



VITA/TCE

IRS Volunteer

SITE COORDINATOR'S HANDBOOK

A handbook to provide guidance on effective site operations for VITA/TCE Programs.



VITA/TCE Program Telephone and Internet Directory

Volunteer Hotline

For VITA/TCE Volunteers Only	1-800-829-8482 (800-TAX-VITA)
Hours of Operation (Central Time) January 17 – April 17	Monday – Friday, 6:00 AM–9:00 PM Saturday, 9:00 AM–5:00 PM

Website Directory

Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
IRS Website	www.irs.gov
IRS Tax Forms and Publications	www.irs.gov/formspubs
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
Interactive Tax Assistant (ITA)	www.irs.gov/ita
Civil Rights Division	www.irs.gov/uac/Your-Civil-Rights-Are-Protected
Identity Theft Unit	www.irs.gov/uac/Identity-Protection

www.irs.gov, use the optional Keyword Search

Site Coordinator Corner	Quality Site Requirements and Tax Alerts for IRS Volunteer Programs
Strengthening the Volunteer Programs	Intake/Interview and Quality Review Processes
Volunteer Training Resources	Foreign Students and Scholars

Contact Information for Taxpayers

Reporting Unethical Behavior at VITA/TCE Sites	1-877-330-1205 or e-mail wi.voltax@irs.gov
IRS Refund Hotline	1-800-829-1954
IRS Identity Protection Specialized Unit	1-800-908-4490
IRS Forms/Publications	1-800-TAX-FORM
IRS Tele-Tax System	1-800-829-4477
IRS Tax Fraud Referral Hotline	1-800-829-0433
IRS Taxpayer Advocate	1-877-777-4778
IRS Tax-Help for Deaf (TDD)	1-800-829-4059
Foreign Student/Scholar Issues	1-215-516-2000 (not toll-free)
VITA Site Locations	1-800-906-9887
TCE Site Locations	1-888-227-7669
Refund Offset Inquiry (Treasury Offset Program)	1-800-304-3107
Social Security Administration	1-800-772-1213

Important Contact Information for Coordinators, Volunteers, and Partners

Enterprise Service Help Desk	1-866-743-5748 (loaned IRS equipment)
SPEC Relationship Manager	
State Department of Revenue	
State Tax Forms	
State Volunteer Hotline	
Civil Rights Division	1-202-927-0180 (not toll-free)

Pub1084

The Publication 1084 is only available in electronic format (CD and download).



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

Dear Site Coordinators,

Welcome to another exciting Filing Season! Since the implementation of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs, thousands of volunteers have helped to prepare tax returns for millions of taxpayers in their communities. As a Site Coordinator, you play a very important role in the success of these programs.

As we embark on this filing season, we want to ensure that our volunteers have everything they need to be successful, and you play a vital part to help make this happen. Among the many responsibilities you have, your role also includes ensuring all volunteers complete the required training and are using Form 13614-C correctly. These are two very critical pieces of the VITA and TCE programs.

We continue to stress the importance of completing the Volunteer Standards of Conduct Training and signing the Form 13615, Volunteer Standards of Conduct Agreement. This training helps volunteers to understand their role and responsibilities in the VITA and TCE Programs.

It is also critical that volunteers know that the use of Form 13614-C at all sites is a requirement of both programs. Using this form helps to increase the accuracy of every return filed.

Staying connected is essential to success. Please continue to send your suggestions on improving this handbook and other quality products used in the volunteer programs to partner@irs.gov, or you may write us at:

Internal Revenue Service
Stakeholder Partnerships, Education and Communication
401 W. Peachtree Street, NW
Stop 54-WI, Room 1520
Atlanta, GA 30308

I appreciate your continued support and your commitment to taxpayers in your communities. I am confident that by working together we will be able to meet the needs of the millions of taxpayers who rely on the services we provide.

Thank you for your support of the VITA/TCE Programs!

A handwritten signature in blue ink that reads "Dietra D. Grant".

Dietra D. Grant
Director, Stakeholder Partnerships,
Education and Communication

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Introduction

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 U.S. 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 are not face-to-face. Technology such as internet, fax and video 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.

