Name	Address	Subject	DateTimeReceived	Body.TextBody
Amy Serrano, RI TRS	amyserrano222@gmail.com	[EXT] Form 13614-C Comments	6/12/2024 12:22	I would happily submit comments about the draft form if I could see what the draft looks like. Can you send a copy? Amy Serrano, RI Tax-Aide, Training Specialist
Megan Scales	megan.scales@highpointnc.gov	[EXT] NEW 13614-C	6/14/2024 14:21	Hi- I run a VITA site in NC. The new 13614-C form is TERRIBLE. It is way too long and time consuming. PLEASE do not implement this. It will negatively impact our volunteers. [((Company))]<https://www.highpointnc.gov/> Megan Scales Community Resource Specialist City of High Point 336.883.3042 www.HighPointNC.gov<https://www.highpointnc.gov>
Jim Graff	az.tcs1@gmail.com	[EXT] Rewrite of Intake Form 13614-C	6/14/2024 15:24	On page 2, third group Disability benefits. I am not certain what type of income would be entered here, that is not captured in other places. If you received early retirement before normal retirement age the taxpayer would still receive a 1099R. I am not certain what is gained by having a separate category for Code 3 in Box 7. This will confuse many and would not help us determine whether to treat it as earned income or not. If this refers to SSDI, then that is entered under Social Security income. Under Payments for contract or self-employment work, does not have 1099-NEC as an option. If the intent is to discontinue the 1099-NEC then please disregard this comment. Thank you for your consideration. Jim Graff AZ - TCS AARP Tax-Aide az.tcs1@gmail.com<mailto:az.tcs1@gmail.com> 518-466-0843
DAVID B Weintraub	davidb.weintraub@gmail.com	[EXT] OMB Control Number 1545-1964	6/15/2024 18:18	In reviewing the form draft, the option of only yes for documents doesn't allow the client to let the preparer know if the client isn't sure of the form as there is no unsure option. Secondly, the W2-G entry doesn't have a line to enter the number of forms only the word number -- David Weintraub

Susan Heinrich	sheinrich2@mindspring.com	[EXT] OMB 1545-1964 Form 13614-C Intake/Interview and Quality Review Sheet for Tax-Aide	6/15/2024 20:56	Page 1 -
				  * Not sure pronouns on the form is necessary - seems like it would be something TP would share when introducing themselves?
				  * I liked that you moved the question about the Presidential Election $3 to page 1 since it goes in the Personal Information. I'm not sure about the direct deposit info since that is on the file entries.
				  * I like the simplification of the potential other dependents at the bottom of the page.
				
				Page 2
				  * Since you have Number of Forms in several places, it should be listed for Social Security and/or Railroad Retirement Benefits - 1 or both TP could have them
				  * TP may not realize they have 1099-Int or DIV forms with the broker statements
				  * Carry Forward loss - State of residence when loss was incurred?
				
				Page 3 -
				  * Additional information you think we should know and/or Questions related to your information you want us to address
				
				Page 4 -
				  * Seems like this has become an incredibly complicated page, and it is often left blank by the TP. If it is really important, maybe a long list of countries/origin and have them check all that apply? We are likely to get even more questions about how the information is used and less participation. why does it need to be parsed out so finely?
				
				I did not see the other questions about being veterans, LGBTQ+ and disabilities, if they saved money or split their refunds. Those were often left unanswered. I think if you want this demographic info, it should be a one page, different colors page that we collect separate from their information and mail to you vs taking the time to answer - or Did Not Answer on the file section. Very time consuming.
				
				Sincerely,
				Susan Heinrich
				Tax-aide Volunteer since 2013

whg.taxaide@gmail.com	whg.taxaide@gmail.com	[EXT] Draft Form 13614-C	6/16/2024 12:30	On page 2, in the section for contract or self-employment work, shouldn't the form list to the right include Form 1099-NEC? ~ Wesley Gewehr, VA1 TRS 703-283-1586

Stan Turner	stanleygturner@gmail.com	[EXT] Form 13614-C and Form 13614-NR	6/16/2024 12:53	Hello, I have received a copy of the draft, new, 13614 form for review and have the following comments: 1) The Digital asset question should have a way to indicate if you SOLD any digital assets, not just if you own any. 2) Form 1099-NEC is missing as an option in the self employment section. 3) The First time homebuyer credit in 2008 question seems to be missing. I believe it still applies for TY2024. TY2024 will be the last year when it applies. 4) On Page 2, in the question about rental income, there is an error in the wording. It should say "fewer" or "less than" or something like that, in place of the word "few". 5) Should maybe add (B), Basic, to the rental income question if rented house less than 15 days, instead of leaving the whole box as (M). Best Regards, Stan Turner AARP Tax-Aide Instructor
Kathy Duclos	kduclos@gmavt.net	[EXT] Re: Form 13614-C Intake and Interview DRAFT	6/16/2024 15:14	I have these comments regarding the draft form: 1. People struggle with the date of their divorce decree, but we don't really need that information unless it's recent. Why not "final decree date if after [X date]" 2. The citizenship line "in the US. on visa" should be changed to "Resident alien" We do have undocumented residents here more than three years who are required to file. Kathleen Duclos AARP Tax-Aide District Coordinator
Tierney James	jktierne@yahoo.com	[EXT] OMB Control Number 1545-1964; form number 13614-C and form 13614-NR	6/16/2024 16:57	Comments on the DRAFT form of the new Intake/Interview Form: -Page 1 is great, except - and leading into my page 2 comments - it says "complete pages 1-4 of this form". But, in very fine print on page 2 it says that the volunteer is responsible for the right hand side of the form. I am sure that half of the clients will start working on the right hand side without noticing that it is for the volunteers and get (more) confused. -My recommendation for page 2 is in large print adding something like "the grey shaded area is for volunteer's only" Jim Tierney, NH TaxAide Instructor
Pamela Fink	pfink@ccfwsb.org	[EXT] Form 13614-C	6/17/2024 8:07	Good morning, I have reviewed the upcoming changes to form 13614-C. Is there any way that the SS# for the section listed below can be added? List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year. Thank you, Pam Fink RSVP – Asst. Project Coordinator VITA – Tax Coordinator Catholic Charities 107 W 5th St Auburn, IN 46706 260-440-2561 ext. 104 [Logo Description automatically generated with low confidence]Serving all those in need as Christ calls us to do. . CONFIDENTIALITY NOTICE: This e-mail message, including any attachments, is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, privileged, and protected from disclosure by operation of law. If the reader of this message is not the intended recipient you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you received this communication in error, please notify me immediately by phone (260-422-5625 x216) or return mail and permanently delete this message. If this message contains a caption that states it is "confidential" the intended recipient may not forward this message to any other party whatsoever without my consent.

Jeremy Matthews	jermatt1@umbc.edu	[EXT] Comments on Form 13614-C/13614-NR (OMB Control Number 1545-1964)	6/17/2024 10:50	Hello, I am a VITA site coordinator and ten-year volunteer with the University of Maryland, Baltimore County (UMBC) site. I am glad to see that the IRS is proposing updates to the intake form and that the draft form is clearer for our clients to read and use - our site generally does not prepare non-resident returns, so all of the comments below are related to form 13614-C in particular. In particular, the change from yes/no/unsure checkboxes to a single box and creating more spacing reduces the cognitive load and visual clutter on the form. I am concerned that there is no option for our clients to mark an "unsure" option, and that the client's side of the form does not use form numbers (i.e. W-2, 1099s); in my experience, many taxpayers do not understand the relationship between their forms of income and the forms they receive and so will not mark boxes purely based on text description. Although I overall support the draft form over the existing version, I would recommend that the IRS adopt common practice from private sector preparation software and include a checklist of forms received at this introductory step in the VITA process, in order to keep volunteers and taxpayers coordinated and to coax out information from taxpayers in an easy-to-understand format. Thank you again for your work on this form and improving the experience for our VITA clients! -- Jeremy Matthews He/Him Analyst Division of Professional Studies<http://dps.umbc.edu>
Katie Alexander	katie.alexander@pisgahlegal.org	[EXT] OMB Control Number 1545-1964 - comments on 13614-C	6/17/2024 11:14	Hi, Thank you for allowing VITA folks the opportunity to provide feedback on the draft 13614-C for tax year 2024. Here are my comments: * The addition of optional pronouns is very helpful * "Digital assets" is confusing – if this refers to digital currency, can "digital currency" be used instead? Also, my understanding is what puts someone out of scope for VITA is if they sold or bought digital currency, not if they held it, so if this could be rephrased to "Did you sell or buy digital currency" that would be helpful. * I like how all the required questions are now on the front page, instead of some of them being on the back page with the optional questions * I really like the changes to pages 2-3 with the options of adding notes, and the separate sections for volunteers to fill out – this will be very helpful when doing intake interviews. Thank you! Best, Katie Alexander (she/her) Regional Director, Health and Economic Opportunity Program | Pisgah Legal Services 828.341.6523 | katie.alexander@pisgahlegal.org<mailto:katie.alexander@pisgahlegal.org> | www.pisgahlegal.org<https://www.pisgahlegal.org/> P.O. Box 2276 Asheville, NC 28802
Steve Oberholtzer	stevetob1@gmail.com	[EXT] OMB Control Number 1545-1964	6/17/2024 13:34	I am making a comment on the Intake/Interview Quality Review sheet. I feel that the questions that are asked about race and ethnicity are out of place in a document that is primarily used for preparing individual income taxes, and I feel that the possibility of clients providing incorrect information that could have possible unintended consequences is great. It is unclear to me what the information will be used for, but it has no value for preparing taxes. Gathering this information makes me feel like a racist, and I don't like it. Thanks, Steve Oberholtzer 951-232-3823

Gretchen Neuhaus	GretchenJ@volunteerfortwayne.org	[EXT] OMB Control Number 1545-1964 or form number 13614-C	6/17/2024 14:59	Andres Garcia,
				
				I run the VITA Tax Program in Fort Wayne, IN. I have some comments/suggestions regarding the new form 13614-C.
				
				First Page:
				
				* Did you live or work in two or more states: Might want to put a disclaimer or something that says we will need states & dates of residency.
				* Is there any way to put in the Marital Status, "Married Filing Separate" Need Name and SSN of Spouse?
				* In the shaded area of "List the Names below of everyone who lived with you last year"… Provides tax benefits… What is meant by this?
				
				Pages 2 & 3
				
				For Continuity:
				
				1. "Payments for Contract or Self Employment"
				
				* In the shaded section: "Number" should probably be "Number of Forms" to keep with the other questions like this one.
				* Also under self-employment, under the question for the taxpayer… Can they add
				* "Do you Have Mileage?"
				  * YR/Make/Model vehicle
				  * # miles driven for work purposes
				
				2. On the HSA question
				
				* Should probably list the form numbers in parentheses next to "HSA Contributions" and "HSA Distributions"
				
				Page 4

Carla James	cjames@jbncenters.org	[EXT] OMB Control Number 1545-1964	6/17/2024 15:53	Good afternoon,
				
				I have comments and suggestions for the VITA intake form 13614-C proposed changes:
				
				* The intake for should identify if a phone # is a cell # (vs. home). That lets sites know who can be texted.
				* The intake form does not address if a ID Theft PIN was issued for a dependent.
				* On page one, If due a refund, next to Direct Deposit, you should add a space for the taxpayer to mark checking or savings and list the name of their financial institution.
				* A lot of people answer the marital status, Married section incorrectly. They will mark 'Never Married' but then answer 'No' to live with spouse and sometimes married for all of 2024. Either the way this question is asked or how it is positioned on the page throws people off. I don't have a definitive fix, but please look at that. One suggestion is to add 'If married' before the question 'Did you live with your spouse during any part of the last six months of 2024'
				* Please add back the numbering system for the questions on page to (Answer the following questions on this page and the next page about you and your spouse's tax situation. It makes it easier to have a conversation with someone when there are questions.
				  * 1. Wages etc…
				  * 2. Tips etc…
				* There is a typo on the Income from renting out your house or room…the third line says 'rent it for few than 15 days', should be 'rent it for fewer than 15 days'
				* Under Payments for contract or self-employment work in the gray area, you list 1099-MIC, 1099-K but not 1099-NEC. Unless the 1099-NEC is going away, it should be here. Also, that people could be paid with cash/check for self-employment should be there.
				* You should ask for vehicle information under the self-employment section, make, model, the different mileage categories, when put into business use, if taxpayer has other vehicle to use.
				* On page 3, under Have a health savings account (HSA):
				  * There should be an options to select self or family
				  * You should list 5498-SA for contributions and 1099-SA for distributions in the gray area
				  * There should be a question, on if there were distributions, how much of it was used for qualified medical expenses?
				* Under Purchase health insurance through the Marketplace (Exchange), add the Marketplace phone #. We have to refer people to it often enough that the phone # should be readily available.
				* Years ago you used to have a Quality Review checklist on the back page of the intake form. Please add it back. It looks like there is space on that last page.
				* You removed the global carryforward consent. When we have consents separate from the intake form, taxpayers see that as 'extra' work they need to do to get assistance. It is also

Douglas Feuerhelm	dfeuerhelm1@att.net	[EXT] OMB Control Number 1545-1964 or form number 13614-C and form 13614-NR in the Subject line of the message.	6/17/2024 17:20	1. After the words "Email address" I would like to see the word (optional). 2. The following statement does not work for a married couple. Would you like $3 to go to the Presidential Election Campaign Fund. The husband may want to contribute but the wife doesn't. How would they answer that question? 3. In the counselor's shaded section for the following statement "Payments for contract or self-employment work" I would like to have a box for "1099-NEC Number__________". 4. In the counselor's shaded section for the following statement "Educator expense deduction" add "Amount_________". I noticed the (B) or (A) or (B/A) is missing from: Income from renting personal property such as a vehicle Gambling winnings, including lottery Payments for contract or self-employment work Any other money received during the year........ Repayments to a qualified retirement plan Have a loss related to a declared disaster area Thanks.

