

Volunteer Site Coordinator Handbook 2020 Edition



Stakeholder Partnerships, Education and Communication (SPEC)



Coming Together to Strengthen Communities

Volunteer Hotline

For VITA/TCE Volunteers Only

1-800-829-VITA (8482)

January 21 – 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

It gives me great pleasure to welcome you to the 2020 Filing Season. I thank you for your commitment to the Stakeholder Partnerships, Education and Communication (SPEC) organization and your support administering the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs. VITA/TCE is a “cause” not a program. We appreciate the invaluable contributions you make providing free tax preparation services to low and moderate-income taxpayers, the elderly, persons with disabilities, Native Americans, rural taxpayers and those individuals with Limited English Proficiency. We also appreciate the dedicated efforts of over 82,000 volunteers at nearly 11,000 sites who prepared over 3.5 million tax returns last filing season with a 98 percent accuracy rate. Whether you are new to the program or a long-time coordinator, your leadership is essential to the success of the 2020 Filing Season.

We all know the importance of consistently following quality procedures that help ensure tax return accuracy and site quality. Publication 1084, Site Coordinator Handbook, provides 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). Please use these tools and processes to help ensure consistent and accurate tax return preparation. I also encourage you to contact your SPEC Relationship Manager or local SPEC Territory Office if you need additional information on materials or procedures.

SPEC will continue to collaborate with you and your volunteers to ensure our success. This handbook is an essential tool for that success.

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.

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 liability 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.

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 & 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; and register a Responsible Official and apply for an Electronic Filing Identification Number (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.

October

- Complete and sign Form 13533, VITA/TCE Partner Sponsor Agreement.
 - Complete Form 13715, Volunteer Site Information Sheet, and submit to your SPEC Territory.
 - 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.
- Continue completing Forms 13715, Volunteer Site Information Sheet, and submit to SPEC Territory.

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 (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.
 - Verify SIDN and EFIN are correctly entered in tax preparation software to ensure the correct count of tax 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.
 - Continue completing Forms 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 tax 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 open 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 E Services Help Desk at 1-866-255-0654. You can find detailed instructions in 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.
- Accommodations- 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 as 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.
-

Site Coordinator Corner

The **Site Coordinator Corner** contains critical information that site coordinators need to successfully operate VITA/TCE sites. Site coordinators should check this site often to review updated materials and information. Links on this site connect to the latest forms and publications. SPEC-issued fact sheets and other documents are generally posted and updated as soon as changes occur to their content. This site contains links to:

- ePublications
- Quality requirements, results, and alerts
- IRS forms/publications
- Fact sheets on a variety of topics
- Civil Rights Units 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:

- Practice Lab
- Training videos
- Practice problems
- Pro Online
- Program access
- VITA/TCE Blog
- Software news
- Suggestion Box
- Volunteer Time
- Volunteer Tax Alerts and Quality Site Requirement Alerts
- 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 VITA/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 for loaned 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, immediately submit an updated Form 13715 to your local SPEC Relationship Manager.

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's approving official (coordinator, instructor, administrator, etc.) has:

- checked photo ID to verify identity for the volunteer prior to the volunteer working at the VITA/TCE site,
- verified the required certification level(s), and
- signed and dated the completed form.

Once the Forms 13615 are validated, 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. However, the original Form 13615 should be used at the end of the filing season to report required information and volunteer hours for those eligible for Continuing Education (CE) Credits. The Forms 13615 should not be destroyed when volunteers are applying for CE Credits.

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 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. 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. Assure 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 enough 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. Turning away from them can affect their ability to do so.
- 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 may 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 (hearing loss occurring after childhood), 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 on IRS.gov at [American Sign Language \(ASL\) Videos](#).

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 10, 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.

Partners are to send all 10-year milestone requests to their Relationship Manager or Territory Manager. Partners must submit Forms 14309, SPEC Volunteer Milestone Recognition and 14308, SPEC Site Milestone Recognition; for 20- and 30-year volunteer and site 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 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.
- Determining the method of record keeping for all 10, 20, 30 and 40-year milestone requests received.

Note: The National Relationship Manager for Tax-Aide will be responsible for these actions relative to Tax-Aide 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.

Quality & Oversight Change for 2020

Change: Quality Site Requirement (QSR) #4 – Reference Materials

QSR #4 is expanded to include the Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, as one of the required reference materials that must be available (paper or electronic) at the site for use by volunteers. To heighten awareness of security requirements at VITA/TCE sites, Publication 4299 is now required to be readily available to coordinators and volunteers at the VITA/TCE sites.