Only a small percentage of low-to-moderate income taxpayers interested in using volunteer tax preparation service are assisted through the direct model. In order to provide assistance to more taxpayers, while increasing taxpayer education and promoting self-sufficiency; SPEC now also captures returns prepared through a *Facilitated Self Assistance (FSA) 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

VITA

The **Volunteer Income Tax Assistance (VITA)**

Program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of a paid preparer.

facilitator, multiple taxpayers can be assisted at one time by each volunteer. This approach allows sites to offer alternative filing methods by helping taxpayers prepare their own simple returns. Partners can use any software that has the ability to capture the Site Identification Number (SIDN).

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

- Incorporating taxpayer perspectives
- Improving issue resolution across 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
- Promoting tax understanding and awareness
- Preparing accurate tax returns free for eligible taxpayers, and
- Encouraging Financial Education and Asset Building (FEAB) through tax incentives.

You will be able to use this guide and other available resources to answer many 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 Stakeholder Partnerships, Education and Communication (SPEC) Relationship Manager (RM).

Purpose

The purpose of this handbook is to provide guidance on effective site operations of the VITA/TCE Programs. It includes roles and responsibilities of the site/local coordinator and the site's volunteers. It should be used in conjunction with:

- **Publication 5166, *Quality Site Requirements***
- **Publication 4396-A, *Partner Resource Package***
- **Publication 4012, *Volunteer Resource Guide***
- **Publication 3189, *Volunteer e-file Administration Guide***
- **Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns***
- **Publication 4299, *Privacy and Confidentiality – A Public Trust***

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 owned or written exclusively for 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:

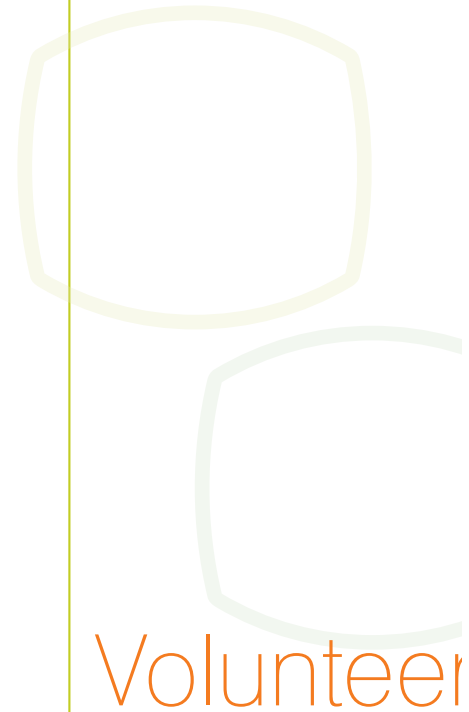
- (a) Compensation (other than reasonable reimbursement or allowance for expenses actually incurred), or
- (b) Any other thing of value in lieu of compensation in excess of \$500 per year, and such term includes a volunteer serving as a director, officer, trustee, or direct service volunteer.

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

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

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

All IRS-certified volunteer preparers must only prepare returns that are within scope of the VITA/TCE Programs. All out-of-scope returns must be referred



The law protects volunteers from liability when they perform within the scope of the VITA/TCE Programs.

to a professional return preparer. For additional information on VITA/TCE within scope topics, refer to the Scope of Service Chart (Exhibit 2 in this publication) and also in Publication 4012. 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 site/local 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.

NEW!

Affordable Care Act

The individual shared responsibility provision of the Health Care Law requires you and each member of your family to have qualifying health insurance (called minimum essential coverage), have an exemption, or make a shared responsibility payment when filing a federal income tax return. Many people already have minimum essential coverage and don't need to do anything more than maintain that coverage.

For additional information visit www.irs.gov/aca, to reference the following publications:

- Publication 5120, *Facts about the Premium Tax Credit (Flyer)*
- Publication 5121, *Facts about the Premium Tax Credit (Brochure)*
- Publication 5152, *Report Changes to the Marketplace as they happen (Flyer)*
- Publication 5156, *Facts about the Individual Shared Responsibility Provision (Flyer)*
- Publication 5172, *Facts about Health Coverage Exemptions (Flyer)*

All out-of-scope returns must be referred to a professional return preparer.

