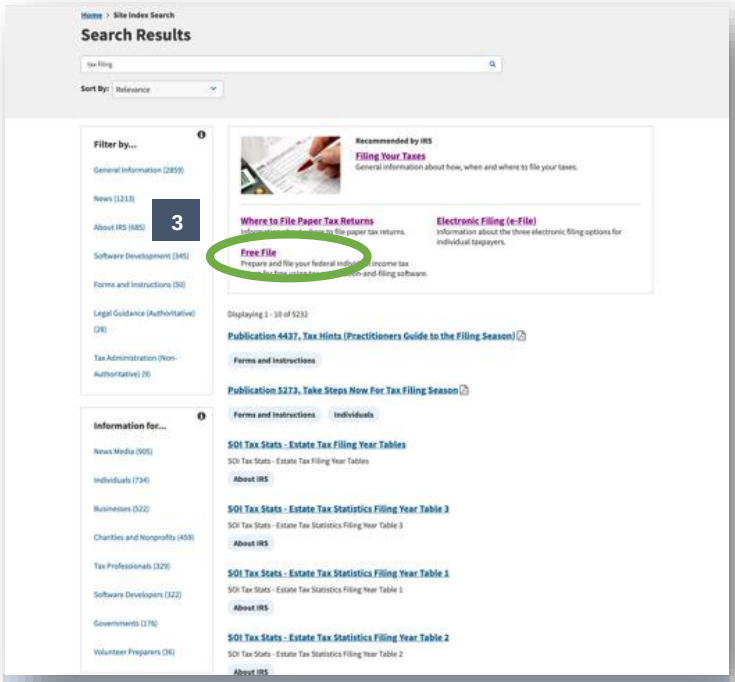
Free File Information



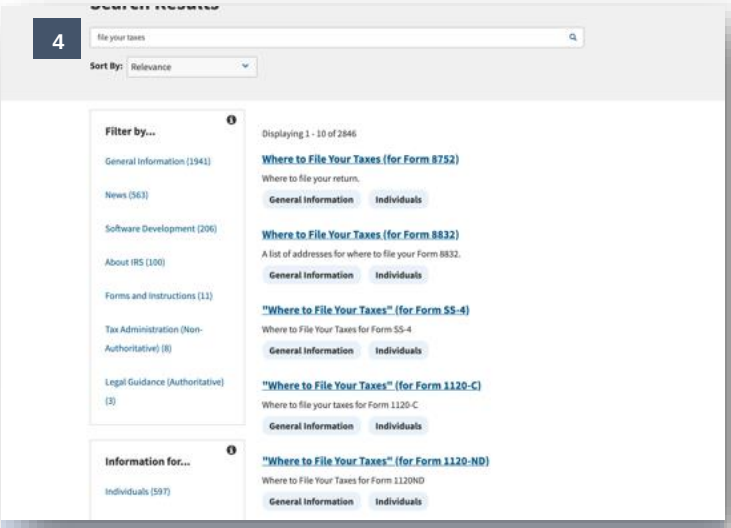
Search term: free tax filing



Search term: free online tax filing



Search term: tax filing



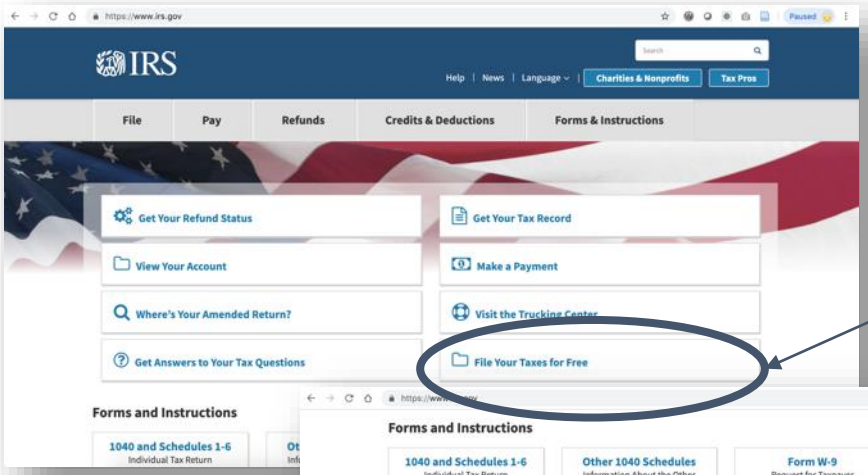
Search term: file your taxes

#	Heuristic	Level	Observation
1	Flexibility…	5	First two links related to Free File.
2	Flexibility…	4	Three links to Free File related pages, but they appear a bit down the page.
3	Flexibility…	5	These results appeared to be “featured” in a box at the top of the page including images. Users will be more likely to click.
4	Flexibility…	3	No results leading to the Free File landing page for this search term.

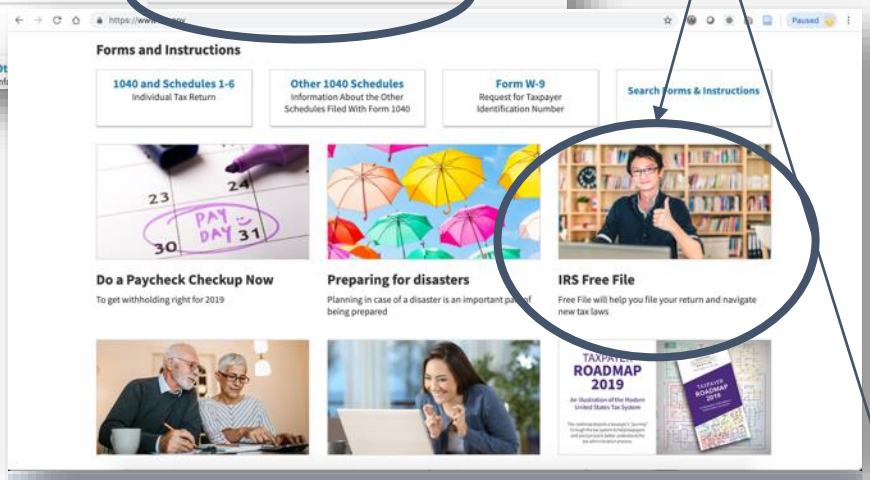
IRS.gov Free File UX
Navigation

Navigation to Free File Landing Page

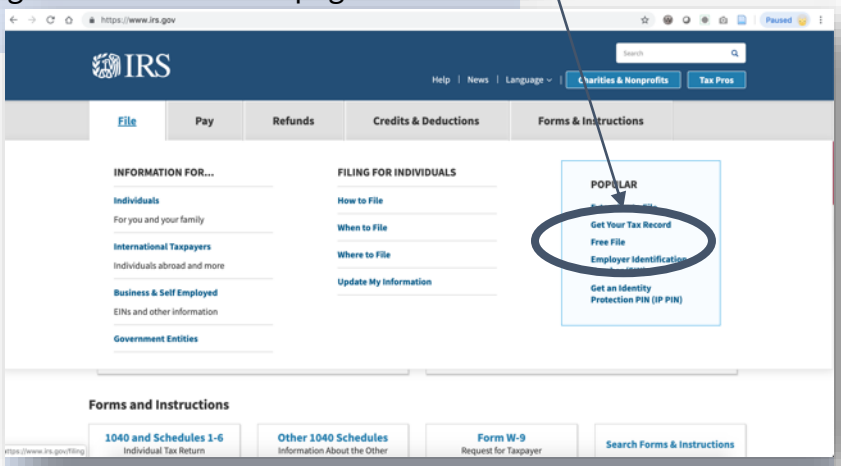
Key metrics related to the **Free File landing page** 1/1/19 – 4/30/19



1



2.8M (2.67%) users navigated from the home page to the Free File landing page

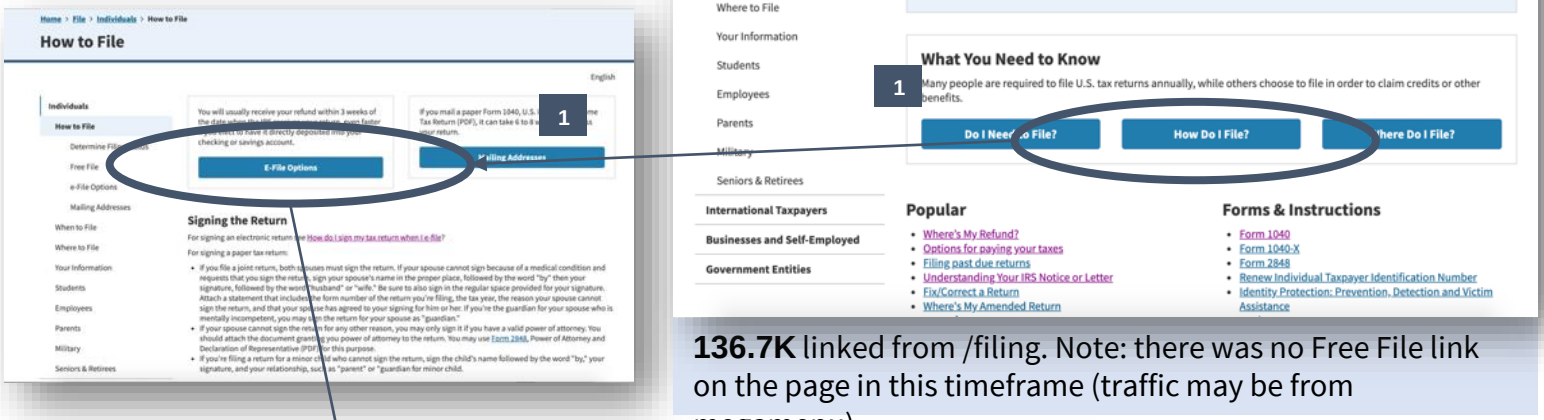


342.9K linked from the File megamenu

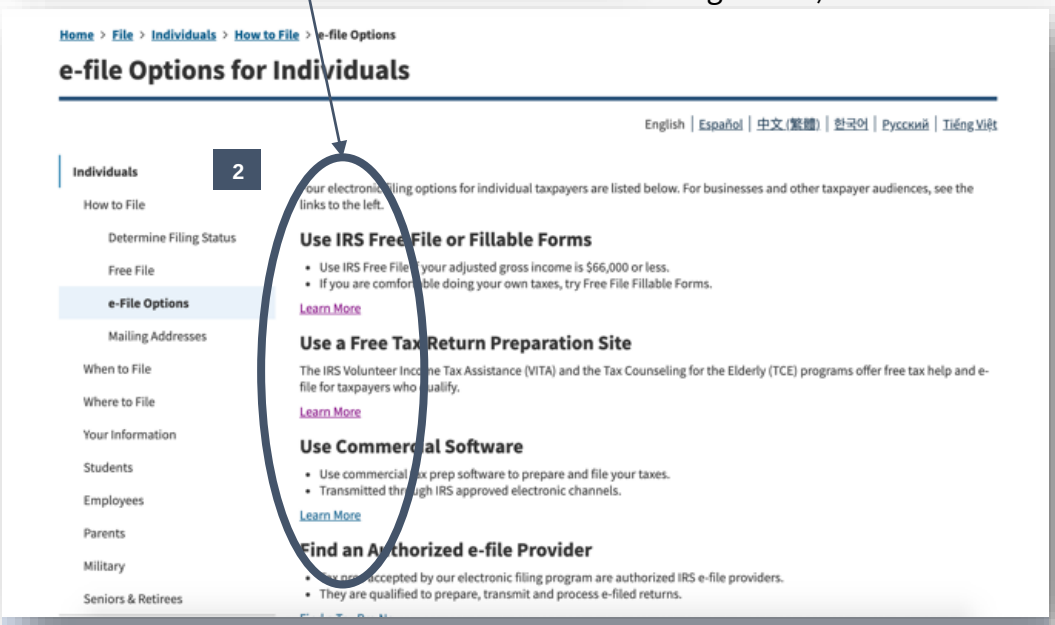
#	Heuristic	Level	Observation
1	Flexibility and efficiency of use	5	There are **three** one-click paths to the Free File landing page on the home page, which is excellent.
1	Match between system	3	Labeling and descriptions rely heavily on the name of the program, ”Free File” versus the task at hand, filing taxes online for free. Users may be unfamiliar with the program name.
1	Consistency and standards	4	There is, however, a slight variation on how they are worded: “File your taxes for free,” “Free File,” and “IRS Free File.”