Ron Brender	ron.brender@gmail.com	[EXT] OMB Control Number 1545-1964	6/17/2024 17:38	Andres Garcia, IRS, Room 6526,
				
				Following are some comments/suggestions regarding the October 2024 DRAFT of Form 13614-C (which may also apply to 13614-NR):
				
				1. Re section "Did you live or work in two or more states in 2024": Suggest change "or" to "and/or"; otherwise the answer when you live in only one state and work in only one other is unclear.
				
				2. Re section "If you have a balance due...":
				
				  * What is the difference between Bank account and Direct debit? If these are really intended to be different then some other phrases are needed.
				  * I expect "Mail payment to IRS" is by far the most common answer, so it would best be first (upper left of the four choices).
				
				3. Re section "as of December 31, what was your marital status": The four Yes/No boxes are not obviously connected to the Married section (different columns, too far apart). Suggest move the two lines for "Legally separated" from the center column to the right column in place of the four Yes/No boxes. Then reformat the center column (containing just "Married" info) to look like:
				
				[ ] Married
				  Were you married for all of 2024 [ ] Yes [ ] No
				  Did you live with your spouse any
				  part of the last six months of 2024 [ ] Yes [ ] No
				
				4. Re section "Income from renting out...": Change "few" to "fewer".
				
				5. Re section for "Payments for contract or self-employment...":
				  . For 1099-MISC and 1099-K, replace "Number" with "Number of forms" or "How many". "Number" might be misconstrued to mean some number on the form(s).
				  . In the right column don't you mean "Other income not reported elsewhere"?

Bill Tileston	bill.tileston@gmail.com	[EXT] OMB Control Number 1545-1964	6/17/2024 17:44	Comments on draft form 13614-C Page 1 - I like the revised layout. - I don't like the last column in the bottom right gray box to be completed by the volunteer - TaxSlayer will determine any "tax benefits" so why ask the volunteer to fill out before entering any data? Page 2 - First line should read: Answer the following questions in the first column on this page.... - I like the idea that the preparer fills out the second column, makes QR easier - Add RRB-1099 to Retirement account, pension...line - Interest or dividends add "investment or brokerage account" - Remove "real estate" from the Sale of stocks, bonds... but add "mutual funds" No mention of "digital assets" here? "Virtual currency" is mentioned under "any other money" later - Remove "sell a home" from page 3 "did any of the following happen" and add a separate income category "Sale of real estate" then for the preparer section add a 1099-S check box and another check box for "Gain excluded?" - Change the rental income section - just say "Rental property (land, second home, room in your home)" - Why add "Farm activity"? What does "farm activity" mean? - Sch C change to "Cash or other income" and change 1099-MISC to 1099-NEC - Add "Sch K-1" to the last item "any other money..."? Page 3 - Delete check box for "Saver's credit" - TS will calculate it - Why does it say "eligible for LITC referral" on the line for "Receive any letter...from the IRS"?
Luo, Li	luol2@hartwick.edu	[EXT] OMB Control Number 1545-1964: Form 13614-C Comments on Rental Income box	6/18/2024 9:56	Dear Andres Garcia, We are the F 6744 Military and International test team. When we reviewed the F13614C-Oct-2024 draft, our team would like to check if it's still possible to add the "Rental Expense" to the empty box under the rental income on the Certified Volunteer column. It will be very helpful for the volunteers and taxpayers during the interview and intake. Please see the spots in the screenshot below. [Screenshot 2024-05-22 at 9.50.44 AM.png] The information we would like to put as: 'check box' Rental Expenses 1. Fully Deductible: Real Estate Tax, Mortgage, Expenses to acquire tenants 2. Other expenses: Utilities, Insurance, Repairs 3. Depreciation: the dollar amount I cc'd our team leader, Mr. Patrick Price, in the email. Please let us know if you have any questions. Thanks a lot! Warmest regards Li -- [https://ci3.googleusercontent.com/mail-sig/AIorK4zBhD4iatK5cCHLEmzwcSKx_CS8pakjK5bebFuTu81DMCgelupVo66BCJlMgNbHEVs4DYa5vjk]
kimmie2148@gmail.com	kimmie2148@gmail.com	[EXT] OMB control number 1545-1964 Form 13614-C	6/18/2024 10:14	A volunteer tax preparer does not need to know the race and/or ethnicity of the taxpayer in order to prepare an accurate tax return. It is uncomfortable for the volunteers whose average age is over 55 to have these conversations with the taxpayer, especially when it has no impact on the outcome of the tax return. However, this does lead to the taxpayer thinking that their race and/or ethnicity could impact the outcome of the services provided to them. This forms takes considerably longer to complete than 10 minutes and it adds additional time to return preparation by asking the volunteer preparers to focus on answering "survey" type questions when they should be focusing on the quality of the returns they are preparing. Taking the additional minutes to complete questions that are not relevant to the outcome of the tax return means they service less people that need their services. The people preparing the returns are volunteering their time and expertise to provide a service to the low income population by offering free tax preparation. This is putting additional burden on the volunteers who are already giving up their time to service your taxpayers.
Covington Sara L	Sara.L.Covington@irs.gov	FW: [EXT] 13614-C comments	6/18/2024 14:48	OMB Control Number 1545-1964 At The top of page 3 Paid any of the following expenses in 2024: (A) Mortgage Interest (A) Taxes: state, local, real estate, sales, etc. (A) Medical, Dental, Prescription Expenses (B) Charitable contributions Standard or Itemized Deductions (To be completed by certified volunteer) (B) Taxable state/local income taxes (B) Standard deduction (A) Itemized deduction ADD QCD QUALIFIED CHARITABLE DISTRIBTION TO THE GRAY AREA John Dahms 757 903 5459 4115 Tufton Williamsburg, VA 23188

Kathy Dixon	k.dixon1996@hotmail.com	[EXT] OMB Control Number 1545-1964 or form number 13614-C	6/18/2024 16:20	Below are my comments on the Form 13614-C. Question on page 2: * Payments for contract or elf-employment work * Other income reported elsewhere – what does this mean? If the income is reported elsewhere, why refer to it under this section. * Shouldn't the statement be other business income (especially since the next question talks about any other money received during the year. Question on page 3: * You or someone in your family took educational classes (technical school, college, job related, etc.) * Why is the education credit information separate from other credit items? * Purchase and install energy-efficient home items (example windows, furnace, insulation, etc.) * Why is the energy-efficient home items separate from other credit items? * Have a loss related to a declared federal disaster area * Why is declared federal disaster area included? This is OOS for VITA. * Maybe change to have principal residence foreclosure or abandonment (1099-A) This is within the scope of VITA. * Receive any letter or bill from the IRS * Move above the "Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) * Reason is taxpayers will remember receiving communication before they remember any credit disallowance. Credit disallowance should be a follow-up question to receive any letter or bill. * Make estimated tax payments or apply last year's refund * Last year's return available * There are other reasons for last year's return. Make it a separate line after this question. That way volunteers can look to the return for more than estimated payments or last year's refund. Kathy Dixon
Bob Hicks	bobahicks@gmail.com	[EXT] 13614-C and form 13614-NR	6/18/2024 19:35	The first page is good, for the 2nd and 3rd pages it looks like what you are trying to do is to force volunteers to go over the form with clients, that's OK. On the downside, why in the world do we need to collect all that detailed ethnic information about clients? It feels like an unnecessary waste of time and paper. Will the software allow us to just skip that? What is your interest in collecting that data? There is no place to sign to give universal consent. -- Bob Hicks bobahicks@gmail.com<mailto:bobahicks@gmail.com>
Debbie	beauchamp7343@gmail.com	[EXT] Form 13614-C and Form 13614-NR	6/19/2024 9:31	Dear Andres Garcia, All in all I like the new format of the 13614-C. I do have the following suggestions as I am sure many others have their opinions too. Pages 2 and 3 Right side: "To be completed by certified volunteer" should be in bold letters. Easier for the client to see THEY do not have to fill out. Page 3 Right side: Alimony payments: The tax return REQUIRES the Name, Date of Birth along with the Social Security Number. Would be helpful to remind the Volunteers of this. Page 3 Left side: "Cancelled/Forgiven" by lender, along with "Disallowed" on tax credits in bold or underlined. Page 4 #5 Highlight "YOUR" Page 4 #6 Highlight "SPOUSE" Warm Regards, Debbie Beauchamp-Turgeon 59383 Pine Creek Ct, Washington, MI 48094 317 847-5202
Janet Worling	janetworling@gmail.com	[EXT] 13614-C Comment	6/19/2024 12:09	Comment on proposed revision: I do not believe that the inclusion of the adjective 'Pronoun' as an addition to the person's name is necessary. The clientele we serve are not of the 'woke' community and they don't like this intrusion. If we're truly supposed to be all-inclusive and accepting of all people, why single out a particular group? Respectfully, Janet Worling Taxaide volunteer and leader Goldsboro, NC
Joyce Zehr	zehrjo@hotmail.com	[EXT] OMB Control Number 1545-1964, Form Number 13614-C	6/19/2024 15:32	My two suggestions are: After "Answer the following questions on this page and the next page about you and your spouse's tax situation", ADD, "Check only the boxes that apply to you and/or your spouse. On the line for Charitable Contributions, on the certified volunteer side ADD: Cash Amount $_______ Non-Cash Amount $_________ Thank you for your consideration. Joyce Zehr

Phillips Leigh A	Leigh.A.Phillips@irs.gov	OMB Control Number 1545-1964 or form number 13614-C	6/20/2024 7:09	Please see below for comments from Vermont SPEC VITA Partner Mike McClintock of Champlain Office of Economic Opportunity (CVOEO). Mike is the program director/ site coordinator and has been with the program for eight or nine years. His site prepares roughly 1,800 returns. Thank you. Leigh A. Phillips CPA Sr. Stakeholder Relationship Tax Consultant 128 Lakeside Ave, Suite 204 Burlington, VT 05401 Voice: 802-859-1009 M-F 6:30am – 3:00pm From: Michael McClintock <mmcclintock@cvoeo.org<mailto:mmcclintock@cvoeo.org>> Sent: Monday, June 17, 2024 9:49 AM To: Phillips Leigh A <Leigh.A.Phillips@irs.gov<mailto:Leigh.A.Phillips@irs.gov>> Cc: Matt Harris <mharris@cvoeo.org<mailto:mharris@cvoeo.org>> Subject: [EXT] Re: Form 13614-C Draft for your review and comment Thanks, Leigh. Looks like a lot of thought went into this. Lots of things I like about it. I'm not entirely sure what to make of the right side when it gets to income/expenses in terms of what we do with that, but I imagine that will be covered in the intake training. Only thing I am not crazy about is taking away the yes/no/unsure. Now if something is blank...is it because they don't have that particular line item, or was it not answered and/or volunteer didn't ask? Overall though, I definitely like a lot of the improvements/changes. Mike

Susan Knowles	silknowles@gmail.com	[EXT] OMB Control Number 1545-1964 comment on 13614-C	6/20/2024 11:10	I fully support a complete intake form.
				
				  * You do not ask the taxpayer to bring in last year's tax return. We miss carryforward information when the prior year is not available.
				  * Many of our rejects were from multiple last names. Will these reject if a dash is omitted such as in "Jones-Smith"; will "Jones Smith" also be accepted? Last year's return is a good guide when guessing what is in the database. Should VITA sites Register for SSNVS?
				  * Half of our rejects were from a missing or wrong IP PIN - please highlight the need for an IP PIN and provide a web address to retrieve the current year PIN.
				  * Page 3. When a home is sold we also need cost basis information
				  *
				  * When asking about banking information, please leave space to enter the bank type, routing number, and account number
				  * Dependents - please add back the request for the amount of income received by the dependent.
				  * Dependents - we get a lot of "roommates" listed on these forms which is not helpful and takes taxpayer time. We live in a college town.
				  * Page 5 should maximize the lines drawn for comments. Use the full page.
				
				With many thanks for your efforts,
				
				Susan
				--------------------------------- 	
				Susan Knowles EA, MA
				Enrolled agents are federally licensed to practice before the Internal Revenue Service
				
				Cellphone (805) 440-4594
				F
				ax (866) 382-1345

Ed McFadden	ehmcfadden1@gmail.com	[EXT] OMB Control Number 1545-1964, Form number 13614-C and form 13614-NR	6/20/2024 12:05	Hi, Here are my comments on the proposed Form 13614-C. I'm a VITA volunteer at the United Way of Northern New Jersey. I tried to submit comments at https://www.federalregister.gov/d/2024-11603 but got the error message copied below.
				
				My comments:
				
				I really like the new format! The form is well organized and seems simpler to fill out.
				
				Two suggestions, both concerning expenses. One for schedule C and one for Gambling:
				
				  1. On the Certified Volunteer column for Payments for contract or self-employment work there is a check box for Schedule C expenses. I'd suggest adding a note in the client column for the same item. Something like "Expenses incurred for contract ot self employment work (including mileage, internet and phone, required uniforms or clothing and/or tool expenses)". I find that while preparing taxes for clients with self employment earnings, they don't always remember expenses. Since such expenses reduce both Social Security tax as well as Federal tax, having it on the form would be a good reminder that they should have that information and the fact that they impact both types of tax.
				
				  2. On the Certified Volunteer column for Gambling Winnings, it states "list losses below if taxpayer can itemize deductions". I'd suggest adding a similar note in the client column for the same item. Something like "Gambling Expenses, including cost of lottery tickets and other expenses". I find that while preparing taxes for clients with winnings, they rarely remember expenses (if they itemize). Having it on the form would be a good reminder that they should have that information.
				
