

SUPPORTING STATEMENT
Internal Revenue Service
VITA/TCE Volunteer Program
Forms 8653, 8654, 14204, 13715, 13206 and 14310
OMB Control No. 1545-2222

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Internal Revenue Service (IRS) 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. Using these forms will provide 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. This collection of information is authorized by the Revenue Act of 1978 (Pub.L. 95 – 600, Sec. 163) and Tax Reform Act of 1969 (Pub.L. 91 – 172, Sec. 83).

2. USE OF DATA

These forms will be used by potential volunteers, who will submit the information needed so that the IRS can provide them with more information and details on becoming a VITA/TCE volunteer with a local partner in their area. The information may also be used to establish effective controls, send correspondence, and recognize volunteers.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

These VITA/TCE Forms: 8653, 8654, 14204, 13715, 13206 and 14310, can be retrieved and submitted electronically. This process is part of the Link & Learn (a self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program.

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

There is minimal to no burden on small businesses or entities by this collection due to the inapplicability of the authorizing statute under Pub. Law. 95 - 600 -163 to this type of entity.

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

Less frequent collection of taxes could adversely affect the government's effectiveness and would reduce the oversight of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

1. 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).

2. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register notice dated September 18, 2020 (85 FR 58428), we received no comments during the comment period regarding Forms 8653, 8654, 14204, 13715, 13206 and 14310.

3. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

4. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and return information are confidential as required by 26 U.S.C. 6103.

5. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Volunteer Records" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 10.555- Volunteer Records and IRS 34.037 IRS Audit Trail and Security Records System . The Internal Revenue Service PIAs 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.

6. ESTIMATED BURDEN OF INFORMATION COLLECTION

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. Using these forms will provide 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.

The burden estimate is as follows:

| Form | | # Respondents | # Responses Per Respondent | # Annual Responses | Hours Per Response | Total Burden |
|-------|--|---------------|----------------------------|--------------------|--------------------|--------------|
| 8653 | Tax Counseling for the Elderly Program Application Plan | 100 | 1 | 100 | .25 | 25 |
| 8654 | Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report | 100 | 1 | 100 | .25 | 25 |
| 14204 | Tax Counseling for the Elderly (TCE) Program Application Checklist and Contact Sheet | 100 | 1 | 100 | .17 | 17 |
| 13715 | Volunteer Site Information Sheet | 15,000 | 2 | 30,000 | .2833 | 8,500 |
| 13206 | Volunteer Assistance Summary Report | 15,000 | 1 | 15,000 | .50 | 7,500 |
| 14310 | Partner and Volunteer Sign Up | 2,000 | 1 | 2,000 | .033 | 67 |
| | TOTAL BURDEN | 47,300 | | 47,300 | | 16,134 |

7. 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.

8. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There are no printing or distribution costs, an electronic version of the forms are posted to IRS.gov for download and is used by the public/volunteers that need(s) the forms. No charge incurred for processing the request for submitting the information and there is no annualized cost to the federal government.

9. REASONS FOR CHANGE IN BURDEN

There is an increase in burden from what was previously approved by OMB due to the inclusion of Form 14310, accessible either through paper (PDF) or online through Link & Learn on IRS.gov. This form increases the estimated burden by 2,000 responses and 67 hours.

| | Requested | Program Change Due to New Statute | Program Change Due to Agency Discretion | Change Due to Adjustment in Agency Estimate | Change Due to Potential Violation of the PRA | Previously Approved |
|----------------------------|-----------|-----------------------------------|---|---|--|---------------------|
| Annual Number of Responses | 47,300 | 0 | 2,000 | 0 | 0 | 45,300 |
| Annual Time Burden (Hr.) | 16,134 | 0 | 67 | 0 | 0 | 16,067 |

10. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

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

11. 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 forms 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.

12. 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.