



SITE COORDINATOR REFRESHER TRAINING

2020 Edition



For VITA/TCE Programs



Introduction

Site Coordinator Refresher Training is mandatory for **all** coordinators, including their alternates.

This refresher training focuses on key elements of site operations for the 2020 Filing Season, and is designed to be used in conjunction with Publication 1084, Site Coordinator Handbook.

As a coordinator, your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) Programs and is critical to quality tax return preparation services in your community. You are expected to provide effective site management; communicate clear and consistent messages regarding expectations, goals, measures and outcomes; plan to ensure a successful filing season.

Note: The term “coordinator” used throughout this training refers to all types: site, local, assistant, alternate, etc.



Objectives

By the end of this course, you will be able to:

- Understand the roles and responsibilities of a coordinator.
- Navigate through Publication 1084, Site Coordinator Handbook.
- Know the requirements for site set-up and operation.
- Identify the Quality Site Requirements (QSR).
- Understand the correct Intake/Interview & Quality Review Process.
- Know the requirements of the Computer Loan Program.
- Locate resources available to assist coordinators.



Site Coordinator Roles and Responsibilities

Site coordinators have the following responsibilities :

- ✓ **Ensure** site has all processes in place to adhere to the ten Quality Site Requirements.
- ✓ **Supervise** volunteers working at the site.
- ✓ **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.
- ✓ **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.



- ✓ **Ensure** a process is in place to conduct a complete quality review on all returns by a designated or peer-to-peer quality reviewer.
- ✓ **Identify** an alternate coordinator. This is recommended but not mandatory.
- ✓ **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.



- ✓ **Share** and monitor adherence to the Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) with all volunteers.

These alerts are available at:

[Quality and Tax Alerts for IRS Volunteer Programs](#)

You can also access these alerts via:

- **[Site Coordinator Corner](#)**
- **[TaxSlayer VITA blog](#)**
- **[IRS Gov Delivery System](#)**. The alerts will be emailed to you as they are released. If you do not receive these alerts via email, please contact your SPEC Relationship Manager.



Site Coordinator Handbook

Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, contains guidance on effective site operations for the VITA/TCE Programs. The handbook explains your roles and responsibilities as the coordinator, as well as for the site's volunteers.

The publication provides tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

Also included is a site operation timeline, that covers your responsibilities for your site before, during, and after the tax filing season.

Publication 1084 is your primary reference for site operations, and is available in electronic and e-publication formats.



Site Coordinator Corner

The [Site Coordinator Corner](#) is designed specifically for coordinators to use as an additional resource and is located on [IRS.gov](#). Information that can be found there includes:

- New information for the current filing season
- Volunteer Tax Alerts (VTA)/Quality Site Requirement Alerts (QSRA)
- Forms and Publications
- E-publications
- Fact Sheets
- Civil Rights information
- Other volunteer information



Site Start-up Checklist

Pre-Season Activities:

- Verify Forms 13715, Site Information Sheets, are accurate and submitted to the supporting partner and SPEC Territory.
- Order SPEC published site materials via Form 2333-V, Order for VITA/TCE Program.
- Set up software defaults/templates to ensure correct 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 Forms 13206, Volunteer Assistance Summary Reports, to SPEC Territory by February 3rd (supplemental reports due on the 3rd of each month).
- Prepare name badges for all volunteers.



Prior to site opening day:

- Ensure all volunteers are wearing name badges.
- Ensure all required signage is posted at the first point of contact with the taxpayer:
 - All sites: Pub 4836, VITA/TCE Free Tax Programs - English & Spanish (VolTax poster)
 - VITA/TCE sites: Pub 4053, Your Civil Rights are Protected Poster
 - Tax-Aide D143 poster
(which includes VolTax and Civil Rights Information).



Develop processes and procedures for:

- **Scope of Service:** ensure returns are within scope of VITA/TCE (see Publication 4012, Scope of Service Chart).
- **Certification:** assign tax returns only to volunteers having the certifications required by the complexity of the tax return.
- **Intake/Interview:** use the correct intake and interview process for every return (Form 13614-C Intake/Interview and Quality Review Sheet).
- **Approved Virtual sites:** require taxpayers to sign Form 14446, Virtual VITA/TCE Taxpayer Consents.
- **Quality Review:** make certain each return is properly quality reviewed by an appropriately certified volunteer.



