

OMB Control Number 1545-2075
SUPPORTING STATEMENT
IRS Form 13614-NR - Nonresident Alien Intake and Interview Sheet

16624. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Following Treasury Inspector General for Tax Administration (TIGTA) audits of several Volunteer Income Tax Assistance (VITA) sites in 2004 (Audit# 2004-40-154) and 2005 (Audit #2005-40-002), it was concluded that central to the Stakeholder Partnerships, Education and Communication (SPEC) organization 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 form.

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.

The intake form is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview process.

Form 13614-NR ensures volunteer tax preparers 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.

16625. 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.

16626. 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. This form is electronically available. However, there are currently no plans to allow this form to be electronically submitted due to where and how it is used.

16627. EFFORTS TO IDENTIFY DUPLICATION

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

16628. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

We have attempted to minimize burden on small businesses and other small entities.

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

This form is only completed once by each taxpayer being serviced in a Volunteer Return Preparation Site. A less frequent collection is not possible.

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 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 June 14, 2016, (81 FR 38774), we received no comments during the comment period regarding Form 13614-NR.

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

RESPONDENTS

No payments or gifts are being provided.

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

Form 13614-NR does collect Personally Identifiable Information (PII). However, all Form 13614-NR are destroyed immediately after use 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

There is no estimated total annual cost burden to respondents.

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.

Originator of record has been advised to revise PRA statement posted on the form, to include the estimated time (15 min.) it takes to complete the form and to change the word "study" to "form" as soon as possible.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the notice sunset as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions.

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.