Quality Site Requirements

Overview

Introduction

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 the **Quality Site Requirements (QSR)** is to ensure quality and accuracy of return preparation, and consistent operation of sites. The QSR must be communicated to all volunteers, partners and site/local coordinators to ensure SPEC and partner objectives are met.

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.

10 QSR

The ten Quality Site Requirements are:

- QSR #1 Certification**
- QSR #2 Intake and Interview Process**
- QSR #3 Quality Review Process**
- 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, Privacy and Confidentiality**

Background

Our partners and volunteers are the most valuable resources SPEC has in the volunteer tax preparation program. The Quality Site Requirements were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is SPEC's responsibility to provide site/local coordinators and volunteers with the tools and support necessary to comply with each QSR.

Most Recent Updates:

- Form 13206, *Volunteer Assistance Summary Report*, was changed to allow volunteers to be reported at either the site or partner level. Partners will determine if they should report at the site or partner level.
- All pages of Form 13614-C, *Intake/Interview and Quality Review Sheet*, have been reformatted to the landscape layout and the font size have increased.
- A new question was added to Form 13614-C, *Intake/Interview & Quality Review Sheet*, to assist with filing state returns for same-sex married couples that are not legally allowed to file a joint state tax return. This eliminates the need for the Defense of Marriage Act (DOMA) poster required during Filing Season 2014.
- Form 13614-C, *Intake /Interview & Quality Review Sheet, Part VI*, includes two Affordable Care Act (ACA) health care questions. In addition, a certified volunteer must complete the grey box on page 3 for all taxpayers, spouses and their dependants to determine if everyone listed on the tax return has the appropriate health care coverage.
- Beginning 2015, Title VI references will change to Civil Rights. This publication has been updated to capture the change.

The ten requirements that follow have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.



photo ID

Volunteers must request photo identification from all taxpayers and their spouse.

Certification

- **All volunteers** are required to annually complete the Volunteer Standards of Conduct (VSC) (Ethics) Training and pass the VSC test with a score of 80% or above, prior to working at a site. This training includes an overview of the Intake/Interview and Quality Review Process. Your site's process for preparing and reviewing tax returns should be explained to all volunteers when they enter the site.
- All IRS-tax law certified volunteers, return preparers, site/local coordinators, quality reviewers, and instructors are required to view Publication 5101, *Intake/Interview & Quality Review Training*, which details how to prepare and quality review tax returns.
- Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required be certified in tax law. This requires an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified at the level of the complexity for each return.
- All IRS-tax law certified volunteer preparers are required to only prepare returns within the scope of the VITA/TCE Programs. 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 located in Publication 4012, *VITA/TCE Volunteer Resource Guide*.
- Volunteers should refer taxpayers to a professional return preparer when a tax return is identified as out-of-scope for tax law.
- Volunteers are required to prepare returns for which they are certified. If a taxpayer's return is within the scope of VITA/TCE Programs, but there are no volunteers certified to assist the taxpayer, the taxpayer must be referred to another VITA/TCE site for assistance by searching www.irs.gov and entering "Free Tax Preparation for Qualifying Taxpayers" in Keyword Search box to find VITA/TCE sites near your location.

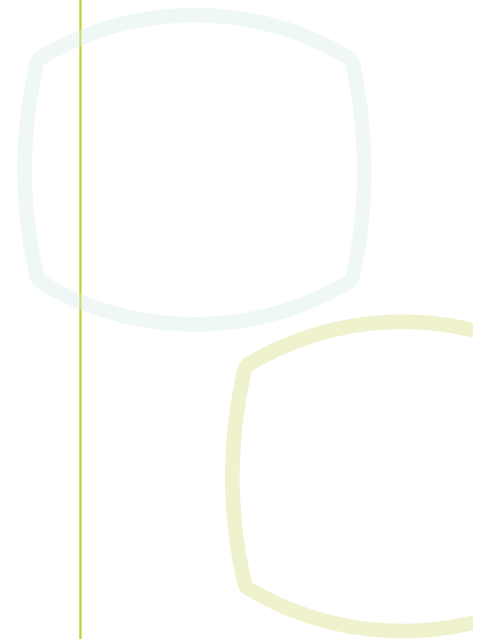
annually

All volunteers are required to annually complete the Volunteer Standards of Conduct Training and pass the VSC test with a score of 80% or above, *prior* to working at a site.