Navigation to Free File Landing Page

Key metrics related to the **Free File landing page** 1/1/19 – 4/30/19



136.7K linked from /filing. Note: there was no Free File link on the page in this timeframe (traffic may be from megamenu).



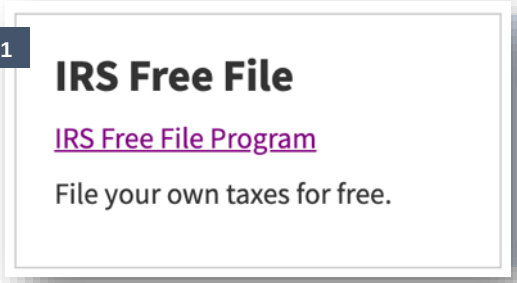
E-File options is the top IRS.gov page that drives traffic to Free File: **1.2M** linked from /filing/e-file-options.

#	Heuristic	Level	Observation
1	Flexibility and efficiency of use	4	No clear or prioritized workflow through the 'File' pages (based on the top one or two tasks users want to accomplish). Headers are not task-oriented, and call to action buttons are used with no priority.
2	Flexibility and efficiency of use; Consistency & standards	4	"Use…," "Use…," "Use…," and "Learn More" in a repeated vertically makes the options difficult to scan.

Free File Outreach on IRS.gov

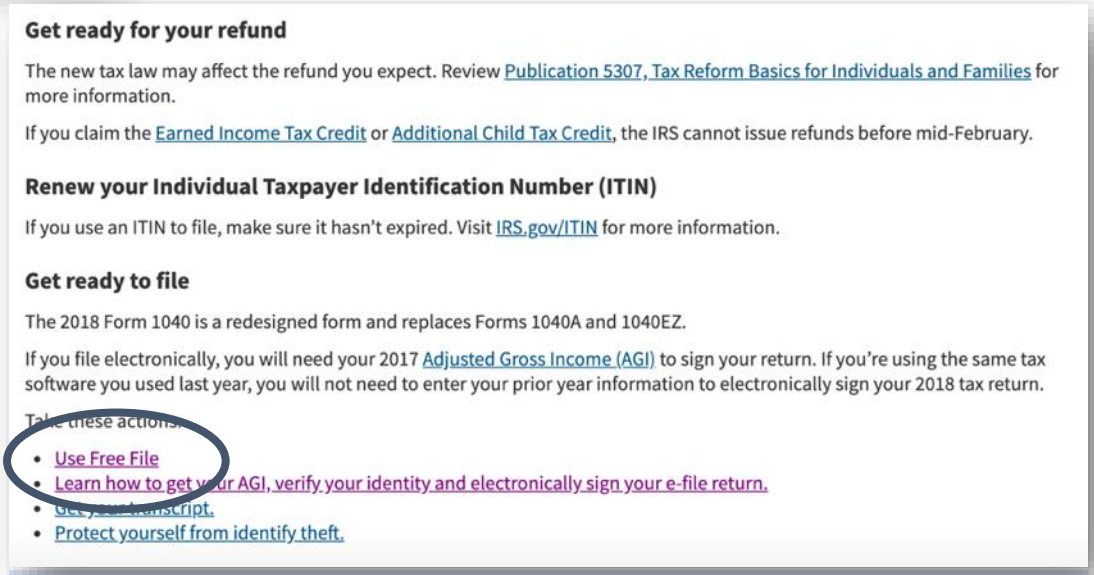
Key metrics related to the **Free File landing page** 1/1/19 – 4/30/19

1



IRS Call to Action located on /individuals pages:

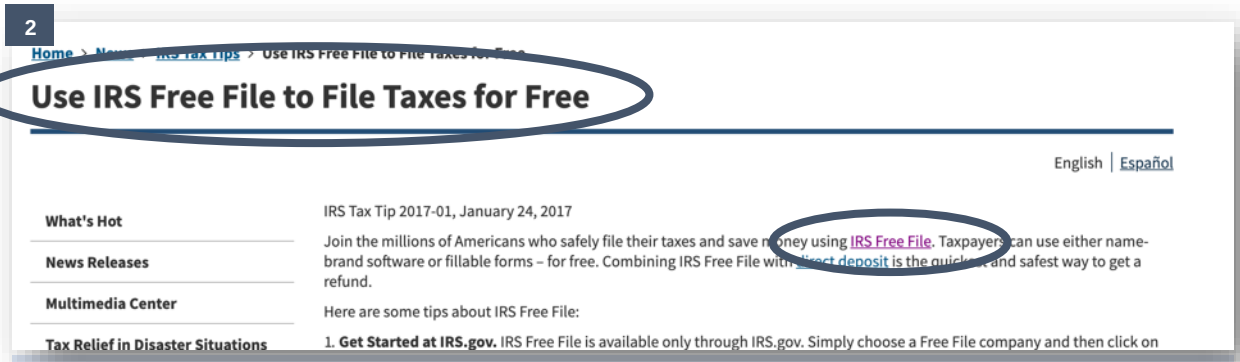
- **28.2K** from /individuals/students
- **26K** from /individuals/seniors-retirees
- **16.6K** from /individuals/international-taxpayers/taxpayers-living-abroad
- **3.8K** from /individuals/military



2

108.3K from /individuals/steps-to-take-now-to-get-a-jump-on-next-years-taxes

2

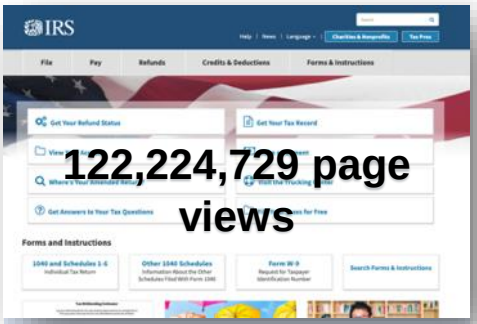


74.6K linked from /newsroom/use-irs-free-file-to-file-taxes-for-free

#	Heuristic	Level	Observation
1	Match between system…	3	Using the program name as both the header and the "call to action" versus "file your own taxes for free" does not match the user's potential workflow.
2	Flexibility and efficiency of use; Consistency & standards	4	"Use Free File" competes with four other options and does not educate the user about the program or convince them to click it. If unfamiliar with the program, it is unlikely a user would choose that link.

Navigation Analysis of Free File and Where's My Refund

Traffic comparison between Free File and Refunds application, Google Analytics Data 1/1/19 – 4/30/19



https://www.irs.gov/

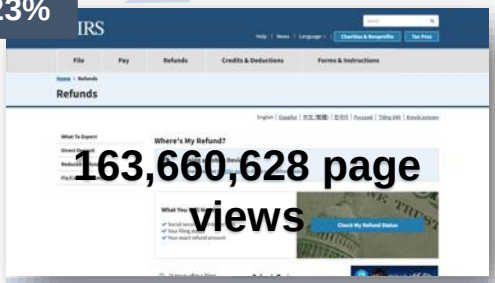
Free File — **2,800,467 clicks** — **46,726,294 clicks** — **WMR**

2.29%

/free-file-do-your-federal-taxes…

3,753,860

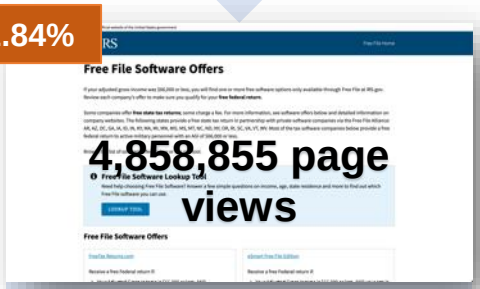
38.23%



/refunds

124,539,095

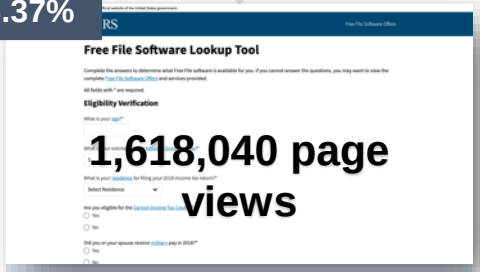
31.84%



/app/freeFile/

795,619

16.37%



/app/freeFile/jsp/wizard.jsp?

76.10%

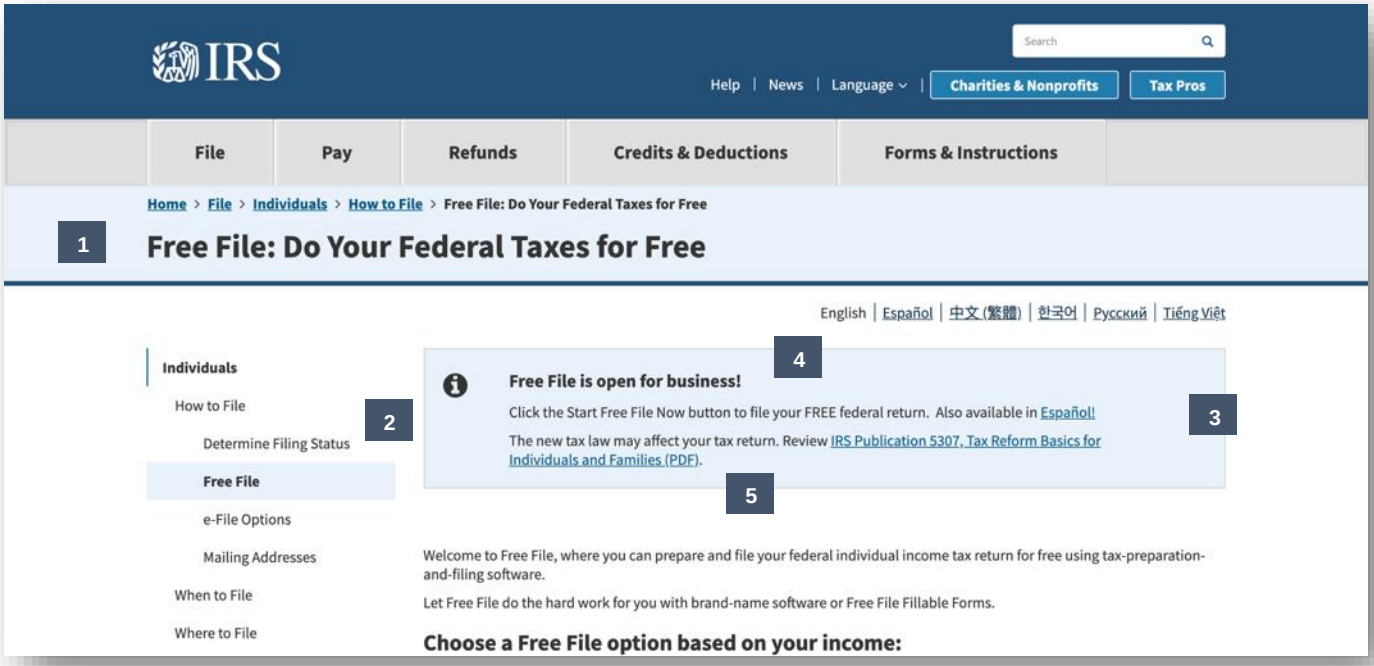
/irfof/lang/en/irfofgetstatus.jsp

From their respective landing pages, 32% of users navigate from the Free File landing page to the app, versus 76% from the Refunds landing page to the app. While it's not a direct comparison (a very different audience and goal), it poses two questions: are the right users navigating to the landing page, and can the number of eligible users who navigate to the app increase (by say, content and user interface updates)?

