



2019 Volunteer Site Coordinator Handbook

Stakeholder Partnerships, Education and
Communication (SPEC)



Coming Together to Strengthen Communities

Volunteer Hotline

For VITA/TCE Volunteers Only

1-800-829-VITA (8482)

January 22 – April 15

Hours of Operation (Local Time) Monday – Friday, 7:00 AM-7:00 PM

No service available on Saturdays

Contact Information for Partners, Coordinators, Volunteers

Enterprise Service Help Desk 1-866-743-5748 (loaned IRS equipment)

E- Services Help Desk 1-866-255-0654

Civil Rights Unit 1-202-317-6925 (not toll-free)

SPEC Relationship Manager:

State Department of Revenue:

State Tax Forms:

State Volunteer Hotline:

Contact Information for Taxpayers

IRS Refund Hotline 1-800-829-1954

IRS Identity Protection Specialized Unit 1-800-908-4490

IRS Forms/Publications 1-800-829-3676 (800-TAX-FORM)

IRS Tax Fraud Referral Hotline 1-800-829-0433

IRS Tax-Help for Deaf (TDD) 1-800-829-4059

VITA Site Locations 1-800-906-9887

TCE Site Locations 1-888-227-7669

Refund Offset Inquiry (Treasury Offset Program) 1-800-304-3107

Taxpayer Advocate Service 1-877-777-4778

Social Security Administration 1-800-772-1213

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Message from the Director

Welcome to the 2019 Filing Season! The IRS' Stakeholder Partnerships, Education and Communication (SPEC) organization thanks you for your commitment and support of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) programs. Through the dedicated efforts of over 87,000 volunteers and more than 11,000 sites, there were over 3.5 million tax returns prepared with a 93.30 percent accuracy rate last filing season.

I especially want to congratulate you on your role as a coordinator. You will play an important role in delivering quality service through our VITA/TCE programs. Your leadership is critical to the success of this filing season. Publication 1084, Site Coordinator Handbook, provides you with the instructions and tools you need to manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

The continued implementation of the Tax Cuts and Jobs Act this tax year will no doubt bring an exciting, yet challenging season for us all. Because of this tax reform, your volunteers will be applying new tax law rules. We are committed to providing you and your volunteers with the resources needed for a successful filing season. To prepare volunteers for these changes, our SPEC employees, along with our tax preparation software provider, TaxSlayer, have been working diligently to update training materials and tax preparation software.

As the coordinator, you are a critical link for ensuring volunteers have what they need to prepare accurate tax returns and to support them in delivering a successful filing season. I encourage you to stay connected, and to work closely with your Relationship Manager in achieving your goals.

Thanks again for your dedication to our community-based tax preparation programs and I look forward to another successful filing season!

Frank Nolden

Director, Stakeholder Partnerships, Education and Communication

SPEC Mission

The Stakeholder Partnerships, Education and Communication (SPEC) mission is to assist taxpayers in satisfying their tax responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating, and communicating with our shared customers.

Background

The Internal Revenue Service sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs.

Since the implementation of the VITA Program in 1969, thousands of volunteers have provided free tax assistance and prepared millions of Federal and State returns. The targeted population for VITA services includes individuals with low-to-moderate income (defined by the EITC threshold), persons with disabilities, elderly, and Limited English Proficiency (LEP). The VITA Program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of a paid preparer.

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The TCE Program offers free tax assistance to individuals who are age 60 or older. § 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or nongovernmental public non-profit agencies and organizations, exempt under § 501 of the IRC, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns.

The Virtual VITA/TCE approach uses the same process as traditional VITA/TCE except that the IRS certified preparer and/or quality reviewer and the taxpayer may not always be face-to-face. Technology is used to connect the volunteer preparer and the taxpayer. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can be used in urban settings to provide a free alternative to qualified taxpayers.

To aid more taxpayers while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through a Facilitated Self Assistance (FSA) Model. The Facilitated Self Assistance approach uses a certified volunteer to assist taxpayers in the preparation of their tax return. Since the volunteer acts as a facilitator, each volunteer can assist multiple taxpayers at one time. This approach allows sites to offer alternative filing methods by helping taxpayers prepare their own simple returns. Partners can use any software that can capture the Site Identification Number (SIDN).

The goal of the VITA/TCE Programs is to make voluntary compliance easier by:

- Promoting tax understanding and awareness
- Preparing accurate tax returns free for eligible taxpayers
- Encouraging Financial Education and Asset Building (FEAB) through tax incentives
- Incorporating taxpayer feedback or viewpoints
- Improving issue resolution processes in all interactions with taxpayers
- Providing taxpayers with timely guidance and outreach
- Strengthening partnerships with tax practitioners, tax preparers and other third parties to ensure effective tax administration

Purpose of this Guide

The purpose of the Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, is to inform you of your obligations and expectations as coordinator, and help you effectively operate your VITA/TCE tax preparation site. The publication covers the operation of VITA/TCE Programs before, during, and after the tax filing season. The handbook explains your roles and responsibilities as the coordinator, as well as for the site's volunteers. Note that the term "coordinator" used in this publication includes all types: site, local, alternate, etc.

Coordinators should review the table of contents of this document to become familiar with the topics covered, with the intent to refer to it as needed throughout the year to assist with your site's operations. Answers to many of the questions most commonly asked by coordinators can be found in this handbook.

Publication 1084 should be used as a resource in tandem with the Publication 4396-A, Partner Resource Guide. The partner guide provides references and resources for SPEC Partners to assist in administering effective VITA/TCE Programs. While the two publications overlap to some degree, they contain distinctive information on key aspects of the defining roles and responsibilities for their respective intended audiences.

Use this guide and all other available resources to answer your questions that may arise while operating your VITA/TCE site. Please e-mail any suggestions for VITA/TCE Programs changes to partner@irs.gov and/or your SPEC Relationship Manager.

Volunteer Protection Act

Public Law 105-19, Volunteer Protection Act of 1997 (VPA) generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for whom they volunteer. The VPA is not written exclusively for the Internal Revenue Service. This is a public law and relates to organizations that use volunteers to provide services. Under the VPA, a “volunteer” is an individual performing services, for a non-profit organization or a governmental entity who does not receive:

- Compensation (other than reasonable reimbursement or allowance for expenses incurred), or
- Any other thing of value in lieu of compensation more than \$500 per year, and such term includes a volunteer serving as a director, officer, trustee, or direct service volunteer.

Those who do not fit this definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

The purpose of the VPA is to promote the interests of social service program beneficiaries and taxpayers and to sustain the availability of programs, non-profit organizations, and governmental entities that depend on volunteer contributions. It does this by providing certain protections from liability abuses related to volunteers serving non-profit organizations and governmental entities.

The VPA protects volunteers from liabilities if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, and conscious flagrant indifference to the rights or safety of the individual harmed by the volunteer. The VPA does not protect conduct that is willful or criminal, grossly negligent, reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

All IRS-certified volunteer preparers must only prepare returns that are within scope of the VITA/TCE Programs. All out-of-scope returns must be referred to a professional return preparer. For additional information on VITA/TCE within scope topics, refer to the Scope of Service Chart in Publication 4012, VITA/TCE Volunteer Resource Guide. The definition of “scope” refers to VITA/TCE eligible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels.

As a coordinator, you are responsible for protecting and monitoring your volunteers to ensure they are adhering to the Quality Site Requirements and preparing returns within scope of the VITA/TCE Programs.

In general, if volunteers only prepare returns within scope of the VITA/TCE Programs and adhere to the Volunteer Standards of Conduct, they are protected. However, local state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

Quality & Oversight Updates for 2019 Filing Season

Stakeholder Partnerships, Education & Communication (SPEC) encourages consistent site operations and effective communication to improve quality of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs. The following updates are effective for the 2019 Filing Season.

New for 2019

Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process.

Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, was designed to be used in conjunction with Publication 5299 and provides SPEC volunteers an outline of how to quality review a tax return.

***Why:** To provide the additional requested guidance on the Quality Review Process.*

Key Changes and Updates

Form 13614-C, Intake/Interview & Quality Review Sheet

Update - SPEC developed Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites to address the Global Carry Forward (GCF) of taxpayer data. The printed English/Spanish versions of Form 13614-C, Intake/Interview & Quality Review Sheet will now include Form 15080. The electronic version of foreign language Form 13614-C also includes a corresponding translated version of Form 15080.

NOTE: Form 15080 is not needed if the taxpayer denies the Global Carry Forward of return data to all sites, enters his/her own PIN into the TaxSlayer tax preparation software, or if the site uses another tax preparation software.

***Why:** To reduce the partner burden of printing the Global Carry Forward paper consent if the volunteer is entering the granted Global Consent PIN and date into TaxSlayer on the taxpayer's behalf.*

Update: The Quality Review Checklist on page 4 of Form 13614-C is updated and moved to the Publication 4012.

***Why:** To improve efficiencies and make room for the Form 15080*

Change: Form 13614-C now includes two new questions to measure Limited English Proficiency (LEP).

***Why:** To clearly measure the LEP population at VITA/TCE Sites.*

Update: The Form 13614-C, Intake/Interview & Quality Review Sheet will be printed on white paper with a blue "title bar" that runs across the top of the form. The electronic version of this form does not include the "title bar". The Form 13614-C SP is now printed on yellow paper.

***Why:** To assist volunteers with quickly identifying the English versus the Spanish version of the printed forms.*

Form 13615, Volunteer Standards of Conduct Agreement

Change: Form 13615, Volunteer Standards of Conduct Agreement, is updated to include completion of Site Coordinator Training in the list of certifications. The indicator for certification in Federal Tax Law Update Test for Circular 230 Professionals is now moved below the certification list.

Why: *To add the Site Coordinator Training to the certification list.*

Change: A check box identifying IRS employee volunteers is added to Form 13615. Partners will transfer the IRS employee volunteer's information to Form 13206, Volunteer Assistance Summary Report (or a partner created list containing the same information). Territories will compile a list of current IRS employee volunteers to share with Headquarters.

Why: *To promote volunteerism within the IRS and acknowledge the contributions IRS employees provide to the VITA/TCE Programs.*

Update: Volunteer Standard of Conduct (VSC) #2 has changed to read - Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation "from customers."

Why: *To clarify volunteers who receive compensation from their employer or a sponsoring organization for working at a VITA/TCE site is not considered receiving payment from the customer, and is not a violation to the Volunteer Standards of Conduct.*

Virtual VITA/TCE Site Identification Number (SIDN)

Change: All returns prepared using the Virtual VITA/TCE process (including Contingency and Drop-Off returns) will now utilize the SIDN of the Preparation Site.

Why: *To ensure Virtual VITA sites adhere to Quality Site Requirement #8 - Correct Site Identification Number (SIDN).*

Tax Law Scope Changes

Change 1: The Itemized Deductions topic was removed from the Basic certification and is now included in Advanced certification.

Change 2: Form 8615, Tax for Certain Children Who Have Unearned Income and the Self-Employed Health Insurance Deduction, are now in scope for the VITA/TCE Program with some limitations. Both topics are included in the current Publication 4491, VITA/TCE Training Guide.

Why: *To provide the ability to better serve VITA/TCE clients.*

Chapter 1: VITA/TCE Site Operations

Introduction

As a coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. This chapter provides guidance to coordinators on the various aspects of the coordinator role. You will find information on site timelines, suggestions to improve the customer experience, required forms and reporting, serving taxpayers with disabilities and volunteer milestones.

Chapter 1-1: Timeline for Operating VITA/TCE Sites

Coordinators may use the timeline below to assist partners and volunteers operating VITA/TCE sites. The list below includes key activities specific to opening and operating a successful site. Volunteer recruitment, marketing and promoting programs such as EITC and its economic impact, are year-round activities, that are best incorporated into the mission of your organization.

Year Round

- Volunteer recruitment and retention.
- Collecting statistical data about programs such as EITC and its economic impact in the community.
- Continue volunteer training and certification, using Link and Learn Taxes (L<).
- Update Form 13715, Volunteer Site Information Sheet, and submit to your SPEC Relationship Manager as changes occur.

June - July

- New sites:
 - Request a Site Identification Number (SIDN) from your SPEC Relationship Manager.
 - Begin initial volunteer recruitment efforts.
 - Responsible Official must register and apply for an Electronic Filing Identification (EFIN) using e-Services after obtaining a SIDN.
- Existing sites: Continue volunteer recruitment and retention efforts for next filing season.

August – September

- Order electronic filing software through your SPEC office.
 - Order training materials by completing Form 2333-V, Order for VITA/TCE Program, and submit the order to your SPEC Relationship Manager or through the electronic product ordering system.
 - Complete and sign Form 13533, VITA/TCE Partner Sponsor Agreement.
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October

- Escalate volunteer recruitment.
- Select or confirm site location(s), opening and closing dates, site's days and hours of operation.
- Identify instructors for electronic filing, tax law training, and certification.
- Schedule date and place for volunteer training and certification, including tax preparation software training.
- Complete any additional training material request on Form 2333-V and submit to your SPEC Relationship Manager or through the electronic product ordering system.
- Identify/secure computer equipment for volunteer tax site(s).

November – December

- Complete any additional Forms 2333-V, for training material orders and submit to your SPEC Relationship Manager.
- Begin both electronic filing and volunteer tax law training and certification classes, including Site Coordinator Training.
- Begin community awareness publicity.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Identify volunteer(s) who will serve as alternate coordinator(s) in your absence and ensure that they receive Site Coordinator Training.
- Verify forms order and supplies for sites.
- Continue volunteer training and certification.
- Complete Form 13715, Volunteer Site Information Sheet, and submit to SPEC Office.

January

- Post publicity posters.
 - Continue volunteer training and certification; develop a process to communicate to volunteers the operations used at the site.
 - Ensure each volunteer has a name badge, or issue them Form 14509, Volunteer ID Insert, and Document 13123, Volunteer ID Holder.
 - Conduct volunteer meeting to assign volunteer roles and responsibilities.
 - Establish a process to identify every volunteer who prepares or makes changes to a tax return.
 - Ensure a current Publication 4053 (EN/SP), Your Civil Rights are Protected Poster, or a current D-143 AARP Foundation Tax Aide (poster) is displayed at the site to notify taxpayers of Civil Rights procedures.
 - Ensure a current Publication 4836 (EN/SP), VITA/TCE Free Tax Programs (VolTax), is displayed at the site to notify individuals how to report unethical behavior.
 - Ensure tax preparation software is installed on computers and assign specific roles for each volunteer, limiting access to applicable responsibilities.
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- Verify SIDN and EFIN are correctly entered in tax preparation software to avoid the risk of not getting credit for returns prepared at the site.
- Secure volunteer signed and dated, and partner certified (signed and dated) Form 13615, Volunteer Standards of Conduct Agreement – VITA/ TCE Programs, from all volunteers. Your sponsoring partner may provide Form 13206, Volunteer Assistance Summary Report, which is a listing of all the volunteers who have passed the required certification. If the Forms 13615 or Form 13206 is held at the partner location rather than your site, as coordinator you must have a process to verify certification for all the volunteers before they begin working at your site.
- Complete Form 13715, Volunteer Site Information Sheet, and submit to SPEC Territory.
- Monitor site Intake and Interview process to ensure all volunteers are using Form 13614-C, Intake/Interview & Quality Review Sheet, for every return prepared.

February – March

- Complete Form 13206 or create your own list containing the same information, and send it to your partner, if your partner requests it from you. Some partners gather the Forms 13615 from the volunteers and prepare the Form 13206. Your partner will provide instructions on how you will deliver volunteer summary reports to them. However, if you are the coordinator and the partner or a Domestic Military VITA coordinator, you will send the Form 13206 or similar listing containing the same information to your SPEC Relationship Manager.
 - Partners or coordinators are asked to have their volunteer listing to their SPEC Territory by February 3rd but no later than February 15th for sites opening later than February 3rd. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported.
 - Discuss all Volunteer Tax Alerts (VTA) and Quality Site Requirements Alerts (QSRA) with all volunteers.
 - If necessary, update Form 13715, Volunteer Site Information Sheet, and submit to SPEC Territory.
 - Begin to work with your SPEC Relationship Manager to prepare certificates of appreciation for volunteers.
 - Identify volunteer milestone recognition recipients; complete and submit templates by February 25.
-

April – May

- Complete the Continuing Education (CE) credits section of Form 13615 for volunteers requesting CE credits by April 30.
- Plan and attend volunteer/sponsor recognition ceremonies.
- Collect and store for next year, all IRS Volunteer ID Inserts and Holders (Forms 14509 & Documents 13123).
- Complete certificates of appreciation for volunteers.
- Initiate formal appreciation for site sponsor (certificate and letter).
- Initiate site close out and post filing season close out procedures as outlined in this publication.
- If e-filing, ensure all applicable Forms 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, were submitted to the IRS Submission Processing Center.
- Secure and delete taxpayer information on all IRS loaned and partner computers with sensitive data loaded on them per Publication 4473, IRS Computer Loan Program Package, and Publication 4390, VITA/TCE Computer Loan Program. IRS laptops must be returned to the Depot by May 15 for sites not opened after April 15.
- Evaluate filing season, site operations, and volunteers.
- Provide SPEC Relationship Manager with feedback or complete Partner Survey to improve or enhance operation for next year.
- When applicable, secure/confirm site location for next year.
- Begin volunteer recruitment for next filing season.

To assist you in future planning, please note any additional action plan items and share with your SPEC Relationship Manager.