- Form 8879, IRS e-File Signature Authorization: Ensure taxpayers sign Form 8879 prior to e-filing. Volunteers must explain the taxpayer's 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 under QSR #6).
- ERO Responsibilities: Transmit returns, retrieve acknowledgements, and resolve rejections in timely manner (see Publication 1084 under 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 Territory if site is shut down or if schedule of service is changed.



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
- Volunteer Tax Alerts and Quality Site Requirement Alerts
- CyberTax Messages (only required for Tax-Aide sites)



Quality Site Requirements

The purpose of the Quality Site Requirements (QSR) is to ensure quality and accuracy of tax return preparation and consistent operation of sites.

Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the resource guide for the QSR. This publication provides detailed information for each QSR, with instructions and tools to help you manage non-compliance, including examples of common situations.



As the coordinator or alternate coordinator, you are required to ensure your volunteers understand correct site processes and follow the QSR.

SPEC offers guidance on how the QSR apply to the two Alternative Filing Models, Virtual VITA/TCE and Facilitated Self-Assistance.

Please see [Publication 5324](#), Fact Sheet for Partners and Employees - Quality Site Requirements for Alternative Filing Models



Quality & Oversight Change

Change to 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](https://www.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.



Ten Quality Site Requirements

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



Site Reviews and Visits

SPEC conducts site reviews to ensure adherence to the QSR. These reviews are conducted annually and include tax return reviews to verify sites are preparing complete and accurate tax returns.

- **Field Site Visits (FSV):** Tax consultants make unannounced, in-person visits to aid or offer guidance, identify and share best practices, and strengthen adherence to the QSR. FSV include one return review.
- **Remote Site Review (RSR):** Tax consultants schedule a convenient time to conduct RSR by conference call with the coordinator and discuss overall site operations.
- **Partner Reviews:** SPEC strongly encourages partners to conduct reviews to ensure sites are adhering to all VSC and QSR, are operating efficiently, and are maintaining the highest ethical standards in tax return preparation.



Quality Statistical Sample Reviews

SPEC is required to perform oversight reviews of VITA/TCE sites, and collect data to monitor the overall success of the VITA/TCE Program. The Quality Statistical Sample (QSS) review process measures the accuracy of volunteer prepared tax returns, compliance with Volunteer Standards of Conduct (VSC), and Quality Site Requirements (QSR).

To ensure the return accuracy measure is statistically valid, the Statistics of Income Office (SOI) determines which sites will be reviewed. SPEC's Quality Program Office (QPO) performs QSS reviews which include reviews of randomly-selected tax returns for accuracy and a thorough review of the site's processes and operations. Each QSS Review requires multiple return reviews, and can include scanning the tax returns for secondary review and verification of the data collected.

QSS reviews are a critical component of SPEC's commitment to providing oversight and quality tax preparation to under-served taxpayers nationwide.



2019 QSS Review Results

Quality Statistical Sample (QSS) Review results for 2019:

- Return Accuracy Rate: 98%
- Adherence Rate to the QSR: 95%

Thanks to our volunteers who worked tirelessly to prepare for the 2019 Filing Season during the five-week government shutdown with minimal IRS support, shepherding their customers through the most substantial changes to the nation's tax laws in a generation.

THANK YOU!



Reminder: Correct Intake/Interview Process

- ✓ **Determine** the certification level of the return and having a process for assigning returns to the appropriate volunteer preparer.
- ✓ **Ensure** the return is within the scope of the VITA/TCE Programs and the volunteer is certified to prepare the assigned return. The Scope of Service chart in Publication 4012, outlines the limitations of the scope of service for each certification level.
- ✓ **Verify** the identity of all taxpayers and spouses using a photo ID according to the rules listed in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.



- ✓ **Confirm** SSN and ITIN according to the rules listed in Publication 4299.
- ✓ **Explain** to the taxpayer how to complete Form 13614-C, discuss each section, and advise the taxpayer that each and every question should be answered.
- ✓ **Verify** all questions in Parts I-V are complete and “Unsure” answers have been addressed and changed to “Yes” or “No” and the “To be completed by a Certified Volunteer Preparer” shaded areas are completed.