				Thanks for your help.
				Ed McFadden
				
				--

Jeanne Bratvold	bratvoldjm@gmail.com	[EXT] Form Number 13614-C	6/20/2024 12:08	Could the the year alimony stated be added to the form? It would be very helpful. Thank you! -- Jeanne Bratvold Tax-Aide NC1 District Coordinator Tax-Aide NTSC Committee Member Cell: 605-261-2477
Sheldon Kirsch	shelkirsch@icloud.com	[EXT] Proposed Form 13614-C (June 13, 2024)	6/20/2024 14:54	As an Advanced level volunteer tax preparer and Site Coordinator, I like the format/design of this updated draft of 13614-C. This proposal is clearer to read and understand for our often confused tax clients. The extra questions on pages 2 & 3 are extremely beneficial to help volunteers as myself. I hope we use this next year. Respectfully, Sheldon Kirsch Sent from my iPhone
Cheryl Graham	cgraham@unitedwayhoco.org	[EXT] OMB Control Number 1545-1964	6/20/2024 15:31	I am a VITA Program Coordinator and have had a chance to review the 13614C Draft. I wanted to make some comments that i believe would be helpful to our clients and our volunteers to make processing tax returns clear and obvious. Page 1- Legally Separated- We have not had a client that is legally separated but we do have a number of clients that have separated voluntarily though still married. Also, in Indiana the legal concept would only be used for one year. Because of this, very few would use the category and it would confuse a number of people since there is not a choice other than legally to be separated. This being the case, few would also have a maintenance decree. Suggestion- Make Separated a subcategory of married since the couples are still married. Not certain why the legally is important, perhaps that can be excluded or separated as another check box. Then, have a box for dates: date separated or date of decree. If they are separated and married, we also need a space to get the spouse's name and social security number so the tax forms can be linked. Pages 2-3 We find the new arrangement confusing since the taxpayer also needs to see what documentation to bring in to their appointment. The way it is worded now is the right side is only for a volunteer so most taxpayers will not even read the section. Suggestion- Could the forms/verifications needed be listed on the left side and the right side include a check list of sorts to have the interviewer document they received the necessary information? Could the lines on pages 2 and 3 be numbered? It helps communicating which item is being addressed over the phone or between coordinator and volunteers. Thank you for your time and consideration so we can better serve our clientele' Cheryl Graham, CRS | AFL-CIO Labor Activities Director | Tax Prep the United Way Coordinator | Information and Referral Department Director | Director of Operations | United Way Serving Howard & Tipton Counties 125 N. Buckeye Street, Kokomo, IN 46901 | tel: 765-457-4357 ext. 1004 United Way fights for the education, financial stability, health and basic needs of everyone in our community. LIVE UNITED®
Robert Thompson	robert.q.thompson@oberlin.edu	[EXT] OMB Control Number 1545-1964 or form number 13614-C and form 13614-NR	6/20/2024 19:07	In the proposed 2025 Intake Form (13614-C) that we use in AARP Tax-Aide, the self-employment income section lists the 1099-MISC and other forms but not the 1099-NEC. In the last couple years we have seen many more NECs than MISCs. Shouldn't the 1099-NEC be listed? Thanks for creating a better form to use next tax season -- Rob Thompson -- Robert Q. Thompson Garner NC
Ruth and Bill Sherman	billandruth.sherman@gmail.com	[EXT] Form 13614-C comments	6/20/2024 21:15	Hello Mr. Garcia, We have attached a list of comments about the new Form 13614-C from our counselors in AARP Taxaide Virginia District 13. Thank you for your attention,

Alicia Diaz	alicia.diaz@pisgahlegal.org	[EXT] OMB Control Number 1545-1964 /13614-C	6/21/2024 8:36	Good morning! On the draft of 13614-c for 2024, I see the following note. Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder. Is there a plan to push out an alternative form for taxpayers considered and taxed as residents if they meet the substantial presence test? Secondly, the form asks taxpayers to check if they were in the US on a visa, which contradicts the note referenced above. Thank you, Alicia Diaz (she/her/hers) Tax Credit Advocate Pisgah Legal Services 440 S Church St Hendersonville, NC 28792 Direct Line 828.210.3449 Main Line - 828-253-0406 alicia.diaz@pisgahlegal.org<mailto:alicia.diaz@pisgahlegal.org> www.pisgahlegal.org<http://www.pisgahlegal.org/> Confidentiality Statement This message and its attachments may contain confidential information or information that is otherwise legally protected from disclosure. If you are not the named addressee or an employee or agent responsible for delivering this message to the named addressee, you are not authorized to read, print, retain, copy or disseminate this message or any part of it. If you have received this message in error, please notify me immediately by email, discard any paper copies and delete all electronic files of the message. Thank you.
Jane Knight	jknight68va@gmail.com	[EXT] OMB Control Number 1545-1964 -- Form number 13614-C	6/21/2024 11:31	Greetings, The draft 13614-C form is a great improvement over the previous version. It is much better organized and should improve the efficiency of tax preparation by certified volunteer counselors in AARP TaxAide as well as VITA/TCE. My only suggestion is this: On page 2, in the section "Payments for contract or self-employment work", in the right-hand (shaded) column, please add Form 1099-NEC in addition to 1099-MISC and 1099-K. Many thanks. Jane Knight AARP TaxAide Counselor, Shift Coordinator and ERO North Carolina
Gerri Fields.	aafbud@aol.com	[EXT] Fw: new 13614-c	6/21/2024 19:15	Hi! I am forwarding this concern regarding the revised form, 13614. I would appreciate a response regarding this concern. Thank You! Gerri Fields, OH1 State Coordinator AARP Tax-Aide ----- Forwarded Message ----- From: Laoghaire Avalon <dcp2838@gmail.com> To: Gerri Fields. <aafbud@aol.com>; Leslie Langnau <llangnau@mac.com> Sent: Friday, June 21, 2024 at 02:46:48 PM EDT Subject: Re: Fw: new 13614-c Gerri, Leslie - There are two areas on the new form that are of major concern to me. 1) Reportable gambling losses are limited to the amount of gambling winnings the TP incurs. There is no obvious place to record these items together for cross-checking. 2) While there is space for reporting rental income, there is no space for recording rental expenses. It's my understanding rentals are out of scope ESPECIALLY if losses are incurred. It would be difficult to assess the TPs situation without seeing expenses. Diane Becker On Thu, Jun 13, 2024 at 1:29 PM Gerri Fields. <aafbud@aol.com<mailto:aafbud@aol.com>> wrote: District 13, FYI! A new Intake/Quality Review Form (13614) will be used for TY24, and I wanted you to review the draft so you will become familiar with it. I thought I would keep you updated in Danny's absent.

Gallardo Christine C	Christine.C.Gallardo@irs.gov	OMB Control Number 1545-1964 and form number 13614-C and form 13614-NR	6/24/2024 9:58	I have received and am forwarding the following feedback for the form 13614-C from my VITA partners/sites: I took a look at the form. Wow, what great improvement! The form is easy to scan with your eye. I particularly like the clarification of the A/B refinement for the 1099-R. We often had basic returns that were pushed to advanced unnecessarily due to the form's designation. I like adding the multiple state question. and having the volunteer decide whether someone else can claim the taxpayer. I have a couple of other things for consideration. 1. Do you think "money" is the correct word instead of "income" [form of payment vs nature of payment] People can receive money that is not income. [Inline image] 2. Do we have a way for flagging 1099-Ks. Eventually the IRS will enforce the $600 threshold for this form (maybe 2024 returns?) We can ask the taxpayer what the 1099K was for. I would hate for a taxpayer to report income when they are only splitting up restaurant checks a few times during the year. 3. There is quite a bit of racial/ethnic detail requested. I think we should give the taxpayer a clear/upfront selection of "prefer not to answer".[Very first question on this topic] Also, the form asks for "all that apply". Is the software going to have options for these categories and can multiple selections be tracked? For instance, I'm white but Colombian/Hungarian/German/ Czech(Bohemian) [and more] 4. What would "other be in the screenshot below [Inline image] 5. Should there be an A or B or B/A for repayments to qualified retirement [Inline image] 6. Should there be an (A) [Inline image] I'm not particularly perturbed by the increasing length of the draft form (5 pages, versus the current 3 pages). But the first line of the draft form appears to have some significant implications:
Tax-Aide -Cindy Jones	209017722ty23@aarpfoundation.org	[EXT] OMB Control Number 1545-1964	6/24/2024 13:45	From: Casa Grande Arizona tax-Aide volunteers 1. Most of the volunteers believe questions 5 and 6 concerning race and ethnicity are going to create questions and are too cumbersome. For example, if my ancestry is White and Scottish but I was born in the US, am I marking Scottish or is that just for people who are white and born in Scotland who immigrated to the US. You have African American listed but not Hispanic American or White American. This is confusing. 2. Also, there is confusion on what is meant by certified volunteer. Is that referring to only the tax preparer or is the referring to the tax preparer and/or the client facilitators. Thanks for your consideration of these issues. Cynthia Joones Casa Grande Local Coordinator
Leslie Nunez	Leslie.Nunez@unitedwayrgv.org	[EXT] OMB Control Number 1545-1964	6/24/2024 15:40	Filing Status- change Never Married to Single Widowed- Should have DATE of spouse's death, not just the year Bank information- account and routing number box Phone Number- Second box Rephrase dependent section "List down below anyone who qualifies as a dependent that will be claimed on your tax return" With the wording below, taxpayers start listing their mom, dad, sister, anyone and everyone since they do not understand. Leslie Nunez VITA Program Coordinator Phone (956) 548-6880 Fax (956) 548-6906 www.unitedwayrgv.org<http://www.unitedwayrgv.org/> DONATE HERE<https://www.unitedwayrgv.org/civicrm/contribute/transact?reset=1&id=1> www.myfreetaxes.com<http://www.myfreetaxes.com/> Your free self-prep solution. Become a VITA volunteer.<https://www.unitedwayrgv.org/vita-volunteer-application> [cid:image001.png@01DAC642.535595F0]<http://www.facebook.com/unitedwayrgv> [A logo of a camera Description automatically generated] <http://www.instagram.com/unitedwayrgv> [cid:image003.png@01DAC642.535595F0] <https://www.tiktok.com/@unitedwayrgv>

memory russell	memory.russell@gmail.com	[EXT] OMB Control Number 1545-1964 or form number 13614-C and form 13614-NR	6/24/2024 15:42	[https://lh3.googleusercontent.com/a/ACg8ocKBPrWfKrHJjSisPB5TIqhp5H491IoniC_pFTosdcvH763pcQ=s40-p-mo] As a 5 year counselor with the Tax Aide program through AARP I have the following comments on the proposed changes to our 13614 form Our "usual" taxpayer is elderly with low frustration tolerance and poor eyesight. The striking changes to the 13614 form will be difficult for them. Half the new form is greyed out for "office" use and makes the whole form more pages cancelling the paperwork reduction issue. And for the counselors who are often also elderly with not the best eyesight, using the greyed out areas will be messy and hard to read. page 1 there is no place ro put a second phone number for MFJ returns. We need that. page 1 - add field to capture date of direct debit if amount is owed IRS - we always have to write that in by hand page 1 askes about communication in a different language. What are the choices? page 2 asks for # of various forms (W2. 1099R, etc.) but not for # of SSA and RRB page 3 at the very bottom has a field for Additional information you think we should know. What kind of information should be here and is that enough room? GENERAL missing student loan forgiveness missing child adoption expenses missing 2008 First Year homebuyer credit - doesn't fall off until 2026 We will need an in-depth explanation of the need to state specific ethnicities in addition to race -French Swedish etc are we using a drop down list or keying it in or is it even required? Thank you for taking my imput Memory Russell Cottonwood Arizona
Dave Young	jrsmunior@yahoo.com	[EXT] 13614-c	6/24/2024 15:59	comments: IRS Language comment on the first page should be stated as "If" the IRS communicates in writing. Information block about voter registration isn't necessary Too much involvement with ethnicity. Please put in a box for prefer not to answer. If a royalty is selected in "other income", what type of royalty should be indicated. Was AARP involved with this draft? I am suspect!
Taxguy	ejbtrs@embarqmail.com	[EXT] OMB Control Number 1545-1964 or form number 13614-C comments	6/24/2024 18:34	I am a 20+ year TCE/VITA volunteer with experience as a Site Coordinator/ERO, state training specialist and member of the National Tax Training Committee. Page 1 comments: Why are we asking for an email address? The IRS does not communicate with taxpayers via email and volunteers should not do so given privacy concerns. Why are we asking for job titles? They are not required for e-file submission. Good idea to move direct deposit question to front page. Page 2 comments: I like the new format…volunteer notes comments make a good interview/QR easier. Why does Sch E info only include personal residence and a vehicle(?). What if the taxpayer has a rental property? Why are we asking about 'farm activity'? It is Out-of-scope. Page 3 comments: I like the new format…volunteer notes comments make a good interview/QR easier. Page 4 comments: Eliminate it! Who will compile the data (Site Coordinator/ERO?); how will it be transmitted to IRS? Why are we so specific within general ethnic categories (do you really care that my ancestors were Slavic gypsies?)? If this data is to be complied and forwarded it will add 2-5 minutes per returns to the SC/ERO time each day (In my case one-to-three-hours, time I could better spend serving more taxpayers, if I had that much extra time each day!). We will go from a four-page, folded document to five pages (tri-fold, stapled) at what expense? What is your expected 'voluntary' participation by taxpayers? Eric Benson Central NC Tax Assistance