Chapter 1-2: Guidelines for Opening and Operating your Site

Introduction

As a coordinator, you are expected to provide effective site management for your volunteers. Coordinators are also responsible for managing, organizing, and supervising all aspects of VITA site operations. The coordinator also gathers, and maintains timely statistical reports as required by the partners. Your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs and is critical to quality tax return preparation services in your community.

As a coordinator you should possess:

- The willingness to devote the time and effort required to prepare accurate tax returns and answer questions in a courteous and helpful manner;
- A strong volunteer spirit and organizational skills to assist in site coordination and allow volunteers to have a rewarding experience;
- The ability to recruit and retain volunteers with special skills that would benefit the site; for example, volunteers who are bi-lingual or can assist hearing and visually impaired taxpayers; and
- A willingness to learn and use electronic tax return skills and techniques.

As a coordinator you are responsible for program coordination and various administrative duties associated with managing a site.

These responsibilities may include:

- Recruiting and supervising volunteers
- Determining site's days and hours of operation
- Ensuring Volunteer Standards of Conduct are followed by all volunteers
- Discussing Volunteer Tax Alerts and Quality Site Requirement Alerts
- Ensuring Quality Site Requirements are followed by all volunteers
- Serving as the Responsible Official, applying for and/or maintaining the Electronic Filing Identification Number (EFIN) as required by the partner

Note: Only the Responsible Officials on the e-file application can review the site's application for an active EFIN. It is important for each SPEC Partner to have at least two Responsible Officials with access, registered for e-Services. For information on registering for E-services, contact your SPEC Relationship Manager. For assistance once you have access, contact the Help Desk at 1-866-255-0654. You can find detailed instructions Publication 4396-A, Partner Resource Guide.

World Class Customer Experience

All taxpayers using the services offered through the VITA/TCE Programs should be confident they are receiving world class customer service. The list below offers some suggestions for coordinators to consider providing the best customer experience at sites.

Setting customer expectations:

- Determine your sites scope of service including whether your site will prepare prior year and/or amended returns. Post this information at the site and on partner web pages.
- Post signage indicating typical wait times and required documents needed for return preparation.
- Provide a link to Form 13614-C, Intake/Interview & Quality Review Sheet, along with a list of documents needed for return preparation on partner web pages and/or appointment telephone lines (if using an appointment scheduler).

Have a process in place to address the following situations:

- Weather/Emergency Closures- determine how you will notify customers of weather or emergency closures.
- Taking the last customer-determine when to stop taking customers at busy sites. Review daily operations to assess number of volunteers, as opposed to number of clients, to determine coverage and cut off times.
- MyFreeTaxes- Consider screening for simple returns that can be referred to MyFreeTaxes or any other FSA site.
- Referrals- network with other local partners and have a process in place to refer customers to other sites that may specialize in certain scenarios.
- Resources- have an up-to-date list of services offered at the IRS TAC offices, phone numbers and website information for other IRS offices and relevant organizations such as the Department of Revenue, Social Security, the federal and/or state marketplaces, etc.
- Establish a process to assist customers with disabilities such as mobility issues, hearing impairment, visual impairment, and service animals. More information is included in Chapter 1-4 of this publication.
- Technology- have a plan to address internet and printer connectivity issues.

Customer convenience:

- Rest rooms- provide instructions to where the nearest rest rooms are located.
 - Refreshments- consider providing light refreshments such as water and snack packs.
 - Parking- provide information about parking on web pages and at the site.
 - Kids space- if space allows, consider providing a table or quiet space for children to play or color. Provide crayons and coloring books if possible.
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Site Coordinator Corner

This **Site Coordinator Corner** contains critical information needed for a coordinator to successfully operate a VITA/TCE site. Coordinators should check this site often to review updated materials and information. Links on this site will connect to the latest forms and publications. IRS/SPEC issued Fact Sheets and documents are generally posted and updated as soon as changes occur to their content. This site contains links with a variety of information on:

- eBooks, downloading and viewing
- Quality – requirements, results, and alerts
- Volunteer information
- Forms/Publications
- Fact Sheets on a variety of tax law and procedures
- Civil Rights Unit Advisories

TaxSlayer Resources

Visit the VITA/TCE Springboard at <https://vita.taxslayerpro.com>, for access to many resources and information issued by SPEC and/or TaxSlayer for all volunteers. SPEC recommends volunteers bookmark this page to retrieve updated and accurate information.

The VITA/TCE Springboard resources include:

- VITA/TCE Blog
 - Software news
 - Suggestion Box
 - Volunteer Time
 - Volunteer Tax Alerts and Quality Site Requirement Alerts
- VITA/TCE Practice Lab
 - Training videos
 - Practice problems
- TaxSlayer Pro Online and Desktop User Guides
- Searchable TaxSlayer Pro Online and Desktop Knowledgebase

TaxSlayer Pro Support for VITA/TCE can be reached by:

- Telephone: 1-800-421-6346
- Email: Support@vita.taxslayerpro.com

Be sure to include your SIDN, EFIN, and error message, in your communication with TaxSlayer Support.

Chapter 1-3: Required Forms and Reporting

Form 13533, Sponsor Agreement

Form 13533, VITA/TCE Partner Sponsor Agreement, reiterates the key principles of privacy and confidentiality. Individuals using the services at Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites, place a great deal of trust in the individuals preparing their return. While they expect an accurate return, they also expect that the information they provide will be protected in such a way as to respect their privacy and maintain the confidentiality of the information shared. Therefore, partners and volunteers must keep the information confidential and protect it from unauthorized individuals and misuse. By signing this agreement, the sponsor agrees to make certain their volunteers are aware of the standards of conduct and privacy, and the key principles of confidentiality.

Form 13632, Volunteer Property Loan Agreement

Form 13632, Volunteer Property Loan Agreement, is required to be completed and signed to loan IRS equipment, including computers and printers. You must return property loan agreements to the SPEC Territory if you received any IRS laptops.

Form 13715, SPEC Volunteer Site Information Sheet

Form 13715, Volunteer Site Information Sheet, is used by partners to submit site information (i.e. dates, location, hours, etc.) to the IRS. The purpose of this form is to provide a consistent method of requesting and capturing accurate site information. The information should be provided to your local SPEC Territory Office annually no later than January 15th. If your hours of operation or location change, please submit an updated Form 13715 to your local SPEC Relationship Manager immediately.

Form 13615, Volunteer Standards of Conduct Agreement

Form 13615, Volunteer Standards of Conduct Agreement, outlines the conduct and ethical behavior expected from volunteers as they assist taxpayers in completing an accurate tax return. All volunteers must sign and date Form 13615 stating that they will adhere to the Volunteer Standards of Conduct (VSC) and will comply with the Quality Site Requirements (QSR). The Form 13615 also captures the level(s) of tax law certification the volunteer has achieved. Form 13615 is not valid until the sponsoring partner or other partner's approving official (site coordinator, instructor, IRS contact, etc.) has verified the required certification level(s), checked proper identification (photo ID) for the volunteer prior to the volunteer working at the VITA/TCE site, and signed and dated the completed form.

Once the Forms 13615 are validated as described above, the information transferred to the Form 13206 (or similar listing with the same information) and sent to the territory office, the Forms 13615 are not required to be held at the site/partner level. The Forms 13615 can be destroyed, returned to the volunteer, or held by the partner or site.

Form 13206, Volunteer Assistance Summary Report

Form 13206, Volunteer Assistance Summary Report, or similar document containing the same information, is used to report the information gathered from the volunteers' Forms 13615 to the SPEC Territory Office. The partner or site coordinator is required to submit their volunteer lists by February 3rd, but no later than February 15th, for sites opening after February 3rd. As new volunteers report to the site(s), additional submissions to the SPEC Territory Office are required by the 3rd of each month.

The partner's approving official must check the box in the heading section of Form 13206 (or the partner/coordinator created listing), certifying that all volunteer identities were validated using photo ID, completed certifications were verified and that Form 13615 was signed and dated by them, as well as by all the volunteers listed on Form 13206. If the partner or site coordinator chooses to create their own listing, it must contain all the same information the Form 13206 requires.

Product Ordering

Coordinators with e-mail accounts can directly order site and training products online using the electronic product ordering system, otherwise known as CAPS. Form 2333-V, Order for VITA/TCE Program, is e-mailed to coordinators during the month of September. If you do not receive the electronic order form, contact your SPEC Relationship Manager. SPEC training products are listed on IRS.gov keyword search "Volunteer Training Resources."

For more information on ordering products for your site, see Publication 4396-A, Partner Resource Guide.

Chapter 1-4: Serving Taxpayers with Disabilities

Introduction

Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA/TCE Programs. To help ensure equal access, you should plan by evaluating the availability of resources and considering the types of reasonable accommodations that may be requested by taxpayers needing assistance due to a disability. It is important to recognize that not all people with similar disabilities require the same accommodations, and that sometimes, flexibility and creativity will be required. As with the tax preparation process, allow your interview to guide you through the process of providing the assistance that the taxpayer needs. If there are any questions about whether to approve or deny a request for an accommodation, you can consult with the IRS Civil Rights Unit at edi.crd.ra@irs.gov. Keep in mind, taxpayers with a disability should be provided with a reasonable and/or effective accommodation that provides equal access. If a request for an accommodation is denied and the denial is challenged, you must be able to show that granting the accommodation would cause an undue hardship or fundamental alteration to your program.

Additional References

- **Publication 5192**, Key Points for Communicating with People with Disabilities
- **Publication 5231**, Key Points for Communicating with People who are Deaf and Hard of Hearing
- **Site Coordinator Corner**: Fact Sheets and Civil Rights Unit Advisories

Serving Taxpayers with Mobility Impairments

To prepare your site for the upcoming season, make sure that you and your volunteers are familiar with physical barriers that would prevent taxpayers with mobility limitations from being able to navigate the site and that proactive measures are taken to remove these barriers:

- Are there steps leading into the building that would prevent wheelchair access? If so, is there an alternate entrance at street level or a ramp available for wheelchair access? If an alternate entrance is available, are there signs at the main entrance advising taxpayers of the accessible entrance?
- Are doorways wide enough to accommodate a person in a wheelchair?
- If restrooms are provided, are the restrooms handicapped accessible?
- Is there sufficient space around a tax preparation station to allow for wheelchair access?
- Are there tax preparation stations on the ground floor of the building, or is there elevator access to other floors?

Serving Taxpayers Who Are Blind or Low Vision

Taxpayers who are blind or who have low vision may face unique challenges when completing Form 13614-C:

- For taxpayers who can read printed materials, enlarging a copy of Form 13614-C may be the only accommodation necessary.
 - For taxpayers who cannot read print, offer to have a volunteer greeter or preparer read Form 13614-C to the taxpayer and write his or her answers.
-

- If the taxpayer has called ahead for an appointment, schedulers may offer to send the taxpayer a link to Form 13614-C within an email. Many taxpayers who are blind or low vision have access to special technology that will allow them to complete the form on their own computers.

When reviewing a tax return with a taxpayer who is blind, the reviewer should be prepared to verbally read the key information to the taxpayer, rather than pointing to the information. Consider finding a private space to read this information aloud. Taxpayers can usually offer suggestions about the best way that you can help them sign their returns.

Serving Taxpayers Who Are Deaf or Hard of Hearing

Taxpayers who are deaf or hard of hearing have varying ranges of language skills and abilities. Some can communicate verbally with you, while others cannot. Some can read lips, and some communicate with English Exact Sign which is a method of sign language that mimics the English language precisely as it is spoken. However, most taxpayers who are deaf or hard of hearing communicate with American Sign Language (ASL). The following items should be considered when working with taxpayers who are either deaf or hard of hearing:

- ASL is not the same as spoken English; both languages differ in both vocabulary and grammar. Therefore, do not assume that simply writing notes between yourself and the taxpayer is an acceptable means of communicating important and specific information needed to prepare a complete and accurate tax return. Writing notes, however, can be helpful for basic interactions such as obtaining taxpayer contact information and arranging for the provision of a sign language interpreter.
- Have a certified or licensed ASL interpreter (requirements may vary from state to state) available to assist taxpayers who request such an accommodation. Determine organizations in or near your community that may be able to help provide these services.
- Allow time to coordinate schedules with both the taxpayer and the interpreters. You may not be able to immediately obtain interpreter services.
- Allow additional time when preparing returns for someone who requires an interpreter. The communication of information through a third party often means preparation time will be greater than usual.
- Taxpayers may choose to bring someone they trust to interpret for them, but this should not be your first solution. Taxpayers may not want family members or friends to know their personal tax information, and it is their right to expect the same level of privacy and confidentiality to which any taxpayer would be entitled through the provision of a qualified interpreter.
- The taxpayer should be able to see the interpreter always. Determine the best place to accommodate the tax preparer, the taxpayer, and the interpreter comfortably.
- Speak directly to the taxpayer, not to the interpreter. For instance, it is not appropriate to ask the interpreter, "Can you ask him if he brought a blank check so we can enter his bank information for direct deposit?" Instead, ask the taxpayer, "Did you bring a blank check so we can enter your bank information for direct deposit?" This can be challenging for volunteers who have not worked with an interpreter on behalf of a taxpayer.
- Provide some degree of visual privacy when preparing returns for taxpayers who are deaf, especially when multiple sign language users are present in the same space. Sign language is visual conversation.
- Background noise can be distracting and make it difficult for a taxpayer who is hard of hearing to understand what you say. When possible, provide a quiet private space to maximize comprehension and minimize confusion.

- When speaking to taxpayers who are hard of hearing, avoid covering your mouth or looking away. These taxpayers may be relying, in part, on reading lips to receive the information you are presenting, and turning away from them can affect their ability to do such.
- Use a consistent volume when speaking to taxpayers who are hard of hearing.

Helpful Suggestions in Obtaining Interpreters

- Contact the university near you that teaches sign language and ask for a graduate student or an experienced student volunteer. (Many schools are looking to partner with organizations so that their senior level students have the opportunity to get credit hours for volunteer work).
- Contact or partner with a local organization whose mission is to establish and maintain a network of services for the deaf, hard-of-hearing, late deafened, and deaf- blind.

Note: These interpreters may or may not be certified.

American Sign Language Video Resources

SPEC partnerships with the National Disability Institute and National Association of the Deaf, identified the need to provide more information regarding free tax preparation services for deaf and hard of hearing taxpayers who use ASL as their primary language. SPEC has created a series of ASL videos describing the return preparation process available at VITA/TCE sites. These videos benefit volunteers who serve as ASL interpreters and are useful for anyone wanting to become more familiar with the tax preparation process. The videos can be found at American Sign Language (ASL) Videos, Internal Revenue Service.

Chapter 1-5: Volunteer Milestone Recognition

Introduction

SPEC has successfully built a network of national/local partners and volunteers who help meet individual taxpayer's needs for tax education and assistance during the tax filing season. Partners have effectively recognized their volunteers by their own design and maintain local control over these celebratory events. Recognizing volunteers for significant milestones, outstanding commitment, and dedication is extremely important to the SPEC organization.

Volunteer Milestone Recognition Process

SPEC will honor milestones of ten-year increments to mark partner, volunteer, and site dedication. SPEC provides certificates of recognition for those partners, volunteers, and sites whose years of service are increments of ten. Therefore, SPEC will recognize partners, volunteers and sites with significant milestones at ten, 20, 30 and 40 years of service in the volunteer tax preparation program. Partners may find other ways to recognize milestone accomplishments for intervening years.

It is important that partners, volunteers and sites are honored for their dedicated years of service without placing additional burden on partners, employees or volunteers. Partners must submit Forms 14309, SPEC Volunteer Milestone Recognition and 14308, SPEC Site Milestone Recognition; for volunteers and sites due milestone recognitions, no later than February 25. Relationship Managers recognize partners on Form 14307, SPEC Partner Milestone Recognition.

All requests for recognition items must be checked for spelling and submitted to partner@irs.gov as soon as possible, but no later than February 25 to ensure delivery by April 10.

Note: SPEC recommends recognizing partners, sites and volunteers in an alternate way when submitted milestones forms do not meet the deadline.

If there are questions as to if a request for milestone recognition was submitted in a timely manner, SPEC headquarters office may require the original email be forwarded again showing that the request was sent to partner@irs.gov timely. In addition, please copy your relationship manager on the email sent to partner@irs.gov.

Headquarter Role

SPEC Headquarters responsibilities:

- Sending reminder to SPEC Area offices to help ensure all milestone requests are submitted by February 25
 - Confirming spelling as appropriate and preparing milestones certificates
 - Ensuring milestone items are completed in time to ensure delivery by the April 10 deadline
-

Area and Territory Office Role

The SPEC Area and Territory Offices responsibilities:

- Instructing and sending reminder for partners to send all 10-year milestone requests to their Relationship and/or Territory Manager emphasizing the February 25 ordering deadline
- Instructing and reminding partners to send all 20, 30 and 40-year milestone requests for volunteers and sites to partner@irs.gov by February 25
- Preparing and shipping all 10-year milestone certificates for volunteers, sites and partners by April 10
- Submitting all 40-year partner milestone requests to Oversight Products and Quality HQ Analyst by February 25
- Communicating the milestone recognition process and the February 25 deadline to partners including providing templates (Form 14307, Form 14308 and Form 14309) to facilitate the process
- Ensuring partners have current relationship/territory manager contact for emailing all 10-year milestone requests for volunteers, sites and partners
- Confirming spelling for all requests received
- Ensuring requests for clarification received from headquarters are responded to quickly and accurately to ensure timely fulfillment of recognition items
- Determine method of record keeping for all 10, 20, 30 and 40-year milestone requests received

Note: The National Relationship Manager for AARP will be responsible for these actions relative to AARP's recognition.