The Publications 17, 4012, and 4299 are available for download on IRS.gov or by opening the **VITA/TCE Publications and User Guides**, option on the Navigation Bar when signed into the TaxSlayer tax preparation software.

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

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. Annually 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 Link & Learn Taxes (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. Annually 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 IRS.gov 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. Tax law certification is required annually. Volunteers who 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 publications are available that 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 provides SPEC volunteers one suggested best practice for 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. In addition, coordinators should review Publication 4299, Privacy, Confidentiality, and Civil Rights- A Public Trust, to familiarize yourself with the security requirements at sites. 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.

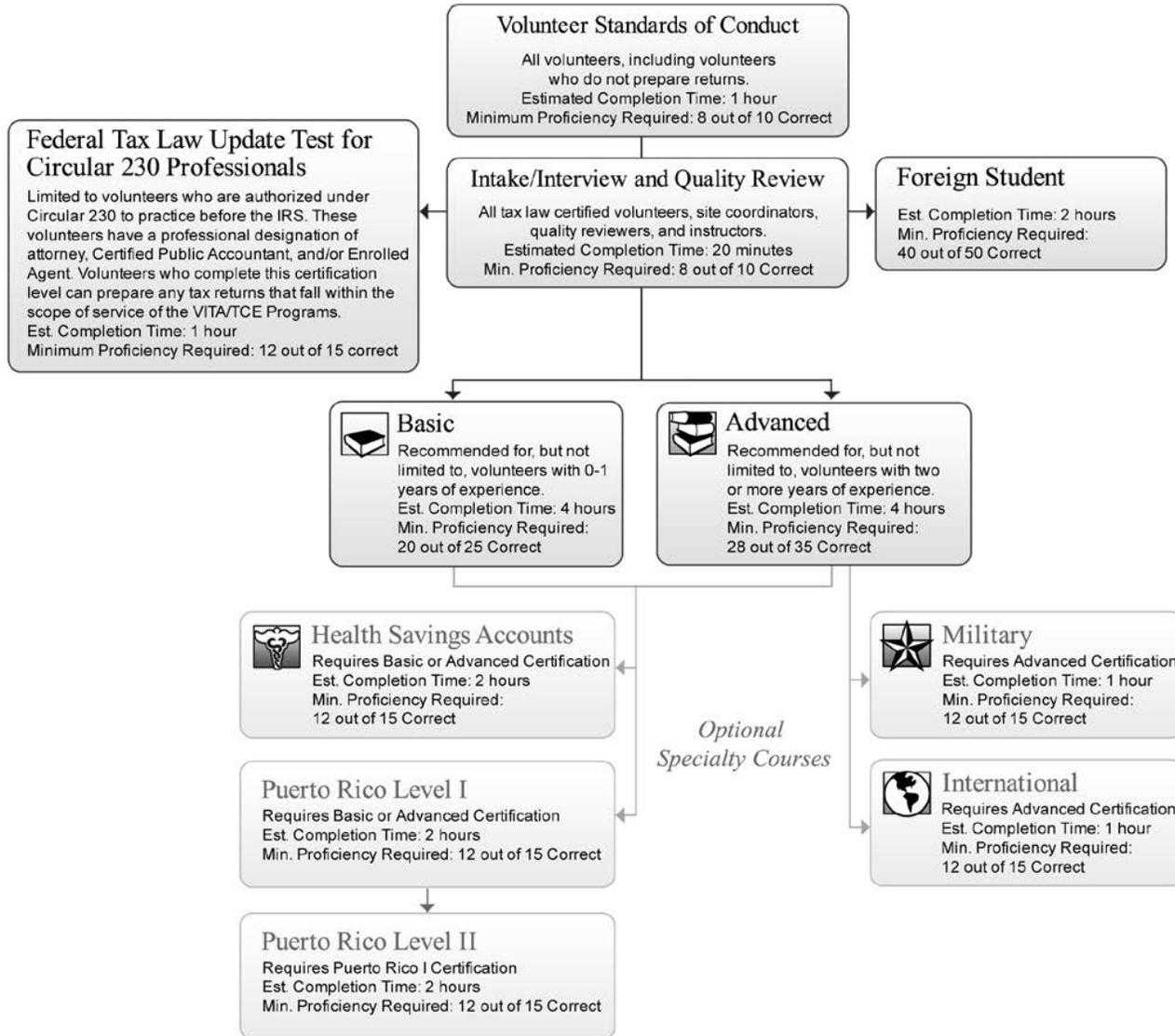
- For VITA/TCE tax law certification, volunteers are required to certify at either the Basic or Advanced level based on the type or level of tax returns they will be preparing at their site. Volunteers may take additional specialty certifications. Tax-Aide requires tax counselors to be certified at the 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) or 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 annual certification.