See Publication 5101, Intake/Interview & Quality Review Training and Publication 5353, Fact Sheet for Partners and Employees - Intake/Interview & Quality Review Policy



Reminder: Correct Quality Review Process

- ✓ **Engage** the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the return, and ensure the taxpayer's (and spouse's) identity was verified with a photo ID during the visit.
- ✓ **Confirm** Form 13614-C, Intake/Interview & Quality Review Sheet is complete:
 - All questions in Parts I through V are answered and "Unsure" boxes were discussed with the taxpayer and correctly changed to "Yes" or "No."
 - All applicable information in the shaded areas were completed by the certified volunteer preparer.
- ✓ **Match** all supporting documentation, and any additional information provided by the taxpayer; to confirm dependency determinations, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the return.



- ✓ **Consult** tax law references Publication 4012, Publication 17, and VTA and QSRA as necessary, to verify the accuracy of the tax law determinations.
- ✓ **Explain** to taxpayers that they are responsible for the information on their return and that they are signing under penalty of perjury.

For additional information see:

- Publication 5299, Quality Review Refresher
- Publication 5353, Fact Sheet for Partners and Employees - Intake/Interview & Quality Review Policy
- Section K, Quality Review Checklist, in Publication 4012



Volunteer Standards of Conduct

Volunteers must agree to follow the Volunteer Standards of Conduct (VSC) **prior** to working at a VITA/TCE site.

1. Follow the Quality Site Requirements.
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 information 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.

See Publication 4961, VITA/TCE Volunteer Standards of Conduct



Each year volunteers must complete VSC certification by passing the test with a score of 80% or higher, and sign Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, to certify they will comply with the VSC and will uphold the highest ethical standards. (Current version 10-2018)

Full name <i>(please print)</i>		Volunteer position(s)		<input type="checkbox"/> IRS Employee
Home address <i>(street, city, state and ZIP code)</i>				
Email address		Daytime telephone		Sponsoring partner name/site name
Number of years volunteered <i>(including this year)</i>		Volunteer signature		Date

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

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

Federal Tax Law Update Test for Circular 230 Professionals

Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. **See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions.**
Note: Advanced certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4396-A, Partner Resource Guide, for more information about requirements for CE Credits.

Professional designation <i>(Attorney, CPA, or Enrolled Agent)</i>	Licensing jurisdiction <i>(state)</i>	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date <i>(if provided)</i>
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Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

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

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

Approving Official's signature and date



It is the responsibility of the coordinator to report a volunteer that has intentionally violated the Volunteer Standards of Conduct. The volunteer must immediately be removed from all site activities and the partner and SPEC Relationship Manager notified with the details of the violation.

All potential unethical problems can also be reported to the IRS by sending an e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a detailed statement explaining the incident.

It is critical that SPEC Headquarters be notified as quickly as possible of any intentional 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 as appropriate.



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



IRS Volunteer Registry

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

The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners who were removed from the VITA/TCE Programs. The registry will include partner or individual names, locations, and affiliated agency or sponsors.

The SPEC Director will determine if a volunteer or partner should be added to the Volunteer Registry. There are no appeal rights for volunteers added to the Volunteer Registry.

Form 13533, Sponsor Agreement, and Form 13206, Volunteer Assistance Summary Report (or an acceptable listing) will be checked by the Relationship Manager to determine if a partner or volunteer is currently listed on the Volunteer Registry.



SPEC Partners and 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.

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



Continuing Education Credits

Volunteers requesting CE Credits must be an Enrolled Agent, Non-credentialed Tax Return Preparer participating in the Annual Filing Season Program, Certified Public Accountant, Attorney, or Certified Financial Planner.

Coordinators are required to:

- Share the Fact Sheet for Continuing Education (CE) credits with volunteers at the beginning of the filing season.
- Ensure the volunteer has completed training and certified using the Link & Learn Taxes Certification (certification via paper is not an option).
- Confirm the volunteer completed training and certification in VSC and Advanced tax law.
- Validate new volunteers completed the Intake/Interview & Quality Review training.
- Verify all volunteers complete the Intake/Interview & Quality Review certification.
- Confirm all volunteers requesting the maximum CE credits (18 hours) have completed training and certified in one of the Specialty options (HSA, Military, International etc.)