Sue Trnka	strnka@mmcdc.com	[EXT] OMB Control Number 1545-1964 / Form 13614-C	6/25/2024 11:13	Hello: I just reviewed the proposed changes to Form 13614-C and would like to offer a couple of comments: * The proposed form is well-formatted and appears simpler and easier to look at and complete. This will benefit taxpayers and volunteers at our sites. Thank you! * Regarding the dependent section at the bottom of the first page, I believe it is far more beneficial to include the questions in the shaded area of the current form than the new questions to the right. The guidance the current questions offer a volunteer preparer / quality reviewer are vital to making determinations about whether or not a person listed is actually a dependent or not (the first thing we must determine) – and the questions on the new form leap to making a dependent determination without that guidance (the second thing we must determine). I believe the current questions provide guidance that is essential to volunteers that – if left out – will cause errors. The questions I believe should be included are, specifically: * Is this person a qualifying child/relative of any other person? (yes/no) * Did this person provide more than 50% of his/her own support? (yes, no, n/a) * Did this person have less than $4,700 of income (yes, no, n/a) * Did the taxpayer(s) provide more than 50% of support for this person? (yes, no, n/a) * Did the taxpayer(s) pay for more than half the cost of maintaining a home for this person? (yes/no) * The form asks if taxpayer or spouse have been issued an IPPIN, but it doesn't appear to ask if dependents have been issued an IPPIN anywhere on the proposed form. Could this be added somewhere? Perhaps a small column in the dependent section? * I really like the shaded areas that have been added throughout the income, expenses, and life events sections. We often write notes on these pages and the new format gives us more
Andy Zahr	handyznc@gmail.com	[EXT] Draft 13614-C	6/25/2024 13:27	I have the following comments on the draft 13614-C Page 1 Delete pronouns -optional Why ask for e-mail address? Volunteers should not communicate with taxpayers by e-mail and IRS communicates in writing. Refund/Balance due - include a line for routing # and account #. Refund - delete Other, Balance Due - bank account and direct debit are the same. Delete bank account. Are job titles necessary? Most of our taxpayers are retired. Page 2 Interest or dividends - Add stocks/mutual funds Delete farm activity as it is out of scope New format would be helpful during interview/QR Page 3 New format would be helpful during interview/QR Page 4 Is all this information necessary? My guess is that since it is optional, most taxpayers will not complete this page. If volunteers are required to compile and submit this information, it will add several minutes to the time to prepare a return, which could be better spent serving taxpayers. Other Comment Consider having two 13614-C's. One for new taxpayers, which would be the form comments are being submitted on. The other would be a very simple form for returning taxpayers. It would have names and a space for "What Changed in 2024?" Returning taxpayers would then describe any new events in the current year.
Cynthia Jonas	cynthia.j.jonas@gmail.com	[EXT] OMB Control Number 1545-1964 - Revisions of Form 13614-C	6/25/2024 14:10	Thank you for asking for comments on the proposed Form 13614-C. I've been both a VITA volunteer and an AARP Tax Aide volunteer for 6 years now in the Raleigh-Durham area of North Carolina. This past tax year I've taken on the task of being a Local Coordinator for a Tax Aide site. Before retiring I was an engineer and one of my roles involved designing a form for requesting destructive testing. I'm trying to envision how we would use the form at my sites. These are my comments and concerns. * I absolutely love the improved visual appeal, added white space and balance of information on the form between the left and right side. It looks more "modern". * I like the added space for comments by volunteers on the second and third pages. * The information in general feels more organized. * Page 1. North Carolina requires information on the County and it would be nice to add that with the address. I'm not sure how many other states want to know about your county. * Page 1. I would like some space on the first page for comments. * Page 1. If you have a balance due, what is the difference between "bank account" and "direct debit"? * Page 1. It is a bit confusing where it asks - "US Citizen You Spouse No". What does the "No" refer to? How about "You: Yes No Spouse: Yes No". Ditto with the questions about Visas, full-time student, blind, disabled, IP Pin and digital assets. * Page 1. Dependency Table. Previously, the form had 5 greyed out questions of additional information in the dependency table at the right. The current proposed form has the 3 greyed out conclusions from those questions. I don't know how you can get to the 3 conclusions on the proposed form without the responses from the 5 greyed out questions. In the proposed form, where do you tally those responses if not in the table? I think you need to keep the 5 questions as is from the previous form. The software makes the conclusions from the questions so are not needed on the form. * Pages 2 and 3. The old form had "Yes", "No" or "Unsure". With just one check box, any unchecked box may mean "Unsure" or "No". I think we definitely need to know which it is - which puts us back to several checkboxes as was done in the current version of the form. * Pages 2 and 3. On the right volunteer side how are we to use those checkboxes? They appear redundant. * Pages 2 and 3. On the left side you have "(A)" or "(B)" or "(M)". These only confuse the clients. They are only needed on the right volunteer side. * Pages 2 and 3. My site tries to get the taxpayer to pick up the form 13164-C and complete it prior to coming to our site - to remind them to look for all forms and bring them to our site for their scheduled appointment. But the form types are only on the right side of the page for the volunteers only. Shouldn't they be on the left side of the form for the client to cue to bring with the relevant forms to the site.

Judy Havard	havard.judy@gmail.com	[EXT] Comments on the DRAFT Form 13614-C	6/26/2024 13:24	Andres Garcia Following you will find a summary of the comments from the Counselors and intake people at the Deerfield Tax-Aide site in Asheville, NC on the draft of the Form 13614-C. * All were very complimentary of the organization of the "new" form - very straightforward. Great work! * We were all very pleased to see that all the questions on sexual orientation have been removed as many clients found them offensive; BUT find that the questions relative to race/ethnicity now are terribly confusing and worthless. * The birth date fields would be easier to complete if a suggested format (greyed) was provided - such as mm/dd/yyyy. * A field for county would be helpful. * In the balance due box the Bank account and Direct debit boxes are redundant. It might be better to have: Direct debit; Bank info? (with blanks); Mail payment; Set up installment.... * In the income and expenses section, please eliminate all the (A)'s, (B)'s and (M) as they make the form very confusing and there is no explanation for why they are there. * Under 1099-R, Number of forms_____ QCD$_______ * Under rental section, should be fewer rather than few. * Under Schedule C, a box for 1099-NEC number____ Again, thank you for the excellent organization overhaul. Judy Havard LC - Deerfield Episcopal Retirement Community S22051115
Richard Johannes	rsjohannes39@gmail.com	[EXT] Re: Comments on the DRAFT Form 13614-C	6/26/2024 13:30	Judy, Great summary. Dick On Wed, Jun 26, 2024 at 1:24 PM Judy Havard <havard.judy@gmail.com<mailto:havard.judy@gmail.com>> wrote: Andres Garcia Following you will find a summary of the comments from the Counselors and intake people at the Deerfield Tax-Aide site in Asheville, NC on the draft of the Form 13614-C. * All were very complimentary of the organization of the "new" form - very straightforward. Great work! * We were all very pleased to see that all the questions on sexual orientation have been removed as many clients found them offensive; BUT find that the questions relative to race/ethnicity now are terribly confusing and worthless. * The birth date fields would be easier to complete if a suggested format (greyed) was provided - such as mm/dd/yyyy. * A field for county would be helpful. * In the balance due box the Bank account and Direct debit boxes are redundant. It might be better to have: Direct debit; Bank info? (with blanks); Mail payment; Set up installment.... * In the income and expenses section, please eliminate all the (A)'s, (B)'s and (M) as they make the form very confusing and there is no explanation for why they are there. * Under 1099-R, Number of forms_____ QCD$_______ * Under rental section, should be fewer rather than few. * Under Schedule C, a box for 1099-NEC number____ Again, thank you for the excellent organization overhaul. Judy Havard LC - Deerfield Episcopal Retirement Community S22051115 -- Richard N Johannes
ChrisCi	chrisci333@gmail.com	[EXT] OMB Control Number 1545-1964 / Form number 13614-C and form 13614-NR	6/26/2024 18:29	re: Form 13614-C 1. The section on "who lived with you last year (except your....) " >> Tax Clients often include all their adult children and their grandchildren in this section; especially, when they are living in a multi-generational household, which is not uncommon today with the cost of housing. 2. Grey Section of Form 13614-C >> This section seems overwhelming. Most Tax preparer volunteers only want to work on tax returns and not fill out paperwork. 3. Grey Section of Form 13614-C - (B) Standard Deduction (A) Itemized Deduction >> Neither the tax client nor tax preparer know whether the Standard Deduction or Itemized Deduction should be used. It is not until the tax return has been completed that it is apparent which Deduction should be taken. 4. On the section regarding Race and/or ethnicity. >> With the current political climate, many clients are unwilling to share such information. Can we go back to the simple: American Indian, Asian, African American, Hispanic, Middle Eastern, Pscific Islander, Caucasian. I would like to see Form 13614-C shortened and not expanded. Chris Cianciolo Fremont, CA

Peach, Adair	apeach@ruraldynamics.org	[EXT] OMB Control Number 1545-1964	7/1/2024 18:33	Please see my comments below, they follow the order of information on each page. * "Check if you or your spouse were in 2024:" should be bold to distinguish between that and the statements being asked * There needs to be a place for bank account information (bank name, account number, and routing number) next to "Direct deposit" / "Bank account" * There needs to be a place for a date to be written if a taxpayer wants their payment taken directly from their bank account * The "What language" line needs to be next to the "Yes" box for "Would you like to receive written communications..." * Not all VITA/TCE sites are equipped to provide voter registration information. This question should be changed back to how the voter question was previously worded and it's choices * After "Payments for contact or self-employment work" it would be beneficial to put "including Uber, DoorDash, etc." or something along those lines to make it clear that gig work is included in this type of income * "Paid any of the following expenses in 2024:" - "expenses" should be removed as Charitable contributions are not an expense * On the "Standard or Itemized Deductions" side: * A checkbox should be added for "1098 Mortgage Interest Statement" * The "Taxable state/local income taxes" should be broken down as a checkbox labeled "Taxes" and then options to choose state, local, real estate, sales, or write in other * The options of "Standard deduction" and "Itemized deduction" are not necessary. Most volunteers cannot determine just by looking at the information given whether or not a taxpayer will itemize. And, even with itemizable expenses, most VITA/TCE taxpayers are not itemizing *
Gregory Blackmon	gregoryblackmon@nmic.org	[EXT] OMB Control Number 1545-1964 (13614-C)	7/10/2024 13:58	Hello I am the Tax program manager at NMIC a vits site in New York City. The city has shared with us a draft of the update 13614-c for suggestions. We shared them with the city and will share them with you as well: Adjusting the font on page 2 is beneficial as it enhances readability. In this draft, an additional page has been included, making it now 5 pages instead of 4. The current layout, where "optional" questions take up an entire page, is not great. We would prefer if that section were consolidated to return the document to 4 pages. Thanks for considering our suggestions. [https://lh6.googleusercontent.com/JrCecTBfAYafSKUEVpBMB7gEaAODu1iirgJ6TPSz3INM-kOHgSSIz_zS3_JfeA0C4UI_DtXAXS2AU4mTAKzxOixwJGXJWdLng0HRSlCOxDz0RCUBpad5wuwNrF_DSvbduwjWmwBWKXuYaWFu8Tj49TfA3uHTzW4abUntkTtb7neR2SWDIHD3Dcw1Yd8tow] Gregory Blackmon Tax Program Manager 45 Wadsworth Avenue, New York, NY 10033
Robert Janzen	janzenrg@comcast.net	[EXT] form number 13614-C	7/10/2024 14:16	[cid:fce2185855114d6f9b0ae3b5464d77db@open-xchange.com] [cid:5d382ecb0cbd492ea4f633b296400e81@open-xchange.com] [cid:44f2aed75a7c42c0a98e18a76f00cb6a@open-xchange.com] a few suggestions, respectfully, Robert Janzen VITA volunteer, SLC, UT

Robert Janzen	janzenrg@comcast.net	[EXT] form number 13614-C	7/10/2024 14:19	I agree with the comments from Bonnie Kaczmarek below: Robert Janzen VITA volunteer, SLC, UT ____ Hi all, I am wondering if anyone else has the same first reaction to the draft as I did. I see all the comments and check marks for our tax preparers to fill out. I want to say our tax preparers always go over all the forms received and ask clarifying questions as needed. I see the parts of the tax preparer needs to "fill out" and think: 1. Paperwork not needed as clients' information goes directly into computer 2. This is redundant, as our intake interviewer makes sure all paperwork is included BEFORE being assigned to the tax preparer 3. Our tax preparers work at computer stations, not desks; there is not a good working space for them to fill out paperwork. (We are extremely lucky to have a partnership with a 2 year college that allows us the use of their computer labs.) 4. Tax preparers want to "just do taxes" not paperwork. 5. Productivity will decrease! Warmly, Bonnie J. Kaczmarek Financial Empowerment Coordinator
Robert Janzen	janzenrg@comcast.net	[EXT] 13614-C	7/10/2024 14:22	[cid:7b242e8140cb4ccea13c10a90acd520d@open-xchange.com]
Thomas Mensching	menschi@nycap.rr.com	[EXT] Form No. 13614-C - Comments on June 13,2024 Draft	7/10/2024 15:21	Mr. Andres Garcia: I have attached my comments to the proposed revision to the Intake/Interview form. I trust you will give them some consideration. Thomas Mensching
Richard S. Zazycki	circlesofmercy@nycap.rr.com	[EXT] RE: Form No. 13614-C - Comments on June 13,2024 Draft	7/10/2024 16:36	Good responses Tom, thanks for sharing them with us... The current form # 13614-C we've been using is satisfactory. In agreement that any proposed revisions to the Intake/Interview form that requires the input of additional information or increase in time to complete - will end up being a wasted opportunity... Be well, stay safe and please get your immunizations! The work of Mercy goes on - we are in this together... Peace and best regards, ~Richard Circles of Mercy, A sponsored ministry of the Sisters of Mercy, With a twenty-six year tradition of providing hope, hospitality and empowerment to individuals in the Rensselaer Community, especially women and women with children... Richard S. Zazycki, Executive Director - Circles of Mercy Local Area Facilitator - Albany Associates President - Albany Catholic Nurses 11 Washington Street Rensselaer, New York 12144-2821 Ofc: 518.462.0899 | Fax: 518.462.2892 Cell: 518.312.7373
Sue Alza	lsalza@aol.com	[EXT] OMB Control Number 1545-1964 / form number 13614-C	7/10/2024 17:34	Attached is a pdf with my comments / suggestions (using the Comments feature of Acrobat). Please contact me if you wish to discuss. Sue Alza AARP Foundation Tax-Aide NTTC member H 310.204.4901
GM Ziller Jr	gmzjr@verizon.net	[EXT] OMB Control Number 1545-1964 (Form number 13614-C and form 13614-NR)	7/10/2024 18:27	Mr. Garcia, Attached are my comments about the 13614-C. If anything is unclear, please do not hesitate to email/call/text. BTW, I run a TCE site in Norfolk, VA completing my 22nd year of preparing volunteer taxes. I've run the Norfolk site for 20 years (nor to toot any horns here). I found recently the one-page version of this form used first in the TY2005 season I think.. And I'm sorry that I had to include my 'frank and honest' opinion at the end of the attached. And would really like to see the small change to Form 8879, in addition. Good Luck and have a Great/Safe/Healthy Day!!! GM Ziller Jr (C) 757.407.9038