* Due to being hosted on a website that is not considered IRS

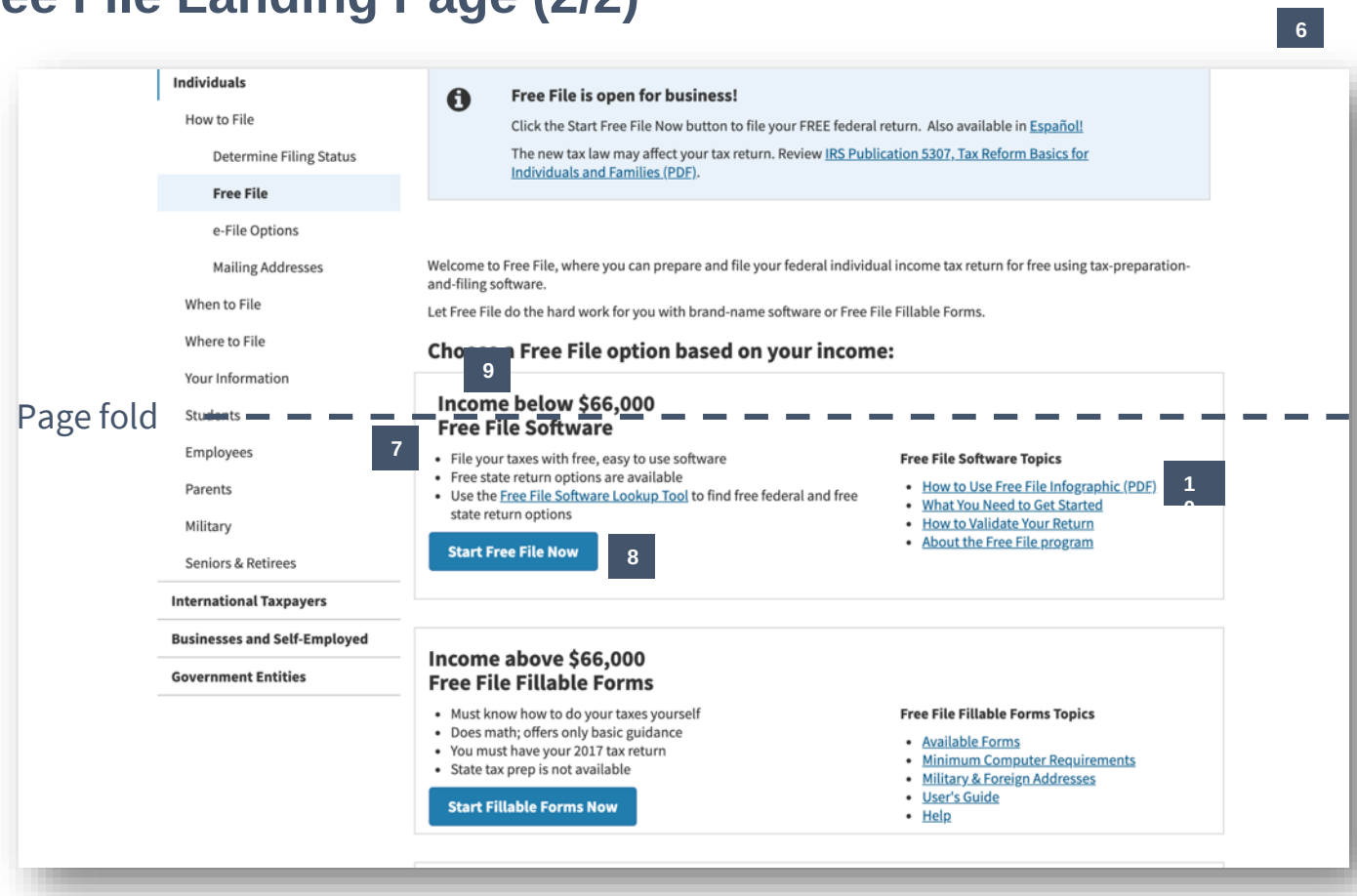
IRS.gov Free File UX Landing Page & Lookup Tool

Free File Landing Page (1/2)



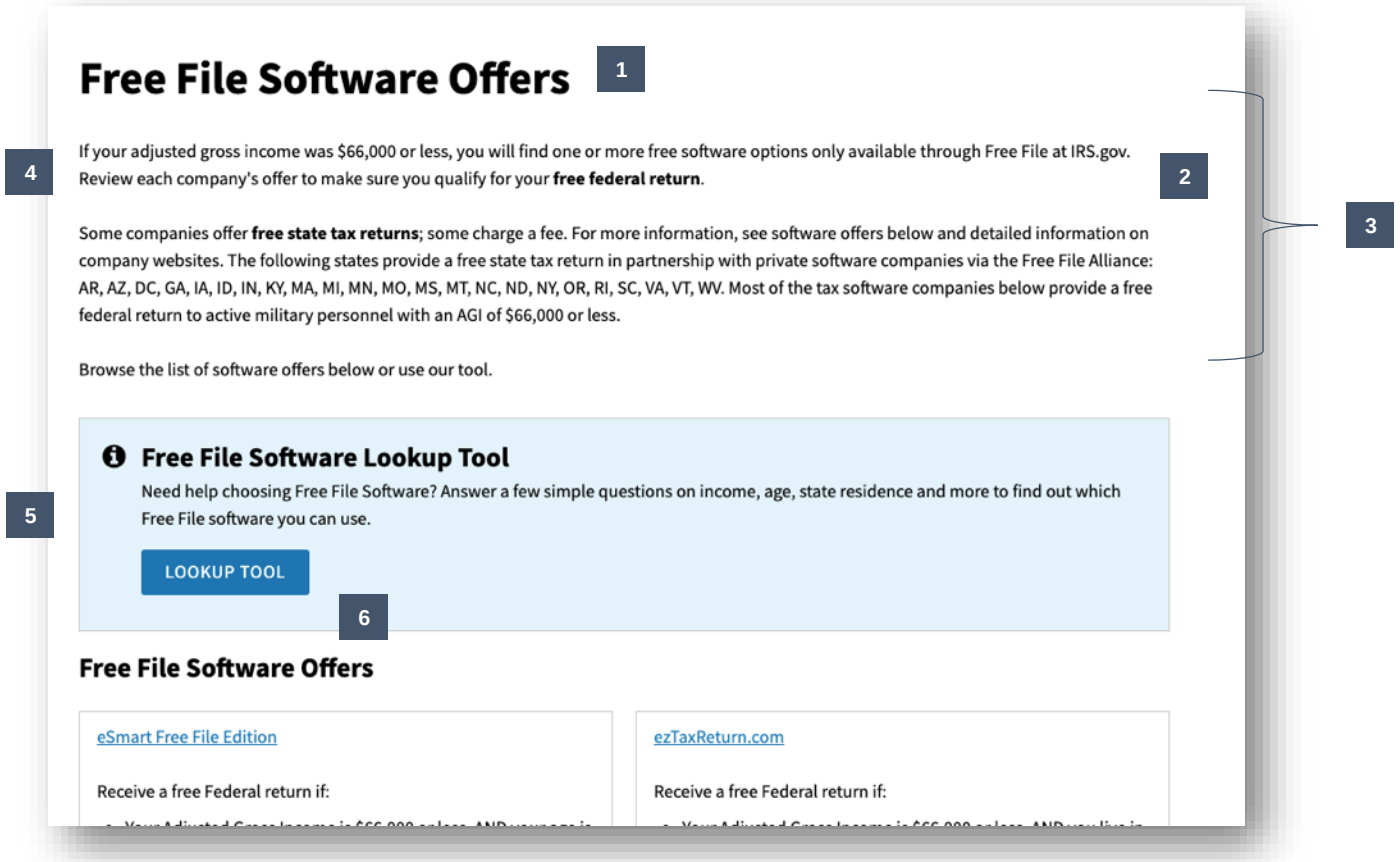
#	Heuristic	Level	Observation
1	Match between system and the real world	4	The eight-word header could be reduced and be more task oriented: ("File Your Taxes for Free" for example). Avoid using the brand name Free File at the start of the sentence and empathize the primary goal (filing for free). The page header is a key element of each webpage and should support users in quickly scanning the page. Help users understand they are in the right place by simply and succinctly titling the page.
2	Flexibility and efficiency of use; Aesthetic & minimalist design	3	By placing a text-heavy informational alert and introductory text at the top of the page, key elements of the layout are pushed below the fold. There is no task-oriented call to action link or button(s) above the fold, reduces the likelihood that users will quickly scan and identify they can proceed with their goal (determining which program best suits their goal of filing for free). Additionally, alert notifications usually charge the user with a responding reaction to their action; looks more like an error than a notification of information.
3	Match between system	3	The first few lines of content contains irrelevant and potentially unfamiliar terminology for users. For example, scanning the first two lines "Free File is open for business" and "Click the Start Free File Now button to file…" might not carry much direct meaning for those unfamiliar with the program.
4	Match between system; Error Prevention; Aesthetic and minimalist design; Flexibility & efficiency of use	3	"Click the Start Free File Now button…" is easy to miss and does not utilize the space well. There are two buttons below the fold that begin with "Start…".
5	Match between system	4	Educating users on new tax law is a critical goal, however it defeats the primary goal of this webpage. Such suggested content is better suited further down the page.

Free File Landing Page (2/2)



#	Heuristic	Level	Observation
6	Aesthetic and minimalist design	4	"Free File" appears 18 times on the page. The repetition creates visual clutter that does not aid in the user's task completion or education.
7	Match between system and the real world	3	Rethink the word "software" as most plain language word choice. To many, it means something that needs to be downloaded onto their computer, which may discourage them from proceeding. Those without desktop computers would also be turned off as software on mobile devices are commonly referred to as "applications."
8	Match between system and the real world; Flexibility and efficiency of use; Error prevention	3	Clicking "start free file now" takes the user to another landing page where they will find the "software lookup tool." Misleading expectation for users that want to start filing their taxes. Recommend being more specific to match the following page's purpose, e.g. "Learn More about Free File" or "Browse Free File Options." (Note that NNG recommend avoiding "using the phrase "Get Started" – it prematurely stops users in their tracks and diverts them away from other relevant information they might need."
9	Match between system and the real world	5	Use of "income" is a conversational language choice versus "adjusted gross income." Recommend continuing to use "income."
10	Match between system and the real world; Flexibility & efficiency of use	5	The "How to Use Free File Infographic (PDF)" provides a simple, plain language and task-oriented overview of the Free File program. Consider making use of this content on the landing page.