Coordinator/Partner Role

Coordinators/partners must timely complete the templates provided to them by their Relationship Manager, identifying volunteer and site milestone accomplishments.

- Complete Form 14308, *SPEC Site Milestone Recognition* and Form 14309, *SPEC Volunteer Milestone Recognition* timely, identifying sites and volunteers due milestone recognition
 - Ensure all completed 10-year milestone templates for volunteers, sites and partners are submitted annually to the Relationship and/or Territory Manager no later than February 25
 - Ensure all completed 20, 30 and 40-year milestone templates for volunteers and sites are submitted annually through partner@irs.gov no later than February 25
 - Confirm all spelling
 - Decide how they will make presentations to recipients
-

Chapter 1-6: Guidelines for Closing Your Site

At the end of the filing season, ensure that your site is closed properly. The following actions should be taken:

- Ensure no taxpayer information is left at the site.
- Dispose of all unused forms (recycle if possible).
- Submit a revised Form 13715 to your SPEC Relationship Manager with your post filing season days and hours, if applicable.
- Make sure all returns have been filed, all acknowledgments have been retrieved, and all rejects have been resolved.
- Deactivate volunteers' passwords so they are not able to access taxpayer data after filing season.
- Follow IRS procedures for backup, deleting returns from the hard drive, uninstalling the software, and hard drive cleanup if using TaxSlayer Pro Desktop software.
- Follow procedures in Publication 4473, IRS Computer Loan Program – Welcome Package, for returning IRS loaned equipment.
- Ensure Forms 8453, U. S. Individual Income Tax Transmittal for an IRS e-file Return, required to be submitted to IRS are sent to Austin Submission Processing Center.

Evaluating the Filing Season

SPEC is interested in what it can do to improve the VITA/TCE Programs. Be sure to discuss your ideas with your SPEC Relationship Manager.

- Share suggestions throughout the filing season that will improve site operations.
 - Meet with your volunteers to thank them for their work and to get their suggestions for program improvement.
 - Provide a summary of best practices and lessons learned.
-

Chapter 2: Quality Site Requirements

Introduction

All taxpayers using the services offered through the VITA/TCE Programs should be confident they are receiving accurate return preparation and quality service. A return is accurate when tax law is applied correctly and the completed return is free from errors based on the taxpayer interview, their supporting documentation, and the completed Form 13614-C, Intake/Interview & Quality Review Sheet.

The purpose of the Quality Site Requirements (QSR) is to ensure quality and accuracy of return preparation, and consistent operation of sites. The ten QSR have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. The QSR must be communicated to all volunteers, partners and coordinators to ensure SPEC and partner objectives are met. Publication 5166, IRS Volunteer Quality Site Requirements, provides detailed information regarding the steps partners and coordinators need to take to meet the QSR, as well as guidance on actions to take regarding non-compliance issues.

The Ten Quality Site Requirements are:

- QSR #1 Certification
- QSR #2 Intake/Interview & Quality Review Process
- QSR #3 Photo ID and Taxpayer ID Numbers
- QSR #4 Reference Materials
- QSR #5 Volunteer Agreement
- QSR #6 Timely Filing
- QSR #7 Civil Rights
- QSR #8 Site Identification Number
- QSR #9 Electronic Filing Identification Numbers
- QSR #10 Security

2018 QSS Site Review Results

QSS site reviews measure the site's adherence to the QSR, with the 2018 rate at 94.23%. The most common site review error in FY2018 was QSR #2, Intake/Interview & Quality Review Process, as QSS site reviews revealed a correct intake process was used only 58% of the time. As a coordinator, you are also responsible to ensure all volunteers have a completed Form 13614-C, before beginning to prepare a tax return. You have the responsibility to ensure your volunteer preparers conduct a thorough interview with taxpayers, which includes a discussion of the information the taxpayer included on their completed intake sheet.

QSR #1 Certification

- New volunteers are required to take the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher prior to working at a site. The training and certification test are available on L< and in Publication 4961.
- New volunteer instructors, preparers, coordinators and quality reviewers must review Publication 5101, Intake/Interview & Quality Review Training. Returning volunteers working in these same positions are encouraged to review Publication 5101. All volunteer instructors, preparers, coordinators and quality reviewers must pass the Intake/Interview & Quality Review certification test. SPEC Relationship Managers are required to ensure their partners and/or coordinators receive or have access to Publication 5101. This publication is available on the Site Coordinator Corner and through L<.
- Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required to certify in tax law prior to conducting tax law related tasks. Volunteers who assist in roles that do not provide assistance with tax law related issues (i.e. greeters, receptionists, equipment coordinators, etc.) are not required to certify in tax law.
- All IRS tax law-certified volunteer preparers are required to prepare tax returns that are within scope of the VITA/TCE Programs. Out-of-scope returns should be identified early in the tax return preparation process. All out-of-scope tax returns need to be referred to a professional tax return preparer. The definition of scope refers to VITA/TCE permissible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service Chart is in Publication 4012, VITA/TCE Volunteer Resource Guide.
- IRS tax law-certified volunteer preparers can only prepare returns with tax issues that fall within the certification level the volunteer has achieved. If the site is preparing tax returns that require a higher than Basic level of certification, the IRS tax law-certified volunteer preparer's certification level must be equivalent to the level needed to prepare the returns.
- All tax law instructors are required to certify in tax law at the Advanced level at a minimum.
- All designated/peer-to-peer quality reviewers are required to be certified in tax law at the Basic level or higher (based on the complexity of the returns). If any preparers at the site are above the Basic tax law certification level and preparing returns with tax issues higher than the Basic level, at least one quality reviewer must be at the same level or a higher certification. Two new publications are available this year which provide additional training on the Quality Review Process. Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, was designed to be used in conjunction with Publication 5299 and provides SPEC volunteers an outline of how to quality review a tax return.
- All coordinators and alternate coordinators are required to complete the Site Coordinator Refresher Training prior to the site opening. This includes reviewing Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, and Publication 5088, Site Coordinator Refresher Training. Publication 5088 training course is available on L<, IRS.gov or from your SPEC Relationship Manager.
- Coordinators are required to exercise due diligence by having a method to verify certification the day the volunteer reports to the site. They are required to develop a process to ensure volunteers are preparing and/or quality reviewing tax returns based on their appropriate level of certification.
- Coordinators and/or alternate coordinators are required to be available while the site is in operation. Coordinators and/or alternates must be available either physically at the site or via phone or other electronic means.

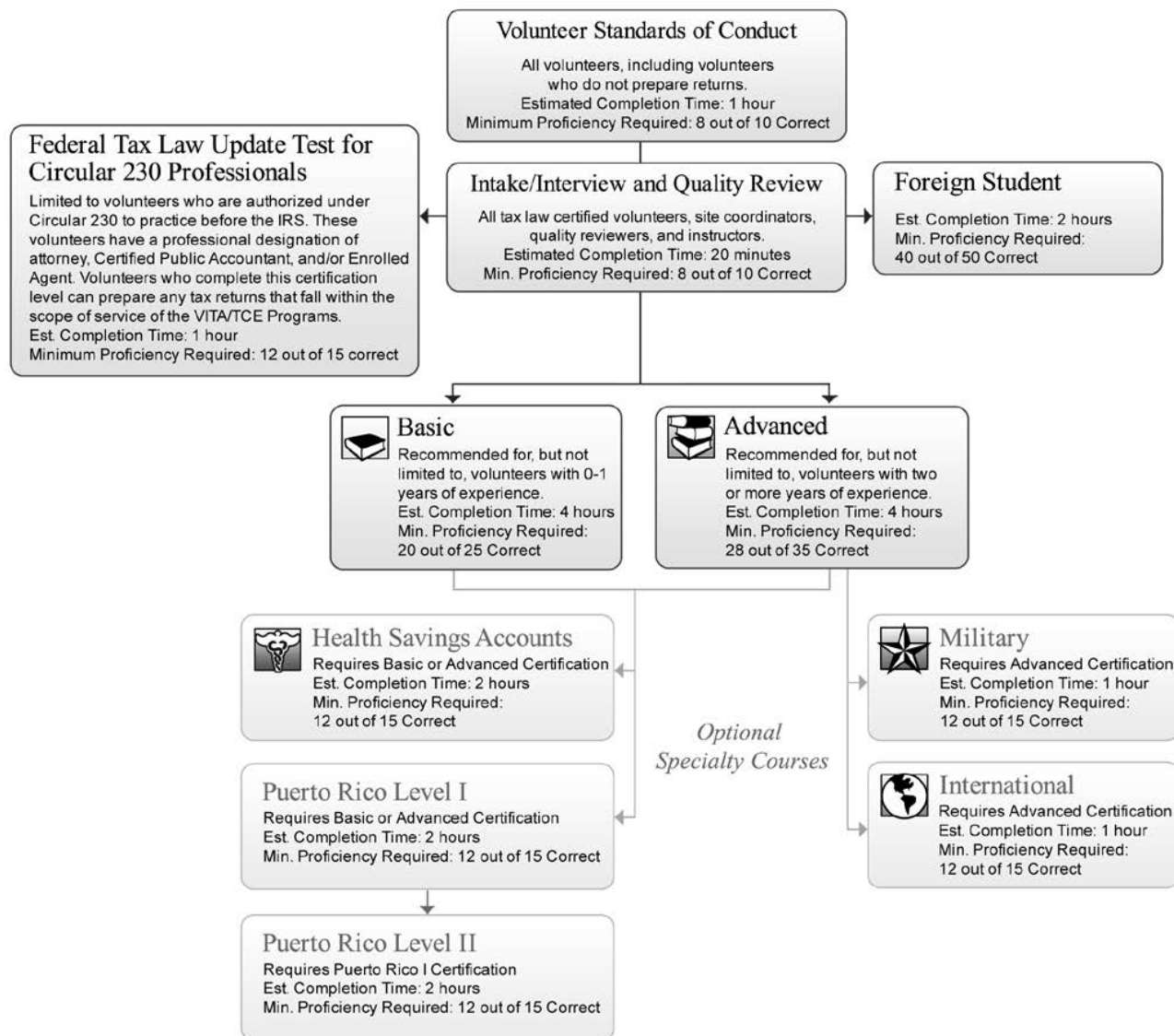
- For VITA/TCE tax law certification, volunteers are required to certify at either the Basic or Advanced level based on the type or level of tax returns they will be preparing at their site. Volunteers may take additional specialty certifications. AARP requires tax counselors to be certified at the Advanced level.
- Volunteers must first certify at either Basic or Advanced level before taking these additional specialty modules:
 - Health Savings Account (HSA)
 - Puerto Rico
- Volunteers must first certify at the Advanced level before taking these additional specialty modules:
 - Military
 - International
- Volunteer training may consist of classroom training, self-study, and/or L<.
- Federal Tax Law Update Test for Circular 230 Professionals - SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA) and Enrolled Agent (EA), to certify on new provisions and tax law changes. In addition, the volunteers are required to certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. The Federal Tax Law Test for Circular 230 Professionals is optional. Volunteers who want additional training can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers. Volunteers with professional designations must have an active license and be in good standing.

Once the required certifications for the Federal Tax Law Update Test for Circular 230 Professionals are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE Programs. Volunteers certifying only in this tax law certification are not eligible for Continuing Education Credits.

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers and coordinators should check with the sponsoring SPEC Partner. For more information about the Federal Tax Law Update Test for Circular 230 Professionals certification requirements refer to Publication 1084, Site Coordinator Handbook or Publication 4396-A, Partner Resource Guide.

- All IRS tax law-certified volunteers must have a passing score of 80% or above, and complete the certifications via:
 - IRS electronic test through L<, the preferred method, or
 - IRS paper test, Form 6744, VITA/TCE Volunteer Assistor's Test/Retest

Volunteer Certification Process Flowchart



Required IRS Certification for Volunteer Positions

Listed below are volunteer positions and the IRS required certification applicable for each position.

Publication 4961, Volunteer Standards of Conduct Training: is required for all **new** volunteers. **All** volunteers must certify as part of their VITA/TCE certification.

Publication 5101, Intake/Interview & Quality Review Training: is required for all **new** volunteers. **All** volunteers must certify as part of their VITA/TCE certification (except Greeters, Interpreters or other volunteers that do not answer tax law questions).

Volunteer Position
Site/Local Coordinator and alternate coordinators: Publication 5088, Site Coordinator Refresher Training, is required for all coordinators and their alternates. Tax law certification is required if the coordinator will be preparing tax returns, correcting rejects, conducting quality reviews or providing tax law assistance. Certification level is based on the complexity of the returns the coordinator prepares.
Instructor: Tax law certification required – Advanced level or higher is required based on the level of course instruction (or Federal Tax Law Update Test for Circular 230 Professionals).
Return Preparer: Tax law certification required – Basic level or higher is required based on the level of complexity of the returns they will prepare (or Federal Tax Law Update Test for Circular 230 Professionals).
Quality Reviewer: Tax law certification required – Basic level or higher is required based on complexity of the returns they will review (or Federal Tax Law Update Test for Circular 230 Professionals).
Screeners: Tax law certification required for screeners who answer tax law questions – Basic level or higher required based on the complexity of tax law questions answered.
Greeters and Interpreters: Tax law certification is not required for Greeters, and Interpreters who do not answer tax law questions.

Note: IRS-SPEC requirements may be different from your partners' expectations. Partners may require a higher level of training. However, partner expectations can never be lower than IRS requirements. For example, some partners require their coordinators to be certified at the Advanced tax law certification level even if they are not providing tax law advice, preparing or correcting tax returns. This is an acceptable practice.

QSR #2 Intake/Interview & Quality Review Process

Intake/Interview Process

All sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS tax law-certified volunteer. All IRS tax law-certified volunteer preparers are required to complete the entire Intake and Interview Process when preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents prior to preparing the tax return. Whenever the taxpayer lists any person as a potential dependent on their tax return, the volunteer preparer is required to finish the “To be completed by Certified Volunteer” shaded section on page one for each potential dependent.

While completing the Intake and Interview Process, verify that the tax return is within the scope of the VITA/TCE Programs and the volunteer’s certification level. If the return is out-of-scope for VITA/TCE, the taxpayer will need to be referred to a professional preparer. If the tax return does not fall within the volunteer’s certification level, refer the taxpayer to another IRS tax law-certified volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level.

Partners may attach an addendum to the Form 13614-C to ask additional questions, but cannot create their own version of this form for use. For 2019 filing season AARP will use their own approved “Intake Booklet.” The booklet will be the EXACT same layout of the Form 13614-C for the first four pages.

The Intake and Interview Process includes:

- Ensuring the return is within scope of the VITA/TCE Programs and determining the volunteer certification level needed for preparation of the tax return.
- Having a process for assigning tax returns to a volunteer preparer and quality reviewer certified at the appropriate level.
- Verifying the identity of the taxpayer (and spouse, if applicable) using a photo ID according to rules listed in Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. Refer to QSR #3 for more information.
- Confirming Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR #3 for more information.
- Explaining to the taxpayer how to complete Form 13614-C.
- Verifying all questions in Parts I-VI are completed, any “Unsure” answers are addressed and changed to “Yes” or “No” and the “To be completed by a Certified Volunteer Preparer” shaded areas are completed. (Unanswered questions in Part VII are not a violation to QSR #2)
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer shaded section for individuals listed as potential dependents
- Explaining the tax preparation process and encouraging the taxpayer to ask questions throughout the interview process
- Exercising due diligence by using probing questions to ensure complete information is gathered

New this year, page four of the Form 13614-C contains Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. Rules for securing consent for this disclosure are subject to regulations in Internal Revenue Code (IRC) Section 7216. Using the proper procedures for securing these consents are covered under QSR #10, Security. For more information on the proper procedures for securing consent refer to Publication 4299.

Quality Review Process

All tax returns are required to be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or a peer-to-peer reviewer must comply with this requirement. Self-review is not an approved method. The quality reviewers should be experienced IRS tax law-certified volunteers. All quality reviewers are required to inform the taxpayer, that they are ultimately responsible for the information on their tax return.

Two new publications are available this year which provide additional training on the Quality Review Process. Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, was designed to be used in conjunction with Publication 5299 and provides SPEC volunteers an outline of how to quality review a tax return.

Every coordinator should ensure that a correct Quality Review Process is used to confirm that tax law was correctly applied and the tax return is free from error based on the taxpayer interview and the available supporting documents. A Quality Review Process must contain the following critical components for an effective and thorough quality review of all tax returns:

- Engaging the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the tax return
- Using a completed Form 13614-C, Intake/Interview & Quality Review Sheet, supporting documents and other information provided by the taxpayer to confirm identity, dependence, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the tax return
- Reviewing the return and Form 13614-C for unsubstantiated income or expenses. If income or expenses are listed on the tax return that do not require a source document and one was not provided, Form 13614-C should be documented to indicate the taxpayer's verbal response
- Consulting tax law references (i.e. Publications 4012 and 17, and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations
- Exercising due diligence by advising taxpayers of their ultimate responsibility for the information recorded on their tax return

QSR #3 Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

Coordinators are required to have a process in place to confirm taxpayer identities. This process must include using acceptable documents to confirm taxpayer identities by reviewing:

- Photo identification for primary and secondary taxpayers; and
- Social Security Number (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return.

Volunteers must validate taxpayers' identities and Taxpayer Identification Numbers (TIN) prior to preparing the tax return. Please refer to Publication 4299 for more information about which documents are acceptable for photo identification

and/or which documents can be used to confirm a TIN. Publication 4299 also provides exceptions for taxpayers “known to the site” and for exceptions due to extreme circumstances, which are subject to the site coordinator approval.

