

SUPPORTING STATEMENT
VITA/TCE Volunteer Program
OMB No. 1545-2222

22736. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities, and those for whom English is a second language.

Form 14310, VITA/TCE Volunteer Form provides consistent information that is needed when potential VITA/TCE volunteers submit their interest in volunteering to represent the IRS when they prepare tax returns during filing season.

Form 8653, Tax Counseling for the Elderly (TCE) Application Plan -- Financial form found in Publication 1101, Application Package and Guidelines for Managing a TCE Program, which is used by prospective TCE applicants when applying for the TCE Program. The form provides a mechanism in which applicants can project their reimbursement and administrative expenditures for certain program categories when applying for the grant.

Form 8654, Tax Counseling for the Elderly (TCE) Semi-Annual/Annual Program Report - Financial form found in Publication 1101, Application Package and Guidelines for Managing a TCE Program, which is used after an organization is accepted into the program to provide information on semi-annual and/or final program expenditures by program categories for the TCE program. This form is also used to ensure that grantees are allocating funds appropriately as intended by Congress for the program and is used by Financial Reviewers if they conduct a review of the organization to ensure the organizations internal financial books, records and receipts match the allocations submitted on this form. Additionally, this form is used by the Financial Analyst as a mechanism in which drawdowns from the Payment Management System can be compared to the expenditures submitted on this form.

Form 14204, Tax Counseling for the Elderly (TCE) Application Checklist and Cover Sheet - Form found in Publication 1101, Application Package and Guidelines for Managing a TCE Program, which is used as checklist for applicants when applying for the grant to ensure they know exactly what is required to be submitted with their grant application. This form is also used as a contact sheet.

22737. USE OF DATA

There will be approximately 2,000 potential volunteers that will submit the information needed so that we can provide them with more information and details on becoming a VITA/TCE volunteer with a local partner in their area.

Forms 8653, 8654, and 14024 are used to manage and evaluate ongoing activities within the programs.

22738. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We have no plans at this time to offer electronic filing because of the low volume compared to the cost of electronic enabling.

22739. EFFORTS TO IDENTIFY DUPLICATION

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

22740. 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.

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 the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding this collection of information.

A 60-day notice was published in the Federal Register on February 9, 2012, at 77 FR 6863 soliciting public comments on this proposed collection of information; no comments were received.

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.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimate is as follows:

Form	No. Respondents	No. Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden
VITA/TCE	2,000	1	2,000	0.33333	67
8653	50	1	50	0.25	13
8654	30	1	30	0.25	8
14024	50	1	50	0.17	9
			2,130		97

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register notice dates February 9, 2012 (77 FR 6863) 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 cost of operations, maintenance, and purchase of services to provide information. However, we did not receive any responses 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

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

This revision adds Forms 8653, 8654, and 14024 to this ICR. These forms are used to manage and evaluate ongoing activities within the VITA and TCE programs. As with the Form 14310, these additional forms were originally thought to be exempt from the PRA, but recently ruled that these forms require OMB approval. At this time the IRS is requesting approval of these forms that were previously in use without an OMB number.

The use of these forms throughout the program cycle will result in a total estimated burden increase of 130 responses and 30 hours; with a total of 97 burden hours requested.

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.

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.