Free File Software Offers (1/2)

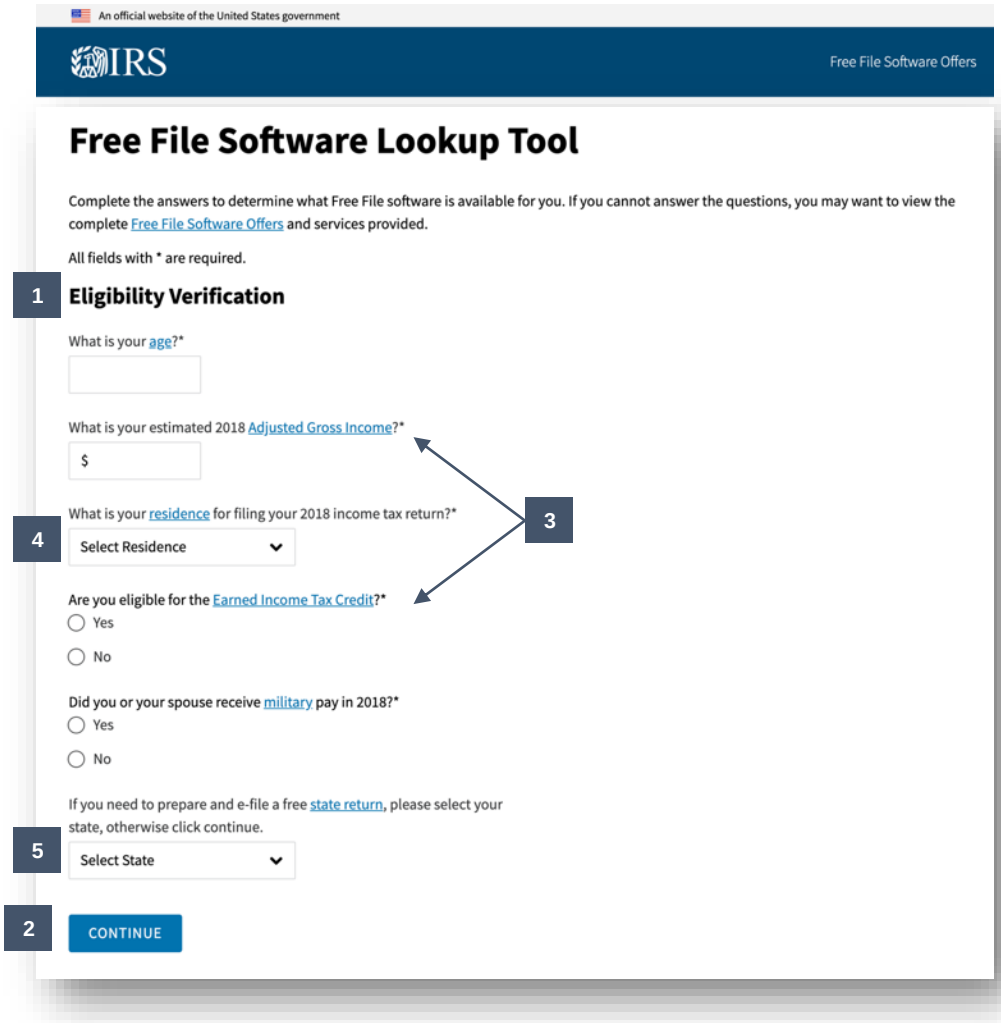


#	Heuristic	Level	Observation
1	Match between system & real world	3	The word “Software” may not be globally recognized and appear too technical. Use the header to communicate what the user will do or complete on this page.
2	Flexibility & efficiency of use	2	If AGI is a requirement, provide a means for users to identify or confirm their AGI. Recommend using words like “income” to be more widely understood.
3	Aesthetic & minimalist design	3	Too much text that runs across the full-width of the page is unhelpful to users. There’s no logical flow or breakdown of the initial content. Difficult to scan the text, making it likely for users to miss key points, e.g. “military.”
4	Flexibility & efficiency of use; Aesthetic & minimalist design	3	“Free federal return” is bolded before the next sentence begins explaining state returns. This could be confusing to users. Difficult to scan section on states. Unclear which states have taxes and which cost money.
5	Match between system & real world	3	“Lookup Tool” button label is not task oriented or clear to users. Why should they click on it? Uncommon language and ask. Again, the word “software” unhelpful to users who do not know what that means. Better to use terms like “website” or “online form.”
6	Help & documentation	3	Should help users determine whether to use tool or browse through the offers themselves? The way it’s written now does not help the user to understand if it will help them accomplish the task at hand. Depending on the size of the screen, users cannot see the “Free File Software Offers” above the fold, especially on a mobile device.

Free File Software Offers (2/2)

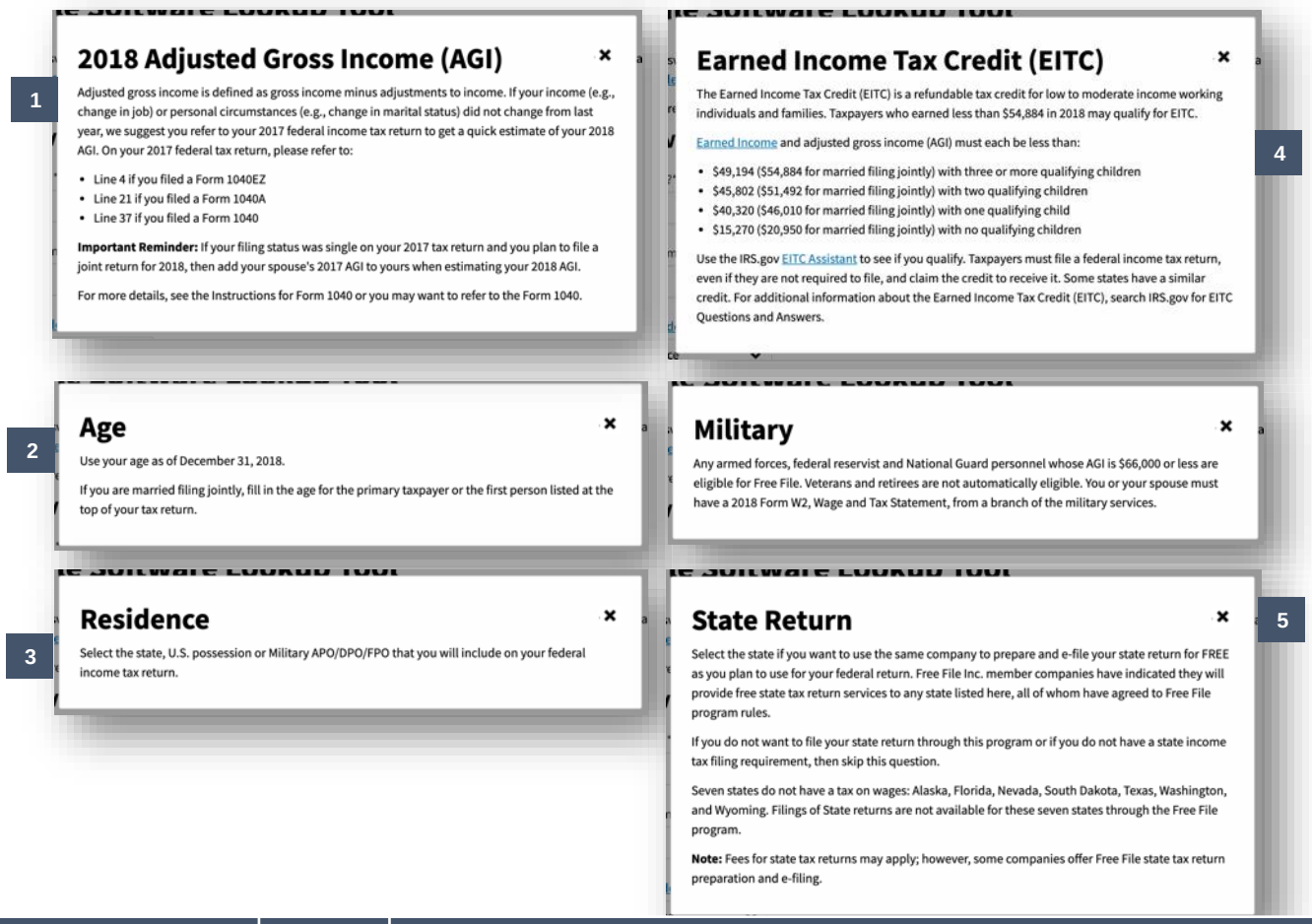
#	Heuristic	Level	Observation
7	Diagnose & recover from errors	3	No link to fillable forms if the user realizes their income makes them ineligible for the Free File Software Offers. The only option is to click the back button.
8	Match between system & real world	3	The links to software offers do not indicate that they will navigate the user to an external site. Consider including logos, open in new window icon, or other design element to differentiate it from other links throughout IRS.gov.
9	Flexibility & efficiency of use; Aesthetic & minimalist design; Consistency and standards	2	Bulleted text explaining qualifications for each offering does not follow best practice guidance. Makes it very difficult for user to scan the options. The boxes contain inconsistent information, making the user wonder why the parameters are not the same for all the vendors.

Free File Software Lookup Tool (1/3)



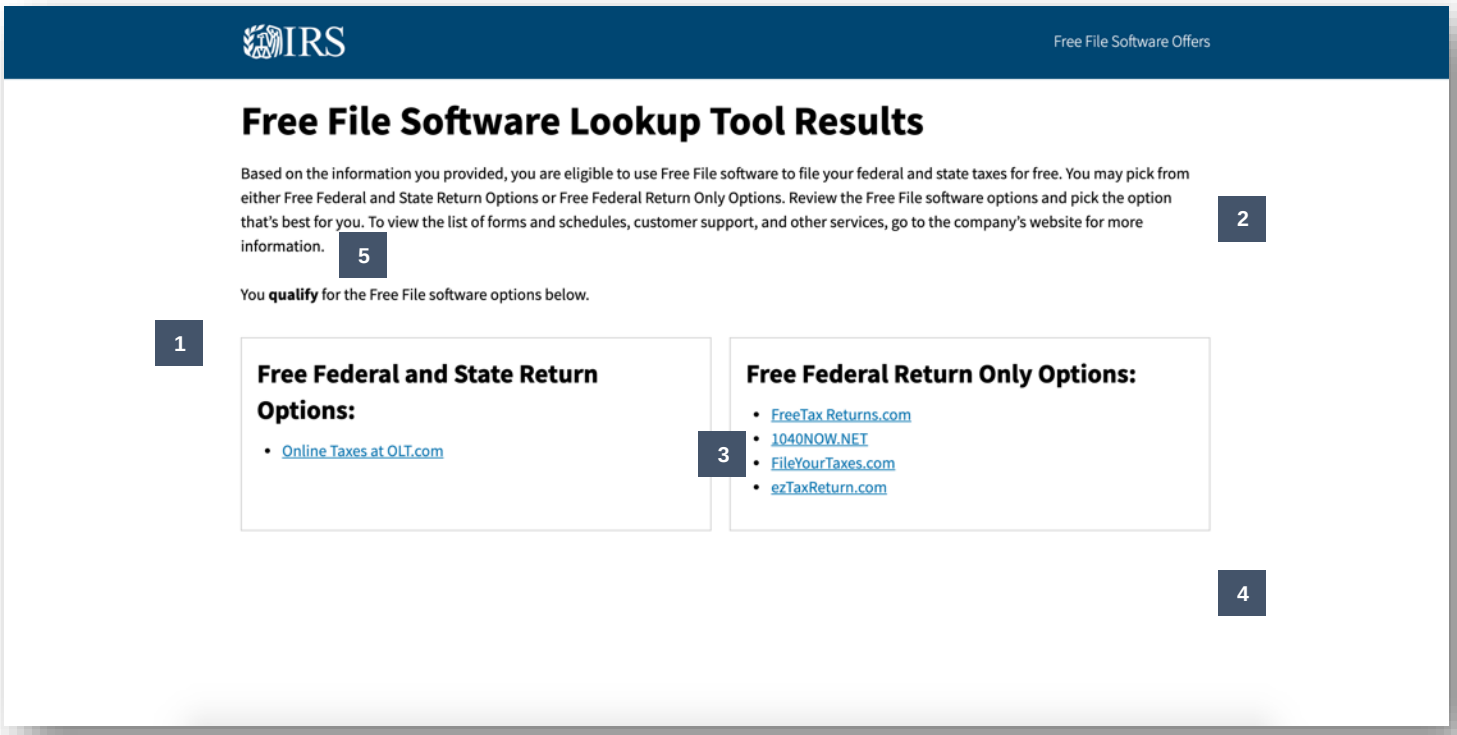
#	Heuristic	Level	Observation
1	Match between system & real world	3	While “Eligibility Verification” is task-oriented language, it is not plain language that clearly describes what the user is looking to do on this page. Confusing to users that the tool is “verifying” them, rather than helping them select one of the providers.
2	Match between system & real world	3	The “Continue” button makes it seem as though there are more pages to the form. Users may be more willing to fill out the form if they know it is the only page, e.g. using terms like “Finish” or “Submit.”
3	Error Prevention; Help & Documentation	3	”Adjusted Gross Income” and ”Earned Income Tax Credit” are difficult terms for the novice taxpayer to understand. Consider asking in plain language or giving them more pointers on how to calculate.
4	Help & Documentation; Error Prevention	2	Selecting residence for your tax return is confusing – if the user has lived in more than one place, which one should they select? Listing it as “primary residence from month year – month year” would be easier to understand for novice taxpayers.
5	Help & Documentation; Error Prevention	2	Some states are missing from the dropdown list because they don’t have state taxes, but that is not explained to the user. Recommend explaining the omitted states and/or link to the primary residence question.