QSR #4 Reference Materials

All sites must have one copy (paper or electronic) of the following reference materials available for use by volunteer return preparers and quality reviewers:

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- Volunteer Tax Alerts (Must be discussed with volunteers within five days of IRS issuance.)
- AARP Cyber Tax Messages (AARP sites only)

Coordinators are required to have a process in place to ensure all Volunteer Tax Alerts (VTA) or AARP Cyber Tax Messages and Quality Site Requirement Alerts (QSRA) have been reviewed and discussed with all volunteers, within five calendar days after IRS issuance.

- The VTA and QSRA are available at [Quality and Tax Alerts for IRS Volunteer Programs](#)

You can also access these alerts via:

- [Site Coordinator Corner](#)
- TaxSlayer VITA blog at <https://vitablog.taxslayerpro.com/>
- Subscribe to the IRS Gov Delivery System for Volunteer Tax Alerts at www.irs.gov keyword “quick alerts”, select “Subscribe To Quick Alerts” and again Subscribe/Unsubscribe at the bottom of the page. Follow the prompts to enter your email address and select the news subscriptions of interest. Quick Alerts provides various messages for Tax Professionals including Volunteer Tax Alerts and Quality Site Requirement Alerts.

The use of reference material is an important key to producing an accurate tax return. As an example, many errors in tax return preparation occur during the determination of filing status, dependency, and eligibility for tax credits. Each of these determinations can be made by following one of the flow charts or decision trees in Publication 4012. Having the key reference materials available helps to foster the use of these resources and thus minimizes errors.

Note: Access to the Publication 4012 and Publication 17 are available via IRS.gov or through TaxSlayer.

QSR #5 Volunteer Agreement

All volunteers (coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct (VSC) certification, annually. This includes signing and dating Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs, agreeing to follow the VSC prior to working at a VITA/TCE site. In addition, Form 13615 is required to be certified (signed and dated) by the partner’s approving official. This approving official can be the coordinator, sponsoring partner, instructor or IRS contact, as designated by the partner. This validates the partner’s approving official has verified the volunteer’s identity, the volunteer has completed the required IRS certification test(s), and the volunteer has signed and dated Form 13615, before the volunteer is permitted to work at the site.

By signing and dating Form 13615, volunteers are agreeing to the following standards and must:

- Follow the Quality Site Requirements (QSR)
- Not accept payment, solicit donations, or accept refunds as payment for federal or state tax return preparation from customers (taxpayers)
- Not solicit business from taxpayers you assist or use the knowledge gained (the taxpayer's information) for any direct or indirect personal benefit for you or any other specific individual
- Not knowingly prepare false tax returns
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs
- Treat all taxpayers in a professional, courteous, and respectful manner

Copies of Forms 13615, 13206, or similar listing containing the same information, should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC and certification level. If these forms are not available at the site, the coordinator is required to have a method in place to track volunteer certification levels and be able to provide this information upon request.

AARP will complete and send a unified list of volunteer certifications containing the same information as requested on Form 13206. AARP is required to secure Form 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

Partners are no longer required to maintain Forms 13615 once the volunteer and partner have:

- Signed the completed agreement;
- Accurately transferred all required data to the current Form 13206, Volunteer Assistance Summary Report, or partner created listing (containing the same information); and
- Forwarded the Form 13206, or partner created listing, to the SPEC Territory Office.

Partners can destroy the forms or choose to give Forms 13615 back to their volunteers. However, if volunteers are requesting Continuing Education (CE) Credits, the form must be completed and forwarded to the SPEC Territory as described in CE Credits Requirements.

Publication 4836 (EN/SP), VITA/TCE Free Tax Programs, also referred to as the "VolTax" poster, is required to be displayed at the site in a location visible to all taxpayers. The purpose is to facilitate awareness of the opportunity to make a referral to report unethical behavior. Form 13614-C, Intake/Interview & Quality Review Sheet, and Publication 730, Important Tax Records Envelope, also include the VolTax e-mail address.

Note: Refer to Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, for more information or Publication 4961, Volunteer Standards of Conduct (Ethics) Training, for additional training.

QSR #6 Timely Filing

All coordinators are required to have a process in place to ensure every tax return is electronically-filed or delivered to the taxpayer in a timely manner.

For e-filed tax returns, Form 8879, IRS e-file Signature Authorization, is required to be signed by the taxpayer (and spouse, if applicable), which gives the site permission to e-file their tax return. IRS requires this form to be maintained for

three years by the preparer. However, VITA/TCE sites received a waiver from the three-year retention requirement for Form 8879 and supporting documents.

Based on this waiver, all VITA/TCE sites are required to secure the taxpayer's (and spouse, if applicable) on Form 8879. The signed Form 8879 is given to the taxpayer along with a copy of their tax return. The site is not required to keep the Form 8879; however, they are required to ensure it is signed. A signed Form 8879 gives the site permission to e-file and provides the taxpayers the opportunity to read the important declaration prior to submitting the e-filed tax return.

See Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, for exceptions for securing signatures on Form 8879.

Partners and sites can keep Forms 8879, and the supporting documents (even though it is not required), as long as they are properly secured and destroyed no later than the three-year anniversary date. These documents must not be sent to any IRS offices.

Actions required to ensuring tax returns are filed timely include:

- Ensuring that stockpiling of tax returns does not occur at the site. Stockpiling refers to waiting more than three calendar days to submit the tax return to the IRS after the site has all necessary information to e-file the tax return.
- Retrieving acknowledgements timely (preferably within 48 hours of transmission).
- Promptly working rejects that can be corrected by the tax law-certified volunteer.
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Providing the taxpayer with a completed tax return along with the correct mailing address for the processing center for paper tax returns.
- Promptly notifying taxpayers if any other problems are identified with tax return processing.

An attempt should be made to resolve all rejects as soon as possible. The TaxSlayer Returns Report can be used as a tool to ensure all rejects have been corrected. Reasonable attempts are required to be taken to inform the taxpayer within 24 hours if a reject cannot be corrected.

The taxpayer must sign a corrected Form 8879, if the reject is corrected and there is a change of more than:

- \$50 to "Total Income" or "AGI" or
- \$14 to "Total Tax", "Federal Income Tax Withheld", "Refund" or "Amount You Owe"

Refer to the following:

- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, for further guidance on resolving rejects.
- IRS.gov for "Where to File Paper Tax Returns," Publication 17 or Form 1040 instructions for addresses for paper tax returns.

QSR #7 Civil Rights

Title VI of the Civil Rights Act of 1964 information is required to be displayed or provided to taxpayers at VITA/TCE sites, at the first point of contact. This is usually at the intake or greeter station. The taxpayer must have access to the information even if a tax return is not completed.

All VITA/TCE sites are required to display a current Publication 4053 (EN/SP), Your Civil Rights are Protected, or a current D-143, AARP Foundation Tax-Aide (poster). These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a Civil Rights complaint, they must be referred to the contact information on Publication 4053 (EN/SP). If they request the information in writing, provide them with Publication 4454, Your Civil Rights are Protected, if available.

In addition to the Publication 4053 (EN/SP) and the AARP Tax-Aide D-143, all VITA/TCE sites serving Chinese, Korean, Russian, Spanish, and/or Vietnamese Limited English Proficient (LEP) taxpayers must post Publication 4053 in Chinese (CN), Korean (KR), Russian (RU) and/or Vietnamese (VN) languages. These posters are available electronically at IRS.gov.

Publication 4454 brochure, is an optional product designed to notify taxpayers of their civil rights when tax preparation services cannot be offered, (i.e. lack of information to prepare return, return not within scope of the VITA/TCE Programs, etc.)

Using Publication 730 or the AARP Envelope as the source for notifying the taxpayers of their civil rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

QSR #8 Site Identification Number

It is critical that the correct Site Identification Number (SIDN) is reported on all tax returns prepared by VITA/TCE sites.

E-file administrators should set tax software defaults to ensure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their RM to ensure they are using the correct SIDN.

QSR #9 Electronic Filing Identification Number

The correct Electronic Filing Identification Number (EFIN) is required to be used on every tax return prepared.

All applicants are required to use the online IRS e-file application process located in e-Services to apply for an EFIN or update an application. A separate EFIN is required for each physical location. E-file administrators should set the tax software defaults to ensure the correct EFIN automatically appears on Form 8879, IRS e-file Authorization.

QSR #10 Security

All Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, are required to be followed.

Publication 4299 serves as the central document for providing guidance on securing individual information shared by taxpayers, volunteers and partners as well as guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. A copy (paper or electronic) of this publication should be available at every site and used when referring to privacy, confidentiality, and civil rights.

To help prevent identity theft behavior at VITA/TCE sites, IRS-certified volunteers are required to wear or display name identification to the taxpayers they assist, including a work ID, IRS name badge, AARP name badge, or similar product. At a minimum, this must include the first name and first letter of the last name. Form 14509 is an optional product developed for volunteers to display their identity. The ID badge does not need to be updated annually unless the information on the ID badge has changed. However, wearing identification badges does not serve as proof of certification.

Privacy and Confidentiality Key Principles

- Partners and IRS-certified volunteers are required to protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and IRS-certified volunteers are required to delete taxpayer information on all computers (both partner-owned and IRS-loaned) after filing season tax return preparation activities are completed.
- Partners and IRS-certified volunteers are required to keep confidential the information provided by taxpayers for tax return preparation.
- Partners and coordinators are required to keep confidential any personal information volunteers have provided.
- Partners with a need to retain and use taxpayer information (for purposes other than tax return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures as described in Publication 4299, for securing taxpayer consent before tax return information can be disclosed to any third party or used for any purpose other than filing the tax return. There are several types of consents that fall under Section 7216; one of them is contained on page four of the Form 13614-C, Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. For a complete explanation on how to process these consents within the tax preparation software, TaxSlayer, please refer to Publication 4396-A, Partner Resource Guide.
- Partners/coordinators are strongly encouraged to assign unique user names for each volunteer. Partners are required to have a process in place to identify every volunteer that prepared or made changes to a tax return. Volunteers' access privileges should be limited to the activities necessary to perform their volunteer role. For example, a tax return preparer should not be assigned Prior Year rights if this is the first-year volunteering with the VITA/TCE Programs. If a volunteer does not require access privileges associated with the Prior Year returns, it must be changed to the appropriate level of access needed. It is highly recommended that coordinators assign volunteers to the lowest level "ROLE" necessary for each user.

Additional resources for Privacy, Confidentiality, and Civil Rights guidelines include:

- **Publication 4600**, Safeguarding Taxpayer Information
 - **Publication 4473**, IRS Computer Loan Program Welcome Package
 - **Publication 4390**, VITA/TCE Computer Loan Program
 - **Publication 1345**, Handbook for Authorized IRS e-file Providers
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Chapter 3: Volunteer Standards of Conduct

Introduction

SPEC provides all volunteers the tools and resources to prepare accurate returns. All SPEC Partners must sign Form 13533, VITA/TCE Partner Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. All volunteers are responsible for preparing accurate returns and providing quality service to taxpayers. New volunteers must complete the Volunteer Standards of Conduct Training. All volunteers must pass the Volunteer Standards of Conduct test and sign Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Programs, each year. By signing the Form 13615 the volunteer certifies that they agree to comply with the program requirements and will uphold the highest ethical standards.

As the coordinator you are required to know if all volunteers have signed Forms 13615, Volunteer Standards of Conduct Agreement. This is true even if these forms are not maintained at your site. Form 13615 is not valid until the coordinator, sponsoring partner, instructor, or the IRS contact confirms the volunteer's identity and signs and dates the form.

Volunteer Standards of Conduct

All volunteers face ethical issues, which often arise in unexpected situations that call for quick decisions and good judgment. In many cases, the volunteer will react to unusual situations and realize later that it was, in fact, an ethical dilemma.

The Volunteer Standards of Conduct (VSC) were developed specifically for free tax preparation operations. Form 13615 applies to all conduct and ethical behavior affecting the VITA/TCE Programs. Volunteers must agree to the following standards of conduct prior to working in a VITA/TCE free return preparation site.

The six Volunteer Standards of Conduct are:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/ TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Note: SPEC defines unethical as not conforming to agreed standards of moral conduct, especially within a particular profession. In most cases, unethical behavior is acted upon with the intent to disregard the established laws, procedures, or set policies.

VSC #1: Follow the Quality Site Requirements (QSR).

All taxpayers using the services offered through the VITA/TCE Programs should be confident they are receiving accurate return preparation and quality service. The purpose of QSR is to ensure VITA/TCE sites are using consistent site-operating procedures that will ultimately assist with the accuracy of volunteer prepared returns. In situations where a volunteer refuses to comply with the Quality Site Requirements, a violation of VSC #1 will occur.

The ten Quality Site Requirements are:

- QSR #1 Certification
- QSR #2 Intake/Interview & Quality Review Process
- QSR #3 Confirming Photo ID and Taxpayer Identification Numbers (TIN)
- QSR #4 Reference Materials
- QSR #5 Volunteer Agreement
- QSR #6 Timely Filing
- QSR #7 Civil Rights
- QSR #8 Site Identification Number
- QSR #9 Electronic Filing Identification Number
- QSR #10 Security

Coordinator Corrective Actions:

A violation of this standard occurs when the volunteer refuses to follow the QSR or correct any non-compliant QSR. To be considered a VSC violation, the volunteer must intentionally disregard the QSR. If the volunteer agrees to make the necessary correction to follow the QSR then they did not violate this standard of conduct.

If a volunteer refuses to follow one or more of the QSR, ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

VSC #2: Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.

“Free” means we do not accept compensation for our services from the clients we serve. Therefore, we do not want to confuse the taxpayer by asking for donations.

Tip/donation jars located in the return preparation or taxpayer waiting area is a violation to this standard. A client may offer payment, but always refuse with a smile and say something like, “Thank you, but we cannot accept payment for our services.” If someone insists, recommend cookies or donuts for the site. Taxpayers can make cash donations to the sponsoring organization but not in the tax preparation area. Those taxpayers should be referred to the appropriate website or to the coordinator for additional instructions.

Taxpayers' federal or state refunds cannot be deposited into VITA/TCE volunteers' or any associated partners' personal or business bank/debit card accounts. Generally, VITA/TCE sites should only request direct deposit of a taxpayer's refund into accounts bearing the taxpayer's name.

Note: Some VITA/TCE volunteers receive compensation from their employer or sponsoring organization for working at a VITA/TCE site; this is not considered receiving payment from the customer and is therefore not a violation to this VSC.

Coordinator Corrective Actions:

"Free" means VITA/TCE sites will not accept compensation for their services from the taxpayer. The use of a tip/donation jar in the tax preparation or waiting area is a violation to this standard of conduct.

If a volunteer is discovered either using a tip/donation jar or otherwise accepting compensation, you must remind the volunteer that VITA/TCE sites provide free services to all taxpayers. Tip/donation jars cannot be included in the waiting room or near the return preparation area where taxpayers are waiting or having their tax returns prepared. The tip/donation jar must be immediately moved to another location.

If you identify volunteers charging taxpayers for return preparation, they can no longer participate in VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

VSC #3: Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.

Volunteers must properly use and safeguard taxpayers' personal information. Furthermore, they may not use confidential or nonpublic information to engage in financial transactions, and they cannot allow its improper use to further their own or another person's private interests.

Volunteers must keep taxpayer and tax return information confidential. They may discuss information with other volunteers at the site, but only for purposes of preparing the return. They must not use taxpayer information for their personal or business use.

There will be some instances when taxpayers will allow their personal information to be used other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use and disclose the data. For additional information on IRC 7216 required consents, refer to Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.

Coordinator Corrective Actions:

If a volunteer is inappropriately using a taxpayer's Personal Identifiable Information (PII), or soliciting business from a taxpayer, you must have an immediate discussion with the volunteer. Determine how many other taxpayers may have had their PII compromised. Make a list of all taxpayers who may have been compromised and write a brief explanation of what happened. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

VSC #4: Not knowingly prepare false returns.

It is imperative that volunteers correctly apply the tax laws to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems down the road. Volunteers must not knowingly prepare false returns.

Trust in the IRS, VITA/TCE Programs and the sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns can result in unwanted taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax plus interest and penalties, which can result in an extreme burden. In addition, the taxpayer may seek damages under state or local law from the SPEC Partner for the volunteer's fraudulent actions.

Nationwide, identity theft continues to grow at an alarming rate. Unfortunately, there have been instances of unscrupulous volunteers using information they have obtained at a VITA/TCE site to steal the identity of taxpayers. For example, using a stolen Social Security Number to file a false tax return to obtain a refund is a form of identity theft. Any suspicion of identity theft or refund fraud will be reported to IRS Criminal Investigation Division (CID) and Treasury Inspector General for Tax Administration (TIGTA).

Coordinator Corrective Actions:

If a volunteer is preparing false returns, assess the situation to determine if this is an unintentional incident or purposely done. If it was intentional, advise the volunteer they can no longer prepare returns for the VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

VSC #5: Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.

A volunteer who currently or in the past engages in unethical behavior may be prohibited from participating in the VITA/TCE Programs. Volunteers must take care to avoid actions that discredit the program.

