SUPPORTING STATEMENT

VITA/TCE Volunteer Program
Forms 8653, 8654, 14204, 13715, and 13206
1545-2222

12312. 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 Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities, and those for whom English is a second language. Using these forms will provide consistent information that is needed when potential VITA/TCE volunteers submit their interest in volunteering to represent the IRS when they prepare tax returns during filing season. Collection of information is authorized by the Revenue Act of 1978 (Pub.L. 95 - 600 163) and Tax Reform Act of 1969 (Pub.L. 91 - 172 83).

12313. USE OF DATA

These forms will be used by potential volunteers, who will submit the information needed so that the IRS can provide them with more information and details on becoming a VITA/TCE volunteer with a local partner in their area. The information may also be used to establish effective controls, send correspondence, and recognize volunteers

12314. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS publication, regulations, notices and letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998. We have no plans at this time to offer electronic filing because of the low volume compared to the cost of electronic enabling.

12315. EFFORTS TO IDENTIFY DUPLICATION

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

12316. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

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

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

Less frequent collection of taxes could adversely affect the government's effectiveness and would reduce the oversight of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

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

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms.

We received no comments during the comment period in response to the *Federal Register Notice* dated April 24, 2017 (82 FR 18968).

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

In accordance with the Privacy Act of 1974, Treasury has published its complete Privacy Act systems of records notices, which include all maintained records systems as of January 2, 2014; six systems have been amended, altered, or added since April 20, 2010, when the complete notices were last published. See 79 F.R. 209-261 and 79 F.R. 183-206, which was published on January 2, 2014.

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of Treasury/IRS 10,555, Volunteer Records—Treasury/IRS. The Internal Revenue Service PIAs can be found at https://www.treasury.gov/privacy/PIAs/Pages/default.aspx

Title 26 USC 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

Form		# Respondents	# Responses Per Respondent	# Annual Responses	Hours Per Response	Total Burden
8653	Tax Counseling for the Elderly Program Application Plan	100	1	100	.25	25
8654	Tax Counseling for the Elderly Program Semi-Annual/Annual Program Report	100	1	100	.25	25
14204	Tax Counseling for the Elderly (TCE) Program Application Checklist and Contact Sheet	100	1	100	.17	17
13715	Volunteer Site Information Sheet	15,000	2	30,000	.2833	8,500
13206	Volunteer Assistance Summary Report	15,000	1	15,000	.50	7,500
	TOTAL BURDEN	45,300				16,067

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

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

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

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

15. REASONS FOR CHANGE IN BURDEN

Form 14310 was made obsolete as of June 23, 2016 as the process is now part of Link & Learn on IRS.gov. Discontinuing this form decreased the estimated number of respondents by 2000 and overall hourly burden of 67 hours. The agency has updated its most recent estimates based on most recent filing data. The data reflects an increase in the number of respondents/responses for Forms 8653, 8654, and 14204. Hourly burden increases are as follows:

Form	Respondents	Total Burden
8653	50 to 100	13 hrs. to 25 hrs.
8654	30 to 100	8 hrs. to 25 hrs.
14204	50 to 100	9 hrs. to 17 hrs.

The result of the above changes result in a decrease of 1,830 in the number of respondents (47,130 to 45,300) with decrease of the in the overall estimate of burden hours to 30 hours (16,097 to 16,067).

	Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	45,300	0	-1,830	0	0	47,130
Annual Time Burden (Hr)	16,067	0	-30	0	0	16,097

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

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

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

NOTE: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.