Free File Software Lookup Tool (2/3)



#	Heuristic	Level	Observation
1	Help & documentation; Error prevention	2	Defining AGI is unhelpful when it's still in terms that are used in the definition. Provide help for how to calculate AGI for those that do not have their prior year tax return on hand or if their AGI has changed significantly.
2	Help & documentation; Match between system & real world; Error prevention	4	Unlikely that users would click on "Age" for a definition as they know how old they are. "Birthday" would be a better prompt to allow the system to calculate their age on a given date. Given this is a short description, recommend a more descriptive question on the form and changing the help text box for those filing jointly.
3	Help & documentation; Error prevention	3	Recommend a more descriptive prompt (e.g. primary residence) to reduce the need for the user to click on the help text.
4	Help & documentation; Flexibility & efficiency of use; Error prevention	2	Directing the user to the IRS.gov EITC Assistant to see if they qualify is good to include but takes them out of the process of filling out the form and makes the process longer than it is. Therefore, the brevity of the form is misleading. Can this assistant be incorporated into the form they're currently filling out? Also, the individual bullet points each hold too much information and are hard to sort through.
5	Help & documentation; Error prevention	4	A lot of text not described in plain language. "Tax on wages" is inconsistent with "file your state tax return." Why wouldn't the user want to file their state return with the same company? Provide explanatory text about the benefits/disadvantages if there are any.

Free File Software Lookup Tool (3/3)



#	Heuristic	Level	Observation
1	Help & documentation	3	The Lookup Tool Results still requires additional research to understand the different vendors. Why would you click on the ones on the left vs. the right? How can a user differentiate among the "Free Federal Return Only Options" section?
2	Help & documentation	4	Large block of text at top of screen does not provide helpful information; it simply repeats the options and instructs the user to find more information by navigating to the links provided. Recommend making top text larger, simpler, and clearer to direct users to browse the offerings available on the providers' websites.
3	Match between system & real world	3	The blue links appear in the same style as the rest of the IRS.gov site, making it seem like the user will be navigating within IRS.gov. No inclusion of logos to show the credibility of these out-sourced providers. Recommend providing logos for each of the results to show credibility and communicate that the user will be navigated away from the page. Recommend opening the software in a new browser window.
4	Flexibility & efficiency of use	3	There is no way for the user to go back to the Free File page, look at fillable forms, or browse the rest of the offerings from here. The only option they have is to use the back button navigation or go to one of the sites provided. Recommend providing links back to other IRS.gov pages (e.g. fillable forms, IRS.gov home, browse all FF offerings). Recommend updating to the new Online Design Guide style so that users may access key pages of IRS.gov.
5	Match between system & real world	4	The word "Qualify" may be misleading in this situation, as the software will require you to enter your information and officially qualify with them. Recommend including disclaimer that the software does not verify your details.

Free File Marketing Communications Review

Note: this section is not evaluated based on the heuristics of the previous sections, as the materials reviewed are appearing in familiar spaces to users (Twitter, Instagram, etc.). The updates themselves are user-friendly, but the messaging communicated in the marketing materials could be improved for clarity and consistency.

Free File Social Media (January-April 2019)

Twitter

Mismatched fonts and styles make these Tweets appear fake. Using consistent branding with the IRS.gov website will increase credibility. The font and color used for the chat bubble could be construed as stereotypical to the Latino community. Using the term "software" might be confusing for some who are not as tech-savvy.

Caption does not match the image provided. The eye will be drawn to the woman in uniform; the caption and information attached should answer how people in uniform can benefit from Free File. Using the term "software" and "efile" might be confusing for some who are not tech-savvy.

Mismatched fonts and styles make these Tweets appear fake. Recommend taxpayers who need an extension go to a different page than the Free File landing page or they will be confused.

	Number of Tweets	Impressions	Engagements	URL Clicks
@IRSNews	73	770,468	4,532	1,052
@IRSenEspanol	34	21,149	237	33

Free File Social Media (January-April 2019)

Facebook & LinkedIn

Platform	Number of Posts
Facebook- Cooperate	12
Espanol	3
LinkedIn	2

Graphics attached to Facebook and LinkedIn ads do attract more page views, but these all look like they were made by different companies. Recommend using a consistent style guide and color scheme to remain consistent and instantly recognizable across a users' feed.

Some of the terms used here are too confusing for novice taxpayers. Recommend using more plain language.

Beware advertising the mobile version for sites when some of the Free File providers are not mobile-optimized.

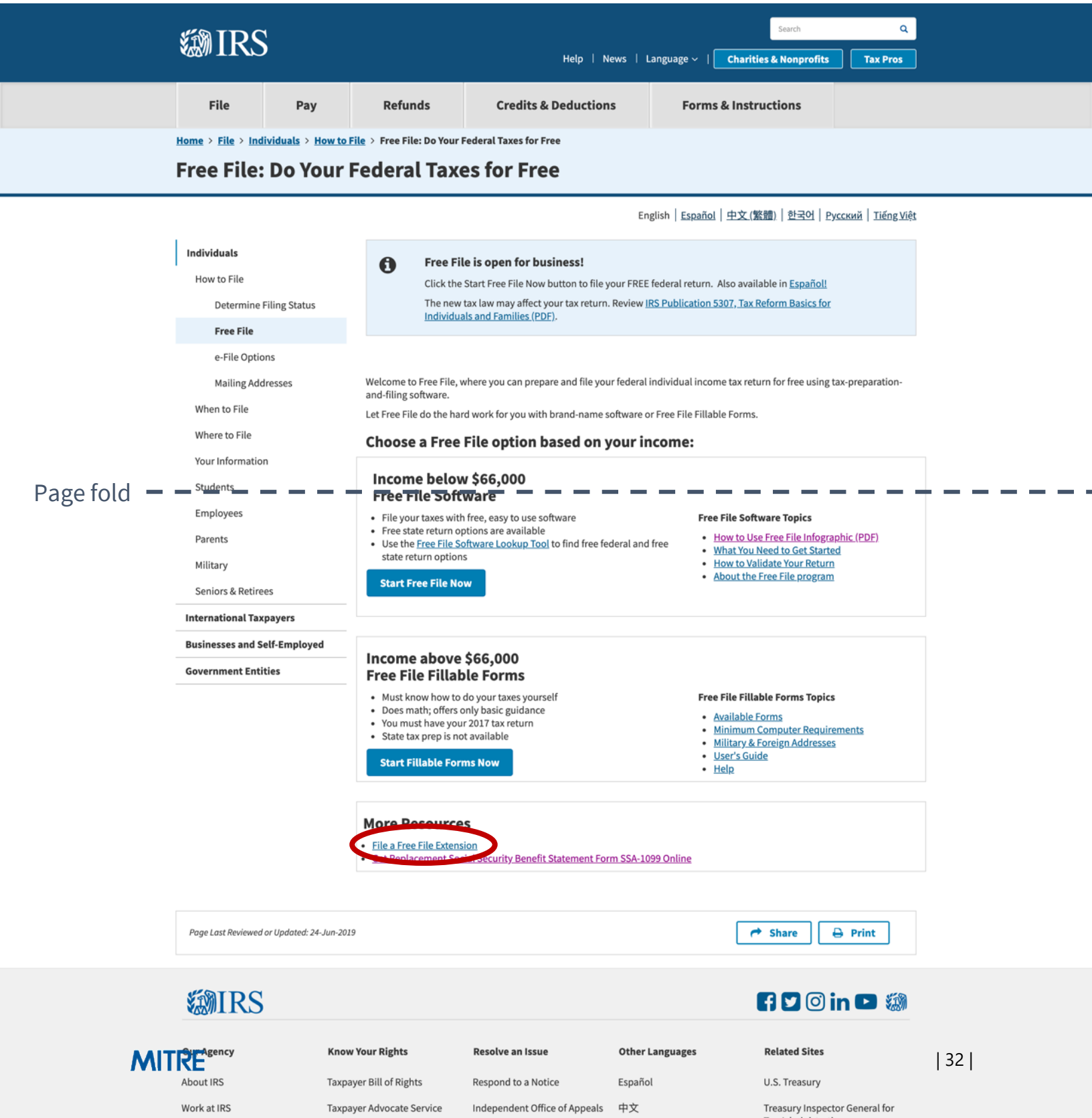
This seems to be the only ad describing the eligibility requirements for the Free File program.

It is misleading to connect the three advertisements offering an extension to the Free File program. Should the user seeking an extension be navigated elsewhere? Will going to the Free File page confuse them? What if they are not eligible for Free File? Will they still be able to get an extension on this page if they are not eligible?

File a Free File Extension

IRS.gov/freefile

Many of the messaging materials promote filing an extension through Free File. Unlikely that users directed to this page from an "extension" advertisement would scroll all the way down to find this link.



Free File Social Media (January-April 2019)

Instagram

Stock photo of coconuts does not tell the user what they're looking at or what information is being communicated.

Mismatch between the video and the caption. Mangoes and taxes do not go together. Unlikely people will read the caption all the way through if not grabbed by image.

This is not an advertisement specific to the Free File program – neither image, link or caption. Image gives the impression of something relating to travel.