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

Volunteer Position
<p>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.</p>
<p>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).</p>
<p>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).</p>
<p>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).</p>
<p>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.</p>
<p>Greeters and Interpreters: Tax law certification is not required for Greeters, and Interpreters who do not answer tax law questions.</p>

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 2020 filing season Tax-Aide 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 requires an IRS tax law-certified volunteer preparer to:

- 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 -V are completed, any “Unsure” answers are addressed and changed to “Yes” or “No” and the “To be completed by a Certified Volunteer Preparer” shaded area is completed, when necessary. (Unanswered questions on page 3 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

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, Privacy, Confidentiality, and Civil Rights – A Public Trust.

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 publications are available 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, provides SPEC volunteers one suggested best practice for 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

Review Publication 5101, Intake/Interview & Quality Review Training, and Publication 5353, Fact Sheet for Partners and Employees - Intake/Interview & Quality Review Policy, for more details on the Intake and Interview & Quality Review Process.

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 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Publication 17, Your Federal Income Tax for Individuals
- Volunteer Tax Alerts and Quality Site Requirement Alerts or Cyber Tax Alerts issued by Tax-Aide

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.

Electronic access to the Publications 17, 4012, and 4299 are available via IRS.gov or through a TaxSlayer link within the software.

Coordinators are required to have a process in place to ensure all Volunteer Tax Alerts (VTA) or CyberTax Alerts 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.

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.

Tax-Aide will complete and send a unified list of volunteer certifications containing the same information as requested on Form 13206. Tax-Aide 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 original form should be used to complete the CE Credits section that is forwarded to the SPEC Territory as described in CE Credits Requirements chapter later in this document.

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. Unethical behavior at a VITA/TCE site should be referred to SPEC HQ at wi.voltax@irs.gov and to the SPEC Territory Office.

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.

Although not encouraged because of security/disclosure concerns, partners and or 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, 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 Tax-Aide D-143 poster, 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 Tax-Aide 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 must 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, Tax-Aide name badge, or similar product. At a minimum, this must include the first name and first letter of the last name. Form 14509, Volunteer ID Insert, 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.

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 organization.

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.

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 sponsoring 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 (IRC) § 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 and financial hardship. 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 sponsoring partner. It's very important you 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. Follow-up questions are required when these types of items are identified.

Try to Find the Answer

When in doubt, the volunteer should:

- Seek assistance from the site coordinator or an IRS tax law-certified volunteer preparer with more experience.
- Research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.).
- Research IRS.gov and/or the Interactive Tax Assistance (ITA) on IRS.gov to address tax law qualifications.
- Contact the VITA Hotline at 1-800-829-8482.

If at any time you, or another 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 the tax return.

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.

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 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 and discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating the IRS Electronic Filing Identification Number (EFIN)
- 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 the 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 you determine a volunteer at your site has violated the Volunteer Standards of Conduct, ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your sponsoring 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.

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 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. There are no appeal rights for volunteers added to the registry.

Partners and Site 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 and ensure your alternate completes Site Coordinator Training.

- Monitor your 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, and send to your partner.
- After the filing season, hold recognition events for volunteers. You may request from SPEC 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 while preparing tax returns for VITA/TCE customers.

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 volunteers experienced 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 tax 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 must be certified at the appropriate tax law levels (Basic, Advanced, Military, etc.) before assisting taxpayers. 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, 1099, 1095, prior year return, etc.) 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 enough 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 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.
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Chapter 5: Volunteer Training

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 or 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 or 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 (VSC) Training which includes an overview of the Intake/Interview & Quality Review Process is 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.
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- 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 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 questions 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 or 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 Association of State Boards of Accountancy (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 must 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.

Volunteers can earn CE credits by completing the required tax law training, passing the certification tests, 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 follow the volunteer requirements indicated below to qualify for CE Credits.

Volunteer Requirements

Volunteers requesting CE credits 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.
 - Complete the following training and certification tests in L< prior to performing their volunteer duties:
 - Complete the Volunteer Standards of Conduct (VSC) training and 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).
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- Complete the **Advanced** tax law training and pass the certification test (80% or above.)
- Optional: Complete one or more of the specialty federal tax law training options and pass the 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 are required to:

- Review the Form 13615 to make sure all required fields are completed, and 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.
- **Note:** The Form 13615 needs to be validated by signing in both the certification section and the CE credit section. Volunteers may not sign their own Form 13615 as the approving official.
- 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 Programs.