Lisa Frick	Lisa@unitedwayofhcm.org	[EXT] OMB 1545-1964 Form 13614-C October 2024 Comments	7/11/2024 13:35	Good afternoon After VITA Volunteers reviewed the new form 13614-C they had a few comments, questions and concerns. Please see below. * Five pages ??? * On the marital status, needs to also state “did you live together at any point in 2024”. This is for the social security being subject to tax. * Not that it makes any difference, the 2023 form 13614-C asks the question, "Did you get married in 2023 ? * Balance due, do we want to set up installment agreements ? This question has never been asked in the past. * Race/ethnicity - Need to add to this "Prefer not to answer" * Drop the entire page 4, about ethnicity, or explain why this info is necessary. If it remains, what if they check more than one? Will the tax preparer have to enter all that is checked ? * On page 2, rental income section, a correction. Change few to “less”, did you rent … for less than 15 days. * one page 1 The heading for dependents section - List every person you and your spouse will be claiming as a dependent, or using to claim for benefits. * Last there is no signature page or form 15080 included on back of form 13614-C which made this very convenient for taxpayers, intake and preparers. Is this going to be a separate form? Thank you for providing us the opportunity to comment on this form. Lisa Frick Community Impact Coordinator United Way of Henry County Martinsville
Joanne	jcpass16@nycap.rr.com	[EXT] FW: RE: [EXT] RE: Redrafted Form 13614-C	7/11/2024 14:26	Please see my comments below. In addition to the comments below, this new 13614-C is putting more on the volunteers which causes less volunteers. If IRS need the demotraphics information, then the coalitions and other agencies thst went for grant money, should be required to complete another intake sheet with no name, address. This can then be used to comply with the IRS madate and made SPEC could create another sheet. I was around when SPEC first started and all grant coalitions wanted the demographics information for funding purposes. SPEC told them they HAD to make their own intake sheet. It was not to be done with while doing the tax preparation. and could not be used on the sofith and so on like the IRS Intake sheet that is required on to prepare there personal tax return. Joanne --- From: Joanne <jcpass16@nycap.rr.com> Sent: Wednesday, July 10, 2024 2:26 PM To: Southworth Tami S <Tami.S.Southworth@irs.gov>; 'circlesofmercy@nycap.rr.com' <circlesofmercy@nycap.rr.com> Subject: [EXT] RE: Redrafted Form 13614-C Hi Tami And Richard, I am really concern about under " Information for Statiscal Purpose", Question number 5 with all the races and ethnicities. This seems to be very overwhelming for the taxpayers we have been dealing with as well as they may feel the site and the government is over stepping thier privacy. Why not have them put thier owanyone n race or ethnicities on the spaces below. the questions we have been using for years. The preparer could use the information that you have put on the NEW 13614-C as a handout or in the Resource Guide to help a taxpayer. Also
Richard S. Zazycki	circlesofmercy@nycap.rr.com	[EXT] **Comments on OMB Control Number 1545-1964_Form Number 13614-C...	7/11/2024 15:50	Dear Mr. Garcia, Responding to you from my current position as a SPEC Partner and VITA site administrator for the past 18-years. Would like to provide a comment related possible revisions to OMB Control Number 1545-1964_Form Number 13614-C. The current Form # 13614-C that we have been using is satisfactory and doesn’t require any changes. In my humble opinion any proposed revisions to the current Intake/Interview form that may require the input of additional information to extra questions or any increase in time needed to complete the form - will end up being a wasted opportunity. Please don’t hesitate to contact me should there be any questions or concerns. Thank you for your time and consideration… [cid:image001.png@01DAD3A2.5E924D60] Be well, stay safe and please get your immunizations! The work of Mercy goes on - we are in this together… Peace and best regards, ~Richard [circlesofmercy logo red tiff (for email)] Circles of Mercy, A sponsored ministry of the Sisters of Mercy, With a twenty-six year tradition of providing hope, hospitality and empowerment to individuals in the Rensselaer Community, especially women and women with children… Richard S. Zazycki, Executive Director - Circles of Mercy Local Area Facilitator - Albany Associates President - Albany Catholic Nurses 11 Washington Street

Kristie Weiland Stagno	KristieW@justharvest.org	[EXT] comments on OMB Control Number 1545-1964 form number 13614-C	7/11/2024 16:25	Thank you for the opportunity to comment on the revised Intake/Interview and Quality Review Sheet. As the Director of the Free Tax Prep Coalition in southwestern Pennsylvania, I have been involved in the VITA programs for over 20 years and use this form regularly in my work. Here are my suggestions: For "If you have a balance due" question, simplify the options to bank account and Mail payment. Direct debit seems the same as bank account and setting up an Installment Agreement with the tax return on TaxSlayer incurs significant fees for the taxpayer. In the dependents section, I prefer to have the previous questions for preparers about support rather than just choosing Qualifying Child or Qualifying Relative. I think the third column there (Provides tax benefits) would be confusing to preparers. I'm not sure when it is supposed to be checked myself. On page 2, the indicator of whether the return is basic, advanced, etc does not need to be in both the taxpayer and preparer column. Remove those letters (which can be confusing) from the taxpayer side and leave them on the preparer side of the form. Sincerely, Kristie Weiland Stagno Free Tax Prep Coalition Director Just Harvest 317 East Carson Street | Suite 153 | Pittsburgh PA 15219 412-436-3716 Pronouns: she/her/hers [https://ci3.googleusercontent.com/mail-sig/AIorK4y7bZdAk2uvNfJz1hTP93s1OCIsQ9MFIBj6GlNdI38xCJuD6DXcjJYYmllOD5lhr9RUImqdiWw] [https://ci3.googleusercontent.com/mail-sig/AIorK4z0lnIyeRHD_8Hpp22BjwOz1_EJFhsYhsusR0RgI3PMZELhvETT4gG2Xvb772FmmuQOTGNa9b0]
DOUGLAS SUSAN RICHMOND	suerichmondtaxaide@gmail.com	[EXT] Feedback on Proposed new 13614-C Form	7/11/2024 18:43	I have been a VITA/TCE volunteer for the past 7 years and will be a volunteer this coming year as well. I am excited about the new 13615-C form. Nice improvement! The language is much more taxpayer friendly and the structure should facilitate a more clear need for Counselor review of each line item. Suggestion change to proposal: I have reviewed the draft and see one input area that I believe should be corrected. The question on whether the TP wants $3 to go to the presidential campaign fund does not allow the TP to specify the TP and spouse separately. I would suggest changing the accepted response boxes to read: You Spouse No Thank you. Sue Richmond
Paul Zimmerman	paul.zimmerman@me.com	[EXT] Comments re: DRAFT Form 13614-C (OMB Control 1545-1964)	7/12/2024 10:44	Dear Internal Revenue Service: I am a volunteer tax preparer and, after review, would respectfully suggest the following changes to this Draft Form (October 2024) 1) Page 1, Please emphasize (Bold or Underline) the Identity PIN Question as that is a significant cause for rejected e-files. My experience is that some clients skip over this question when completing the Intake form and then we need to make a point to follow up during our interview. This question is kind of "buried" where currently placed and can still be easily overlooked. 2) Page 1, Please eliminate the "Bank account" option if a balance is due as I don't think it is needed. Sequence the payment options as "Mail payment to IRS, Direct debit, Set up installment agreement" based on how clients typically select options when they have a balance due (most write a check). Also consider eliminating the "Set up installment agreement" checkbox. In my experience, it is rarely seen. 3) Page 1, $3 Presidential Campaign Fund - Please add check boxes for Spouse. 4) Page 1, Bottom section for Dependent verification. As a reviewer, I would like to see the shaded-area completion boxes presented as they have appeared the October 2023 version of 13614-C so I can see how the preparer determined the dependent's status. 5) Pages 2 and 3, I think the previous versions' checkbox structure of "Yes, No, Unsure" for the various line items is still necessary. Some clients complete the form and are "Unsure" about particular line items. What is the IRS requirement for preparers to complete these various line items? If client leaves a box empty, are we to assume they don't have that particular line item? Does the IRS now expect the Intake person or preparer to write "None" in the shaded area for every item that the client doesn't have? 6) Page 2, Interest and Dividend income is currently on the same line. We have multiple clients with both types of income. Since they are different 1099 forms, please give each it's own line item and also specify the number of forms for each given the multiple forms per client we see for both 1099-INT and 1099-DIV. 7) Page 2, Disability, Please make this a separate line item. And, please add a question for client's completion re: The normal retirement age for their employer.
Robert Fontenot	fontenot@whitman.edu	[EXT] Comments on Draft of Form 13614-C	7/14/2024 15:28	This sentence at the top of the form is wrong. Note: Do not complete this form if you (or your spouse) are not a U. S. citizen or green card holder. Reason the sentence is wrong: There are U. S. Resident Aliens (qualifying through the Substantial Presence Test) who are not green card holders but who should use Form 13614-C. Possible way to correct the error: replace "green card holder" with "U.S. resident alien." Clearer (?) rewording: Note: Do not complete this form unless you or your spouse are a U. S. citizen or U. S. resident alien. Bob Fontenot longtime VITA/TCE volunteer

Bob S.	rsmith36212@gmail.com	[EXT] Subject: Form Number 13614-C	7/16/2024 10:03	Thank you for the opportunity to comment on the revised Form 13614-C. It is a welcomed change to the form, but I would like to offer some comments which you might consider before going ahead with the final version. 1) Some of the entries in the shaded portion on the right side are not known until the return is completed - Standard deduction or Itemized deduction; IRA deduction resulting in a Saver's Credit; whether or not TP is awarded Child dependent tax credit based on their income; whether alimony is taxable/deductible, the official date of the alimony agreement and the need to provide the SSN of the former spouse; Taxable scholarship income and Education credits. 2) There is a need to include a PIN if was issued by IRS. 3) Estimated taxes should include dates and amount paid. 4) Change "Energy efficient home income credit" to "Home energy improvements". Let the Counselor determine if a credit is allowed. 5) How do we evaluate whether a TP is eligible for Low Income Taxpayer Clinic referral? 6) Highlight the statement on page 4: "These questions are optional". Many of our clients are reluctant to answer these. 7) The greatly expanded race/ethnicity table is likely to be considered a nuisance by most taxpayers. It even allows write-in TP entries that the Counselor will need to enter as part of the e-file input. The survey question data entry was time-consuming enough in the old form. Which begs the question: Is there a need to record demographic information? It does slow down the preparation process. The comments above are a collection of those solicited from members of my team and are offered for your consideration. Robert -- Robert (Bob) T Smith Jr 828-692-8912 rsmith36212@gmail.com<mailto:rsmith36212@gmail.com> AARP Tax-Aide Local Coordinator and Instructor Hendersonville, NC
Bonnie Bowles	Bonnie.Bowles@unitedwaygn.org	[EXT] Form 13614-c	7/16/2024 14:00	UWGN does serve a deaf community and it would be great to have the intake form in brail. Sincerely, Bonnie Bowles (she/her) VITA Regional Manager United Way of Greater Nashville 217 S. 10th St. Nashville, TN 37206 Office: (615) 861-3013 unitedwaygreaternashville.org<http://unitedwaynashville.org/> [cid:image001.jpg@01DAD77F.D6A66B20]
Gordon Latonya L	Latonya.L.Gordon2@irs.gov	OMB Control Number 1545-1964/Form 13614-C	7/16/2024 15:14	I received a suggestion from a participant on the Publication 4491 team. The participant suggested to divide the form up in Parts and number the items in each section, such as: Part 1 Part I – Your Personal Information Part II – Marital Status and Household Information Part III – Income – Last Year, Did You (or Your Spouse) Receive Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay Part V – Life Events – Last Year, Did You (or Your Spouse) Additional Information and Questions Related to the Preparation of Your Return Thanks, LaTonya L Gordon Senior Tax Analyst SE:W:CARE:SPEC:PS&A 401 W. Peachtree St. NW IRS - Stop 45 W&I Atlanta, GA. 30308 Phone: 470-639-3582
Rebecca Strimer	rebeccas@ontrackwnc.org	[EXT] form number 13614-C	7/16/2024 15:53	Below are comments from VITA volunteers re: the updates to Form 13614-C: * I am concerned that the directions are not clear enough directing taxpayers to not fill out the section in gray. These sections are very text heavy, and I am worried that taxpayers will feel overwhelmed when they look at the form. Please make it clearer that they only fill out the parts not in gray. * I do not like that there is no longer an option to select “unsure” as an answer. Often taxpayers are confused by the jargon of tax code; when they answer “unsure” it’s a helpful way to know they need support with understanding a concept or question. * Why is there no longer a place for the taxpayer to consent to sharing their information with other VITA sites? Is that no longer available? Rebecca Strimer (she/her) VITA Coordinator / Housing Counselor Direct: 828.348.3210 / General: 828.255.5166 [A black and green logo that says OnTrack Financial Education & Counseling. The logo also serves as a link to website ontrackwnc.org.]<https://ontrackwnc.org/>