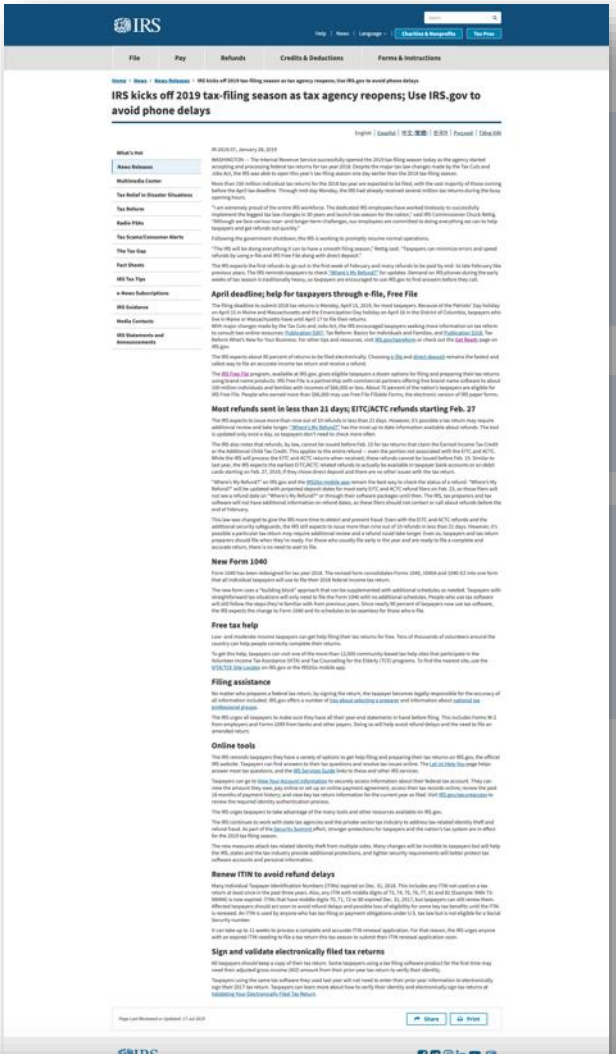
Images appears to be very tech-y and may turn people away who are not familiar with this code.

Topical announcements relating to Valentine's Day and Easter are bound to attract more traffic. These are some of the better Instagram advertisements.

Free File news releases, tax tips and fact sheets (1/3)

1. Get Ready for Taxes: Learn how the new tax law affects tax returns next year
   IR-2018- 209, Oct. 30, 2018 — The IRS today advised taxpayers about steps they can take now to ensure smooth processing of their 2018 tax return and avoid surprises when they file next year.
2. Get Ready for Taxes: Many options available for preparing a 2018 tax return
   IR-2018-234, November 28, 2018 — The IRS is advising taxpayers that now is a good time to decide how to prepare and file their 2018 tax return.
3. Get Ready for Taxes: Tax reform changes likely to reduce number of taxpayers who itemize
   IR-2018-230, November 21, 2018 — The IRS today advised taxpayers that the doubling of the standard deduction due to tax law changes is likely to reduce the number of taxpayers who normally itemize.
4. IRS, Free File Alliance announce changes to improve program; Improved taxpayer options available for 2019 Free File program
   IR-2018-213, November 2, 2018 — The Internal Revenue Service announced today an agreement with the Free File Alliance that will strengthen and expand taxpayer options for people choosing to use the free online software program during the 2019 filing season.
5. IRS Free File opens today in advance of tax season
   IR-2019-02, January 11, 2019 — An improved version of IRS Free File begins its 17th filing season today as a dozen private-sector partners offer their brand-name products to help eligible taxpayers navigate the new tax reform law and electronically prepare their tax returns.
6. IRS operations during the appropriations lapse
   January 15, 2019 — Due to the lapse in appropriations, most IRS operations are closed during the shutdown. An IRS-wide furlough began on December 22, 2018, that affects many operations.
7. IRS waives penalty for many whose tax withholding and estimated tax payments fell short in 2018
   IR-2019-03, January 16, 2019 — The Internal Revenue Service announced today that it is waiving the estimated tax penalty for many taxpayers whose 2018 federal income tax withholding and estimated tax payments fell short of their total tax liability for the year.
8. EITC Awareness Day reminds taxpayers to look into valuable credit; Volunteers available to help
   IR-2019-06, January 25, 2019 — With today marking national EITC Awareness Day, the Internal Revenue Service wants to remind workers about the Earned Income Tax Credit and to correctly claim this important credit if they qualify
9. IRS kicks off 2019 tax-filing season as tax agency reopens; Use IRS.gov to avoid phone delays
   IR-2019-07, January 28, 2019 — The IRS successfully opened the 2019 tax-filing season today as the agency started accepting and processing federal tax returns for tax year 2018.
10. IRS.gov is the first place to go for tax help
    Tax Tip 2019-02, January 30, 2019
11. Here's what taxpayers should consider when determining if they need to file
    Tax Tip 2019-03, January 31, 2019
12. Avoid the rush over Presidents Day holiday; online tools, resources can help
    IR-2019-10, February 11, 2019 — With a new tax law in effect and a surge of tax returns expected during the Presidents Day weekend, the IRS is offering taxpayers several tips and various time-saving resources to get them the help they need quickly and easily.

Free File news releases, tax tips and fact sheets (1/3)



IRS

File | Pay | Refunds | Credits & Deductions | Forms & Instructions

IRS kicks off 2019 tax-filing season as tax agency reopens; Use IRS.gov to avoid phone delays

April deadline; help for taxpayers through e-file, Free File

Most refunds sent in less than 21 days; EITC/ACTC refunds starting Feb. 27

New Form 1040

Free tax help

Filing assistance

Online tools

Renew ITIN to avoid refund delays

Sign and validate electronically filed tax returns

General observations

Many of these press releases are long articles that are challenging to skim, use a lot of jargon, and are not interesting to look at. Unlikely that taxpayers will read through the entire article unless the immediately understand the impact on them.

Oftentimes, Free File is not mentioned until below the fold, making it unlikely that the reader will get that far.

As mentioned on some social media postings, “Taxpayers …can file using free brand-name tax software” is not very clear to people who are not tech-savvy. Important to explain to users that these providers walk you through the tax filing process completely online for free.

Recommend the following:

- Including images to draw attention
- Creating infographics or guides that help people understand the impact of the article
- Using numbered lists and breaking up the paragraphs of texts with headers
  - When text is broken up, the headers do not communicate enough information
- When an article talks about Free File, explain the program at the top of the article so people know whether it applies to them or not

Limited Operations During the Appropriations Lapse

Automated applications. IRS.gov and many automated applications remain available, including such things as Where’s My Refund, the IRS2go phone app and online payment agreements.

Telephones. Limited live telephone customer service assistance is available. Due to the heavier call volume, taxpayers should be prepared for longer wait times. Automated toll-free telephone applications will remain operational. The IRS encourages people to use IRS.gov for information.

In-person service. IRS walk-in taxpayer assistance centers (TACs) are closed. That means those offices are unable to handle large cash payments or assist identity theft victims required to visit an IRS office to establish their identity. In-person assistance will not be available for taxpayers experiencing a hardship.

Taxpayer appointments. While the government is closed, people with appointments related to examinations (audits), collection, Appeals or Taxpayer Advocate cases should assume their meetings are cancelled. IRS personnel will reschedule those meetings at a later date, when the IRS reopens.

Taxpayer correspondence. While able to receive mail, the IRS will be responding to paper correspondence to only a very limited degree during this lapse period. Taxpayers who mail in correspondence to the IRS during this period should expect a lengthy delay for a response after the IRS reopens due to a growing correspondence backlog.

Taxpayers can file for free. Join the millions of Americans who safely file their taxes and save money using IRS Free File. Seventy percent of the nation’s taxpayers are eligible for IRS Free File. The IRS’s commercial partners offer free brand-name software to about 100 million individuals and families with incomes of $66,000 or less. Taxpayers who earned more can use Free File Fillable Forms. This option allows taxpayers to complete IRS forms electronically. It is best for those who are comfortable doing their own taxes.

“It is best for those who are comfortable doing their own taxes.”
Thinking that most people are not comfortable doing their own taxes. Unlikely that someone reading this who has never tried a Free File product before will click. Important to emphasize how easy it is to do your taxes yourself for free if you want people to take advantage of the offering.

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Free File news releases, tax tips and fact sheets (2/3)

13. Presidents Day brings a surge of activity – avoid the rush
    Tax Tip 2019-09, February 14, 2019
14. Avoid the rush: Be prepared to validate identity if contacting the IRS
    IR-2019-16, February 14, 2019 — The Internal Revenue Service today reminded taxpayers and tax professionals that they will be asked to verify their identities if they call the IRS
15. EITC provides tax break for low to moderate income taxpayers
    Tax Tip 2019-10, February 19, 2019
16. Avoid the rush: Today marks busiest phone day of the year; check IRS.gov for answers to tax questions IR-2019-18, February 19, 2019 — The Internal Revenue Service alerted taxpayers that today, the day after Presidents Day, marks the busiest period for calls to its toll-free help line.
17. As the April tax deadline approaches, the IRS reminds members of the U. S. Armed Forces of special tax breaks, helpful resources
    IR-2019-51, March 20, 2019 – The Internal Revenue Service today encouraged members of the military and their families to learn more about the special tax benefits available to them as the April 15 tax filing season deadline approaches.
18. IRS' 2019 "Dirty Dozen" tax scams list highlights inflating deductions, credits
    IR-2019-36, March 12, 2019 — The Internal Revenue Service today warned taxpayers to avoid falsely inflating deductions or credits on tax returns as part of its 2019 list of the "Dirty Dozen" tax scams
19. Free File is growing: More people are filing their return for free
    IR-2019-40, March 13, 2019 — More people are using the improved IRS Free File option to prepare and electronically file their returns for free, according to the Internal Revenue Service.
20. Tax Time Guide: Free tax return help available in-person and online
    IR-2019-53, IR-2019-53, March 21, 2019 — The Internal Revenue Service reminds taxpayers that free tax help is available at over 11,000 volunteer sites nationwide and online through IRS Free File.
21. All taxpayers will file using 2018 Form 1040; Forms 1040-A and 1040-EZ no longer available
    Tax Tip 2019-29, March 25, 2019
22. Tax Time Guide: Tax help is just a click away on IRS.gov
    IR-2019-56, March 26, 2019 — The Internal Revenue Service reported that there were more than 585 million visits to IRS.gov by taxpayers finding answers to tax questions, e-filing tax returns and checking on their tax refunds in 2018.
23. Some people get more time to file without asking; Anyone else can request an automatic extension
    IR-2019-73, April 12, 2019 — Anyone can request an automatic tax-filing extension, but some people get extra time without asking, according to the IRS.

Free File news releases, tax tips and fact sheets (2/3)

Go online

IRS.gov has several online tools to help taxpayers get fast answers to common tax questions:

- Free File
- Interactive Tax Assistant
- Tax Topics
- Frequently Asked Questions
- Tax Trails
- IRS Tax Map
- Payments

Telling users to "Go Online" when they are reading the press release online is confusing and unhelpful. Use more specific language in the header to encourage users to click on the resources below. "Free File" as a link will not be meaningful to someone who has never heard of it before.

Calling Free File a "DIY" program makes it sound difficult, immature, and time-consuming. The providers all walk you through step-by-step and the process is easy once you get started. Recommend explaining that, especially for those who do not have the time to spend hours on taxes.

Free DIY tax preparation

The IRS Free File program, available only through IRS.gov, offers 70 percent of all taxpa preparation software packages to use at no cost. The software does all the work of find for which the taxpayer qualifies. It is free for those who earned $66,000 or less in 2018. free state tax returns.

