

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

OMB Control Number 1545-1964

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

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

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

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

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

2. USE OF DATA

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

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

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

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

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

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

The completed form is used by screeners, preparers, or others involved in the return preparation process to more accurately complete tax returns of taxpayers participating in the VITA program. These persons need assistance having their returns prepared so they can fully comply with the law. If authorized by the taxpayer, the form can also be used to assist the taxpayer after their appointment. If used correctly, the intake/interview sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview process. This form is critical to continued improvements in the accuracy of volunteer-prepared returns for taxpayers participating in the VITA program. Inaccurate tax returns negatively affect the taxpayer and agency and can result in additional costs to the federal government.

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

The IRS is requesting an exception from implementing race and ethnicity question with minimum categories, multiple detailed checkboxes, and write-in response areas with example group (Figure 1) as describe in the 2024 SPD 15.

IRS received multiple comments from partners and volunteers during the Federal Register 60-day public comment period. Many partners and volunteers expressed concern with the number of questions they need to ask taxpayers about Figure 1 from the SPD-15. The number of answers for taxpayers self-identifying with checkboxes on Figure 1 adds to partner/volunteer/site burden. They are also concerned about documenting so many answers into the tax preparation software especially with the write-in option.

The IRS believes that full implementation of 2024 Statistical Policy Directive (SPD) No. 15¹ creates an additional burden to volunteers and VITA program partners, as well as an increased risk of respondent's privacy by expanding the information collected by third-parties. However, the IRS is implementing the race and ethnicity question with minimum categories only and examples (Figure 2) as describe in the 2024 SPD 15.

In addition, SPEC collects the race/ethnicity information only to determine the specific communities served under the VITA/TCE program for grant assistance. SPEC does not use the data in the Figure 1 enhanced responses, so this information is not needed. SPEC is not using the information for statistical analysis.

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

¹ <https://www.federalregister.gov/d/2024-06469>

The IRS received 106 public comments in response to the *Federal Register* notice (89 FR 46305) dated May 28, 2024. Some of the public comments and IRS-SPEC responses are provided in the matrix below, however you can view the comments and IRS responses entirely from the Supplementary documents included with the Supporting Statement.

Commenter Category	Summary of Public Comments	IRS SPEC Quality Program Office (QPO) Response
SPD-15 Race and Ethnicity	Eighteen comments were received expressing that the use of Figure 1 would create burden on volunteers to input multiple responses into the tax software, the questions are too detailed, and the questions shouldn't be asked at all.	QPO submitted a justification statement to the PRA/Treasury to use Figure 2 on Form 13614-C. QPO collaborated with the tax software vendor to incorporate the required race/ethnicity questions into the software.
Form 1099-NEC	Many public comments pointed out Form 1099-NEC should be included on Form 13614-C as many taxpayers are issued this form.	QPO agreed with the comments and included a line on Form 13614-C to record Form 1099-NEC and the number of forms received.
Form 1098	Several comments suggested adding a box to request Form 1098.	QPO agreed with the comments and included a line on Form 13614-C to document receipt of Form 1098.
Number of Forms for Income Documents	Several public comments requested adding a space on Form 13614-C to write in the number of each type of income documents the taxpayer brings to the VITA/TCE site including HSA forms and 1099-G	QPO agreed with the comments and included space on Form 13614-C to document the number of each tax document presented at the VITA/TCE site.
Length and time to complete form	Many public comments expressed concern that the length of Form 13614-C, previously being four pages and now being six pages, would increase the time for the taxpayer to complete the form.	QPO was required to increase the number of pages for Form 13614-C to allow room for SPD-15 race ethnicity questions. QPO also increased the number of pages to make more space for notes and comments. QPO did not request additional information on the form from the taxpayer that was not requested in prior years. QPO was conscious not to lengthen the form to increase to taxpayer burden
Banking information	A few public comments suggested adding space on 13614-C to collect bank account and routing number.	QPO declined to implement this suggestion as requesting this type of personal information is a major security