Available Continuing Education Credits

Volunteers can receive up to 14 hours of CE credits for completing VSC (Ethics) training, 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.

Tax-Aide Responsibilities

Tax-Aide coordinators will complete the CE Credits section of the Form 13615 in the same manner as described above, for all volunteers. Tax-Aide supervisors or local coordinators will electronically forward completed Forms 13615 to their assigned SPEC Territory Office contact for processing. Tax-Aide 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/TCE Programs 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.

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) or 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 follow the requirements for Continuing Education Credit in this chapter.

Link & Learn Taxes 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 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.
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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, Partner Resource Guide.

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, or 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.

Counting of Returns: EFIN & SIDN

The preparation site utilizes its own EFIN (Electronic Filing Identification Number) to electronically file the return. Those totals will be reflected in TaxSlayer reports as being credited to the preparation site. The Preparation Site will also utilize its' own SIDN on all returns prepared under Virtual VITA/TCE.

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. 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 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 assistors 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 required 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 SPEC 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), like FSV, allow SPEC to reach more partners and 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 (QSR). It also provides opportunities to identify and correct problem areas and/or share best practices.

Sites selected for a QSS review are selected from the 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.

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. The QSS Reviewer may ask questions 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 your site processes and procedures.

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
- May include scanning the return, supporting documents, and 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 for multiple return reviews.
- 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 preparer. 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 SPEC 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 is 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 grant 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 feedback 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 sites. 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 included 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.

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 is Here to Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

What can TAS do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach us?

We have offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is at www.taxpayeradvocate.irs.gov/contact-us, and in your local directory. You can also call us at 1-877-777-4778.

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at www.taxpayeradvocate.irs.gov can help you understand [what these rights mean to you](#) and how they apply. These are *your* rights. Know them. Use them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at www.irs.gov/sams.

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 tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find a clinic near you, see the LITC 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 or by calling the IRS at 1-800-829-3676.

Additional Web Resources

- [Authorized IRS e-file Providers for Individuals](#)
 - [Certified Acceptance Agents \(CAA\) 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)
 - [ePublications](#) (Accessible on tablet or mobile devices)
 - [EITC Central](#) (EITC resources for SPEC Partners)
 - [EITC Assistant](#)
 - [Free Tax Return Preparation for Qualifying Taxpayers](#) (Find a VITA, TCE & Tax-Aide Site near You)
 - [Free-File: Do-Your-Federal-Taxes-for-Free](#)
 - [Get Transcripts](#)
 - [Taxpayer Guide to Identity Theft](#)
 - [Interactive-Tax-Assistant \(ITA\)](#)
 - [IRS Draft Tax Forms](#)
 - [IRS Tax Forms and Publications](#)
 - [IRS2Go Mobile App](#)
 - [Make a Complaint About a Tax Return Preparer](#)
 - [Online Services and Tax Information for Individuals](#) (Information to file, pay and manage taxes)
 - [Payment Options: Pay Online, Installment Plans and More](#)
 - [Tax-Trails](#)
 - [IRS VITA Grant Program](#)
 - [Where's My Amended Return](#)
 - [Where's My Refund](#)
 - [Withholding Calculator](#)
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Site Start-up Checklist

Pre-Season:

- Verify Form 13715, Site Information Sheet, is accurate and submit 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 (additional reports for new volunteers not previously reported are 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 (VoITax poster)
 - VITA/TCE sites- Pub 4053, Your Civil Rights are Protected Poster
 - Tax-Aide sites- D143 poster
- 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- ensure 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).

- 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 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
 - Publication 17, Your Federal Income Tax for Individuals
 - VTA, Volunteer Tax Alerts and QSRA, Quality Site Requirement Alerts
 - CyberTax Messages (Tax-Aide sites only)
 - Prior Year Return Sites- prior year Forms 13614-C, Intake/Interview & Quality Review, (either paper or electronic) and prior year VTA's, CyberTax Messages, and QSRA's for reference and review by volunteers preparing a prior year return. Note: Current year 13614-C must be completed for prior year returns.
 - Pub 730, Important Tax Records Envelope (VITA/TCE)

Additional reference materials:

- Publication 4396-A, Partner Resource Guide
- Pub 5166, Volunteer Quality Site Requirements

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 Etica

[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 Foundation-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 by the IRS – for tax purposes for 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.

ITA 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.