

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

• **CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

The Stakeholders Partnerships, Education & Partnerships (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 form is used at the sites by volunteers to gather information relevant to tax preparation from taxpayers. The Nonresident Alien Intake/Interview Sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview process.

Form 13614-NR ensures volunteer tax preparers collect personal information from each taxpayer in a consistent manner thus aiding in more accurate return preparation and prevents erroneous returns. This form is critical to continued improvements in the accuracy of volunteer-prepared returns for nonresident alien individuals.

• **USE OF DATA**

The form is used by screeners, preparers, or others involved in the return preparation process to collect essential information needed to prepare and complete accurate tax returns for nonresident alien individuals that fully complies with the law.

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

Because there are no reporting requirements associated with Form 13614-NR, electronic filing is not possible. IRS publication, regulations, notices and letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

• **EFFORTS TO IDENTIFY DUPLICATION**

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

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

There is minimal or no significant economic impact on small businesses or entities by this collection, due to the inapplicability of this type of entity.

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

ACTIVITIES

A less frequent collection would not allow IRS to make the determination of the tax treatment and therefore not allow the IRS to meet its mission.

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, 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-NR.

We received no comments during the comment period in response to the **Federal Register** notice (84 FR 37013), dated July 30, 2019.

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

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Individual Master File (IMF)" system and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File and IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA's can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA> .

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such

returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

TIGTA Audit Report 2019-44-030 concludes the Form 13614-NR is critical to the volunteer tax preparation process to ensure the accuracy of tax returns prepared for nonresident alien individuals.

The burden estimate is as follows:

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
	Form 13614-NR	565,039	1	565,039	.25	141,260
Totals						141,260

There were minor editorial changes to the form since the last OMB approval, however the burden estimate did not change.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

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

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

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 regulation 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 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.