

SUPPORTING STATEMENT
Internal Revenue Service
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs
Forms 8653, 8654, 13206, 13715, 13977, 13978, 14204, 14310, and 14335

OMB Control Number 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 Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) programs assist seniors, eligible taxpayers, and members of underserved populations.

Section 163 of the Revenue Act of 1978, P.L. 95-600, authorized the IRS to enter into agreements with private or public non-profit agencies or organizations to support the TCE program. Treasury Regulations sections 601.801 through 601.806 contain the rules and requirements for implementation of the TCE program. Section 1401 of the Taxpayer First Act, P.L. 116-25, added Internal Revenue Code (IRC) section 7526A to establish a Community Volunteer Income Tax Assistance Matching Grant Program, allowing the IRS to make grants providing matching funds in support of the VITA program. The grant programs must follow the rules and requirements outlined in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as authorized by 31 U.S.C. 503.

Form 8653 is used by TCE grant applicants to project their reimbursement and administrative expenditures for certain program categories.

Form 8654 is used by TCE grant recipients to provide information on semi-annual and/or final program expenditures by program categories.

Form 13206 is used by TCE and VITA partners to provide information about their volunteers.

Form 13715 is used by TCE and VITA partners to provide information about their site location, hours of operation, and services provided. The IRS uses this information to help taxpayers locate the nearest volunteer tax preparation site.

Form 13977 is used by VITA grant applicants to information on estimated program expenditures, cash contributions, and third party-in-kind contributions qualifying as matching funds.

Form 13978 is used by VITA grant applicants to provide operational estimates in certain categories for the next tax filing season.

Form 14204 is used by TCE grant applicants as a checklist to ensure the applicant has submitted all of the required information with their application. It is also used to provide contact information for the applicant.

Form 14310 is used by prospective volunteers and partners to sign up for the TCE or VITA programs. This form may only be submitted online at IRS.gov.

Form 14335 is used by TCE and VITA grant applicants to provide contact information for representatives authorized to answer questions regarding their grant, federal tax matters, and financial information. It is also used to indicate whether or not the IRS may share certain contact information with other grant recipients and non-grant recipients involved in the TCE or VITA programs.

2. USE OF DATA

The information will be used to approve grant and participation applications for the TCE and VITA programs. It will also be used to administer the programs, establish effective controls, send correspondence, recognize volunteers, and assist taxpayers with locating TCE and VITA sites.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronic filing is currently available for all forms in this collection.

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 statutes to this type of entity under P.L. 95 - 600 and P.L. 116-25.

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

A less frequent collection of information would adversely impact the government's effectiveness, reduce oversight of the TCE and VITA programs, delay approval of program grant funds, and negatively affect access to free assistance and tax preparation services authorized by law.

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

We received no comments during the public comment period in response to the Federal Register notice (86 FR 68531), dated December 2, 2021.

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 return information are confidential as required by 26 U.S.C. 6103.

11. 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 Treasury/IRS 10.555 - Volunteer Records and Treasury/IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

Title 26 U.S.C. 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

The Revenue Act of 1978, P.L. 95-600, IRC section 7526A, 2 CFR Part 200, and Treasury Regulations sections 601.801 through 601.806 require TCE and VITA program participants and volunteers to disclose information and keep records. The forms in this collection provide the government with information required for program participation, approval of grant funding, and program administration. The IRS anticipates approximately 49,100 responses annually, for a total estimated burden of 17,034 hours annually.

The burden estimate is as follows:

Form	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
8653	Tax Counseling for the Elderly Program Application Plan	100	1	100	.25	25
8654	Tax Counseling for the Elderly Semi-Annual/Annual Program Report	100	1	100	.25	25
13206	Volunteer Assistance Summary Report	15,000	1	15,000	.50	7,500
13715	Volunteer Site Information Sheet	15,000	2	30,000	.2833	8,500
13977	VITA Grant Budget Plan	600	1	600	.50	300
13978	Projected Operations VITA Grant Application	600	1	600	.50	300
14204	Tax Counseling for the Elderly (TCE) Program Application Checklist and Contact Sheet	100	1	100	.17	17
14310	Partner and Volunteer Sign Up	2,000	1	2,000	.033	67
14335	Contact Information for VITA and TCE Grant Programs	600	1	600	.50	300
Totals		34,100		49,100		17,034

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

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

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

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

15. REASONS FOR CHANGE IN BURDEN

The change in burden reflects the addition of Forms 13977, 13978, and 14335. The information collected on these forms is required to approve grant funds allocated to the TCE and VITA programs via Grants.gov. This increases the estimated burden by 1,800 responses and 900 hours annually.

	Total Approved	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	49,100	0	1,800	0	0	47,300
Annual Time Burden (Hr)	17,034	0	900	0	0	16,134

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

The IRS believes 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 IRS 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.