Taxpayers who earned more than $66,000 in 2018 and are comfortable preparing their Forms. This electronic version of paper IRS tax forms is also used to file tax returns onl

Everyone else

Taxpayers who don't qualify for any of these three special situations can still get more time to file by submitting a request for an automatic extension of time to file. This will extend their deadline to file until Oct. 15, 2019. However, their tax payments are still due by the April due date.

An easy way to get the extra time is through Free File on IRS.gov. In a matter of minutes, anyone, regardless of income, can use this free service to electronically request an extension on Form 4868. To get the extension, taxpayers must estimate their tax liability on this form.

Time extension and Free File is confusing. Do you need to fill out a separate form? Or do you fill out the form in the Free File software provider for the extension?

Confirming third-party authorizations during calls

By law, IRS telephone assistors will only speak with the taxpayer or to the taxpayer's legally designated representative.

If taxpayers or tax professionals are calling about a third party's account, they should be prepared to verify their identities and provide information about the third party they are representing. Before calling about a third-party, be sure to have the following information available:

- Verbal or written authorization from the third-party to discuss the account
- The ability to verify the taxpayer's name, SSN/ITIN, tax period, and tax form(s) filed
- Preparer Tax Identification Number (PTIN) or PIN if a third-party designee
- A current, completed and signed Form 8821, Tax Information Authorization or
- A completed and signed Form 2848, Power of Attorney and Declaration of Representative

Questions regarding a deceased taxpayer require different steps. Be prepared to fax:

- The deceased taxpayer's death certificate, and
- Either copies of Letters Testamentary approved by the court, or IRS Form 56, Notice Concerning Fiduciary estate executors)

Referring to forms and publications by long number codes will be confusing to users and not tell them enough information to click on the link. Recommend linking directly to the title of the article and explaining what they can find there.

Alternatives for faster answers

The IRS offers a variety of online tools to help taxpayers answer common tax questions. For example, taxpayers can search the Interactive Tax Assistant, Tax Topics, Frequently Asked Questions, Tax Trails and the IRS Tax Map to get faster answers. Taxpayers wanting more information about the Tax Cuts and Jobs Act should review: Publication 5307, Tax Reform: Basics for Individuals and Families, or Publication 5318, Tax Reform What's New for Your Business.

Some taxpayers also make in-person monthly or quarterly tax payments. Those payments can be made online by using IRS Direct Pay or through the Electronic Federal Tax Payment System. Taxpayers seeking free tax preparation assistance should explore the Volunteer Income Tax Assistance (VITA) Program for in-person help or IRS Free File if they want to prepare their return themselves. The IRS Services Guide links to many IRS online services.

The quickest way to check the status of a tax refund is to go to 'Where's My Refund?' or call 800-829-1954 for automated phone service.

Free File news releases, tax tips and fact sheets (3/3)

24. With the filing deadline close, here's why taxpayers should e-file
    Tax Tip 2019-34, April 2, 2019
25. IRS reminds those with foreign assets of annual April 15 FBAR deadline
    IR-2019-63, April 4, 2019 — The Internal Revenue Service today reminded U.S. citizens and resident aliens, including those with dual citizenship, that if they have a foreign bank or financial account, April 15, 2019, is the deadline to file their annual Report of Foreign Bank and Financial Accounts (FBAR).
26. Free tax help available in-person and online
    Tax Tip 2019-37, April 8, 2019
27. IRS: Rushing to file taxes can result in errors, use e-file, file extension if needed
    IR-2019-65, April 8, 2019 — As the April tax-filing deadline nears, many taxpayers may rush to finish their tax returns or find they need extra time to get them done.
28. IRS.gov: Best place to get last-minute tax tips and resources
    IR-2019-67, April 9, 2019 – With just days remaining before the federal tax-filing deadline, the Internal Revenue Service reminds taxpayers they have a variety of options to get help preparing and filing their tax returns on IRS.gov
29. Taxpayers can get faster tax refunds with Direct Deposit
    IR-2019-69, April 10, 2019 — With the tax deadline nearly here, the Internal Revenue Service encourages all taxpayers to join the 80 percent of filers who choose Direct Deposit to get their tax refund faster.
30. With tax-filing deadline nearing, IRS says about 50 million still need to file
    IR-2019-72, April 12, 2019 — With the April tax-filing deadline just days away, the Internal Revenue Service reminds the 50 million taxpayers who have yet to file their tax returns that there are a variety of options to help them in the final days of tax-filing season.
31. Here's how taxpayers can file an extension for more time to file their federal taxes
    Tax Tip 2019-41, April 15, 2019
32. IRS provides tips for last-minute filers; resources for extensions, payments and installment agreements IR-2019-74, April 15, 2019 — As the tax-filing deadline fast approaches, the IRS is reminding taxpayers who have yet to file their tax returns that there are a variety of options to help them.
33. Extension filers should avoid these errors when filing their tax return
    Tax Tip 2019-43, April 17, 2019
34. What are the benefits of filing and paying my taxes on time? IRS options can help
    FS 2019-5, April 2019 — The IRS reminds taxpayers about the importance of timely filing and paying their taxes, and that there are several options available to help people having trouble paying.
35. For those who missed the tax-filing deadline, IRS says file now to avoid bigger bill
    IR-2019-81, April 29, 2019 — While the federal income tax-filing deadline has passed for most people, there are some taxpayers who have not yet filed their tax returns.
36. IRS.gov is the first place to go for answers to tax questions
    Tax Tip 2019-50, April 30, 2019

News releases, tax tips and fact sheets (3/3)

Here are the top six reasons why taxpayers should file electronically in 2019:

It's accurate and easy.

E-file helps taxpayers avoid mistakes, such as a transposed Social Security number. Taxpayers who e-File receive an acknowledgement from the IRS within minutes, telling them their return has been accepted. If a return is rejected, the acknowledgement will detail why the IRS rejected the tax return.

It's secure.

E-file meets strict security guidelines. It uses modern encryption technology to protect tax returns. The IRS continues to work with states and tax industry leaders to protect tax returns from tax-related identity theft. This effort has helped put strong safeguards in place to make electronic tax filing a safe and secure option.

It's convenient.

Taxpayers can buy commercial tax software to e-file right from their home computer. They can also ask their tax preparer to e-file their tax return.

It means faster refunds.

When taxpayers e-File and use direct deposit for their refund, they can get their money in less than 21 days in most cases. On the other hand, if they mail a paper tax return to the IRS and request a refund check in the mail, it can take up to six weeks. Also, since e-Filed returns are generally more accurate, there probably won't be additional delays. They delays can be caused when the IRS finds mistakes that must be fixed before the IRS can send a refund.

It's often free.

Most taxpayers can e-file for free through IRS Free File. Free File is only available on IRS.gov. Some taxpayers may also qualify to have their taxes e-filed for free through IRS volunteer programs. Volunteer Income Tax Assistance offers free tax preparation to people who generally earned $55,000 or less. Tax Counseling for the Elderly generally helps people who are age 60 or older.

It can be used whether a taxpayer is getting a refund or needs to make a payment.

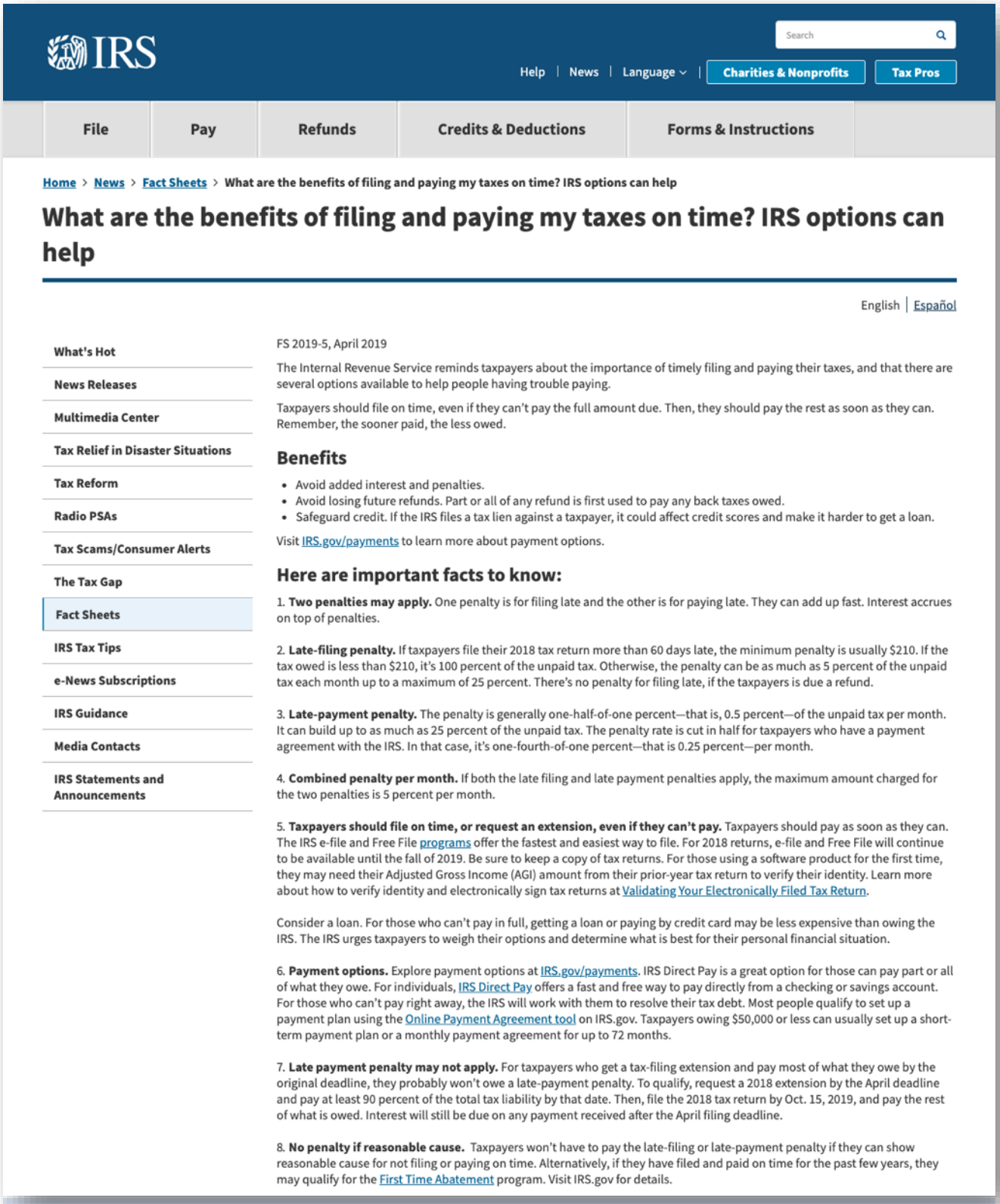
Taxpayers who owe taxes can e-File early and set up an automatic payment on any day until the April deadline. They can pay electronically from their bank account with IRS Direct Pay. Taxpayers can visit IRS.gov for information on other payment options.

Consider numbering a list of reasons to mimic other popular content on the web.

More than 70 percent of taxpayers qualify for free tax software through IRS Free File. This special service is available only on IRS.gov or through the IRS2Go mobile app. The app allows taxpayers to use a smartphone or tablet to prepare and file their tax returns Taxpayers can also use IRS2go to check their refund status, make a payment or access other helpful tools.

This is the first time the IRS2Go mobile app has been mentioned. It does not appear anywhere on the Free File page. Confusing messaging on where the user should go. Talking about Free File being available on IRS.gov while the reader is on IRS.gov is also confusing.