VITA/TCE coordinators and partners cannot knowingly allow an unauthorized alien to volunteer at a VITA/TCE site. An unauthorized alien is defined as a person that illegally resides in the United States. All volunteers participating in the VITA/TCE Programs must reside in the United States legally. Partners or coordinators are required to ask for proof of identity using photo identification, however, they are not required to validate the legal status of volunteers. Volunteers residing legally in other countries can participate in VITA/TCE sites located outside of the United States as long as they follow the requirements for certification and the Volunteer Standards of Conduct.

Coordinator Corrective Actions:

If a volunteer has engaged in any activities that could discredit the VITA/TCE Programs, have a private conversation with the volunteer to advise him/her that the activities would have a detrimental effect on the VITA/TCE Programs and are in violation to the VSC. Advise the volunteer that due to these activities, he/she cannot participate in the VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

VSC #6: Treat all taxpayers in a professional, courteous, and respectful manner.

To protect the public interest, the IRS and its employees, partners, and volunteers must maintain the confidence and esteem of the people we serve. You are expected to conduct yourself professionally in a courteous, businesslike, and diplomatic manner.

The IRS will not tolerate discrimination based on race, color, national origin (including Limited English Proficiency), disability, sex (in education programs or activities) or age in programs or activities receiving federal assistance from the Department of the Treasury – IRS.

Taxpayers with a disability may require reasonable accommodation to participate or receive the benefits of a program or activity funded or supported by IRS. Coordinators at federally assisted sites are responsible for ensuring that all requests for reasonable accommodation are granted when the request is made by an individual with a disability.

Taxpayers with Limited English Proficiency (LEP) may require language assistance services to participate or receive the benefits of a program or activity funded or supported by the IRS. Language assistance services may include oral and written translation, where necessary. Coordinators at federally assisted sites must take reasonable steps to ensure that LEP persons have meaningful access to its programs or activities.

Coordinator Corrective Actions:

If a volunteer acts in an unprofessional or discourteous manner, explain that all taxpayers should be treated in a respectful manner. Depending on the incident, or if the volunteer continues to treat others at the site in a non-respectful manner, advise the volunteer that their conduct is in violation of the VSC. Apologize to the taxpayer, and have another volunteer immediately assist the taxpayer. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

Due Diligence

All IRS tax law-certified volunteers must exercise due diligence. This means volunteers must do their part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Doing their part includes: confirming a taxpayer's (and spouse's, if applicable) identity and providing top-quality service by helping the taxpayer(s) understand and meet their tax responsibilities.

Generally, an IRS tax law-certified volunteer can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, the volunteer needs to ask themselves if the information is unusual or questionable.

When in doubt about information provided by a taxpayer:

- Seek assistance from a IRS tax law-certified volunteer preparer with more experience.
- Reschedule or suggest the taxpayer come back when a more experienced preparer is available.
- Research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.).
- Research IRS.gov for your answer.

- Research the Interactive Tax Assistance (ITA) on IRS.gov to address tax law qualifications.
- Contact the VITA Hotline at 1-800-829-8482.
- Seek assistance from your SPEC Relationship Manager.
- Advise taxpayers to seek assistance elsewhere.

If at any time you are the coordinator or the volunteer are uncomfortable with the information and/or documents provided by a taxpayer and a thorough discussion with the taxpayer does not resolve the matter, do not prepare then the tax return should not be prepared.

The U.S. tax system is based on voluntary compliance. Most taxpayers compute their tax accurately, but at times unscrupulous taxpayers and preparers evade the system by filing fraudulent returns. For this reason, some sponsoring organizations may choose to perform background checks on their volunteers.

Inaccurate or Fraudulent Returns

A taxpayer is responsible for paying only the correct amount of tax due under the law. An incorrect return can cause a taxpayer financial stress. Although a return is electronically accepted, it may not be accurate. Acceptance merely means the required fields are complete, Social Security Numbers are correct, and not used already this tax year, and that no duplicate return(s) exist.

It is imperative that volunteers correctly apply tax law to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems down the road.

Depending on the tax issue, a taxpayer may receive a refund and later receive a letter from the IRS questioning the return. While a letter does not conclusively mean the return is wrong, it begins a tax inquiry process and can create anguish for the taxpayer. The taxpayer may be subject to the examination process including appeals, litigation, and collection actions. If additional tax is assessed, interest and penalties quickly accrue from the date the return was originally due until the actual payment date.

A taxpayer who cannot pay the full balance due may be able to make installment payments, but interest and penalties will continue to accrue until full payment is remitted. Moreover, the IRS may file a notice of federal tax lien upon property or rights belonging to the taxpayer. This can have a chilling effect on the taxpayer as it becomes public knowledge and appears on his/ her credit reports. In addition, if a taxpayer refuses or neglects to pay the tax, the IRS can use levies and seizures to satisfy balance due accounts. The law provides some protection for taxpayers, but in general, a taxpayer who fails to pay their tax is subject to enforcement action.

In some instances, if tax collection would cause a taxpayer significant hardship, the taxpayer may be able to find relief. A significant hardship means a serious deprivation, not simply economic or personal inconvenience to the taxpayer. In this case, collection action may stop, but interest and penalties will continue to accrue until the taxpayer can afford to pay.

By following the Volunteer Standards of Conduct and correctly applying the laws to the facts, volunteer tax preparers can save the taxpayer this trouble in the future.

VSC Violations

The VITA/TCE Programs are operated independently by sponsoring partners and/or coalitions in partnership with the IRS. IRS has the responsibility for providing oversight to protect the VITA/TCE Programs' integrity and maintain taxpayer confidence. IRS recognizes the hard work volunteers contribute to the programs and does not want it that overshadowed by a volunteer's lapse in judgment.

VITA/TCE volunteers positively affect the lives of taxpayers. Unfortunately, one volunteer's unethical behavior can cast a cloud of suspicion on the entire volunteer tax preparation program. IRS-SPEC has closed volunteer preparation sites due to unethical behavior, which left taxpayers without access to free tax preparation in their community. The consequences of a VSC violation to the tax site or sponsoring organization may include:

- Terminating the partnership between the IRS and sponsoring organization discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating the IRS EFIN (Electronic Filing Identification Number)
- Removing all IRS products, supplies, and loaned equipment from the site
- Removing all taxpayer information
- Disallowing the use of IRS-SPEC logos

Honest taxpayers and tax preparers preserve tax system integrity. To sustain confidence in the VITA/TCE Programs, volunteers should report violations that raise substantial questions about another volunteer's honesty, trustworthiness, or fitness as a tax preparer.

Taxpayers and return preparers who violate the tax law are subject to various civil and criminal penalties. Any person who knowingly aids, assists, procures, counsels, or advises in the preparation or presentation of a materially false or fraudulent return may be subject to criminal punishment.

If a coordinator determines a volunteer has violated the Volunteer Standards of Conduct, the coordinator needs to immediately remove the volunteer from all site activities and notify both the partner and SPEC with the details of the violation. The coordinator can notify SPEC by either contacting their relationship manager or using the External Referral Process (VolTax). If the coordinator contacts the territory, the territory will use the Internal Referral Process to elevate the referral to SPEC Headquarters, using the following forms.

- **Form 14157-A**, Tax Return Preparer Fraud or Misconduct Affidavit
- **Form 14157**, Complaint: Tax Return Preparer

It is critical that SPEC Headquarters be notified as quickly as possible of any potential misconduct by any volunteer to preserve the integrity of the VITA/TCE Programs. IRS-SPEC will refer violations to the IRS Criminal Investigation Division or the TIGTA. You can report a violation by e-mailing wi.voltax@irs.gov.

Volunteer Registry

The Volunteer Registry is a listing of volunteers and/or partners that have been removed from the VITA/TCE Programs indefinitely. In most cases, volunteer/partners are added to the registry due to performing intentional unethical practices harming the taxpayer, volunteer, or the IRS.

Coordinators are the first line of defense to prevent violations of the Volunteer Standards of Conduct. Volunteers and partners violating these standards by performing egregious actions may be added to the IRS Volunteer Registry. The SPEC Director will determine if a volunteer or partner should be added to the registry.

Egregious actions include, but are not limited to, one or more of the following willful actions:

- Creating harm to taxpayers, volunteers, or IRS employees
- Refusing to adhere to the Quality Site Requirements
- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE Programs

Relationship Managers check the partners and volunteers listed on Form 13533, Sponsor Agreements, and Form 13206, Volunteer Assistance Summary Reports (or an acceptable listing) to determine if any partner or volunteer is listed in the Volunteer Registry. If a partner or volunteer is in the Volunteer Registry, that partner or volunteer must be notified they will never be permitted to participate in the VITA/TCE Programs.

Chapter 4: Volunteer Roles and Responsibilities

Coordinator

Roles: As the coordinator, your primary roles are to ensure all volunteers are certified to prepare tax returns at the appropriate level of certification and to follow all site operating procedures.

Coordinators and/or alternate coordinators are required to be available while the site is in operation. Coordinators and/or alternate coordinators may be available at the site, by phone, or other electronic means.

You are required to verify that all volunteers are properly certified to work at VITA/TCE sites. You must create a process to verify the level of certification for each volunteer. Each volunteer must sign Form 13615, Volunteer Standards of Conduct – VITA/TCE Programs. All Forms 13615 must be certified (signed and dated) by the coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training, if applicable, and passed the VSC certification. The coordinator must also confirm the volunteer's identity using a photo identification, and confirm he/she has signed and dated Form 13615. This process must be completed before any volunteer can begin work at a VITA/TCE site.

It is also your responsibility to share Volunteer Tax Alerts (VTA), Quality Site Requirements Alerts (QSRA), and technical updates with all volunteers during the filing season. The alerts are based on findings during oversight reviews. As a practice, you should have daily briefings to share information impacting site operations with volunteers working at your site.

Coordinator Responsibilities:

- Complete SPEC Site Coordinator Training by attending a partner sponsored training or viewing Publication 5088, Site Coordinator Refresher Training. Publication 5088 can be viewed through L< or the publication can be downloaded from IRS.gov.
- Complete Volunteer Standards of Conduct (Ethics) certification.
- Complete Publication 5101, Intake/Interview & Quality Review certification.
- Verify that every volunteer (including you) has signed and dated Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, prior to working at the site.
- Validate certification training levels for all volunteers.
- Verify the identity of all volunteers via photo identification prior to the volunteer working at a VITA/TCE site.
- Supervise volunteers working at the site.
- Develop a process to explain to volunteers the logistics and systems used at your site.
- Schedule dates and times that your site(s) will be operational and complete Form 13715, Site Information Sheet. Notify and submit changes to your SPEC Relationship Manager immediately.
- Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
- When installing the software, assign specific roles for all volunteers and use unique names for each volunteer. Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access of the Administrator roles to only volunteers who perform those functions.
- Identify an alternate coordinator. This is recommended but not mandatory.

- Monitor site's Intake/Interview Process and ensure all volunteers use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared.
- Establish a process to ensure all IRS tax law-certified volunteer preparers and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE Programs (see the Scope of Service Chart in the Publication 4012, Volunteer Resource Guide).
- Create a process to identify everyone who made changes to a tax return, including the preparers, quality reviewers, reject correctors, transmitters, etc.
- Ensure all IRS tax law-certified volunteer preparers are having a discussion with the taxpayer while reviewing the information on Form 13614-C prior to preparing the return.
- Ensure a process is in place to conduct 100% quality reviews by a designated or peer-to-peer quality reviewer. Publication 4012 includes the Quality Review Checklist, which describes all action items which must be covered during the Quality Review Process.
- Validate your site is using the correct SIDN on all tax returns.
- Ensure all taxpayers and spouses provide photo identification and that volunteers confirm SSN or ITIN for everyone listed on the tax return.
- Ensure all taxpayers with returns out of the scope of the VITA/TCE Programs are told they are not eligible for traditional VITA/TCE tax return preparation and are referred to explore Free File options or use a professional tax return preparer.
- Share and monitor adherence to the VTA and QSRA with all volunteers. These alerts are available at [Quality and Tax Alerts for IRS Volunteer Programs](#).
- Ensure the return preparers and the quality reviewers are advising taxpayers of their ultimate responsibility for information on their return.
- Complete Form 13206, Volunteer Assistance Summary Report, online and send to your partner.
- After the filing season, hold recognition events for volunteers. SPEC may furnish volunteer certificates and service recognition milestone awards.

IRS Tax Law-Certified Volunteer Preparer

Roles: IRS tax law-certified volunteer preparers establish the greatest degree of public trust by providing top quality service and upholding the highest ethical standards.

Responsibilities:

- Complete the Volunteer Standards of Conduct Training – Ethics, if a new volunteer. The training is available in L< and in Publication 4961. All volunteers must complete the Volunteer Standards of Conduct certification.
- Complete the Intake/Interview & Quality Review certification. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview & Quality Review. New volunteers must complete Publication 5101, Intake/Interview & Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Circular 230, Advanced, Military, Health Savings Accounts, Puerto Rico levels, Foreign Student, or International tax law levels.
- Prepare only returns that are within the volunteer's certification level(s) and within the scope of the VITA/TCE Programs.

- Refer taxpayers with returns out of the scope of the VITA/TCE Programs to explore Free File options or use a professional return preparer.
- Provide high-quality tax return preparation to all taxpayers.
- Interview the taxpayer using Form 13614-C, Intake/Interview & Quality Review Sheet, to determine if all income, deductions and allowable credits are claimed. Engage the taxpayer when preparing the tax return, to ensure understanding of the information on the intake sheet.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return.

Designated or Peer-to-Peer Quality Reviewer

Roles: Conducting a quality review on all tax returns prepared at the site ensures every taxpayer visiting the site receives top quality service and that the tax returns are error-free. Quality Reviewers should be experienced volunteers at the site in tax law application.

Responsibilities:

- Complete the Volunteer Standards of Conduct Training, if a new volunteer. All volunteers must complete the Volunteer Standards of Conduct certification.
- Complete the Intake/Interview & Quality Review certification. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview & Quality Review. New volunteers must complete Publication 5101, Intake/Interview & Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Circular 230, Advanced, Military, Health Savings Accounts, Puerto Rico levels, Foreign Student, or International tax law levels.
- Review Publication 5299, Quality Review Refresher and Publication 5310, VITA/TCE Tax Return Quality Review Job Aid.
- Conduct a quality review on all returns, using the Quality Review Checklist found in Publication 4012. Using the completed Form 13614-C and source documents, ensure all these items are consistent with the entries on the tax return.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign Form 8879 or the return.
- Explain to the taxpayer that signing the return certifies that the taxpayer has examined the return, including all the forms and schedules for accuracy and they are signing the return under penalty of perjury.
- Provide feedback to volunteer preparers explaining identified errors captured during quality review and instructions for making the necessary corrections.

Volunteer Screener

Roles: Screeners, greeters, or client facilitators provide support to the site and IRS tax law-certified volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return.

A screener assisting taxpayers with any tax law topics, must be certified at the appropriate tax law levels (Basic, Advanced, Military, etc.) for providing assistance. Refer taxpayers with out-of-scope returns to a professional return preparer.

Responsibilities:

- Complete the Standards of Conduct (VSC) certification test. Returning volunteers are encouraged to review the VSC Training as a refresher. New volunteer screeners, greeters, or client facilitators must complete the VSC Training.
- Develop a sign in sheet for taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Ensure the taxpayer has brought the required documents (e.g. valid photo identification, Social Security card(s), W-2 's, 1099's, 1095's, last year's return) for tax return completion.
- Give each taxpayer Form 13614-C, Intake/Interview & Quality Review Sheet, to complete.
- Explain the site's return preparation process to the taxpayer.
- Monitor site traffic to ensure sufficient time is allowed for all taxpayers to receive assistance.
- Based on the documents provided by the taxpayer, and the completed intake sheet; use Form 13614-C, page 2 and the Scope of Service Chart to determine if the return is within scope of the VITA/TCE Programs and determine which certified volunteer can prepare the return.

Volunteer Interpreter

Roles: Volunteer Interpreters provide interpreter-services to deaf/hard of hearing and/or non-English speaking taxpayers.

Responsibilities:

- New volunteer interpreters must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test. Basic tax knowledge is helpful, but not required. Basic tax training and certification is available but not required.
 - Maintain confidentiality of taxpayer information.
 - Deal with volunteers, stakeholders, partners, and the taxpayers in a helpful and supportive manner.
 - Work with the partner and/or coordinator to determine VITA/TCE sites that require volunteer interpreter skills
 - Communicate with the Volunteer Recruiter/Publicity Specialist to ensure interpreter services are advertised for sites needing these services
-

Chapter 5: Training and Certification

Chapter 5-1: Training and Certification

Introduction

A basic component of quality service is ensuring the accuracy of returns prepared at VITA/TCE sites. A return is accurate when the tax law is applied correctly and the completed return is free from errors based on the taxpayer interview, all supporting documentation, and a completed Form 13614-C, Intake/Interview & Quality Review Sheet. Several elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. SPEC will provide free VITA/TCE course materials that you can use when training your volunteers.

Training and Certification Reminders

- Basic and Advanced are two separate stand-alone courses. Each course has approximately 30-40 test questions. The courses are not linked which means the volunteer does not have to take the Basic course before taking the Advanced course.
- The Basic course covers the completion of wage earner type returns. This course is recommended for, but not limited to, newer volunteers with one year or less of service
- The Advanced course covers the completion of the full scope of VITA/ TCE returns; therefore, a volunteer is not required to certify in Basic before certifying in Advanced. It is recommended for, but not limited to, returning volunteers with two or more years of service.
- Federal Tax Law Update Test for Circular 230 Professionals allows VITA/ TCE volunteers with the professional designation of attorney, Certified Public Accountant and Enrolled Agent, to certify on new provisions and tax law changes. Prior to taking the Federal Tax Law Update Test for Circular 230 Professionals certification, volunteers are required to certify in the VSC and Intake/Interview & Quality Review. Volunteers with the Federal Tax Law Update Test for Circular 230 Professionals certification can prepare or quality review all returns within the scope of the VITA/TCE Programs. The Federal Tax Law Update Test for Circular 230 Professionals test is optional for volunteers; they may choose the traditional certification path. SPEC Partners may have additional certification requirements; volunteers will need to check with the sponsoring partner.

