

SUPPORTING STATEMENT
Internal Revenue Service
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs
OMB Control Number 1545-2222

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Internal Revenue Service (IRS) offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) programs assist seniors, eligible taxpayers, and members of underserved populations.

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

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

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

Form 9661 is an agreement between TCE grant applicants and the IRS. The form defines the total amount of the federal award, award date, the minimum number of federal tax returns that are required to be completed, and requests signatures from the authorized representative of the organization to make the agreement legal.

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

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

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

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

VITA grant recipients must submit Form 13979 to the IRS Grant Program Office (GPO) on or before 120 days after the Period of Performance ends. Recipients must report actual federal and matching funds expensed.

VITA grant recipients must submit Form 13979-A to the IRS GPO to report proposed VITA expenses for federal and matching funds for the period of performance .

VITA grant recipients must submit Form 13980 to accompany the completed VITA Grant Program Year End Narrative. Data represents the recipient's program measures for the Period of Performance in the set categories.

Form 13981 is for new recipients awarded a VITA grant to operate a Volunteer Tax Assistance Program.

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

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

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

2. USE OF DATA

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

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

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

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

There is minimal to no burden on small businesses or entities by this collection due to the inapplicability of the authorizing statutes to this type of entity under P.L. 95 - 600 and P.L. 116-25.

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

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

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

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

We received no comments during the public comment period in response to the Federal Register notice (90 FR 12033), dated March 13, 2025.

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

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

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

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Volunteer Records" system and a Privacy Act System of Records notice (SORN) has been issued for this system under Treasury/IRS 10.555 - Volunteer Records and Treasury/IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

Title 26 U.S.C. 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

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

The burden estimate is as follows:

Form	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
8653	Tax Counseling for the Elderly Program Application Plan	50	1	50	.25	13
8654	Tax Counseling for the Elderly Semi-Annual/Annual Program Report	50	2	100	.25	25
9661	Cooperative Agreement	50	1	50	.25	13
13206	Volunteer Assistance Summary Report	15,000	1	15,000	.50	7,500
13715	Volunteer Site Information Sheet	15,000	2	30,000	.2833	8,500
13977	VITA Grant Budget Plan	350	1	350	.50	175
13978	Projected Operations VITA Grant Application	350	1	350	.50	175
13979	VITA Grant Final Expense Report	350	1	350	.50	175
13979-A	VITA Grant Budget and Narrative	350	1	350	.50	175
13980	Business Results VITA Grant Program Year End Report	350	1	350	.50	175
13981	Grant Agreement	350	1	350	.50	175
14204	Tax Counseling for the Elderly (TCE) Program Application Checklist and Contact Sheet	50	1	50	.17	9
14310	Partner and Volunteer Sign Up	2,000	1	2,000	.033	67
14335	Contact Information for VITA and TCE Grant Programs	400	1	400	.50	200
Totals		34,700		49,750		17,377

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no annualized costs to the respondents beyond providing information and keeping records as part of customary and usual business or private practices.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. The costs to the Federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the forms is \$206,530.

15. REASONS FOR CHANGE IN BURDEN

The change in burden reflects the addition of Forms 9661, 13979, 13979-A, 13980 and 13981. The information collected on these forms is required to administer the programs and establish effective controls for grant funds allocated to the TCE and VITA programs via Grants.gov. This increases the number of responses by 1,450 and the burden hours by 713 annually due to Agency Discretion. The number of respondents was also updated to reflect current data. This decreases the number of responses by 800 and the burden hours by 370 due to Agency Estimate.

	Total Approved	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	49,700	0	1,450	-800	0	47,100
Annual Time Burden (Hr.)	17,377	0	713	-370	0	17,034

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

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

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms expire as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.