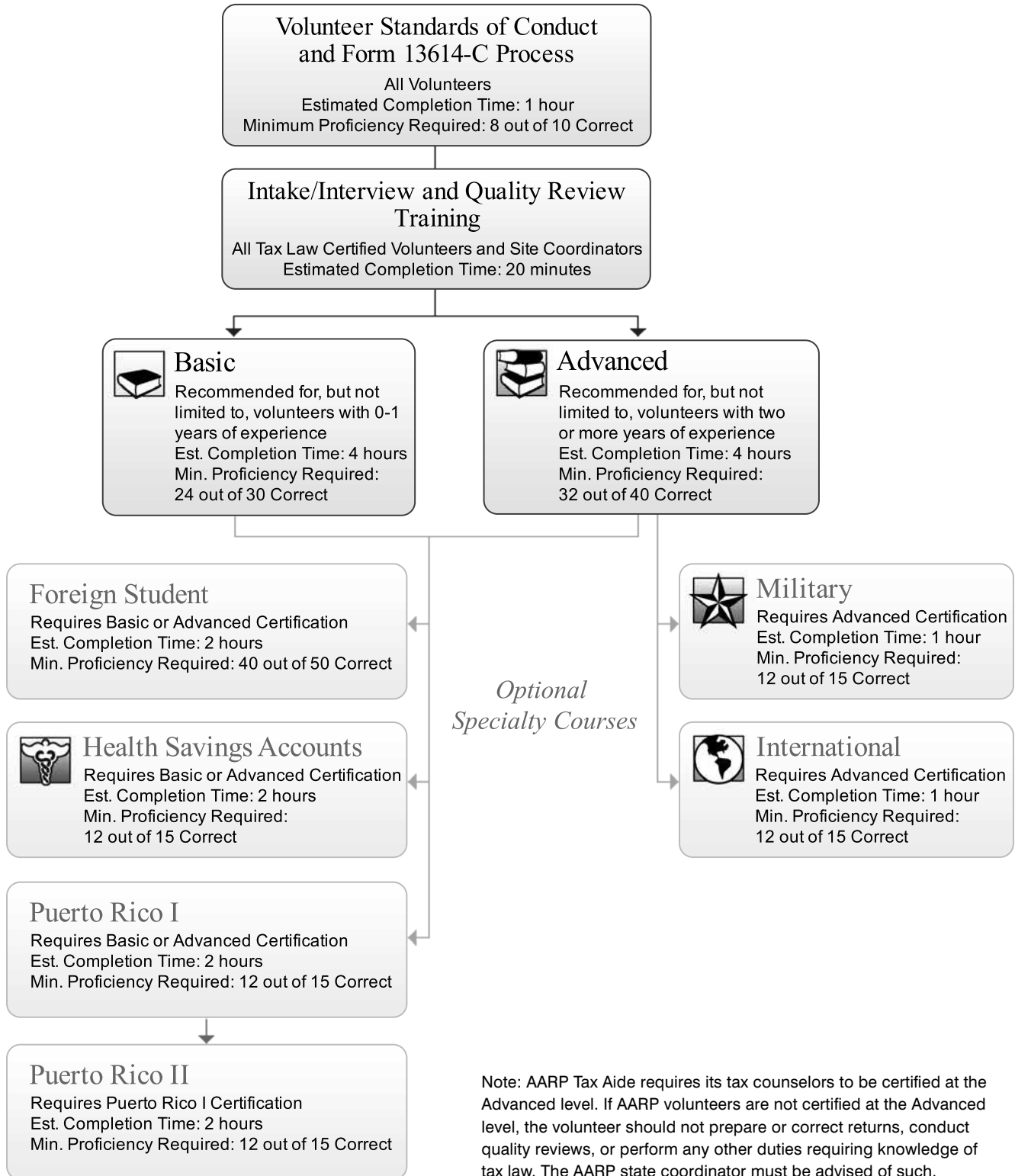
- All instructors must be certified, at a minimum, at the Advanced level. The instructor's certification level must be equivalent or higher than the level they are instructing.
- All designated or peer-to-peer quality reviewers must certify, at a minimum, at the Basic level or higher (including specialty levels) based on the complexity of the tax return. SPEC encourages the quality reviewer to be the most experienced volunteer at the site in tax law application.
- Volunteers who assist in various roles (for example, greeters, client facilitators, receptionists, equipment coordinators, etc.) do not have to certify in tax law if they do not provide tax law assistance. However, all volunteers must complete the VSC prior to working at a site.
- Site Coordinators must complete annual Site Coordinator Training prior to the site opening. This training may be accessed via Link & Learn Taxes or obtained from your IRS SPEC Relationship Manager. However, your partner will determine how volunteers will receive this training.
- Volunteer training may consist of classroom, self-study, and Link & Learn Taxes. The chart on the next page illustrates the Certification Process.
- Site Coordinators are responsible for providing a list of all volunteers to their partner. The volunteer listing will be sent to your local SPEC Relationship Manager by the partner, when required.