- Substantiate the volunteer has met all the qualifications for CE credits, and verify all required fields on the Form 13615 are complete:
 - Ensure it is signed/dated by both the volunteer and the coordinator
 - Complete the SIDN number, site or training address in the section “Continuing Education Credits ONLY.”
 - Make sure the volunteer’s name and PTIN match the PTIN card. (CPAs and attorneys are not required to have a PTIN).
 - Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.
- Provide the signed copy of Forms 13615 by April 30 for sites closing April 15 to your Relationship Manager. (Year-round sites monthly, once the volunteer meets the CE requirements) *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.*
- Inform volunteers the CE Certificate will be available for print on the VITA/TCE Central Home page of Link & Learn Taxes in late July.



Federal Tax Law Update Test for Circular 230 Professionals Certification

IRS offers volunteers who are authorized under Circular 230 to practice before the IRS (i.e., attorneys, Certified Public Accountants, or Enrolled Agents) to certify only on new provisions and changes in tax law. This is an optional test for Circular 230 professionals.

- This certification test authorizes volunteers to prepare all tax returns within the scope of the VITA/TCE Programs. Note: Partners may establish additional certification requirements for their volunteers. Volunteers should check with their sponsoring SPEC Partner.
- This test does **not** qualify volunteers for Continuing Education Credits.

See Fact Sheet for Circular 230 Professionals, found on the Site Coordinator Corner



Volunteer Milestone Recognition

SPEC honors milestones by providing certificates of recognition for those partners, volunteers, and sites whose years of service are increments of ten; at 10, 20, 30 and 40 years of service in the volunteer tax preparation program. When completing your site's Form 13206, be sure to complete the column that indicates the number of years volunteered in order to note which volunteers are due service recognition this filing season.

Timely complete Form 14308, SPEC Site Milestone Recognition and Form 14309, SPEC Volunteer Milestone Recognition, identifying sites and volunteers due 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.



Return Preparation Contingency Plans

SPEC has three optional procedures for VITA/TCE sites encountering situations that interrupt normal site operations.

These options should be established during the pre-planning phase of site operations, so you are prepared for any unexpected event.

At their discretion, coordinators and partners may choose among the following three pre-approved options to continue preparing tax returns in lieu of closing for the day:

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

See Publication 4012, Volunteer Resource Guide, or Publication 4396-A, Partner Resource Guide



Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate. Its job is to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights. TAS offers free help to taxpayers in dealing with the often-confusing process of resolving tax problems they have not been able to resolve on their own.

TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico. The local advocate's number is in the local directory and at taxpayeradvocate.irs.gov.

If a taxpayer comes into a VITA/TCE site with a tax problem for which they have been unsuccessful in resolving with the IRS, TAS may be able to help.

For more information, the taxpayer can call toll-free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or locate the closest advocate at <https://www.irs.gov/advocate>.



Low Income Taxpayer 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.



Make Your Site Accessible for People with Disabilities

Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA/TCE Programs. Sites should plan ahead by evaluating the availability of resources and consider the types of reasonable accommodations that may be requested by taxpayers needing assistance due to a disability.

It is important to recognize that not all people with similar disabilities require the same accommodations, and flexibility and creativity is needed. Allow the interview to guide you through the process to meet the taxpayer's needs. Keep in mind, taxpayers with a disability should be provided with a reasonable accommodation that provides equal access.



TaxSlayer Software Resources

The VITA/TCE Springboard at <http://vita.taxslayerpro.com> contains important information issued by SPEC and/or TaxSlayer for all volunteers.

- VITA/TCE Blog
 - Software news
 - Suggestion Box
 - Volunteer Time
 - VTA and QSRA
- VITA/TCE Practice Lab
 - Training videos
 - Practice Problems
- TaxSlayer Pro Online and Desktop User Guides
- Searchable TaxSlayer Pro Online and Desktop Knowledgebase

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

- 1-800-421-6346
- Support@vita.taxslayerpro.com

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



Equipment Resources

Equipment (computers and printers) is loaned to support the VITA/TCE Programs to encourage electronic preparation and transmission. Use of the equipment is restricted to preparation and filing of electronic tax returns and related program activities such as:

- Training and educating volunteers and taxpayers about individual's rights and responsibilities;
- Reaching out to taxpayers to inform them of the services of the volunteer organization;
- Promoting activities to assist the volunteer organization in increasing its ability to deliver related tax matters or services without the direct involvement of the IRS; and
- Administering the activities of the volunteer operation as they relate to volunteer electronic tax return preparation and filing.



