

**SUPPORTING STATEMENT**

**Intake/Interview and Quality Review Sheet**

**IRS Form 13614-C, 13614-C (SP), 13614-C (AR), 13614-C (CN-Traditional), 13614-C (CN-Simplified), 13614-C (HT), 13614-C (KR), 13614-C (PL), 13614-C (PT), 13614-C (TL), and 13614-C (VN)**

**OMB Control Number 1545-1964**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

In the 2004 Filing Season, Treasury Inspector General for Tax Administration (TIGTA) audited several Volunteer Income Tax Assistance (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 Stakeholder Partnerships, Education and Communication (SPEC) 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. 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/Intake Sheet] (Form 13614)..."

"The SPEC function developed the Form 13614 that contains a standardized list of required intake questions to guide volunteers in asking taxpayers basic questions about themselves." To incorporate improvements learned through the use of the form and recommendations by Lean Six Sigma, Form 13614 evolved to Form 13614-C. Form 13614-C includes the Quality Review process.

"If used correctly, the intake/interview 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-C 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 taxpayers having low to moderate incomes.

The use of Form 13614-C is also outlined in the following impending updated portions of IRM 22.30.1, Stakeholder Partnerships, Education and Communication:

- **22.30.1.4.6.1.2, Preparing Returns with the Taxpayer Present.** This states that the questions on Form 13614-C must be asked, at a minimum, to ensure all mandatory questions are asked.
- **22.30.1.4.5.1.1, "Process Based" Training.** This section describes SPEC's training approach that blends intake questions and an interview to probe the taxpayer so their return can be accurately completed.
- **22.30.1.4.10.4.7, Quality Review Checklist, E-File Returns.** This reminds employees that Form 13614-C should be signed to authorize retention of customer information.
- **22.30.1.4.10.1.2, Frequency and Priority of Reviews in Addition to SOI Sample.** This section describes on-site quality reviews and includes instruction that the mandatory questions from Form 13614-C must be asked of each taxpayer and documented—preferably on the form itself.
- **22.30.1.4.10.5, Quality Control Requirements for Tax Assistance.** This small portion reemphasizes the requirement for all volunteers who provide tax preparation service to use a mandatory "intake questioning process" prior to the completion of a return.

## **2. 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 taxpayers having low to moderate incomes. These persons need assistance having their returns prepared so they can fully comply with the law. If authorized by the taxpayer, the form can also be used to assist the taxpayer after their appointment.

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

This form is completed by the taxpayer requesting tax return preparation assistance at temporary Volunteer Return Preparation Sites nationwide. The forms are available

electronically as fillable/printable forms on irs.gov.

4. **EFFORTS TO IDENTIFY DUPLICATION**

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

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

There are no small entities affected by this collection.

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

The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of taxpayers having low to moderate incomes. These persons need assistance having their returns prepared so they can fully comply with the law. If authorized by the taxpayer, the form can also be used to assist the taxpayer after their appointment. If used correctly, the intake/interview sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview process. This form is critical to continued improvements in the accuracy of volunteer-prepared returns for taxpayers having low to moderate incomes. Inaccurate tax returns negatively affect the taxpayer and agency, and can result in additional costs to the federal government.

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

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

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 (AICPA), 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 Form 13614-C.

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

No payment or gift has been provided to any respondents.

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**

No Personally Identifiable Information (PII) is being collected by the agency. The form is just a tool for ensuring critical taxpayer information is obtained and applied during the interview process during a return preparation.

12. **ESTIMATED BURDEN OF INFORMATION COLLECTION**

The burden estimate is as follows:

<u>Forms</u>	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
13614-C, 13614-C (AR) 13614-C (CN-Traditional) 13614-C (CN-Simplified) 13614-C (HT) 13614-C (KR) 13614-C (PL) 13614-C (PT) 13614-C (TL) 13614-C (VN)	3,330,000	10 min.	555,000
13614-C (SP)	370,000	10 min	61,803
Total	3,700,000		616,803

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

There is no annual start-up costs associated with this

collection.

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

The cost of developing, printing, processing, distribution and overhead for Form 13614-C and 13614-C (SP) will be approximately \$80,000 annually. The remaining translations are only available on irs.gov and there is no cost of developing, printing, processing, distribution and overhead associated for Forms 13614-C (AR), 13614-C (CN-Traditional), 13614-C (CN-Simplified), 13614-C (HT), 13614-C (KR), 13614-C (PL), 13614-C (PT), 13614-C (TL), and 13614-C (VN).

**15. REASONS FOR CHANGE IN BURDEN**

The agency has updated its estimate on the annual number of responses based on the most recent data of accounts serviced. The programs serviced 3.7 million customers in 2015 and this form (in whatever language is needed) is required to be used for each return filed in the program. This 325,000 estimate increase in the responses results in an increase in the overall time burden by 54,220 for a total of 616,803 hours. There have been no changes to the form (program changes) that would affect burden.

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

There are no plans for tabulation, statistical analysis and publication.

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

See attached.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement.

**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.