Janice Collins	jancollins58@gmail.com	[EXT] Comments on the Revised OMB Control Number 1545-1964 or form 13614-C for VITA Programs	7/16/2024 19:37	To: Andres Garcia, Internal Revenue Service Please consider the following comments from the AARP TaxAide VITA program, based in Black Mountain, NC. Thank you. Page 1 • Names. Delete "Pronouns, optional". Why go there? We address our clients by their names or "you". Clients with strong preferences can tell us if they want to be addressed or referred to differently. This is not like failing to accommodate clients with disabilities or making disapproving comments about same-sex couples. • Job. Much better than "job title", which resulted in accurate but useless entries like: "Spec. II". • Phone Number. We need 2 fields or a larger space for the taxpayer and spouse's phone number. It is essential that we have both phone numbers since reaching clients for follow-on can sometimes be difficult • Email address. Useful info but shouldn't it be optional? • Two or more states. Useful addition. • Information about Voting and Registering to Vote. This section should be removed or optional. Our AARP TaxAide counselors are not trained on how to register people to vote. We have no voter registration literature to give out. It is outside the TaxAide program scope to be responsible for voter registration. • Marital Status. We expect this section has always been a problem. But the reformatting doesn't help. Mutually exclusive options should be listed vertically, not across the page in three columns. Additionally, the two subsidiary questions under "Married" are not lined up at all and lack visual connection to their Yes/No answer boxes. The whole section is confusing. • "Can anyone else claim the taxpayer or spouse...". The instruction: "To be completed by a certified volunteer" should come first, before the question, in bold type. The Yes/No boxes should be much closer to the question. • Dependents. The questions that the certified volunteer completed on last year's form are critical to determining dependency. They need to be put back on the form. If you don't, we will need to provide our counselors a separate interview sheet to gather this information, since we cannot determine dependency and HOH status without these questions being answered. These are: * Is the person a qualifying child/relative of another person? * Did this person provide more than 50% of his/her own support? * Did this person have less than <2024 dollar amount> of income? * Did the taxpayer(s) provide more than 50% of support for this person?
Arlene Sabdull	ASabdull@singlestop.org	[EXT] OMB Control Number 1545-1964	7/17/2024 14:44	Hello, Where are the consents that have been a part of the prior year forms? Should the 1099 MISC be 1099 NEC? Thank you, Arlene Sabdull Associate Director, Financial Programs M: 646-276-0691 asabdull@singlestop.org www.singlestop.org ________________________________ From: Francis Grace C <Grace.Francis@irs.gov<mailto:Grace.Francis@irs.gov>> Sent: Friday, June 14, 2024 10:26 AM To: Francis Grace C <Grace.Francis@irs.gov<mailto:Grace.Francis@irs.gov>> Subject: Form 13614-C Draft CAUTION: External email. This is not from a colleague within the agency. Do not click on links or open attachments unless it's a trusted and expected source. If you believe this is a malicious email, please forward it to ReportPhishing@fedcap.org<mailto:ReportPhishing@fedcap.org> FYI
W. Carl Mayer	cmayer@hvc.rr.com	[EXT] Suggestion to improve Form 13614-C	7/17/2024 15:31	Re: OMB Control Number 1545-1964 and Form number 13614-C Greetings! I am an AARP Tax-Aide counselor, who has experienced the problem addressed below a number of times, while our clients fill out the forms. Since most of our clients, especially the older ones, are right-handed, the placement of the "check off boxes" on the left margin of the intake sheet is awkward. It would be more user-friendly to have the boxes on the right hand margin, to avoid obscuring the text with the hand and/or arm. To validate my assertion, may I suggest to actually try the suggestion, before dismissing it out of hand. Sincerely, W. Carl Mayer PS: Almost 70 years ago, I was left handed. But my German employer insisted on favoring the right hand. In fact, after letting him know that I was going to emigrate to the U.S.A., he informed me that as a left-hander, I would never get a job there. I am happy to be able to report that that was not an impediment.

Frank Hill	hillhouse2@comcast.net	[EXT] Comments on OMB Control Number 1545-1964, Form 13614-C	7/17/2024 22:00	I am a volunteer in the VITA/TCE program. Having reviewed the draft IRS Form 13614-C I am offering the following comments/suggestions, each of which would enhance the functionality the form and/or the accuracy/usability of data collected. 1. In the header highlighted in purple at the top of the form please consider adding a statement like "Please print a copy of your completed form if you intend to visit a VITA/TCE tax preparation site to have your tax return prepared". Reason: It does little good for the taxpayer to complete the form at home and not bring a copy with them when they visit a VITA/TCE site for assistance with their tax return. If they don't bring it they will have to fill it out again (manually with a pencil/pen) at the site. 2. Regarding the question on Digital Assets. It does not fit here given the structure of the header for this section. Also, it could be more clear if the question included 'buy or sell". 3. In the past the question regarding $3 going to the presidential election campaign needed answers for both spouse and taxpayer – here that option does not seem to be present. 4. On page 2, Social Security or Railroad Retirement Benefits. Should include space for "number of forms" as with other items. 5. Income from renting out your house or a room. Use of the term "dwelling unit" could easily be mixed up with ADUs (tiny homes), which is not the intent here. 6. Gambling Winnings. It's not clear where "below" (as in list below) is. 7. Education expenses. Should be more clear this applies to post-secondary education. 8. Letter or bill from the IRS – not all taxpayers who receive these documents are eligible for Low Income Taxpayer Clinic. Also the TP should be able to provide a copy of the correspondence. 9. Bottom of p.3. Absurdly small space for added Info. 10. Page 4 (top) Q6. First box should be "NO SPOUSE". 11. See 9, above. Drop that line and make all of page 5 free-form comments. It could be helpful to divide the space vertically – left side for TP/SP comments and right side for Counselor comments. All that said, after getting used to the changes in format and questions, I think it's an overall improvement over the current version. But we already struggle with enough training/emphasis on Intake interview – if the new form makes it more complicated or more time consuming the n it might worsen the problem rather than contributing to a cure. Please note that my comments are based on my personal views and perspective from volunteering over 20 years assisting taxpayers, and in no way represent (or agree with) those of my parent volunteer program sponsor or agency. Thanks for the opportunity to present feedback. I only wish my review and comments had not been so rushed against a deadline. Frank Hill
Alan Kempf	cptaxaide@gmail.com	[EXT] OMB Control Number 1545-1964	7/18/2024 15:32	Regarding the draft 13614-C, on page 2 regarding the rental of your residence, please change "FEW" to FEWER. That section requires two different "Yes/No" answers & only one presently appears. A better wording would add "Did you have" to the beginning of the question, followed by Yes or No. And then the follow-up question, changing "few" to "fewer". Thank you, Alan Kempf AARP Volunteer & Local Coordinator
Carl Nelson	nelsoncd@me.com	[EXT] Include OMB Control Number 1545-1964 / Form 13614-C Draft Oct 2024	7/18/2024 19:03	Andres Garcia, I am a VITA volunteer and I am providing feedback on the latest draft of the 13614-C. I really like the new format but would recommend the following changes to make it easier to use. - Instructions on the top of page 1 state "Complete pages 1-4 of this form" but there are currently 5 pages. - Recommend having a separate phone number line for spouse incase taxpayer can not be reached. - The $3 election to the Presidential Election Campaign Fund needs to have a Yes/No option for Spouse. I recommend adding a "You", "Spouse", "No" checkboxes. - Recommend having the Martial status boxes lined up on the left with the additional questions to the right. - Please bring back the part numbers and question numbers. Hard to refer to a box/question without a reference. - Page 2: Please increase the notes/comment section if possible and extend the lines all the way across. - Page 2/3: Recommend removing the certification level (B/A) from the white areas and only include it in the gray since it will have no meaning for clients. - Page 2: Recommend "Alimony Income" vs Alimony paid to previous spouse. Also recommend date of separation agreement here. - Page 2: Payments for contract or self-employment work should have checkbox for client if they have self-employment expenses and for them to provide a detailed list in the notes section. - Page 3: Under Standard or Itemized Deductions, recommend moving the Standard and Itemized deduction boxes to the bottom of section to allow more notes. Also recommend having a Standard or Itemized for state since that may be different than federal. - Page 3: Morgage Interest - Add (Form 1098). - Page 3 Expenses/Contributions to Retirement Account grey section should include check boxes for IRA, 401K, W2 withholdings, etc. - Page 3: Educator Expenses Deduction. Recommend having box for number of hours worked as educator. - Page 3: Alimony Payments. Add box to write x-spouse SSN. Also add box for separation agreement date. - Page 3: Education Expense Grey section, break out "Education Credit or tuttion and fees to "AOC", "LLC", "T&F Deduction","None" - Page 3: HSA Contributions/Distribitions add form number (5498-SA) and (1099-SA) - Page 3: Estimated Tax payments: Add questions for State Tax estimated payments in addition to federal. - Page 5: Increase the size of the additional comments box to eliminate the white space. Thanks for the opportunity to comment on the updated intake form. -Carl

Brittany Basler	brittanybasler545@gmail.com	[EXT] Changes to Form number 13614-C	7/19/2024 11:45	Good Afternoon, Thank you for the opportunity to provide comments on the proposed changes to Form 13614-C, the VITA Intake/Interview and Quality Review Sheet. While I like most of the changes, I have concerns about changes made on page 1, Part II, question 2 surrounding dependents. Under Part II, question 2, the grey area that is to be completed by the intake volunteer has been changed to directly identify the type of dependent. Instead of identifying the criteria for this determination, the sheet now directs volunteers to Pub 4012 Tab C [image001.png] This is problematic as it leaves the decision process for dependency/filing status/certain credits, which can be one of the most challenging determinations, to one volunteer with no ability for the quality reviewer to verify that decision was accurate. Previously, by having a volunteer answer the dependency decision criteria on the worksheet, this provided a source document for the reviewer to check whether a person truly meets the dependency criteria, etc. There are no other sources for assessing these criteria outside of the worksheet, thus this would require a reviewer to again have to ask the same questions of the taxpayer which may not always be possible depending on how some VITA sites are setup (e.g. virtual sites). If this section is not reverted to the original volunteer grey area (clipped below), then sites will have to create an additional workpaper for collecting this information. We consistently stress the importance of quality reviews, and this is a determination that is sometimes found to be inaccurate and corrected during the quality review based on the answers to these original questions: Thank you for your consideration, Brittany Basler St. Louis, MO VITA Volunteer 573-535-0142
Rick McCain	rickmccain@gmail.com	[EXT] Comments to F13614C OMB Control Number 1545-1964	7/20/2024 16:47	I have worked as a volunteer tax preparer for 8 years. Given below are my comments to the proposed revision of F13614C comments to Form 13614-C (June 13, 2024 draft) Rick McCain (rickmccain@gmail.com<mailto:rickmccain@gmail.com>) The section on dependents makes a lot more sense. Pages 2 & 3 have a much better layout. It should be much easier for volunteers to review and add their notes. Suggest you add line or item numbers. The only mention of Bitcoin or cypto in general is the question on page 1: "Do you own or hold any digital assets?" For my organization, crypto transactions are out of scope. Suggest either change the existing question or add another on page 2 or 3: "did you sell or trade any digital assets?" Consider adding a question on page 2 or 3 regarding qualified charitable distributions (QCD's) Under "Payments for contract or self-employment work" Perhaps add something to indicate that this includes gig work (Uber, Doordash, Rover.com) and sales (Etsy, Gumroad, etc) On page 4, the questions for race under "white" seem strange. Why not approach it from broader regions, say "United Kingdom" Western Europe" "Eastern Europe" "Scandanavian" etc ? The form is already at 5 pages. Since it will be double-sided, adding a sixth page does not significantly increase costs. Suggest you keep the "additional comments" field on page 5 and add two new fields of similar size for "preparer comments" and "reviewer comments" Thank you for your consideration -- RIck McCain rickmccain@gmail.com<mailto:rickmccain@gmail.com> 509 420 3547
Marshall Hunt	mjhunt@cpa.com	[EXT] OMB Control Number 1545-1964	7/22/2024 8:47	FYI - I've attached my comments on Form 13614-C, which were also mailed on July 20, 2024. -- Marshall J. Hunt, Jr. CPA VITA Volunteer
Charlie Milligan	chas.TaxAide@gmail.com	[EXT] OMB Control Number 1545-1964 / form number 13614-C comments	7/22/2024 9:45	Attached are my comments on 13614-C. I am responding as a private individual, not as a representative of AARP TaxAide. Charlie Milligan, AARP TaxAide - NY3 State Coordinator +1 704 883 2711 (<http://voice.google.com/calls?a=nc,%2B17048832711><http://voice.google.com/calls?a=nc,%2B17048832711>mobile) +1 845 832 3904 (<http://voice.google.com/calls?a=nc,%2B18458323904>home)