tax law

Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required be certified in tax law.



Certification Process



Required IRS Training for Volunteer Positions

Listed below are volunteer positions and the IRS required training applicable for each position. However, your sponsoring partner may require higher standards for certifications.

Volunteer Position	Volunteer Standards of Conduct	Site Coordinator PowerPoint	Intake/Interview & Quality Review PowerPoint	Tax Law Certification
*Site/Local Coordinator (SC) and back-up site coordinators	Required	Required	Required	If SC prepares returns, corrects rejects or provides tax law assistance, certification level is based on complexity of return. If SC conducts quality reviews, Basic level or higher is required.
*Instructor	Required	Not Required	Required	Required – Advanced level required or higher based on level of course instruction.
*Return Preparer	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns prepared.
*Quality Reviewer	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns reviewed.
*Screener (answers tax law questions)	Required	Not Required	Required	Required – Level is based on complexity of questions answered.
Greeter (does not answer tax law questions)	Required	Not Required	Not Required	Not Required

* 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 site 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, however, partners cannot remove the requirement for site coordinators to take the Intake/Interview & Quality Review PowerPoint Training.

Site/Local Coordinator Corrective Actions:

If a volunteer did not provide proof of certification, ask them how they certified. If certification was completed using Link & Learn Taxes, the volunteer must be directed to retrieve another copy of the certification certificate(s) or signed and dated Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, from Link & Learn Taxes. If the volunteer attended face-to-face training but cannot find their signed and dated approved Form 13615, the volunteer must certify again using Link & Learn Taxes. They are not allowed to work at your site without providing proof of certification.

Intake and Interview Process

- All sites are required to use Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared. Partners may attach an addendum to Form 13614-C to ask additional questions, but cannot create their own version of this form.
- It is a requirement that all IRS-tax law certified volunteer preparers use a correct Intake and Interview Process when preparing returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C prior to preparing the return.
- Form 13614-C, *Intake/Interview & Quality Review Sheet*, was updated to simplify the process for determining the certification level of the tax return. The certification level indicators are: (B) Basic, (A) Advanced, (M) Military, and (HSA) Health Savings Accounts, located on Form 13614-C page 2, and are designed to assist greeters or volunteers responsible for assigning taxpayers to the appropriate IRS-tax law certified volunteer preparer.

If the greeter cannot assign the taxpayer to a certified volunteer preparer with the required certification level listed on Form 13614-C, the greeter is required to seek assistance from the site/local coordinator. This will ensure taxpayers are not erroneously turned away from the site.

