

## **EMERGENCY JUSTIFICATION**

Due to miscommunication, originator requested original Form 13614 to be obsolete and wanted to replace with Form 13614-C. The latter portion was not formally conveyed and OMB# was deleted. This new Form 13614-C (Intake/Interview and Quality Review Sheet) is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview and completion of the tax return process.

Carolyn Brown  
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