

**SUPPORTING STATEMENT**  
**for**  
**IRS Form 13614 NR, Interview and Intake Sheet**

**CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

In the 2004 Filing Season, TIGTA audited several VITA sites and concluded that "...VITA volunteers did not always correctly prepare tax returns..." (Audit 2004-40-154). In the 2005 Filing Season, TIGTA conducted Audit 200540002 (August 9, 2005), which was a follow up to determine SPEC's progress in addressing challenges detailed in the 2004 audit.

TIGTA stated "Central to the SPEC function's strategy for ensuring the accuracy of tax returns completed by volunteers is its Integrated Return Preparation Process Model (IRPPM). This model outlines a step-by-step method for preparing accurate returns at VITA sites for non-resident aliens. The model's premise is that to complete accurate tax returns, volunteer preparers must ask certain questions about the taxpayers and, if relevant, their families. The model reinforces the importance of completing [an Interview and Intake Sheet](Form 13614 NR)..."

"The SPEC function developed the Form 13614 NR that contains a standardized list of required intake questions to guide volunteers in asking taxpayers basic questions about themselves."

"If used correctly, the intake sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview process."

Although volunteer tax return preparers receive quality training and tools, Form 13614 NR ensures they consistently collect personal information from each taxpayer to assure the returns are prepared accurately, avoiding erroneous returns. This form is critical to continued improvements in the accuracy of volunteer-prepared returns for International Students and Scholars.

**USE OF DATA**

The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of International Students and Scholars. These persons need assistance having their returns prepared so they can fully comply with the law.

. **USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

This form is completed by the taxpayer requesting tax return preparation assistance at temporary Volunteer Income Tax Assistance Sites nationwide. There are currently no plans to make this form electronic due to where and how it is used.

. **EFFORTS TO IDENTIFY DUPLICATION**

We have attempted to eliminate duplication within the agency wherever possible.

. **METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

Not applicable.

6. **CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

Not applicable. It is only completed one time per taxpayer being serviced in a Volunteer Return Preparation Site.

7. **SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

Not applicable.

8. **CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

Periodic meetings are held between IRS personnel and representatives of various educational institutions across the country to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 13614 NR.

In response to the **Federal Register** notice dated January 19, 2010 (75 FR 2929), we received no comments during the

comment period regarding Form 13614-NR.

**9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

Not applicable.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

Not applicable. All questions on Form 13614 NR are relevant for obtaining enough information to accurately prepare a taxpayer's return.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

List the number of responses, time per response, and total burden for each form included in the submission.

The burden estimate is as follows:

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 13614 NR	565,039	15 min	141,260

Estimate of the annualized cost to respondents for the hour burdens shown are not available at this time, however they are completing this form as part of the process to have their tax returns prepared at no charge.

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

As suggested by OMB, our Federal Register notice dated January 19, 2010, requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any responses from taxpayers on this subject. As a result, estimates of these cost burdens are not available at this time.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for Form 13614 NR is \$11,301.

**15. REASONS FOR CHANGE IN BURDEN**

There are no changes to the burden previously approval by OMB. This submission is for renewal purposes.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

Not applicable.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

See attachment.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I**

Not applicable.

**Note:** The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.