

SUPPORTING STATEMENT  
Internal Revenue Service (IRS)  
Interview/Intake & Quality Review Sheet  
Form 13614-C, Intake/Interview & Quality Review Sheet  
Form 13614-NR, Nonresident Alien Intake and Interview Sheet

OMB Control Number 1545-1964

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Volunteer Income Tax Assistance (VITA) program offers free basic tax return preparation to qualified individuals. The VITA program offers free tax help to people who generally make \$58,000 or less, persons with disabilities, and limited English-speaking taxpayers who need assistance in preparing their own tax returns.

The VITA program developed the Forms 13614-C and 13614-NR that contain a standardized list of required intake questions to guide volunteers in asking taxpayers basic questions about themselves. The forms are effective tools to ensure VITA volunteers consistently collect personal information from each taxpayer to assure the tax returns are prepared accurately and avoid erroneous returns. These forms are critical to continued improvements in the accuracy of volunteer-prepared returns for taxpayers utilizing the VITA program.

Form 13614-C is used to assist VITA volunteers in preparing individual tax returns for citizens or residents of the United States. The IRS also provides multiple translations of Form 13614-C. Form 13614-NR is used to assist VITA volunteers in preparing individual tax returns for nonresident aliens.

The authority for this collection falls under Internal Revenue Code (IRC) section 7526A.

2. USE OF DATA

The IRS VITA partners and volunteers use the completed form in the return preparation process to more accurately complete tax returns of taxpayers utilizing the VITA program. This form is completed by the taxpayer requesting assistance at VITA sites nationwide. These persons need assistance having their returns prepared so they can fully comply with the law. If the taxpayer provides consent, the form can also be used to assist the taxpayer after their appointment.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The forms are available electronically as fillable/printable forms on irs.gov.

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

There are no small entities affected by this collection. The information collection is only for individual taxpayers.

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 participating in the VITA program. 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 participating in the VITA program. 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

The IRS received comments from five VITA volunteers and coordinators during the public comment period in response to the Federal Register notice (87 FR 36379) dated June 16, 2022. A summary of the comments and IRS responses is provided in the matrix below.

Commenter	Summary	IRS Response
Ed Hondl	Add a field to question 4 on page 3 for a date to withdraw balance due amount.	F13614-C will not be updated with this suggestion at this time as the form has already been finalized for the upcoming filing season. The IRS will take your suggestion into account for future revisions. Thank you for your support and recommendation.
Joyce Tollerud	<ol style="list-style-type: none"> <li>1. Update layout of Part I, separating information for each spouse in columns.</li> <li>2. List form numbers before instead of after income/expense type on page 2.</li> <li>3. List income/expenses in order, starting with the most used.</li> <li>4. Update layout of page 4, separating information for each spouse in columns.</li> </ol>	F13614-C will not be updated with this suggestion at this time as the form has already been finalized for the upcoming filing season. The IRS will take your suggestion into account for future revisions. Thank you for your support and recommendation.
Janet Steiner	<ol style="list-style-type: none"> <li>1. Page 1 – Part I: Clarify dependent status in question 10, and question relevance of question 6.</li> <li>2. Page 1 – Part II: Reword filing status</li> </ol>	F13614-C will not be updated with this suggestion at this time as the form has already been finalized for the upcoming filing season. The IRS will take your

	<p>and add information regarding status timeframes.</p> <p>3. Page 2: Reorganize questions to group by topic and list in order starting with most common. Also reword some questions for clarity.</p> <p>4. Page 3: Reorganize and group questions for clarity.</p>	<p>suggestion into account for future revisions. Thank you for your support and recommendation.</p>
Olivia Benjamin	<p>Provided suggestions for alternate language to clarify several questions in two emails.</p>	<p>F13614-C will not be updated with this suggestion at this time as the form has already been finalized for the upcoming filing season. The IRS will take your suggestion into account for future revisions. Thank you for your support and recommendation.</p>
Karla Evans	<p>Suggested adding a pronoun box, separating mileage by months, and removing questions 10 and 11 from Part V.</p>	<p>F13614-C will not be updated with this suggestion at this time as the form has already been finalized for the upcoming filing season. The IRS will take your suggestion into account for future revisions. Thank you for your support and recommendation.</p>

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 U.S.C. 6103. VITA volunteers and sites are held to information confidentiality standards, laws and regulations established by the IRS and Internal Revenue Code.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No sensitive personally identifiable information (PII) is being collected by the agency. The form is used by the IRS VITA partners and volunteers to prepare accurate tax returns. The IRS does not collect the form directly. Any PII on the tax returns prepared by VITA volunteers and submitted to the IRS is covered under OMB control number 1545-0074.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC 7526A	Form 13614-C	3,700,000	1	3,700,000	10 min.	616,667
IRC 7526A	Form 13614-NR	50,000	1	50,000	10 min.	8,333
<b>Totals</b>		<b>3,750,000</b>		<b>3,750,000</b>	<b>10 min.</b>	<b>625,000</b>

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The IRS anticipates there are no cost burdens to the respondents as the VITA program offers free tax assistance to qualified program participants. Additionally, the IRS received no public comments related to the cost burden from the Federal Register notice dated June 16, 2022.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The cost of development and overhead for Form 13614-NR, Form 13614-C, and the associated translations is approximately \$80,000 annually.

15. REASONS FOR CHANGE IN BURDEN

There is no change to the burden previously approved by OMB. However, since there is no difference in the burden or information collected in the Spanish translation, the burden for Form 13614-C (SP) was incorporated in the information collection for Form 13614-C. The total burden decreased by 136 hours due to a calculation discrepancy.

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 form expires. 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.