AZ State Tax-Aide Coordinator	arizonataxaide@gmail.com	[EXT] Form 13614-C Draft Comments	7/22/2024 11:27	Hello Mr. Garcia and Ms. Covington, Please review the below feedback which is consolidated for Arizona regarding the draft Form 13614-C Intake Form. Thank you. A. Please restore the “YES”, “NO” & “Unsure” boxes or alternatively “Yes” & “Unsure”, assuming that if the box is not checked, that is a NO. Also please number the questions as it helps us focus on the things the client tells us relate to them. B. Add back the “First Time Homebuyer” question, it is still needed.. C. For the dependent question, add back the phrase, “as a dependent” after the words “taxpayer or spouse”. A person or child can be claimed on a tax return, but not be a dependent, for example as a qualifying child for HOH. D. “Were you married for all of 2024?” is poorly worded. It just needs to ask if you were married on 12/31/24 (Yes or No). A couple married during the year would answer “No”, but if they were married on 12/31/24, so we could mistake the filing status. E. At the top of page 2 replace “Answer the following questions on this page” with “Check ONLY those questions that apply to you and/or your spouse.” F. The “Global Carryforward” Form 15080 is missing. G. In the gray area (for Counselors) for Charitable Contributions add: “Cash” and “Non-Cash”. H. The Digital Assets question is out of place next to the Legally Blind/Disabled question. I. Add the “Year” of the court order for both Alimony questions in Income and in Expense sections. J. Add payments for Self-Employment (1099-NEC) Thank you again for the opportunity to comment.
Frank Halley	frankret@outlook.com	[EXT] Form Number 13614-C	7/22/2024 17:00	Dear Mr. Garcia: I have the following suggestions to improve Form Number 13614-C (October 2024). The page numbers at the top of each page don't print on my printer. I assume the page numbers will be on the final form as printed by the IRS. Page 1: In the section "Check if you or your spouse ...", the last item would read better as "Own or hold any digital assets", which will make the construction over all 8 lines parallel. In the next section ("If due a refund, ..."), change the wording to: "If due a refund, would you like to receive your refund by". In the section "Would you like to receive written communications ...", change "What language" to "If yes, what language?" and add an underline for the answer. In the last section on Page 1, change "AND anyone you supported but did not live with you last year." to "AND anyone you supported who did not live with you last year." Page 2: In the header line ("Answer the following questions ..."), change "... about you and your spouse's ..." to "... about your and your spouse's ..." There should be dividing lines between the following: "Retirement account, pension or ..." and "Disability benefits" In the section "Income from renting ..." change "... for few than 15 days" to "... for fewer than 15 days" In the section for "1099-R" add an underline for the number of forms
William Aries	bill.aries@outlook.com	[EXT] Form 13614-C	7/22/2024 22:35	Form is confusing Page 1 * "Would you like $3 to go to the Presidential Election Campaign Fund?" * If Married, can only one person choose to contribute? * "Provides tax benefits (HOH, EITC, CTC, etc.)" * Suggest a wording change: Entitles Taxpayer to tax benefits (HOH, EITC, CTC, etc.) Page 2 * "Income to be included (To be completed by certified volunteer)" * "Did you receive a refund of state or local taxes" * If this is to be completed by the certified volunteer - it should read: "Did taxpayer receive a refund of state or local taxes" * "Did you itemize last year? * If this is to be completed by the certified volunteer - it should read: "Did taxpayer itemize last year" Page 4

Matt	ndc20003@yahoo.com	[EXT] OMB Control Number 1545-1964	7/23/2024 18:29	Attached, please find my comments ont Draft IRS form 13614-C. Matthias Senger
HBL3973	hbl3973@gmail.com	[EXT] OMB Control Number 1545-1964	7/24/2024 19:51	Some feedback on proposed form 13614-C 1) Some lapses on proper grammar that aren't critical though something I try hard to avoid and revise: a) "few" should be "fewer" under the rental income question b) The "If due a refund, would you like your refund" doesn't make a grammatical sentence when any of the checkboxes is appended. c) ditto for balance due 2) The "Other" option for refunds could usefully add "e.g., savings bonds, est. taxes" 3) I suggest adding IP PIN options for dependents 4) The (B), (A), (B/A), (M) usage in the taxpayer's entry column looks inconsistent. For example, surely (B) should appear for gambling winnings. 5) I suggest an underscored entry area for every "Number of forms" query in the certified volunteer column 6) When printing at 100% size on standard 8.5"x11" letter paper, the margins are only just above 1/8th of an inch and many printers would therefore cut off portions of the text. Interestingly the 13614-C proposal provides a quarter inch margin when printed the same way. 7) The time estimate of 10 minutes per respondent seems low. I spent about that on 13614-NR alone and it has been 25 minutes for this one. Sincerely, Stewart A. Levin 8581 S Riviera Ct Aurora, CO 80016
Matt	ndc20003@yahoo.com	[EXT] MB Control Number 1545-1964--additional comments	7/25/2024 12:02	p. 2: Please move Disability benefits onto a separate line from 1099-R. In the old form these were mapped to both 1099-R and W-2. Here only to 1099-R. Some insurance providers issue a W-2. p. 2: Payments for contract or self-employment work: add 1099-NEC in grey section. Matt Senger
Paul Dangler	paul.dangler@gmail.com	[EXT] Comments re: OMB 1545-1964, Form 13614-C	7/25/2024 12:03	In response to your Request for Comments, I am providing the following comments and suggestions regarding Form 13614-C: 1) Confusing Terminology - Page 1 - Green Card vs Visa The note at the top of page 1 says: "Do not complete this form if you are not a US Citizen or green card holder". Later on page 1, there is the checkbox... "In the US on a visa". Given that a Visa is not the same as a Green Card, why is there a checkbox for Visa holders if a Green Card is required for non-citizens to use this form? Please review this terminology. I am not aware of a requirement for non-citizens to have a Green Card in order to use VITA or TCE services. We have non-citizen clients who have a valid Visa and a Social Security Number (or ITIN), but not a Green Card. Perhaps you meant to include any valid Visa holders in the note at the top of the page, rather than restricting it to Green Card holders? If the use of form 13614-C is limited to only US Citizens and Green Card Holders, what form will non-citizens without a Green Card use for VITA/TCE Intake? 2) Pages 2 and 3 - Simplify left-hand column On pages 2 and 3, the designations for preparer type (A), (B), (M) are shown in both the left column and the right column. But these designations mean nothing to the taxpayer who is filling out this form. Suggestion - To reduce confusion for the respondents, eliminate the (A), (B), and (M) designations from the left-hand column 3) Pages 2 and 3 - Missing or Incomplete/Inaccurate Checkboxes A) an increasing number of retired taxpayers are making QCD donations from their IRA account. This needs to be discovered during the interview, as there is no single tax form providing the information needed to adjust the Taxable Amount shown on a 1099-R form. Suggestion - Add in the right-hand column a checkbox for QCD and a line to enter the amount. Preferably, this would be added in the Income section (Retirement Accounts). Alternatively, it could be added in the Expense section (Charitable Contributions) B) in the right-hand column of the Schedule C section, form 1099-NEC is not mentioned. This is now a very common form for contract workers. The number of those forms should be recorded.

Sharon Thompson	sthompson@peace-caa.org	[EXT] Form 13614-C suggested changes	7/25/2024 12:36	Hello,
				
				My staff and I went through the proposed draft form. I have attached a marked up copy of the 13614-C draft. I have also typed the suggestions from my staff below in case you could not read the writing.
				
				Panel 1/front page:
				We love seeing the personal information on one line instead of spread throughout the form.
				
				* Complete this form instead of complete pages 1-4 (they may have additional comments and they will need to sign the 15080 that I am guessing will be panel 6.
				* Bold Check if you or your spouse were in 2024:
				* For the protection PIN , what about dependents if they have a PIN?
				* Marital status:
				  * Move Windowed under Legally separated. The Widowed box gets lost far on the right.
				  * Move the Date of separation decree onto the line of Legally separated.
				    * Should Legally separated wording for date be legal separation or separate married decree? The terminology of separate maintenance decree is going to be lost on our tax filers. Legal separation would be the best terminology.
				
				Bottom of the page:
				
				* Bold the word supported in you supported but did not live with you last year.
				* Remove the periods in U.S.
				* Put USA instead of U.S. in Resident of U.S.....We tend to see tax filers answer no under resident of... since they don't really see/look at U.S. Maybe with the USA, it will help them notice it. They tell us they only saw Canada and Mexico.
				* Change the order of the two columns "A US Citizen" and "Resident of USA, Canada, or Mexico. We also think seeing residency first then citizenship next may help.
				* Under the table, for additional dependents, add them to page 5 under additional comments. We have multi-generational families under one roof, many new Americans with more than one family living together, and families with more than four dependents in a household.

Sharon Thompson	sthompson@peace-caa.org	[EXT] Form 13614-C suggested changes	7/25/2024 12:46	Hello,
				
				I sent an email with an attachment. I thought I better resend this without the attachment in case there are restrictions to receiving attachments.
				
				My staff and I went through the proposed draft form.
				
				Panel 1/front page:
				We love seeing the personal information on one line instead of spread throughout the form.
				
				* Complete this form instead of complete pages 1-4 (they may have additional comments and they will need to sign the 15080 that I am guessing will be panel 6.
				* Bold Check if you or your spouse were in 2024:
				* For the protection PIN , what about dependents if they have a PIN?
				* Marital status:
				  * Move Windowed under Legally separated. The Widowed box gets lost far on the right.
				  * Move the Date of separation decree onto the line of Legally separated.
				    * Should Legally separated wording for date be legal separation or separate married decree? The terminology of separate maintenance decree is going to be lost on our tax filers. Legal separation would be the best terminology.
				
				Bottom of the page:
				
				* Bold the word supported in you supported but did not live with you last year.
				* Remove the periods in U.S.
				* Put USA instead of U.S. in Resident of U.S.....We tend to see tax filers answer no under resident of... since they don't really see/look at U.S. Maybe with the USA, it will help them notice it. They tell us they only saw Canada and Mexico.
				* Change the order of the two columns "A US Citizen" and "Resident of USA, Canada, or Mexico. We also think seeing residency first then citizenship next may help.
				* Under the table, for additional dependents, add them to page 5 under additional comments. We have multi-generational families under one roof, many new Americans with more than one family living together, and families with more than four dependents in a household.

Jeanmarie Paradise	jm@denverabc.org	[EXT] Form 13614-C Feedback / OMB Control Number 1545-1964	7/25/2024 13:54	Below is our feedback on the new Form 13614-C. Thank you for the opportunity to provide this feedback.
				
				General Notes:
				
				A. Adding a page 5 to the form is adding additional cost for the VITA partners that might need to print additional copies of the 13614-C form, due to the Paper Reduction Act. This is a required form, and if the IRS will not provide quantities aligning with the goals for number of returns to be prepared in the grant agreement, this adds additional cost to the program.
				
				B. Overall, I believe the new form layout, with the column to be completed by the volunteer, will help with the Intake and Quality Review process.
				
				Specific feedback on Form 13614-C:
				
				1. Page 1, (Dependents Section) In the shaded area labeled "To be completed by certified volunteer), the last column titled " Provides benefits, (HOH, EITC, CTC, etc.) may be a little unclear for volunteers. Is this column meant to ask, "Qualifies for tax benefits (HOH, EITC, CTC, etc.?)
				2. Page 2, The top of the form states, "Answer the following questions on this page and the next page .....”; however, there is no "yes" or "no" checkbox. There is only a checkbox. Should the heading say, "Check any of the following that apply"?
				3. Page 2, Disability benefits... - In the shaded area, the "Number of forms" is missing the underline to the right.
				4. Page 2, Unemployment benefits... - In the shaded area, the "Number of forms" is missing the underline to the right.
				5. Page 2, Interest or dividends...- In the shaded area, the "Number of forms" is missing the underline to the right.
				6. Page 2, Income from renting out your house.... - The questions below should say "fewer than 15 days". It currently says "few than 15 days".
				7. Page 2, Gambling winnings & Payments for contract or self-employment are missing the "Basic" and "Advanced" indicator on the left column.
				8. Page 2, Payments for contract or self-employment work.
				  * Please add 1099-NEC as an example, as this is the most common form we see from our taxpayers.
				  * "Other income reported elsewhere" does not make sense. Should this be Cash, credit card, or other income for contract or self-employment work?
				9. Page 3, first section, column 2 - Unclear what "Taxable state/local income taxes" is intended to indicate?
				10. Page 3, Child and dependent care - Maybe add a note in parenthesis (Daycare).

Vicki Laforet	laforetv@gmail.com	[EXT] OMB Control Number 1545-1964; form number 13614-C	7/26/2024 9:09	Comments curated from 150+ VT & NH volunteer leaders who actively use the 13614-C Attached Vicki Laforet NH & VT Volunteer 603 249 5817
Jim Horn	2jhorn@charter.net	[EXT] OMB Control Number 1545-1964/ Form number 13614-C	7/26/2024 13:33	Hello, I've canvased a large number of volunteers in my area and received numerous comments about the draft of the new 13614-C form. The attached Word Document has a complication of all the comments. In many cases the same comment was received from multiple people, but I tried to only list that once. In general, the comments were very favorable about the new form. The list I've included are only the suggested changes. Thank you for including us in the review process. Jim Horn TCE Volunteer in South Carolina

Liz Cross	lizcross@att.net	[EXT] OMB Control Number 1545-1964 or form number 13614-C and form 13614-NR	7/26/2024 13:54	Thank you for allowing us to comment on this form. I've shared it with the volunteers I work with. Here are some comments:
				
				  * Social Security or Railroad Retirement Benefits —- need number of forms
				  * Alimony - why is it necessary to enter amount if it's NOT taxable - i.e. divorce executed AFTER December 31, 2018?
				  * Need 1099-NEC and number of forms under Payments for contract or self-employment work.
				  * Under charitable contributions, ask about QCDs.
				  * On "Make estimated tax payments or apply last year's refund to 2024 taxes" - need to ask about STATE estimated payments and applying last year's refund to 2024 STATE taxes. This is especially important because our current software does NOT CARRY FORWARD ANY STATE DATA.
				  * This form is way too long (5 pages!!!) and some is of questionable value - specifically race and ethnicity. Are race and ethnicity necessary for funding? I'd be hard pressed to enter my own information accurately (was my grandmother German - she was BEFORE WW2, or Swiss which she suddenly became once war was declared on Germany?).
				  * The detailed list of forms on the right side of the questions about what kind of money was received by the TP is good. It will help the TP understand what forms they are supposed to have, and it will help us complete our "forms inventory" sheets correctly.
				  * I don't the purpose for all the additional details on the "race and ethnicity" section. It takes up a lot of space and I don't know why that level of detail is needed. Maybe it's not the same for other races, but as a white person whose ancestors have come to the U.S. over the last 200 years or so, I could check four boxes (and add some others) for myself.
				