Protection of Equipment

As a condition for the use of IRS loaned equipment, the recipient agrees to provide appropriate physical security while the equipment is in his/her possession. Appropriate physical security is defined as being in the control of a volunteer at all times while in use and being in a controlled, limited access, and (preferably) locked location when not in use. Safeguarding rules to prevent a loss or theft include:

- Do not leave the laptop or printer in a vehicle where it is visible. When transporting equipment, place in the trunk or under cover on the floor of the vehicle.
- Do not store the laptop or printer in a vehicle; use vehicles for transporting only.
- Do not leave the laptop or printer unattended in a public location.
- Do not leave the laptop or printer in a closet or cabinet that does not lock and where access is not limited.
- Do not expose the laptop or printer to extreme weather (hot or cold).
- Keep away from hazards such as liquids, food, and smoke.



Reporting Lost or Stolen Equipment

With heightened attention on security of data and computers used in support of the volunteer program, it is necessary to ensure incidents of lost and stolen equipment are reported to the IRS. The recipient of loaned equipment agrees to notify the IRS within 48 hours if the equipment is damaged, broken, lost, or stolen. Partners should provide all information that is readily available to their SPEC Relationship Manager. In the event of a theft, the recipient is required to notify law enforcement immediately and file the appropriate reports. The SPEC Territory Office will complete an incident assessment within ten days to assist the IRS with documentation.

Additional References:

[Publication 4473](#), Computer Loan Program – Welcome Package

[Publication 4390](#), VITA/TCE Computer Loan Program

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



7216 Requirements

Treasury Regulation section 301.7216-3 strengthens taxpayers' abilities to control their tax return information. In general, the regulation requires tax return preparers, including volunteer preparers, who intend to use or disclose a taxpayer's tax return information for a purpose other than current, prior and subsequent return preparation; to obtain taxpayer consent and provide taxpayers with specific information, including who will receive their tax return information and the particular items of tax return information that will be disclosed or used.

For VITA/TCE sites there are four consent forms based on IRC 7216 rules for use and/or disclosure of taxpayer data:

- Global Carry Forward
- Relational
- Use
- Disclose

For more information on IRC 7216 requirements, see Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.

For information about how to apply these consents within the TaxSlayer tax preparation software, see Publication 4396-A, Partner Resource Guide.



Tax Time Savings

The federal tax refund is often the largest single check many people receive. SPEC plays a vital role in marketing these savings options of direct deposit, split refunds, and savings bonds. Filing season is an opportune time to **encourage** taxpayers to start or add to their savings.

The three ways available include:

- Direct Deposit – It is simple, safe, secure and will allow taxpayers to get their refund quicker.
- Split Refund – Allows taxpayers to send some of their refund into an account for immediate use and retain some for future savings. As a coordinator you have the ability to encourage taxpayers to place their refund into three separate accounts, e.g., checking, savings and Individual Retirement Account (IRA).



- Savings Bonds – This savings option allows taxpayers to set aside monies for themselves and others (children and grandchildren). No bank account is needed to purchase up to three bonds, during the tax preparation process.

Be alert for more information from your Relationship Manager as the filing season begins!

For more information, please also see:

- [Get Your Refund Faster](#)
- [Publication 4012 – VITA/TCE Volunteer Resource Guide – Tab K – Finishing the Return](#)



Security is Everyone's Responsibility

2019 Security Symposium

It is critical to the success of VITA/TCE programs that all information provided by taxpayers to volunteers for preparing their return is secure.

Personally Identifiable Information (PII) provided by taxpayers to volunteers must be protected. Such information would include names, addresses, Social Security Numbers, birth dates, bank account information, etc.

This year, SPEC will review security requirements during a Security Symposium. **The symposium is required training for all site coordinators and alternate coordinators.**

SPEC highly recommends all volunteers review the Security Symposium.



Security Symposium topics include:

- An overview of Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
- Establishing a Site Security Plan
- Wireless connectivity requirements
- Protecting taxpayer data; by providing a safe information environment, with safe record storage and retention
- Reporting requirements for lost or stolen laptops and other equipment
- The Volunteer Registry and the external referral process
- TaxSlayer security features



The Security Symposium has been recorded and is available at the following link: <https://www.webcaster4.com/webcast/page/1104/31628>

All coordinators and alternate coordinators must attend the Security Symposium or review the recording.

Coordinators and alternate coordinators must review the Security Symposium session **before** their site opens and they perform any coordinator duties.