Note: The Federal Tax Law Update Test for Circular 230 Professionals certification does not qualify volunteers for CE Credits.

Training Options

- Training and testing are tailored to the anticipated return preparation needs of the community. Training will take place at a time and location convenient to volunteers and instructors. VITA/TCE Programs offer a variety of options in how training content is presented.
- Volunteer Standards of Conduct Training which includes an overview of the Intake/Interview & Quality Review Process will be available on L<, and in Publication 4961, Volunteer Standards of Conduct-Ethics Training.
- Link & Learn Taxes (L<) – online training is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains modules for all the certification levels. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training.
- Practice Lab – provides a training version of the tax software that volunteers can access through L<. It is intended to be used for hands-on tax preparation practice in either a self-study or classroom environment. Volunteers can use it to prepare mock tax returns for the certification test problems.
- Publication 4491, VITA/TCE Training Guide – is intended to be used as a training guide for instructor and student participants. It contains four courses: Basic, Advanced, Military and International. It can be used for self-study or in a classroom environment. Publication 4491 is an evergreen product that requires minimal updates and will be updated every 2-3 years. After working through this product, volunteers can take certification test(s) via L< or using Form 4961, Volunteer Standards of Conduct– Ethics Training, and Form 6744, VITA/TCE Volunteer Assistor's Test/Retest.
- Publication 4480, VITA/TCE Link & Learn Taxes Training Kit – is used as a companion for L<. The kit contains Publication 4491 and Form 6744, VITA/TCE Volunteer Assistor's Test/Retest. It is intended to be used for either self-study or in classroom training in conjunction with L<.
- Publication 4012, Volunteer Resource Guide – is designed as a training tool and a reference guide for volunteers to use at sites. It has proven to be a useful training tool when used in conjunction with Publication 17, Your Federal Income Tax. Publication 4012 provides guidance with tax law through interview tips, narratives, flow charts, diagrams, charts and graphs. In addition, it contains the Scope of Service Chart, Tax Law Updates, Quality Site Requirements, TaxSlayer instructions, etc.
- Publication 4555-E, VITA/TCE e-Instructor Guidance – is an online guide that provides guidance for instructors who teach volunteers to prepare tax returns using L< or Publication 4491 in a classroom environment.

Certification Levels

- New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test.
- New volunteer preparers and coordinators must complete Publication 5101, Intake/ Interview & Quality Review Training and all volunteer tax preparers and site coordinators must pass the Intake/Interview & Quality Review certification test.
- Volunteers preparing or quality reviewing tax returns and volunteers addressing tax law question or issues must pass either the Basic, Advanced, or Circular 230 Federal Tax Law certifications.
- Basic certified volunteers qualify to take the certification test for Health Savings Accounts. Foreign Student/Scholar is a standalone certification, and Basic certification is no longer a pre-requisite. Advanced certified volunteers qualify to take the certification tests for Military and/ or International.
- The Federal Tax Law Update Test for Circular 230 Professionals, allows VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant and Enrolled Agent, to certify on new provisions and tax law changes. Volunteers that qualify and achieve this certification can prepare all returns within the scope of VITA/TCE Programs. SPEC Partners may have additional certification requirements; volunteers will need to check with the sponsoring partner. The Federal Tax Law Update Test for Circular 230 Professionals certification does not qualify volunteers for CE Credits.
- Designated or peer-to-peer quality reviewers, at a minimum, must certify at the Basic level or higher (including specialty levels) based on the complexity of the tax returns they review. Coordinators must verify the level of certification for each volunteer preparing and/or quality reviewing tax returns to ensure they are preparing and reviewing tax returns within their levels of certification.
- A minimum score of 80% is required for each certification test. Certification levels are reported on Form 13615, Volunteer Standards of Conduct Agreement.
- Electronic signatures on Form 13615 are acceptable.

Chapter 5-2: Continuing Education (CE) Credits Requirements

Stakeholder Partnerships, Education and Communication (SPEC) VITA/TCE Programs are approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EAs)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
- California Tax Education Council (CTEC)
- Certified Financial Planners (CFP)

Attorneys and Certified Public Accountants (CPA) may also qualify for CE credits depending upon their state licensing requirements or National Boards of Standards (NASBA). Volunteers must retrieve the CE certificate from L< and submit it to their governing board for CE credit approval. Please note, IRS SPEC VITA/TCE Program is not an approved NASBA Sponsor. CFPs can self-report their CE Credits on the CFP website. The programs are also approved to provide CE credits for CTEC. CTEC is responsible for registering non-credentialed tax preparers for the state of California. CTEC registrants that participate in the VITA/TCE program can now receive CE credit for completing volunteer training.

Volunteers can earn CE credits by completing the required tax law certifications and serving as an IRS tax law-certified volunteer instructor, tax return preparer, and/or quality reviewer in the SPEC VITA/TCE Programs.

Continuing Education Credit Certificates will be available for volunteers to print from the VITA/TCE Central home page of L<.

Note: The Federal Tax Law Update Test for Circular 230 Professionals does not qualify a volunteer to receive CE Credits. Those volunteers seeking CE Credits must certify to Advanced to qualify for CE Credits.

Volunteer Requirements

Volunteers requesting CE credits or CE certificates are required to:

- Notify their SPEC Partner if interested in earning CE credits.
 - Read the CE credit requirements available on IRS.gov under L<.
 - Register in L< and complete the Professional Status field by indicating one of the following: EA, non-credentialed tax return preparer participating in the AFSP Program, CPA, attorney, or CFP: If volunteers are already registered in L<, they can edit their registration by updating "My Account" and selecting the appropriate Professional Status.
 - EA and non-credentialed tax return preparers are required to include a Preparer Tax Identification Number (PTIN) in L< on the "My Account" page. California volunteers applying for CE Credits must enter their CTEC number also. See Additional Requirements below for more details.
-

- Complete the following training and certification requirements in L< prior to performing their volunteer duties:
 - Complete the Volunteer Standards of Conduct (VSC) training, if a new volunteer, and all volunteers are required to pass the certification test (80% or above).
 - Complete the Intake/Interview & Quality Review Training, if a new volunteer, and all volunteers (returning and new) are required to pass the certification test (80% or above).
 - Pass the **Advanced** tax law certification test (80% or above.)
 - Optional: Pass one or more Specialty certification test(s) (80% or above).
- Print, sign and date Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, from L< after all training and test modules are completed. The form can be signed electronically in L<.
- Submit the printed Form 13615 to the coordinator or partner for validation before beginning the volunteer hours. The address and e-mail on the form must be correct in case clarification of volunteer information is needed.
- Complete the minimum required ten non-paid volunteer hours as a quality reviewer, tax return preparer, and/or instructor.

Additional requirements for EAs and non-credentialed tax return preparers:

- EA and non-credentialed tax return preparers are required to provide a copy of the PTIN card to the VITA/TCE partner or coordinator once they have completed their volunteer hours. The partner or coordinator will verify that the PTIN number and the full name match the information on the Form 13615. (**Note:** An incorrect name or PTIN will disqualify the volunteer for CE credits during the Return Preparer Office validation process.)
- For California tax preparers, the Form 13615 must contain the California Tax Education Council's registration number (a seven-digit number beginning with the letter "A" and six numbers i.e., AXXXXXX). The CTEC number auto-populates on Form 13615 from the information the volunteer enters on the "My Account" page of L<.

Additional requirements for CPAs and other professionals:

- It is the responsibility of the CPA or attorney to submit their CE certificate to their state governing board for CE credit approval.
- Attorneys, CPAs and CFPs are NOT required to have a PTIN to earn IRS SPEC CE Credits.

Note: All volunteers who provide a valid PTIN number will have their information reported to the Return Preparer Office.

Partner or Coordinator Requirements

SPEC Partners or Coordinators are responsible for completing the Continuing Education (CE) Credits section of the Form 13615 for all volunteers requesting CE credits.

Partners or coordinators with volunteers requesting CE credits or CE certificates are required to:

- Review the Form 13615 certification section to make sure the volunteer completed the required certifications.

- Verify the volunteer's name and PTIN matches exactly as shown on their PTIN card to avoid processing problems. Only EAs and non-credentialed tax preparers are required to provide a PTIN, see Volunteer Requirements, above, for more information on PTIN requirements.
- Complete the SIDN number, site or training address. The number of CE credits the volunteer can receive is based on their tax law certification level, as outlined on the Form 13615.
- Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.
- Validate the CE credits information on Form 13615 by printing your name, title, and signing and dating the form in the CE Credits section at the bottom of page 2.
- Submit the completed Form 13615 to the Territory Office no later than April 30th, if the site closes on or before April 15th. For sites that are open after April 15th, submit the Forms 13615 monthly as volunteers meet the CE requirements (certification and hours worked).

Note for California EAs and non-credentialed tax return preparers: The Form 13615 must contain the California Tax Education Council (CTEC) registration number (a seven-digit number beginning with the letter "A" and six numbers i.e., AXXXXXX). The CTEC ID number should be entered in L< when the volunteer registers. It will print on the L< generated Form 13615 when the volunteer prints the form. California professionals must include their CTEC number to earn CE Credits via SPEC VITA/TCE Program.

Available Continuing Education Credits

Volunteers can receive up to 14 hours of CE credits for certifying in tax law at the Advanced level and volunteering as a quality reviewer, tax return preparer, or tax law instructor for a minimum of ten hours. An additional four hours of CE credits can be earned by certifying in a specialty course. The maximum allowable CE credits are 18 hours.

CE credits are provided to quality reviewers, tax return preparers, and instructors:

Tax Law Certifications	CE Credit hours
VSC (Ethics)	1
Federal Tax Law Updates (Advanced)	3
Federal Tax Law (Advanced)	10
Specialty Federal Tax Law Course	4
Total Allowable CE Credits	18

Specialty Federal Tax Law Courses include: HSA, International, Military, Puerto Rico I or II, and/or Foreign Student.

Note: Volunteers who are participating in the VITA/TCE Programs as an IRS tax law-certified volunteer cannot receive compensation for any activities to be eligible for CE credits.

How Volunteers Receive CE Credits

- Upon completion of all program requirements, CE certificates will be available via L< for each volunteer that has met all requirements of the program. Please refer to the **Getting Started Job Aide** in L< for assistance on printing certificates.

- In addition, for all volunteers with a valid PTIN, CE credits will be uploaded to their PTIN account. To view your continuing education credits in your PTIN account, go to the [PTIN system login page](#). Keep in mind you are required to have a valid PTIN prior to certifying.
- Certified Financial Planners must self-report their CE credits to the CFP Board. Guidance is available at www.cfp.net.
- Attorneys and CPAs must present their CE certificates to their governing board for approval.

Note: Volunteers will be notified if their information was rejected. Most common errors are invalid PTIN and name mismatch.

AARP Responsibilities

AARP Tax-Aide coordinators will complete the CE Credits section of the Form 13615 in the same manner as described above, for all volunteers. AARP Tax-Aide supervisors or local coordinators will electronically forward complete Forms 13615 to their assigned SPEC Territory Office contact for processing. AARP volunteers are required to certify via L< to receive CE Credits.

Overseas Military Responsibilities

The overseas military coordinators will send a Form 13615 (original or scanned) for volunteers applying for CE credits to the SPEC Headquarters Relationship Manager for overseas military.

Annual Filing Season Program (AFSP)

The [Annual Filing Season Program](#) launched by the Return Preparer Office (RPO) is intended to recognize and encourage non-credentialed tax return preparers who voluntarily increase their knowledge and improve their filing season competency through continuing education. A non-credentialed tax return preparer is a tax return preparer without professional credentials. This program allows them to obtain an AFSP Record of Completion for participation in an annual continuing education program. Annual Filing Season Program participants are also included in a public database of return preparers on the IRS website. There are also reduced requirements for exempt individuals. IRS VITA/TCE volunteers are considered exempt if they meet all the above requirements to obtain at least 14 hours of continuing education credit through the VITA Program and obtain an additional one hour of ethics training from an [IRS Approved Provider](#).

Record of Completion

After completing the required continuing education requirements and renewal of PTIN for the upcoming year, volunteers will receive an email from TaxPro_PTIN@irs.gov with instructions on how to elect to participate and receive their record of completion in the online secure mailbox. After notification that they qualify, volunteers must sign the Circular 230 Agreement in their PTIN account and the AFSP- Record of Completion will be viewable/printable from their secure mailbox in the PTIN system.

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Continuing Education Credits Illustration

All volunteers requesting CE Credits must certify using Link & Learn Taxes.

Link & Learn generated Form 13615, VITA/TCE Volunteer Standards of Conduct Agreement.

★
Must certify in Standards of Conduct, Intake/Interview & QR and Advanced

Federal Tax Law Update Test does **NOT** qualify volunteer for CE Credits

Volunteer & Partner must sign and date (electronic signatures acceptable)

PTIN must be 8 digits. Refer to CE Credits Fact Sheet for PTIN & CTEC requirements.

California volunteers must also provide their CTEC ID number, if applicable.

Select only one.

Partner or coordinator must validate the information by signing and dating.

Complete only one section. Volunteer qualifies for 14 or 18 CE Credits based on the certification(s) achieved. **Must volunteer 10 or more hours.**

Volunteer:
By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name (please print) _____ Volunteer position(s) _____ ☐ IRS Employee

Home address (street, city, state and ZIP code) _____

Email address _____ Daytime telephone _____ Sponsoring partner name/site name _____

Number of years volunteered (including this year) _____ Volunteer signature _____ Date _____

Volunteer Certification Levels (Add the letter "P" for all passing test scores)

Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review	Site Coordinator Training	Basic	Advanced	Military	International	HSA	Puerto Rico	Foreign Students
								1	2

Federal Tax Law Update Test for Circular 230 Professionals

Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions.

Note: Advanced certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4398-A, Partner Resource Guide, for more information about requirements for CE Credits.

Professional designation (Attorney, CPA, or Enrolled Agent) _____ Licensing jurisdiction (state) _____ Bar, license, registration, or enrollment number _____ Effective or issue date _____ Expiration date (if provided) _____

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

Site Coordinator, Sponsoring Partner, Instructor or IRS: By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor, etc.) _____ Approving Official's signature and date _____

For Continuing Education (CE) Credits ONLY (to be completed by the site coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits will not be issued without a PTIN for Enrolled Agents or Non-credentialed preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The site coordinator, sponsoring partner, or instructor must sign and date this form and send the completed form to the SPEC Territory Office/Relationship Manager for further processing. Refer to the Fact Sheet - Continuing Education Credits on the Site Coordinator Corner or Publication 4396-A, Partner Resource Guide, for additional requirements and instructions.

Name as listed on PTIN card _____ Volunteer Preparer's Tax Identification Number (PTIN) _____ CTEC ID number (if applicable) _____

Address (VITA/TCE Site or teaching location) _____ Site Identification Number (SIDN) _____

Professional Status (check only one box)

☐ Enrolled Agent (EA) ☐ Certified Public Accountant (CPA) ☐ Non-credentialed Tax Return Preparer (Participating in the Annual Filing Season Program)

☐ Attorney ☐ Certified Financial Planner (CFP)

Certification Level (Check only one box below)

☐ Advanced ☐ Advanced and One or More Specialty Courses

Volunteer Hours (Minimum of 10 volunteer hours required to issue CE Credits)

☐ Total hours volunteered (qualifies for 14 CE credits) _____ **OR** _____

☐ Total hours volunteered (qualifies for 18 CE credits) _____ **OR** _____

Site Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare that I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor) _____

Important Note: There are specific requirements needed to qualify for receiving CE Credits. Please see **CE Credits Fact Sheet** on the Site Coordinator Corner on www.irs.gov.

Chapter 5-3: Federal Tax Law Update Test for Circular 230 Professionals

SPEC offers a federal tax law update test that allows VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) and Enrolled Agent (EA), to recertify on new provisions and tax law changes. (Volunteers with professional designations must have an active license and be in good standing.) In addition, all volunteers are required to certify to the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review Test. The test is available on L< and is also printed in the Form 6744, VITA/TCE Volunteer Assistor's Test/Retest. The Federal Tax Law Update test for Circular 230 Professionals is optional. Volunteers who would like additional training can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers.

Note: The Federal Tax Law Update Test for Circular 230 Professionals does not qualify a volunteer to receive CE Credits. Those volunteers seeking CE Credits must certify to Advanced to qualify for CE Credits. Please refer to the Continuing Education Credit guidance later in this chapter.

Link & Learn Requirements

- Link & Learn Taxes Online Certification Learning Management System (LMS) will identify the volunteers who have registered as an attorney, CPA, or EA. Those eligible volunteers will have access to the Federal Tax Law Update test for Circular 230 Professionals.
- Any volunteer who is already registered in the system as an attorney, CPA, or EA will not have to change any account settings. However, those volunteers must use the same account they used in the prior tax year in order to access the Federal Tax Law Update test for Circular 230 Professionals.
- Volunteers who already have a registration in the system and are not identified as an attorney, CPA, or EA, will need to manually change their registration using the My Account feature in L< to have access to the certification test.
- Once the eligible volunteer has passed the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review certifications, the Federal Tax Law Update test for Circular 230 Professionals will be available for completion.