		risk to taxpayers.
Rental Income Verbiage	Several public comments noted changing the word “few” to “fewer” under rental income as this was an error in grammar.	QPO made the correction on Form 13614-C and changed the verbiage to “fewer” as is pertained to rental income.
Form 15080	Several comments were received asking about Form 15080 Consent	Form 15080 is not part of this collection and not part of the public comment. However, Form 15080 will be attached to Form 13614-C as Page 6 during the publishing and printing process.
Dependent Section	Many public comments asked for QPO to consider adding back the questions relating to determining a qualifying dependent or relative.	QPO agreed with the public comments and took action to include the additional qualifying dependents or relative questions on Form 13614-C.
Certification Levels	Several comments suggested removing the certification levels from the taxpayer side of Form 13614-C and also adding certification levels on rental income.	However, the suggestion was not adopted since the certification level is needed for volunteers to properly assign taxpayer returns to certified volunteers. QPO did agree to add rental income certification level as this was an error missing on the 13614-C draft.
Presidential Campaign Fund	Many comments pointed out the Presidential Campaign Fund question for the spouse’s response was left off the new Form 13614-C.	QPO reviewed Form 13614-C based on public comments and determined the spouse question was left off in error. QPO revised the Presidential Campaign Fund question to allow a spouse’s response.
Yes, No, and Unsure Checkboxes	A few public comments suggested returning to the prior year’s format using Yes, No, and Unsure checkboxes.	QPO considered all comments. After thorough review, QPO determined returning to the prior format would not be in the taxpayer’s best interest. The new format with a single checkbox reduces taxpayer burden. Several public comments were received expressing positive feedback for the new format using a single check box.
Note at Top of Form Regarding Green card	Several comments were received indicating the note at form 13614-C was confusing and would eliminate many taxpayers from VITA/TCE services.	QPO considered the comments. After thorough review, QP agreed to remove the note to prevent confusion and to ensure taxpayers will not be turned away from a VITA/TCE site due to green card status.
Braille Version of Form 13614-C	One comment requested making Form 13614-C available in Braille.	QPO in conjunction with the Alternative Media Center (AMC) currently provides Form 13614-C (BR) Braille version only upon customer request.
Formatting and Verbiage	Several public comments received were general suggestions to correct formatting and verbiage. The	QPO reviewed each of the comments and agreed to most suggestions. QPO added the spouse phone number, made the

	<p>suggestions were to add a spouse phone number, make email address optional, change format of marital status questions, revise refund of state/local taxes, remove farm activity, child and dependent care wording, energy efficient home, remove tax credit disallowed, switch shaded and unshaded side of page, add yes/no boxes consistently throughout the form, add space for number of forms, add number of hours for educator expenses, more space for comments; add numbers for each question, disability income on separate line, other income reported elsewhere, make bold print, make USA instead of US, give example of child and dependent care such as daycare, color of forms, larger font</p>	<p>email address optional, removed the refund of state/local taxes question, removed farm activity question, bolded some print, and enlarged or capitalized some words on Form 13614-C. QPO also revised the language of several questions for clarification and added more space for comments on Page 5. Some of the public comments did not get incorporated onto the form since many of the suggestions reference information that volunteers need to reference in Publication 4012, VITA/TCE Volunteer Resource Guide.</p>
<p>Instructions for Taxpayers</p>	<p>Some comments suggested clarifying taxpayer instructions by adding verbiage such as “select all that apply” on Pages 2 and 3.</p>	<p>QPO agreed with this suggestion. QPO revised Form 13614-C to include instructions for the taxpayer to “check only the boxes that apply to you and/or your spouse’s situation”. The change improves clarity for the taxpayer and reduces errors in completing Form 13614-C</p>
<p>Marital Status</p>	<p>A few public comments suggested changing the verbiage for the legally separated marital status for their state.</p>	<p>QPO considered the suggestion to change the legally separated verbiage. After review of the tax law, legally separated is the legal status as required on Form 1040 U.S. Individual Tax Return. Form 13614-C is not designed to be state specific.</p>
<p>Alimony</p>	<p>A few public comments suggested added a space to record the social security number of and date of separation for alimony.</p>	<p>QPO determined it is not necessary to include additional fields on Form 13614-C for this specific information. QPO designed the new Form 13614-C with extra space on Pages 2, 3, and 5 for volunteers to notate alimony information when necessary. Requiring more information from the taxpayer to report adds to taxpayer burden and length of time to complete the form.</p>
<p>Education Expenses and Deduction</p>	<p>A few public comments suggested adding a field to education expenses to specify secondary education and</p>	<p>QPO agreed with the comment to add a field to record education expense and revised Form 13614-C to include a line to</p>