- Form 13614-C is created in nine foreign languages including Spanish, Chinese, Chinese Traditional, Creole, Korean, Polish, Tagalog, Portuguese and Vietnamese (available electronically on [irs.gov](https://www.irs.gov)).
- Volunteers are required to review a picture ID from every taxpayer. This requirement includes taxpayers known by volunteers at the site. Exceptions for requiring a picture ID should only be made by the site/local coordinator under extreme circumstances. For example, there may be limited situations where an exception may apply to a person with a disability, the elderly, or other unique circumstances. If a taxpayer cannot substantiate his/her identity, or if the volunteer is uncomfortable accepting the items presented as proof of identity, the taxpayer should be advised to return with an acceptable form of identification.
- Volunteers are required to request proof of social security or tax identification numbers from everyone listed on the tax return. Volunteers can validate social security numbers by using various documents issued from the Social Security Administration. This includes social security cards, Medicaid cards with the letter “A” after the social security number, social security income statements and other documents issued from SSA.

Required for every return, Form 13614-C is available in nine foreign languages.

9

Spanish

Chinese

Chinese Traditional

Creole

Korean

Polish

Tagalog

Portuguese

Vietnamese

The Intake and Interview Process includes the following components to ensure volunteers obtain the necessary information to prepare an accurate return.

The Intake and Interview Process Includes:

- Determining the certification level of the return and having a process for assigning returns to the appropriate volunteer preparer.
- Ensuring the return is within the scope of the VITA/TCE Programs and the volunteer is certified to prepare the assigned return.
- Verifying the identity of all taxpayers and spouses using a valid photo ID.
- Verifying social security numbers using various documents issued from Social Security Administration, for everyone listed on the tax return.
- Explaining to the taxpayer how to complete Form 13614-C.
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)
- Making filing status and dependency determinations using the resource tools and, if applicable, completing the volunteer section for dependents listed on Form 13614-C.
- Explaining the tax preparation process that includes encouraging questions throughout the interview process.
- Exercising due diligence by using probing questions to ensure complete information is gathered.

Site/Local Coordinator Corrective Actions:

If a volunteer is not using a complete Intake and Interview Process, which includes an interview with taxpayer while reviewing Form 13614-C, for every return prepared at the site, explain the importance and requirement for using a complete Intake and Interview Process. Refer the volunteer to Publication 5101, *Intake/Interview & Quality Review PowerPoint Training*.

If the volunteer refuses to use Form 13614-C or follow the process, ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. If necessary, report the unethical behavior to the IRS by e-mail to: wi.voltax@irs.gov or calling toll-free 1-877-330-1205. Include your name, site name, and contact information and a brief statement explaining the incident.

If your site is low or runs out of Form 13614-C, contact your sponsoring partner and/or SPEC Relationship Manager immediately to request additional forms. You can also temporarily download and print the current Form 13614-C from www.irs.gov using “Form 13614-C” in the Keyword Search box.

interview

To promote accuracy, the volunteer must include an interview with the taxpayer while reviewing Form 13614-C prior to preparing the return.

Quality Review Process

- **All** returns prepared by an IRS-tax law certified volunteer preparer are required to be quality reviewed and discussed with the taxpayer. All sites must have a Quality Review Process in place. The quality review takes place after the return is prepared, but **before** the taxpayer signs the return. The required quality review steps are listed on Form 13614-C. Even though Form 13614-C Part VII is not required to be used as a check sheet, all of these necessary steps must be followed during the quality review.
- The Quality Review Process must include designated reviewers or peer-to-peer reviewers. The person who prepared the tax return cannot perform the quality review.
- Quality Reviewers should have strong tax law application skills. Their responsibility should only involve reviewing completed volunteer prepared returns. Having a designated quality reviewer(s) offers the best opportunity to correct errors.
- The designated or peer-to-peer quality reviewer must verify the return is within the certification level of the IRS-tax law certified volunteer preparer. Form 13614-C certification level indicators located on page 2 or the Scope of Service Chart in Publication 4012 can be used for this purpose. If the return is not within the certification level of the volunteer preparer, the quality reviewer or site/local coordinator must advise the preparer how to determine the certification level of returns they are able to prepare.

The Quality Review Process includes the following components to ensure the completed return is free from error. It is based on an interview with the taxpayer, their supporting documents and the completed Form 13614-C, *Intake/Interview & Quality Review Sheet*.

review

The person that prepared the tax return cannot perform the quality review.