Volunteer Requirements

The eligible volunteer must:

- Be an attorney, CPA or EA with an active license and in good standing.
 - Pass, with a score of 80% or higher, both the VSC certification test and Intake/Interview & Quality Review certification test. First year volunteers must take the Intake/Interview & Quality Review Training before taking the certification test. Both certifications must be passed before taking the Federal Tax Law Update Test for Circular 230 Professionals.
 - Pass the Federal Tax Law Update Test for Circular 230 Professionals with a score of 80% or higher.
 - Electronically sign Form 13615, Volunteer Standards of Conduct Agreement, agreeing to the VSC.
 - Print Form 13615 and record their professional credentials as indicated on their identification card which includes: professional designation (attorney, CPA, or EA), licensing jurisdiction, bar, license, registration or enrollment number, effective or issue date and expiration date (if provided).
 - Provide a copy of the completed Form 13615 and their credentials at the time of volunteering to the partner or site coordinator. This should be in the form of a wallet identification card for their profession.
-

Once the required certifications are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE programs.

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner. Also, the Federal Tax Law Update Test for Circular 230 Professionals does not qualify for CE Credits.

SPEC Partner Requirements

The SPEC Partner or Coordinator must:

- Validate the volunteer's credentials as indicated on their professional identification card against the Form 13615.
- Confirm the identity of the volunteer using photo identification.
- Verify the volunteer certified by passing the Federal Tax Law Update Test for Circular 230 Professionals.
- Sign and date the Form 13615 as the authorizing official.

Please see the exhibit for guidance on completing the Form 13615, Volunteer Standards of Conduct Agreement.

Federal Tax Law Update Test for Circular 230 Professionals Illustration

All volunteers completing this certification path must certify using [Link & Learn Taxes](#). This certification **does not** qualify for **CE Credits**, please see the CE Credits Fact Sheet on the Site Coordinator Corner on [irs.gov](#).

Link & Learn generated Form 13615 VITA/TCE Volunteer Standards of Conduct Agreement

Volunteers must always sign and date. (electronic signatures accepted)

Volunteers must certify in Standards of Conduct and Intake/Interview & QR prior to taking this certification.

Volunteer:
By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name (please print) _____ Volunteer position(s) _____ ☐ IRS Employee

Home address (street, city, state and ZIP code) _____

Email address _____ Daytime telephone _____ Sponsoring partner name/site name _____

Number of years volunteered (including this year) _____ Volunteer signature _____ Date _____

Volunteer Certification Levels (Add the letter "P" for all passing test scores)

Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review	Site Coordinator Training	Basic	Advanced	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	

Federal Tax Law Update Test for Circular 230 Professionals

Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See [Publication 1084, Site Coordinator Handbook](#), for additional requirements and instructions.

Note: Advanced certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 1366-A, Partner Resource Guide, for more information about requirements for CE Credits.

Professional designation (Attorney, CPA, or Enrolled Agent) _____ Licensing jurisdiction (state) _____ Bar, license, registration, or enrollment number _____ Effective or issue date _____ Expiration date (if provided) _____

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

Site Coordinator, Sponsoring Partner, Instructor or IRS: By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor, etc.) _____ Approving Official's signature and date _____

Volunteers that qualify and use the Federal Tax Law Update Test for Circular 230 Professionals certification path can prepare any returns that fall within the scope of the VITA/TCE Programs.

Volunteer must be an attorney, CPA or Enrolled Agent to take the Federal Tax Law Update Test for Circular 230 Professionals certification.

Volunteers using this certification path must complete this section. Volunteer must provide professional credentials to the partner or coordinator for verification.

Partner or coordinator must:

- Verify volunteer identity using photo ID;
- Verify the volunteer qualifies to use the Federal Tax Law Update Test for Circular 230 Professionals certification path by checking the professional credentials; and
- Sign and date the Form 13615.

SPEC established the minimum certification requirements for volunteers who qualify to certify via the Federal Tax Law Update Test for Circular 230 Professionals test. Partners may establish additional certification requirements.

Chapter 6: Tax Preparation Models

Virtual VITA/TCE Model

The Virtual VITA/TCE approach uses the same processes as traditional VITA/ TCE except the IRS tax law-certified preparer and/or quality reviewer are not face-to-face with the taxpayer. Phone or technology is used to connect the IRS tax law-certified volunteer preparer and/or quality reviewer and the taxpayer. For more detailed information see Publication 4396-A, Partner Resource Guide.

When using the virtual method, the taxpayer's tax documents, including sensitive data, must be stored at the site and/or transferred, either physically or electronically, to another location. Volunteers may also communicate with taxpayers through non-face-to-face means; however, sites must use caution when using these channels. A secure process for authenticating both the taxpayer and the volunteer must be used. Volunteers must adhere to privacy and security guidelines outlined in Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust.

Virtual VITA/TCE sites must adhere to all Quality Site Requirements (QSR), see Publication 5166, Quality Site Requirement, for more information. The partner must submit a Virtual VITA/TCE Program Plan to the Territory. The plan must be approved by the Territory Manager before the site opens. For more information on preparation and submission of the Virtual VITA/TCE Program Plan see Publication 4396-A.

There is not one set virtual model to suit every site's needs. Listed below are the requirements for each component that may apply for a virtual VITA/TCE approach. The Intake and Final Authorization Processes are the same as any traditional site. Therefore, there will always be a need for the taxpayer to return to the site. Depending on the make-up of the virtual site, one or more of the following processes; interview, preparation, quality review, will be performed virtually,

Intake/Interview Stage (the following steps must be completed anytime the taxpayer's return is prepared and/or quality reviewed without the taxpayer being present):

- When transferring taxpayer information from one location to another or holding the documents at a location for return preparation or quality review, Form 14446, Virtual VITA/TCE Taxpayer Consent, must be completed. Page 1 is completed by Intake Site and the taxpayer is required to complete Page 2. The taxpayer must answer "Yes" or "No" to the question regarding "Request to Quality Review Your Tax Return."
- The virtual process must be explained to the taxpayer(s). This includes the length of time the return preparation will take and how their tax documents will be handled.
- A complete Form 13614-C, Intake/Interview & Quality Review Sheet, must be secured.
- All tax documents, income and expense information, (i.e. Forms W-2, 1099, etc. – see page 2 of Form 13614-C for complete list) must be held for the Virtual Interview & Preparation Process and/or quality review and returned to the taxpayer during the Final Authorization Stage. The taxpayer(s) identity must be verified using photo identification.
- Social Security cards, or other acceptable SSN verification, or Individual Tax Identification Number (ITIN) verification, for the taxpayer(s) and all dependents must be presented for name and social security number verification.

Virtual Interview & Preparation Stage (follow normal VITA procedures if this stage is completed before the taxpayer leaves the site except all documents needed for Quality Review should be retained)

- All tax documents including the completed Form 13614-C, Intake/Interview & Quality Review Sheet, must be available to the IRS tax law-certified tax preparer during the interview.
- The taxpayer(s) and preparer can meet by phone or other approved electronic means to conduct the interview portion of the return preparation. Again, a secure process for authenticating both the taxpayer and the volunteer must be used when non-face-to-face contact is made. Volunteers must adhere to privacy and security guidelines outlined in Publication 4299. Volunteers must conduct the initial interview following all the steps outlined in Publication 5101, Intake/Interview & Quality Review Training and Publication 5166, IRS Volunteer Quality Site Requirements.

As needed, the tax preparer can collect any additional information needed to prepare the return by contacting the taxpayer using the agreed-upon phone number and authentication process.

Quality Review Stage (follow normal VITA procedures if the Quality Review Stage is being completed onsite in conjunction with the Final Authorization Stage)

- The IRS tax law-certified volunteer quality reviewing the return cannot be the volunteer that prepared the return.
- The tax return and all tax documents including the completed Form 13614-C must be available to the IRS tax law-certified volunteer during the quality review.
- The taxpayer(s) and quality reviewer can meet by phone or by electronic means to conduct the interview portion of the quality review. A secure process for authenticating both the taxpayer and the volunteer must be used. Volunteers must adhere to privacy and security guidelines outlined in Publication 4299. Volunteers must conduct the quality review following all the steps outlined in Publication 5101 and 5166.

Final Authorization Stage (must be completed face-to-face)

- The taxpayer(s) identity must be verified using photo identification.
- The taxpayer should be advised that they are responsible for the information on their return.
- After the return has been through the quality review, the taxpayer(s) must sign Form 8879, IRS e-file Signature Authorization.
- The taxpayer(s) must receive a copy of their signed Form 8879, IRS e-file Authorization, and their tax return and any retained tax documentation.

Change for 2019 Filing Season-Use of the SIDN of Preparation Site

Beginning this filing season, all returns prepared using the Virtual VITA/TCE Process (including Contingency and Drop-Off returns) will use the SIDN of the **Preparation Site**. Previously, the SIDN of the Intake Site was attached to the return when multiple locations were involved in the Virtual VITA/TCE Process.

Exception: *Partners who wish to continue utilizing the Intake SIDN as a tool to monitor the effectiveness of their virtual service locations must document this exception request in their Virtual VITA/TCE Plan (which is submitted to their SPEC Territory Manager for approval).*

Facilitated Self Assistance (FSA)

- Only a small percentage of low-to-moderate income taxpayers interested in using volunteer tax preparation service is assisted through the direct/traditional model. In order to provide assistance to more taxpayers, while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through a Facilitated Self Assistance (FSA). The FSA concept approach uses an IRS tax law-certified volunteer to assist taxpayers in the preparation of their tax return. Since the role of the volunteer is as a facilitator, multiple taxpayers can be assisted at one time by the volunteer. This approach allows sites to offer alternatives by assisting taxpayers preparing their own basic returns. Partners can use any software having the ability to capture the SIDN.
- Since the taxpayer is preparing their own return using this model, not all of the QSR apply.
- Fusion Sites: Self Assistance sites are located at the same location with the same operating days/hours as traditional VITA/TCE services. Fusion sites allow partners to screen taxpayers to determine which service would benefit them most effectively.
- FSA Stand-Alone: Sites are located independently of traditional VITA/ TCE services, or have distinct hours from traditional VITA/TCE operations at the same address. Stand-Alone sites focus on taxpayer(s) who are eager to do their own return with some assistance from an IRS tax law-certified volunteer on-site.
- FSA Remote: Sites are accessed from a user's computer at home or office, with virtual assistants available via phone, e-mail or online chat.

For more information on the FSA contact your SPEC Relationship Manager.

VITA/TCE Return Preparation Contingency Plan

Optional Contingency Plans for Maintaining VITA/TCE Return Preparation Operations (During Unexpected Circumstances) In the event the following situations occur:

- Software system outages
- The site's internet or equipment is not operating
- A Quality Reviewer is not available

Partners may, at their discretion, choose among the following pre-approved options to continue preparing tax returns in lieu of closing the site for the day:

- Alternative Preparation Solution* using TaxSlayer Desktop
- Offer Facilitated Self Assisted* (FSA) services, if available
- Temporary Virtual VITA/TCE Process

* This option should be established during the Pre-Planning Phase of site operations. Having a full time Virtual VITA Program is different from the Temporary Virtual VITA/TCE Process. Refer to Publication 4012, Volunteer Resource Guide for the temporary Contingency Process.

Prior Year Return Preparation

VITA/TCE sites with the necessary software and reference materials are encouraged to prepare prior year returns. A current Form 13614-C must be completed for all prior year returns and will be used to determine the certification level and if the return is within scope of the VITA/TCE Programs. IRS tax law-certified volunteers can prepare prior-year returns at the same tax law certification level as obtained in the current year. All prior year tax returns must be prepared using tax preparation software. Every effort should be made to secure experienced (at least 2 years) volunteers to prepare these types of tax returns. Refer to the [Site Coordinator Corner](#) to locate prior year reference materials and additional guidance.

- Modernized e-File allows electronic filing of prior year returns. It accepts the current tax year along with two prior tax year returns.
- Use the correct SIDN and EFIN to ensure your site receives credit for preparing these types of tax returns.
- A prior year Form 13614-C can be referred to as a reference tool but cannot replace the use of a current form.
- For additional assistance refer to the Prior Year Return Job Aid in Publication 4012, Volunteer Resource Guide.
- IRS tax law-certified volunteers can prepare prior-year returns at the same tax law certification level as obtained in the current year.

Amended Return Preparation

IRS tax law-certified volunteers can prepare amended returns at the same tax law certification level as obtained in the current year. VITA/TCE sites may prepare amended returns even if they did not prepare the original return. As with prior year returns, sites are strongly encouraged to assign amended returns to qualified IRS tax law-certified volunteers. Amended returns must be prepared using tax preparation software. The taxpayer must have the original return and adequate information for preparing these returns. Refer to the Amended Return Job Aid available in Publication 4012, Volunteer Resource Guide for additional assistance.

Chapter 7: Site Reviews

Introduction

SPEC conducts reviews of VITA/TCE sites to ensure adherence to the QSR and verify sites are preparing complete and accurate tax returns.

Field Site Visits

Field Site Visits (FSV) are critical to the oversight of VITA/TCE Programs and play an integral role in improving the quality of service provided at volunteer sites. Your relationship manager or another tax consultant in the territory generally conducts these visits. FSV are not audits. These visits are opportunities for the relationship manager to aid or offer guidance, identify and share best practices, and strengthen adherence to the QSR. FSV are critical for the ability of SPEC to identify trends, measure site adherence to the QSR, and monitor site operations. FSV generally are unannounced and include one return review.

Remote Site Reviews

Remote Site Reviews (RSR), which are like FSV, allow SPEC to reach more partners and site coordinators during the filing season. Prior to conducting the remote review, a tax consultant will contact the coordinator to schedule the review for a time which is convenient for the partner or coordinator. Tax consultants conduct RSR virtually, usually by telephone. In addition to providing an overview of site operations, RSR provide an opportunity for the partner or coordinator to ask questions and request assistance. RSR are announced and do not include a return review.

Quality Statistical Sample Reviews

SPEC Headquarters Tax Analysts with extensive tax law experience will conduct QSS reviews. QSS reviews are critical to the success of the VITA/ TCE Programs and play an integral part in improving quality and consistent performance of sites. The review process validates accuracy of returns and compliance with Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QS). It also provides opportunities to identify and correct problem areas and/or share best practices.

Sites selected for a QSS review are randomly-selected from the entire VITA/TCE population of sites. Statistics of Income (SOI) Office makes the selection of sites for QSS reviews to ensure a valid accuracy measure is properly weighted.

QSS reviews will be unannounced, where applicable, and include a minimum of three return reviews and a site review. Results from these reviews are used to determine VITA/TCE accuracy rates. If the QSS reviewer selects a \$1 or \$0 Adjusted Gross Income (AGI) return and determines it will be submitted to the IRS, the QSS reviewer will review the return and include it in the sample; however, additional returns may be added to the sample, resulting in additional returns being reviewed.

Return Reviews: The QSS reviewer will randomly select a minimum of three tax returns and use a Form 6729-R, QSS Return Review Sheet, to gather information about the accuracy of each federal tax return. A return is accurate when the tax law has been applied correctly and the completed return is free from error based on the taxpayer interview, supporting documentation, and a completed Form 13614-C. You may be asked to clarify or verify entries on the tax return and/or Form 13614-C.

Site Reviews: The QSS reviewer will use Form 6729, Site Review Sheet, to gather information about site operations and adherence to the VSC and QSR. The QSS reviewer will observe the site's operations and will request time toward the end

of the review to ask questions to clarify site processes and procedures. Each site will receive 10% for each QSR rated as “Met” for a total of 100% when all ten QSR are met.

Post Review Discussion: After the return and site reviews are completed, the QSS reviewer will provide preliminary feedback to the coordinator. Both the site and return review findings will be discussed.

Follow-up and Corrective Actions: Follow-up and corrective actions, if applicable, from the site review may be recommended by the QSS reviewer for the coordinator and the assigned SPEC Relationship Manager to monitor. The SPEC Relationship Manager will provide a copy of the completed Form 6729 and completed Form 6729-R to the partner or coordinator.

The QSS Review Process

Once the QSS reviewer arrives at the site, he or she will:

- Introduce themselves, provide IRS identification, offer Publication 4675, Request to Quality Review Your Federal Tax Return - English and Spanish, give a brief explanation of the QSS review process, and request an explanation of your tax preparation process.
- Request a place with access to an electrical outlet to conduct return reviews, preferably away from the purview of taxpayers and site staff.
- Identify and select the first return to be reviewed.
- Ask the taxpayer for permission to quality review their return. The QSS reviewer will provide the taxpayer with a copy of Publication 4675 when asking for their consent. The taxpayer will be asked to remain at the site until the review is complete.
- Verify taxpayer/spouse identity with a photo ID.
- Verify taxpayer identification numbers (SSN or ITIN) of all persons listed on the return.
- Verify all return entries for each return, including personal and financial information by reviewing:
 - A printed copy of the return with supporting forms and schedules attached
 - All source documents required for return preparation including photo identification, original or copy of Social Security card(s), Forms W-2, 1099, 1095, receipts, etc.
 - A completed Form 13614-C
- Scan the return and supporting documents, including Form 13614-C.
- Remove all Personally Identifiable Information (PII) including Social Security Numbers, names, address, etc. All PII will be redacted from the scanned documents.
- Repeat the process until a minimum of three returns have been reviewed.
- Complete a site review using Form 6729, Site Review Sheet.
- Provide feedback of their findings after the reviews are complete and address any questions and concerns.