				Hopefully, this helps with the creation of the form.
				Sincerely,
				Liz Cross

Kathy Holka	kholka@accountingaidsociety.org	[EXT] Draft Form 13614-NR, OMB Control Number 1545-1964	7/26/2024 15:46	Hello Mr. Garcia and Ms. Covington, Could you please provide a copy of the draft Form 13614-NR? We would like to review it and send comments, if any, by the July 29 due date. My apologies that the message is going to both of you; I wasn't exactly certain who should receive the request for a copy of the form. Thank you. Kathy Volunteer with us!<https://accountingaidsociety.org/volunteers/> Katherine Holka Senior Tax Policy Analyst | 313.556.1940 ext. 1203 3031 West Grand Blvd., Suite 470 | Detroit, MI 48202 The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer. This is the the end of the email --123vyxt
Covington Sara L	Sara.L.Covington@irs.gov	Automatic reply: [EXT] Draft Form 13614-NR, OMB Control Number 1545-1964	7/26/2024 16:23	I am currently out of the office. If you have PRA/OMB questions please contact omb.unit@irs.gov.

Kathy Holka	kholka@accountingaidsociety.org	Re: [EXT] Draft Form 13614-NR, OMB Control Number 1545-1964	7/26/2024 16:30	Thank you. Kathy Volunteer with us!<https://accountingaidsociety.org/volunteers/> Katherine Holka Senior Tax Policy Analyst | 313.556.1940 ext. 1203 3031 West Grand Blvd., Suite 470 | Detroit, MI 48202 The information contained in this message may be privileged and confidential and protected from disclosure. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to the message and deleting it from your computer. This is the the end of the email --123vyxt On Fri, Jul 26, 2024 at 4:23 PM *TS M&P TFP PRA Comments <ts.mp.tfp.pra.comments@irs.gov<mailto:ts.mp.tfp.pra.comments@irs.gov>> wrote: Good afternoon, Attached find Form 13614-NR as requested. Regards,
wmfostervla@gmail.com	wmfostervla@gmail.com	[EXT] Form 13614-C	7/26/2024 17:06	Here are two comments relating to the draft of Form 13614-C – * On p. 1, in asking about paying a balance due, the form offers several possibilities, two of which—"Bank account" and “Direct debit”—seem to be redundant. (Refund, appropriately, has “Direct deposit” as a choice but not “Bank account.”) * On p. 2, in asking about renting a house, it asks, “If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days?” It should be “fewer.” William Foster 7717 14th St. NW Washington, DC 202-829-2909
Rebecca Boley	raboley6@gmail.com	[EXT] Feedback for Form 13614-C	7/26/2024 20:43	To Andres Garcia, I appreciate the opportunity to provide feedback for Form 13614-C: One: Income section, page 2, gambling winnings/losses item. The word “below” is confusing (see image, highlighted). I suspect "below" is referring to the comments section on last page – but there’s a notes section immediately to the right of this question. Recommend the word “below” is simply deleted here. [image.png] Two: The race/ethnicity section is overwhelming. The instruction to enter detail seems confusing because there isn’t an obvious place to put it (something as simple as a line). If this level of detail is needed, perhaps remove the detail checkboxes – mimic what is done for 'American Indian or Alaska Native'… list some examples (3-4 max) and let the taxpayer write in whatever they wish. Rebecca Boley VITA volunteer, Advanced preparer

Mary Emerson	tax-aide@maryemerson.org	[EXT] OMB Control Number 1545-1964 / IRS Form Number 13614-C	7/26/2024 23:15	Andres Garcia Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Re: OMB Control Number 1545-1964 or IRS Form Number 13614-C Hi Andres Garcia, I have been volunteering as a VITA tax preparer and quality reviewer for eight years, and appreciate the opportunity to provide comments on the proposed revamp of the 2024 Intake Form 13614-C. There are a some good ideas here, but there are also some critical issues that will need to be addressed to make this usable in VITA tax centers. I have attached an annotated version of the PDF and am also providing plain text comments, in case the attachment doesn't come through. Thanks & regards, Mary Emerson Volunteer with MFS CASH Oregon Comments on draft of Form 13614-C (October 2024): 1. Page 1, The instructions state: Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.
Barbara Clemmensen	barbara.clemmensen@gmail.com	[EXT] OMB Control Number 1545-1964 -- Form number 13614-C	7/27/2024 10:16	I am commenting as an 8-year VITA certified tax preparer, serving as a quality reviewer and tax coach at the FRC VITA site in Fremont, CA. In general, the reorganization and rewording of the form is a significant improvement. However, I have three major concerns: 1. The draft form is missing the Form 15080 Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. We assume that the final printed form would continue to include Form 15080 2. The phrase “certified volunteer” is apparently used to mean a volunteer certified to prepare taxes to at least the Basic level. Either the form itself or instructions for the form should clarify this. At our site, a lot of the collection and initial review of tax forms is performed by intake specialists who have passed the VSOC and Intake/Interview/Quality Review tests but are not certified as tax preparers. In our current workflow, they are responsible for requesting taxpayer forms and performing initial high-level reviews (e.g., is it the right tax year, do SSNs match, etc.). We think this is an efficient process, but this form does not support them recording any information at all. 3. Page 4, question 5 is a massive expansion of questions related to ethnicity. How would this information support better delivery of taxpayer assistance? The page layout provides an extremely flexible format for soliciting this optional data, but what happens next? For statistical manipulation, the data would need to be transcribed from the paper forms into some system. There is no place for it on the tax forms. TaxSlayer can be configured to include custom questions, but the format is awkward and time consuming to use. It could prove to be unworkable for collecting this data. Would tax preparers be expected to enter this data somewhere? This significant additional effort would reduce the number of taxpayers we can assist with no apparent value to the program. The form says to “enter all that apply”, so a taxpayer would likely check multiple boxes to represent a multi-ethnic background and the free-form fields for “additional details” could contain anything. Transcribing this page will be time-consuming. It is also likely to be confusing to taxpayers. I, for instance, would check “White” but the question asks for details. If I only went back two generations, then none of the boxes would apply. All I could put in the free-form box would be “American”. What do we tell taxpayers when they ask what they should enter? We would most likely say “we have no clue, but you can ignore this whole question”. Additionally, I have some minor concerns and suggestions: 1. Taxpayers rarely have voided checks anymore. They end up looking up the Routing and account numbers, and we write them in the Additional Comments block and have them initial the numbers. This happens a lot, so explicit fields on the form would be helpful.
Vena Stevens - EITC	vena.stevens@stl.unitedway.org	[EXT] OMB Control Number 1545-1964	7/27/2024 16:16	Thank you for recognizing the importance of including feedback from those involved in the VITA Program regarding the proposed changes to Form 13614-C. Overall, the new layout appears more user-friendly. However, I have a few concerns: 1. Savings Bonds Option: The option to select savings bonds as a refund method is missing, suggesting that this may no longer be available. 2. Dependent Questions: The omission of the dependent criteria questions in the gray area at the bottom of page one is problematic. These questions are essential for determining dependency and filing status. Information about the dependent’s income and who provided more than 50% of their support and who paid more than half the cost of maintaining the home are a required for accurate return preparation. Moreover, only providing for a conclusion on the form and not the support behind it does not allow for appropriate quality reviews. 3. Explanation of Questions 1-6: The explanation for questions 1-6 on page four does not clarify that the information gathered is used for applying for grants and funding. Taxpayers are more likely to respond when they understand the purpose of these questions. 4. Optionality of Race and Ethnicity Questions: Questions five and six on page four regarding race and ethnicity do not appear to be optional. They are separated from questions 1-4 and lack a “prefer not to answer” option. Thank you for considering these points. I appreciate your attention to these concerns to ensure the form remains effective and comprehensive. Sincerely, Vena Stevens, MSW (she/her/hers) Program Director, Asset Building and Outreach Gateway EITC Community Coalition 910 North 11th Street St. Louis, MO 63101

wmfostervla@gmail.com	wmfostervla@gmail.com	[EXT] draft form 13614-C	7/27/2024 17:17	If one goal is to make the form more understandable to the taxpayer filling it out, I have the following suggestion: On page 3 in the third box, It would be clearer to the TP if they were asked whether they have paid "Child care OR (not "and") dependent care expenses." - William Foster
rraysol@aol.com	rraysol@aol.com	[EXT] Comments on OMB Control M# 1545-1964 or 13614-C	7/27/2024 18:39	Many thanks to the Internal Revenue Service for proposing these revisions to its forms 13614-C. As a VITA and TCE volunteer for the past twelve tax seasons, I believe these changes will help volunteers prepare more accurate returns for taxpayers who use these services. I suggest re-ordering the questions so that they follow the line item order on form 1040. Yes, both forms start with wages (W-2s), but the 1040 follows with interest earned while the new 13614-C moves to retirement income and social security benefits. In my experience, we volunteers stack taxpayers' documents in sequence according to the 1040, with W-2s on top. Having them in this order helps us doublecheck our entries on TaxSlayer's Tax Return Summary page before we finish the steps needed to make a return ready for quality review. Marianne Emerson
Marc Limeri	limerijam@verizon.net	[EXT] Form 13614-C Comments	7/28/2024 22:32	Hi Andres – Our Tax-Aide district instructors have reviewed the draft Form 13614-C and offer the following comments – 1. For clarity, add "(check all that apply)" to the instructions at the top of Pages 2 and 3. 1. For the qualifying person shaded box – recommend the questions from last year's form be retained. This is particularly important for the QR person at a drop-off model site since the taxpayer would not be there to answer the questions. About half of the sites in our district use a drop-off model. To meet the intent of the proposed change, a new column could be added to give the results of the questions: C = dependent child; R = dependent relative; Q = qualifying person, not a dependent; X = not a qualifying person or dependent. 1. The demographic questions should retain the "Prefer not to answer" option consistent with the current form. Correspondingly, the software should have a "Did not answer" selection. 1. As some people have large handwriting, it is recommended to increase the length of the "Last name" box at the expense of the job box. 1. In light of scams (especially among older people), add the notation "(the IRS will not contact you by e-mail)" to the e-mail address box. Thank you for providing this opportunity to comment. Let me know if you have any questions.
C Thomp	c.thomp509@yahoo.com	[EXT] Form 13614-C comments	7/29/2024 11:43	To Andres Garcia, Comments on the new Form 13614-C Intake Interview & QR Sheet (Tax Year 2024) * Overall improved flow for Interview and QR, as well as Taxpayer use. * More room for Interviewer written comments Other comments 1. No more boxes: YES NO UNSURE ? 2. Form 1099-NEC to be included on the list for self-employment income? 3. Dependent section: gray boxes for gross income, support, etc... gone? Cindy Thompson IRS certified Volunteer Tax Preparer 20+ years c.thomp509@yahoo.com

Katherine Goeddel	kathy.go@comcast.net	[EXT] OMB Control Number 1545-1964	7/29/2024 13:29	Overall, the new 13614-C is an improvement over the prior versions. Nicely done. I do have some feedback for you to consider. Page 1, Telephone Number: I prefer to have a phone number for both the taxpayer and the spouse. Page 1. Email Address: I like to have one for the spouse, too. Page 1, The question, "Did you live or work in two or more states in 2024? This should have a "You" and "Spouse" and "No" as responses. (I really like having this question on the form.) Page 1, The question "Would you like $3 to go to the Presidential Election Campaign Fund" should have "You" and "Spouse" and "No" as responses. With only Yes or No, you don't know what each person wants on an MFJ return. Page 1, Dependents Section: It would be nice to have a Yes/No Question for IP PIN for dependents. IP PINs are causing too many rejects! Page 1, Dependents Section "To be completed by certified volunteer". I believe it is important to document the questions we used to ask, so the QR can review them with the Taxpayer and so we can keep track of them as we work through determining dependency. The software will figure out if the person is a qualifying child or relative and the tax benefits. the three boxes shown aren't helpful information to the QR or someone working on an amended return.It will be harder to get the right dependency results without a place to keep track of the qualifications. We see some pretty complicated families and I think this will lead to mistakes we don't catch. Page 2, Alimony: Add the a question for the client to enter: Agreement prior to January 1, 2019? Yes No Page 3, For Alimony payments for the client to enter: Agreement prior to January 1, 2029? Yes No Page 4. The spaces to write in race/ethnicity are too small to enter and may not be long enough. A large percentage of US Citizens are third and higher generations, with the possibility of 8 or more different ethnicities. Is there any value in gathering this information? Also, this will be confusing for our clients and very time consuming for us to enter in all of this manual data. Seniors will have a particularly hard time entering this. Can't this just be captured at the "top" level? American Indian or Alaska Native, Asian, Black or African American, Hispanic or Latino, Middle Eastern, etc. What plans are for the use of this data and is it "worth" the confusion and time on every single return.
Beatty, Allen	beattya@trine.edu	[EXT] Form 13614-C Comments	7/29/2024 16:27	I have reviewed the 13614- C form June 13th draft. I have the following comments: Question "Payments for contract work or self-employment work" :Please add 1099-NEC as a choice. Question "Receive any letter or bill from the IRS" : Can you please insert "or any tax agency?" The question for W-2s has in the shaded area for the volunteer "Number of forms" with a line _________ to write in the number. The next several several questions for 1099s, etc. also have "Number of forms", but they don't have the a line _____ to fill in the number. Perhaps add that to those for consistency and ease? The last several years these were on yellow paper. In the years past colors were rotated to easily identify the year of the form. I would like to see color roation reinstated—especially for this year since this form is a major update. Thank you. This is an improvement from the current form. Allen "Al" Beatty, EA, CPA, MT Assistant Professor of Accounting Ketner School of Business Trine University 1 University Avenue Angola, IN 46703 260-665-4368 (office) 740-710-6128 (cell)