

JUSTIFICATION FOR EXPEDITED OMB APPROVAL

*Wage and Investment Strategies and Solutions Behavioral Laboratory Customer Surveys and Support
August 25th, 2016*

The Wage & Investment Strategies and Solutions (WISS) Behavioral Lab allows the IRS to gather taxpayer feedback about potential changes and process improvements to ensure taxpayer needs are met and measure the potential effect on taxpayer burden. Using this research, the IRS can design changes to best serve taxpayers and reduce taxpayer burden. Behavioral Lab research will include communication and procedures around implementation of new legislation and service changes related to the IRS Future State.

The collection of information through the Behavioral Laboratory is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with the commitment to improving taxpayer service delivery, implementing legislation in a manner that taxpayers can understand, optimizing current service channels, launching Online Account, partnering with third parties to best serve taxpayers, and designing Taxpayer Digital Communication (TDC).

WISS requests expedited OMB approval of the WISS Behavioral Laboratory Customer Surveys and Support package to accommodate pressing research needs associated with IRS Future State Taxpayer Experience initiatives currently underway or planned for the near future and implementation of legislative requirements associated with FATCA, ACA, and HCTC. IRS is preparing taxpayer outreach and service changes for the upcoming filing season that must be completed in the fall in order to be ready before January 2017.

With the timing of these initiatives and upcoming filing season planning, the collection of taxpayer and partner feedback must occur soon to be integrated into the design of programs and affect taxpayer outreach language. Behavioral Lab research is needed to assess taxpayer understanding, identify potential issues or unmet taxpayer expectations, evaluate usability, and determine how to best serve taxpayers.

If approval is not received by September 16th, 2016, WISS cannot complete Future State and legislative research in the timeframe necessary to be used for this upcoming filing season. Neglecting to collect information about taxpayer's comprehension, usability, and reactions to potential taxpayer outreach communication within a timeframe where changes can be made prior to implementation or release of information could decrease taxpayer satisfaction and increase the taxpayer burden for all taxpayers interacting with the IRS via these services or receiving communication about legislation.