The final results of the QSS review will be forwarded to the partner and/or coordinator by the SPEC Relationship Manager.

Partner Reviews

Partner Reviews are strongly encouraged. Conducting Partner Reviews is an important part of ensuring sites are adhering to all VSC and QSR, are operating efficiently and effectively, and are maintaining the highest ethical standards in tax return preparation. Form 6729-D, Site Review Sheet, and Form 6729-P, Partner Return Review Sheet, are tools partners can use when conducting site and return reviews. Publication 5140, Job Aid: Partner Site and Return Review, is available to guide you through the completion of reviews and forms. The use of these forms is optional.

SPEC Shopping Reviews

SPEC Shopping Reviews are intended to gauge the taxpayer experience and test tax law accuracy based on specific scenarios. Shopping reviews will involve unannounced “mystery” shoppers posing as taxpayers using a pre-defined scenario to have their federal tax return prepared by IRS tax law-certified volunteer prepared. The results of these reviews consist of comparing the volunteer-prepared tax return with the pre-determined tax return. However, since these reviews are not statistically-valid they are not used to measure the accuracy of returns prepared at VITA/TCE sites.

Mystery shoppers will remain anonymous until the return is completed and has gone through the site’s Quality Review Process. Once the mystery shopper identifies themselves, they will ask for a printed copy of the return. The return will be deleted to avoid the transmission of a fictitious return. The mystery shopper will then conduct a site review to verify the site is adhering to the QSR and VSC. Preliminary results of the site review will be discussed after the review. The results of the SPEC Shopping Review will be forwarded to the partner and/or coordinator by the SPEC Relationship Manager.

Treasury Inspector General for Tax Administration (TIGTA) Shopping Reviews

TIGTA performs reviews to test return accuracy. They use a method known as “shopping”. This process uses pre-designed scenarios generally to test new tax law and/or new procedures. TIGTA shopping results are not statistically valid and cannot be projected to the entire population of returns prepared at the volunteer sites. Neither IRS nor its partners are notified of TIGTA’s shopping plans prior to a visit.

During the filing season, TIGTA reviews are conducted by a cadre of TIGTA Auditors (shoppers). A TIGTA shopper has a pre-defined taxpayer scenario and assumes the role of the taxpayer requesting services from a VITA or TCE site. Shoppers remain anonymous until the return is completed and through the site’s Quality Review Process.

Once TIGTA identifies him/herself the return be deleted to avoid the transmission of a fictitious return to IRS. If your site is visited by TIGTA, we ask that you notify your SPEC Relationship Manager and provide feedback regarding your experience with the review or send an email to partner@irs.gov.

Civil Rights Unit (CRU) Reviews

The Civil Rights Unit (CRU) plans to visit volunteer sites operated by partners receiving federal assistance. The purpose of visits is to validate compliance with Civil Rights rules and reasonable accommodations for persons with disabilities. The results of these visits will be discussed with the partner and SPEC Headquarters. For more information on Civil Rights notification, refer to Publication 4053 (EN/SP), Your Civil Rights are Protected. For additional information on providing reasonable accommodations, see the Fact Sheets on the Site Coordinator Corner.

SPEC Financial Reviews

The primary purpose of the financial review is to ensure that grant funds are spent in accordance with the terms and conditions, Office of Management and Budget (OMB) Circulars, federal laws, and statutes. Financial reviewers also consider whether the grantee sub-awards a portion of their grant. The Grant Program Office can also recommend recipients for a review depending on monitoring activities. These reviews are conducted throughout the calendar year. Reviewers will contact your partner to schedule the review. They will give your partner verbal feed-back after the review and follow-up with a written report. This provides the partner an opportunity to respond to any findings.

Chapter 8: Coordinator Resources and Web Tools

Taxpayer Referrals

All coordinators are required to display Publication 4836 (EN/SP), VITA/TCE Free Tax Programs, (VolTax Poster) to provide volunteers and taxpayers information on how to report unethical behavior at the site. You are the first point of contact for resolving any problems encountered at your site. To report unethical behavior to IRS, e-mail us at wi.voltax@irs.gov and contact your SPEC Relationship Manager. This information is also printed on Form 13614- C, Intake/Interview & Quality Review Sheet.

Civil Rights Complaints

Refer taxpayers who believe they are victims of discrimination. Direct written complaints to:

Internal Revenue Service, Civil Rights Unit

1111 Constitution Avenue, NW, Room 2413

Washington, DC 20224

Send Email complaints to: edi.civil.rights.division@irs.gov

Account Inquiries

Refer taxpayers needing to pay their tax liability over time to [Payment Options: Pay Online, Installment Plans and More](#). This tool assists taxpayers in applying for a direct debit installment agreement. With a direct debit plan there is no need to write a check and mail it each month.

Refer taxpayers needing to request an account transcript to [Get Transcripts](#). The transcript may be secured through IRS enhanced e-authentication process or will be mailed to the taxpayer's address of record. Generally, transcripts are available for the current tax year and three prior years. If a taxpayer needs an account transcript for an older tax year, a wage and income transcript or a verification of non-filing letter, the taxpayer must complete and submit Form 4506-T, Request for Transcript of Tax Return.

Refund Inquiries

- Refer federal refund inquiries to you [Where's My Refund](#) or 1-800-829-1954 or 1-800-829-4477.

Refer state/local refund inquiries to the appropriate state office.

Identity Theft

Refer to the Identity Theft Job Aid for Volunteers located in Publication 4012, VITA/TCE Volunteer Resource Guide or review the [Taxpayer Guide to Identity Theft](#).

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate. Its job is to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights. TAS offers free help to taxpayers in dealing with the often-confusing process of resolving tax problems they have not been able to resolve on their own. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico. The local advocate's number is in the local directory and at taxpayeradvocate.irs.gov.

The Taxpayer Advocate Service's website, taxpayeradvocate.irs.gov, is a resource for all taxpayers. The website covers a variety of tax-related concepts and problems, breaking each down to describe what the taxpayer should know, what they should do, and where they can get more help if needed. Taxpayers can also learn about their taxpayer rights. The site is mobile-responsive, so it is easy to use on any device.

If a taxpayer comes into a VITA/TCE site with a tax problem for which they have been unsuccessful in resolving with the IRS, TAS may be able to help. For more information, the taxpayer can call toll-free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or locate the closest advocate at <https://www.irs.gov/advocate>.

Low Income Tax Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTC near you, see the LTC page at <http://www.taxpayeradvocate.irs.gov/litcmap> or [IRS Publication 4134](#), Low Income Taxpayer Clinic List. This Publication is also available online at [IRS.gov](https://www.irs.gov) or by calling the IRS toll-free at 1-800-829-3676.

Financial Coaching for Veterans

During this filing season, veterans can receive free financial coaching services, sponsored by the Bureau of Consumer Financial Protection (BCFP), Office of Servicemember Affairs, and managed by the Armed Forces Services Corporation (AFSC). This initiative focuses on helping veterans reach their financial goals, providing support, encouragement, accountability, and tools to assist making informed decisions. This program will operate until the end of March 2019.

Financial coaches are available through the dedicated toll-free number, 844-90-GOALS (844-904-6257) and provide virtual coaching or tele-coaching.

Another way to reach the financial coaches is through their website at www.findmyfinancialcoach.com.

Who is eligible for this service?

- Veterans
 - Inactive National Guardsmen and Reservists
 - Immediate family members
-

What is financial coaching?

- Trained professionals: Each coach is certified as an Accredited Financial Counselor (AFC).
- One-on-one: Coaches work with each individual to help identify financial goals, create a plan, and track progress.
- Personalized: Financial coaches provide individualized assistance with issues such as improving credit scores, reducing debt, and working towards long-term financial goals such as saving for a home or retirement.
- No cost: This program is free, and there is no income threshold for this service. There is no limit on how many times a veteran can see a coach.

Financial coaches can also provide face-to-face services in numerous locations where coaches are physically located. Financial coaches are also available to give presentations to SPEC Partners about the nature of the program and the services available to their clients. Please contact your SPEC Relationship Manager for more information.

Additional Web Resources

- [Authorized IRS e-file Providers for Individuals](#)
 - [CAA \(Certified Acceptance Agents\) Information](#)
 - [Charities-&-Non-Profits/Exempt-Organizations-EO Select-Check](#) (Verifying Organizations who qualify for charitable contributions)
 - [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#) (Find a Tax Preparer)
 - [eBooks](#) (eBooks for partners and volunteers in the ePub format, accessible on tablet or mobile devices)
 - [EITC Central](#) (EITC resources for SPEC Partners)
 - [Free Tax Return Preparation for Qualifying Taxpayers](#) (Find a VITA, TCE & AARP Site near You)
 - [Free-File:-Do-Your-Federal-Taxes-for-Free](#)
 - [Interactive-Tax-Assistant-\(ITA\)](#)
 - [IRS Draft Tax Forms](#)
 - [IRS Tax Forms and Publications](#)
 - [IRS2Go](#) Mobile App (Mobile App from the iTunes app store or from Google play)
 - [Make a Complaint About a Tax Return Preparer](#)
 - [Online Services and Tax Information for Individuals](#) (Information needed to file, pay and manage taxes)
 - [Tax-Trails](#)
 - [VITA Grant Program](#)
 - [Where's My Amended Return](#)
 - [Withholding Calculator](#)
-

Site Start-up Checklist

Pre-Season:

- ☐ Verify Forms 13715, Site Information Sheet, is accurate and submitted to the supporting partner and territory.
- ☐ Order SPEC published site materials via Form 2333-V, Order for VITA/TCE Program.
- ☐ Set up software defaults/templates to ensure SIDNs and EFINs are on every return.
- ☐ Ensure Forms 13615, Volunteer Standards of Conduct, from all volunteers are signed, and dated by the volunteer and approving official. Verify photo ID of each volunteer. Confirm required volunteer certifications based on volunteer position.
- ☐ Submit Form 13206, Volunteer Assistance Summary Report, to SPEC Territory by February 3rd (new reports due on the 3rd of each month).
- ☐ Prepare badges for all volunteers.

Prior to site opening day

- ☐ Ensure all volunteers are wearing badges.
- ☐ Ensure all required signage is posted at the first point of contact with the taxpayer:
 - All sites- Pub 4836, VITA/TCE Free Tax Programs - English & Spanish (VolTax poster)
 - VITA/TCE sites- Pub 4053, Your Civil Rights are Protected Poster
 - AARP sites- D143, Foundation Tax-Aide
- ☐ Keep required reference materials and forms as listed below under “Reference Materials” and “Documents to keep at site”

Set up the following procedures

- ☐ Scope of Service- ensure returns are within scope of VITA/TCE (Scope of Service Chart, Publication 4012).
 - ☐ Certification- assign tax returns only to volunteers having the certifications required by the complexity of the tax return.
 - ☐ Intake/Interview-use the correct Intake/Interview Process for every return (Form 13614-C Intake/Interview & Quality Review Sheet).
 - ☐ Approved Virtual sites- require taxpayers to sign Form 14446, Virtual VITA/TCE Taxpayer Consents.
 - ☐ Quality Review- each return is properly quality reviewed by an appropriately certified volunteer.
 - ☐ Form 8879-require taxpayers to sign Form 8879, IRS e-file Signature Authorization, prior to e-filing. Volunteers must explain taxpayer responsibility for information on the return and signing under penalty of perjury. If the return is later corrected, the taxpayer may need to sign a new Form 8879 (refer to Publication 1084, QSR #6).
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- ☐ ERO Responsibilities- transmit returns, retrieve acknowledgements, and resolve rejections in timely manner. (see Publication 1084, QSR #6 for timeframes).
- ☐ Privacy and Confidentiality- keep taxpayer documents, information, and communication private and secure (i.e. work station spacing, locked filing cabinets, shredders).
- ☐ Site closings- notify SPEC if site is shut down or if schedule of service is changed.

Documents to keep at site electronically or paper:

- ☐ Copies of Forms 13615 or 13206 and Site Coordinator certificates.
- ☐ Virtual VITA Site- Copy of approved Virtual VITA Program Plans.

Reference Materials:

Ensure the following items are available and being used at the site (either paper or electronic):

- ☐ Form 13614-C, Intake/Interview Sheet & Quality Review Sheet
- ☐ Publication 4012, Volunteer Resource Guide
- ☐ Publication 17, Your Federal Income Tax for Individuals
- ☐ VTA, Volunteer Tax Alerts and QSRA, Quality Site Requirement Alerts
- ☐ Cyber Tax Messages (For AARP)
- ☐ Prior Year Sites- prior year Forms 13614-C, Intake/Interview & Quality Review, (either in paper or electronic) and prior year VTA's, Cyber Tax Messages and QSRA's are available and reviewed by volunteers.
- ☐ Pub 730, Important Tax Records Envelope (VITA/TCE)

Additional reference materials:

- ☐ Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
 - ☐ Publication 4396-A, Partner Resource Guide
 - ☐ Pub 5166, Volunteer Quality Site Requirements
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Forms and Publications Links

[Form 6729](#), QSS Site Review Sheet

[Form 6729-D](#), Site Review Sheet

[Form 6729-P](#), Partner Return Review Sheet

[Form 6744](#), VITA/TCE Volunteer Assistor's Test/Retest

[Form 13206](#), Volunteer Assistance Summary Report

[Form 13533](#), VITA/TCE Partner Sponsor Agreement

[Form 13614-C](#), Intake/Interview & Quality Review Sheet

[Form 13615](#), The Volunteer Standards of Conduct Agreement –VITA/TCE Programs

[Form 13715](#), SPEC Volunteer Site Information Sheet

[Form 14308](#), SPEC Site Milestone Recognition

[Form 14309](#), SPEC Volunteer Milestone Recognition.

[Publication 17](#), Your Federal Income Tax for Individuals

[Publication 4012](#), Volunteer Resource Guide

[Publication 4053 \(EN/SP\)](#), Your Civil Rights are Protected

[Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust

[Publication 4396-A](#), Partner Resource Guide

[Publication 4491](#), VITA/TCE Training Guide

[Publication 4836 \(EN/SP\)](#), VITA/TCE Free Tax Programs

[Publication 4961](#), VITA/TCE Volunteer Standards of Conduct Training – Ethics Training

[Publication 4961\(SP\)](#), *Normas de Conducta para los Voluntarios en los VITA/ TCE – Entrenamiento de Ética.*

[Publication 5088](#), Site Coordinator Refresher Training

[Publication 5101](#), Intake/Interview & Quality Review Training

[Publication 5140](#), Job Aid: Partner Site and Return Reviews

[Publication 5166](#), VITA/TCE Volunteer Quality Site Requirements

Acronym Glossary

AARP American Association of Retired Persons -A non-profit organization and SPEC Partner that operates the nationwide Tax-Aide network of tax preparation sites for the VITA/TCE Programs, which primarily serve seniors.

CRU Civil Rights Unit – A division within the federal government responsible for enforcing federal statutes prohibiting discrimination on the basis of race, sex, disability, religion, and national origin.

EFIN Electronic Filing Identification Number – An identification number assigned to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. Persons wishing to obtain an EFIN may apply through their IRS e-Services account.

EIC or **EITC** Earned Income Tax Credit – A refundable tax credit. Eligibility and the amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home.

FSA Facilitated Self-Assistance – A VITA/TCE Site where eligible taxpayers prepare and electronically-file federal tax returns free, with on-site assistance from qualified volunteers.

IP PIN Identity Protection Personal Identification Number – A six-digit number issued by the Identity Protection Specialization Unit to taxpayers who are victims of identity theft.

IRS Internal Revenue Service – The Federal agency responsible for administering the Internal Revenue Code enacted by Congress.

ITIN Individual Taxpayer Identification Number – A nine-digit identification number issued to the IRS – for tax purposes use only by individuals who do not qualify for a Social Security Number. The first digit is 9, the fourth and fifth digits range from 77 - 88.

IAT Interactive Tax Assistant – An online tool that leads taxpayers to answers to a limited number of current and prior year tax law questions using a question and response process.

MeF Modernized e-File – A replacement of existing IRS tax return filing technology with a modernized, internet-based electronic filing platform. This transaction-based system allows tax return originators to transmit returns electronically to the IRS in real-time, improving turnaround times.

QSR Quality Site Requirements – Ten requirements identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate tax return preparation.

QSRA Quality Site Requirement Alerts – A SPEC communication to VITA/ TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements.

SIDN Site Identification Number – A number assigned by SPEC to identify each VITA/TCE site. SIDN starts with the letter “S” followed by 8 digits.

SPEC Stakeholder Partnerships, Education & Communication – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE programs.

TCE Tax Counseling for the Elderly – The TCE program offers free tax assistance to individuals who are age 60 or older. Cooperative grant agreements are entered into between IRS and eligible organizations to provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in tax preparation of their Federal tax returns at convenient locations.

TIGTA Treasury Inspector General for Tax Administration – Agency of the U.S. Department of Treasury that provides oversight of IRS activities.

VITA Volunteer Income Tax Assistance – One of the volunteer tax return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low and moderate-income taxpayers. VITA sites may focus on serving special needs populations, such as limited English proficient, persons with disabilities, or those in rural areas.

VSC Volunteer Standards of Conduct – Inform volunteers of their responsibility to provide taxpayers with ethical, confidential and quality tax return preparation.

VTA Volunteer Tax Alerts – A SPEC communication to VITA/TCE sites during the filing season that address trends during QSS, TIGTA, or SPEC reviews.