News releases, tax tips and fact sheets (3/3)



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What are the benefits of filing and paying my taxes on time? IRS options can help

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FS 2019-5, April 2019

The Internal Revenue Service reminds taxpayers about the importance of timely filing and paying their taxes, and that there are several options available to help people having trouble paying.

Taxpayers should file on time, even if they can't pay the full amount due. Then, they should pay the rest as soon as they can. Remember, the sooner paid, the less owed.

Benefits

- Avoid added interest and penalties.
- Avoid losing future refunds. Part or all of any refund is first used to pay any back taxes owed.
- Safeguard credit. If the IRS files a tax lien against a taxpayer, it could affect credit scores and make it harder to get a loan.

Visit IRS.gov/payments to learn more about payment options.

Here are important facts to know:

1. **Two penalties may apply.** One penalty is for filing late and the other is for paying late. They can add up fast. Interest accrues on top of penalties.

2. **Late-filing penalty.** If taxpayers file their 2018 tax return more than 60 days late, the minimum penalty is usually $210. If the tax owed is less than $210, it's 100 percent of the unpaid tax. Otherwise, the penalty can be as much as 5 percent of the unpaid tax each month up to a maximum of 25 percent. There's no penalty for filing late, if the taxpayers is due a refund.

3. **Late-payment penalty.** The penalty is generally one-half-of-one percent—that is, 0.5 percent—of the unpaid tax per month. It can build up to as much as 25 percent of the unpaid tax. The penalty rate is cut in half for taxpayers who have a payment agreement with the IRS. In that case, it's one-fourth-of-one percent—that is 0.25 percent—per month.

4. **Combined penalty per month.** If both the late filing and late payment penalties apply, the maximum amount charged for the two penalties is 5 percent per month.

5. **Taxpayers should file on time, or request an extension, even if they can't pay.** Taxpayers should pay as soon as they can. The IRS e-file and Free File programs offer the fastest and easiest way to file. For 2018 returns, e-file and Free File will continue to be available until the fall of 2019. Be sure to keep a copy of tax returns. For those using a software product for the first time, they may need their Adjusted Gross Income (AGI) amount from their prior-year tax return to verify their identity. Learn more about how to verify identity and electronically sign tax returns at Validating Your Electronically Filed Tax Return.

Consider a loan. For those who can't pay in full, getting a loan or paying by credit card may be less expensive than owing the IRS. The IRS urges taxpayers to weigh their options and determine what is best for their personal financial situation.

6. **Payment options.** Explore payment options at IRS.gov/payments. IRS Direct Pay is a great option for those can pay part or all of what they owe. For individuals, IRS Direct Pay offers a fast and free way to pay directly from a checking or savings account. For those who can't pay right away, the IRS will work with them to resolve their tax debt. Most people qualify to set up a payment plan using the Online Payment Agreement tool on IRS.gov. Taxpayers owing $50,000 or less can usually set up a short-term payment plan or a monthly payment agreement for up to 72 months.

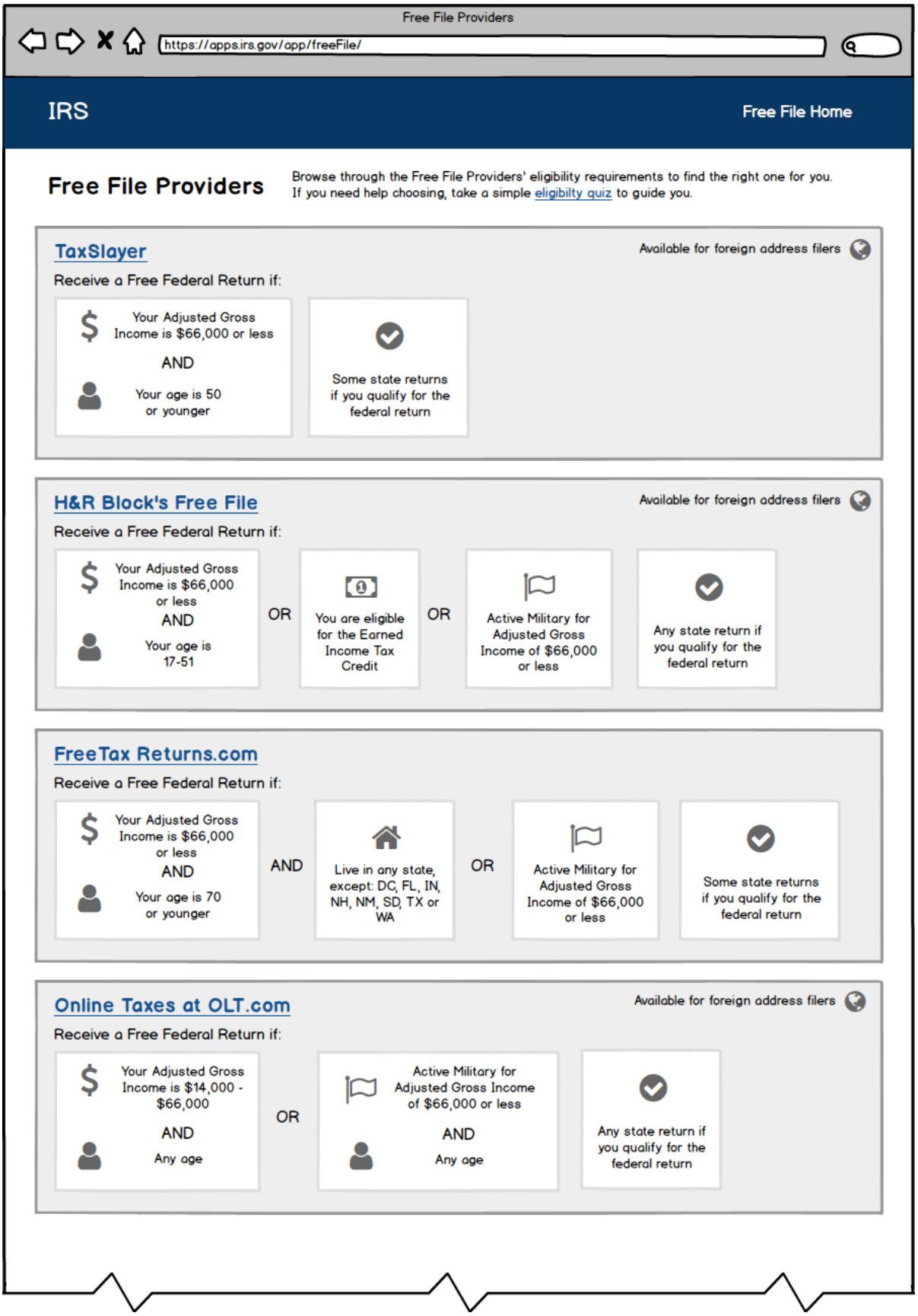
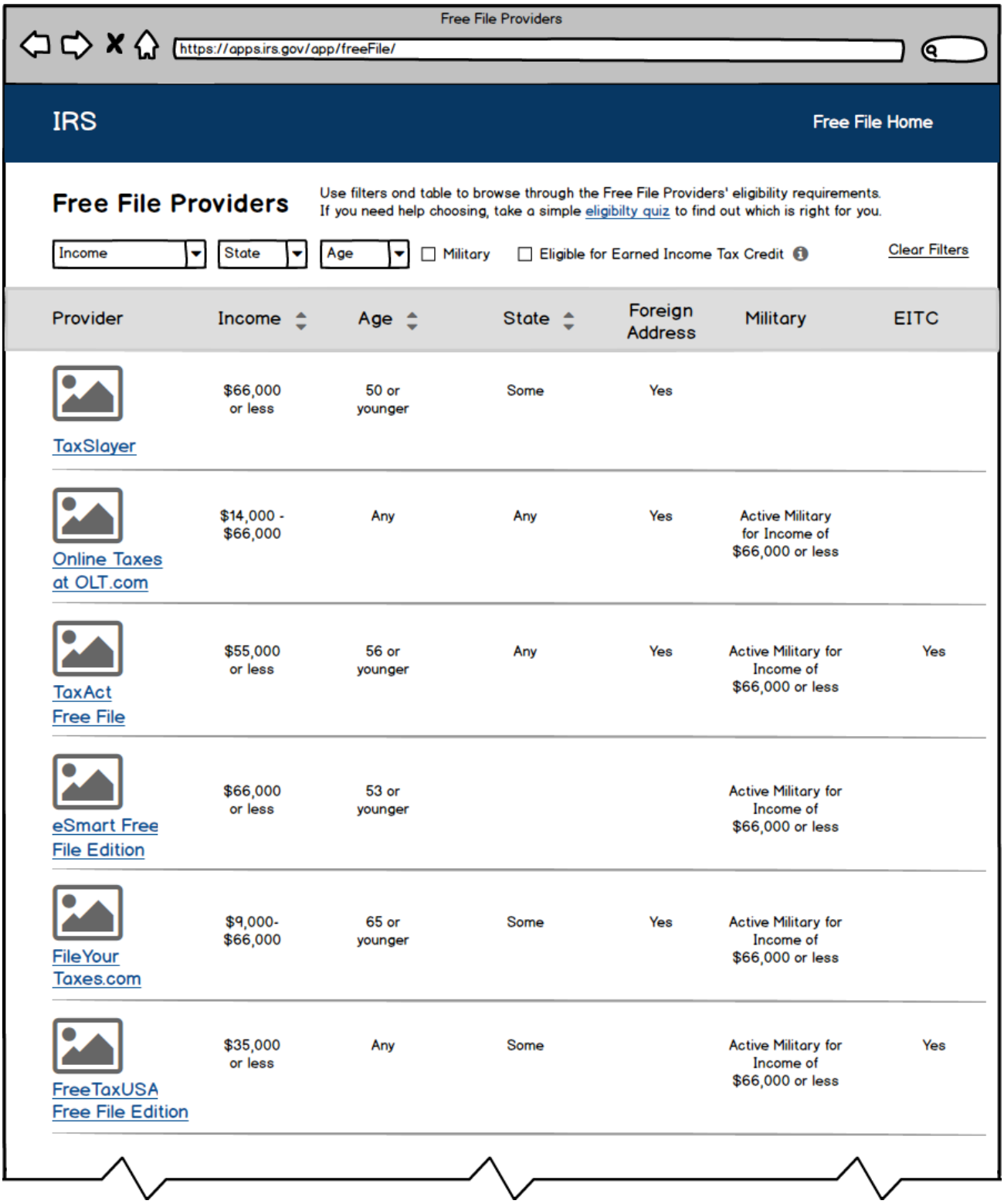
7. **Late payment penalty may not apply.** For taxpayers who get a tax-filing extension and pay most of what they owe by the original deadline, they probably won't owe a late-payment penalty. To qualify, request a 2018 extension by the April deadline and pay at least 90 percent of the total tax liability by that date. Then, file the 2018 tax return by Oct. 15, 2019, and pay the rest of what is owed. Interest will still be due on any payment received after the April filing deadline.

8. **No penalty if reasonable cause.** Taxpayers won't have to pay the late-filing or late-payment penalty if they can show reasonable cause for not filing or paying on time. Alternatively, if they have filed and paid on time for the past few years, they may qualify for the First Time Abatement program. Visit IRS.gov for details.

Article that claims to list "benefits" lists the amount of penalties that could be incurred for late payments. Negative and compliance-oriented language that is discouraging to taxpayers.

IRS.gov Free File UX ‘Offers’ Design Alternatives

Design Alternative #1



Design Alternative #2