

SUPPORTING STATEMENT

Interview/Intake & 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, 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. 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.

In response to the Federal Register notice dated November

10, 2016, (81 FR 79079), we received no comments during the comment period 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>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 13614-C & translations mentioned above	3,330,000	10 min.	555,000
Form 13614-C (SP)	<u>370,000</u>	10 min	<u>61,803</u>
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

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB number approval.

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

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsoleted by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, at their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms

with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.

We are requesting OMB approval for continued use of the prior version of the form(s) in this clearance package, so that late filers will have the previous versions available to them in future years.

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.