	<p>the type of education credit the taxpayer qualifies for such as the American Opportunity Credit (AOC). One public comment suggested adding a field to record number of hours worked as an educator when discussing the educator credit.</p>	<p>collect the dollar amount of the expense. QPO did not adopt the suggestion to specify the type of education credit and adding a space for recording number of hours worked as an educator since this information is available in Publication 4012, VITA/TCE Resource Guide which is available as a reference tool for volunteers. Also, Pages 2, 3, and 5 of Form 13614-C is designed with a notes/comments space for volunteers to make notes and record additional information needed to prepare the taxpayer return.</p>
Digital Assets	<p>One public comment suggesting using verbiage Sell or Trade when asking the taxpayer about digital assets. Another suggestion was to move the location of the question to a different section of the page.</p>	<p>QPO considered the suggestion to change the verbiage for the digital assets but did not adopt the suggestion. After review of the tax law, Own or Hold is the legal term as required on Form 1040 U.S. Individual Tax Return. This language will continue to be used on Form 13614-C.</p>
Qualified Charitable Distribution (QCD)	<p>Several public comments were received requesting adding a field to record Qualified Charitable Distributions (QCD).</p>	<p>QPO agreed with the suggestion and added a field to record Qualified Charitable Distributions (QCD).</p>
Refund and Balance Due	<p>Several public comments suggested clarifying the language used for balance due options of bank account and direct debit and explaining the Other option in the refund field.</p>	<p>QPO agreed with the public comment to clarify balance due option. QPO revised the Form 13614-C to remove direct debit and replaced it with IRS.gov Direct Pay. QPO incorporated a line next to Other to allow taxpayer to write in other ways they would like their refund, such as apply as estimated tax payment to the next tax year.</p>
IPPIN for Dependents	<p>Several public comments requested adding back the question to request the IPPIN for the dependent.</p>	<p>QPO reviewed the public comments and determined the question requesting the dependent IPPIN was left off the new Form 13614-C in error. QPO corrected the error by adding back the IPPIN question for dependents on Page 1 of Form 13614-C.</p>
Health Insurance	<p>A couple public comments suggested adding the source of medical insurance a taxpayer may have such as employer sponsored, marketplace and marketplace phone number, and Medicare.</p>	<p>QPO considered the suggestions to list sources of medical insurance and contact phone numbers but did not incorporate the suggestion into the new Form 13614-C. Preparation of the Federal tax return only requires indication of health insurance through the marketplace. Form</p>

		13614-C only requests the taxpayer to indicate if they had marketplace information. Publication 4012, VITA/TCE Resource Guide is available as a reference tool for volunteers and contains the marketplace phone number.
Self-employment	A few public comments suggested providing self-employment examples such as Uber or DoorDash and adding fields to report the type of business expenses.	QPO considered the suggestion to include examples of self-employment but did not incorporate the suggestion into the new Form 13614-C. The Form 13614-C is designed to encourage conversation between the volunteer and taxpayer. Once the taxpayer reports they have self-employment income, the volunteer probes the taxpayer for type of self-employment, specific expenses or any other income reported elsewhere when necessary for the preparation of the tax return.
Attachments	Several public comments referenced an attachment file was sent with comments on the Form 13614-C. However, many of the files were not received through the PRA email address or were unable to be opened. Some attachment files were received and able to be opened. Those suggestions were considered and have been addressed in the appropriate categories of his response.	QPO was unable to respond to any public comments with no attachment file or with a file that was unable to be opened due to the file format. QPO reviewed the comments pulled from the attachment files that were successfully received and were able to be opened. Those suggestions were considered and have been addressed in the appropriate categories of this response.
Complaints	Several public comments received were complaints, but no suggestions were provided.	QPO only considered suggestions to Form 13614-C QPO did not address any complaints.
Form 13614-NR	No public comments were received for Form 13614-NR.	QPO was unable to respond or consider any suggestions to Form 13614-NR as no public comments were received.

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

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103. VITA volunteers and sites are held to information confidentiality standards, laws and regulations established by the IRS and Internal Revenue Code.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Individual Master File (IMF)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030--Customer Account Data Engine Individual Master File, formerly Individual Master File, and IRS 34.037--IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>

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

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

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC 7526A	Form 13614-C	2,561,781	1	2,561,781	10 min.	426,964
IRC 7526A	Form 13614-NR	15,000	1	15,000	10 min.	2,500
Totals		2,576,781		2,576,781	10 min.	429,464

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The IRS anticipates there are no cost burdens to the respondents as the VITA program offers free tax assistance to qualified program participants. Additionally, the IRS received no public comments related to the cost burden from the *Federal Register* notice dated May 28, 2024.

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 form is \$373,975.

15. REASONS FOR CHANGE IN BURDEN

Form 13614-C and Form 13614-NR was redesigned and updated to meet OMB request on Race

and Ethnicity. Changes to the burden estimates of form 13614-C and form 13614-NR are due to the decrease in filers based on the most recent filing data, from 3,750,000 to 2,576,781 responses and a decrease in burden hours from 625,000 to 429,464.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS, AND PUBLICATION

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

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

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

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.