Please contact your Relationship Manager if you have any questions about the Security Symposium.



Links to Forms and Publications

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

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

[Form 13615](#), Volunteer Standards of Conduct Agreement

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

[Form 14446](#), Virtual VITA/TCE Taxpayer Consent

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

[Publication 1084](#), VITA/TCE Volunteer Site Coordinator Handbook

[Publication 4012](#), VITA/TCE Volunteer Resource Guide



[Publication 4053](#), Your Civil Rights are Protected Poster

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

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

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

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

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



Key Points

Site Coordinator Refresher Training is **mandatory** for **all** coordinators, as a general refresher that provides critical information for the filing season.

- Your main resources for site operations are:
 - Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
 - Site Coordinator Corner at [IRS.gov](https://www.irs.gov)
- The key to tax return accuracy is a thorough intake/ interview process and a complete quality review for every tax return.
- It is the responsibility of each coordinator to ensure all volunteers adhere to the Quality Site Requirements.



- It is the responsibility of each coordinator to ensure all volunteers adhere to the Volunteer Standards of Conduct. Coordinators must make certain that intentional unethical behavior by a volunteer is reported to the SPEC Relationship Manager immediately.
- QSR #4-Reference Materials, now includes having Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, as one of the required reference materials available (paper or electronic) at your site.
- The SPEC Security Symposium is required training for all site coordinators and alternate coordinators.



Exercises

1. The Site Coordinator Refresher Training is mandatory for a designated site coordinator and optional for alternate coordinators.

True or False

2. A coordinator is protected by the Volunteer Protection Act of 1997 even if she/he receives a “free” reserved parking space at the location where she/he acts as a site coordinator if the value is less than \$_____.

3. The recipient of loaned equipment agrees to notify the IRS within _____ if the equipment is damaged, broken, lost, or stolen. Partners should provide all information that is readily available to their SPEC Relationship Manager.

4. A return is “accurate” when the tax law is applied correctly and the return is free from errors based on the_____, the taxpayer’s supporting_____,and the completed Form_____.

5. Coordinators must verify all questions in Part I-V of Form 13614-C are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.

True or False



6. The use of the IRS Loaned Equipment is restricted to preparation and filing of electronic tax returns and related program activities such as: Reaching out to taxpayers to inform them of the services of the volunteer organization.

True or False

7. The VITA/TCE Partner Sponsor Agreement (Form 13533) must be completed, signed and submitted:

Once_____Annually_____Monthly_____.

8. All sites should prepare a contingency plan to avoid interruption of normal site operations if the site has_____problems,_____or equipment issues or_____available.

9. Volunteer Milestone Recognition forms must be submitted to IRS no later than_____.

10. The use of reference materials are an important key to producing accurate tax returns. Along with paper or electronic Publication 17 and Publication 4012, what other Publication should be at each site?

_____.



Answers to Exercises

1. False -The Site Coordinator Refresher Training is mandatory for all coordinators, including alternate coordinators.
2. A coordinator is protected by the Volunteer Protection Act of 1997 even if she/he receives a “free” reserved parking space at the location where she/he acts as a site coordinator if the value is less than \$ 500.00.
3. The recipient of loaned equipment agrees to notify the IRS within 48 hours if the equipment is damaged, broken, lost, or stolen. Partners should provide all information that is readily available to their SPEC Relationship Manager.
4. A return is “accurate” when the tax law is applied correctly and the return is free from errors based on the taxpayer interview, the taxpayer’s supporting documentation, and the completed Form 13614-C.
5. True - Coordinators must verify all questions in Part I-V of Form 13614-C are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.



6. True - Equipment (computers and printers) is loaned to support the VITA/TCE Programs to encourage electronic preparation and transmission. One of the permitted uses of the IRS Loaned Equipment is reaching out to taxpayers to inform them of the services of the volunteer organization.
7. The VITA/TCE Partner Sponsor Agreement (Form 13533) must be completed, signed and submitted: Annually.
8. All sites should prepare a contingency plan to avoid interruption of normal site operations if the site has software problems, internet or equipment issues or no quality reviewer available.
9. Volunteer Milestone Recognition forms must be submitted to IRS no later than February 25.
10. Publication 4299 - 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.



Thanks Again!

**SPEC sincerely appreciates
your dedication
to the VITA/TCE Programs.**