The Quality Review Process includes:

- Engaging the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the return.
- Using a completed Form 13614-C, *Intake/Interview & Quality Review Sheet*, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits and payments were entered correctly on the return.
- Using available source documents to confirm identity (photo ID), income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, Form 13614-C should be marked to show a verbal response was provided.
- Consulting tax law references (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 information on their return.

Site/Local Coordinator Corrective Actions:

If a volunteer is not using a correct Quality Review Process for every return prepared at the site, explain the importance and requirement for using a complete Quality Review Process. If a volunteer refuses to use a correct Quality Review Process, ask the volunteer to leave the site, and report the incident to your local SPEC Relationship Manager and your partner. If necessary, report the unethical behavior to the IRS by e-mail to: wi.voltax@irs.gov or calling toll-free 1-877-330-1205. Include your name, site name, and contact information and a brief statement explaining the incident.

due
diligence

Advise taxpayers of their
ultimate responsibility for
information on their return.

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, within five days of IRS issuance.
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - Volunteer Tax Alerts
 - AARP Cyber Tax Messages
- The use of reference materials is an important key to producing an accurate return. As an example, a large number of mistakes in 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. Training IRS-tax law certified volunteer preparers to use these flow charts should be emphasized.
- Site/local coordinators are required to have a process in place to ensure all Volunteer Tax Alerts and Quality Site Requirement Alerts are reviewed. This should include discussions with all volunteers.
- Tax Wise users can locate VTA/QSRA in the solutions center:
 - Log into <http://support.taxwise.com>
 - This is the TaxWise Solution Center
 - Click on Latest News
 - Click on Volunteer News/VITA News

The Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) will also be available on www.irs.gov. Type “Quality Alerts” or “Tax Alerts” in the search box on www.irs.gov. or use the following link: <http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>

The alerts can also be accessed on the Site Coordinator’s page by using the following link: <http://www.irs.gov/Individuals/Site-Coordinator-Corner>

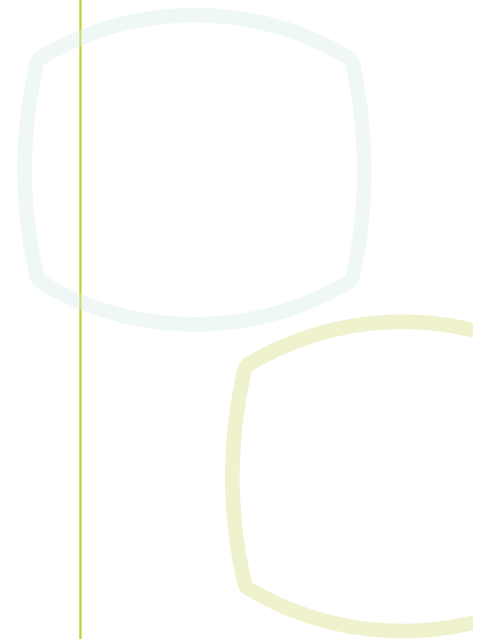
refer

to the flow charts or decision trees in Publication 4012

- It is recommended that you hold daily debriefings with your volunteers to review identified trends and errors. This is also a good time to allow your volunteers the opportunity to read alerts, ask questions or discuss any concerns surrounding their tax preparation experience. Quality reviewers can also explain commonly identified errors they are correcting.
- Publication 4836, *VITA and TCE Free Tax Programs*, is required to be displayed at the taxpayers first point of contact. This poster provides information on how to report unethical behavior observed at the site. Publication 4836 can be printed from <http://www.irs.gov/Forms-&-Pubs>. Type Pub 4836 in the search window.
- A copy (paper or electronic) of Publication 4299, *Privacy and Confidentiality – A Public Trust* should be available at every site and used when referring to security, privacy and confidentiality.

Site Coordinator Corrective Actions:

If reference materials are not available for use by volunteers, you can download the materials from TaxWise or at irs.gov, Keyword search enter Publication number. If necessary, contact your SPEC Relationship Manager for instructions on how to access an electronic copy or order a paper copy of the reference materials.



Volunteer Agreement

- **All** volunteers (site/local coordinators, IRS-tax law certified volunteer preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, etc.) are required to annually complete the Volunteer Standards of Conduct Training and pass the VSC test. In addition, volunteers must certify to their adherence by signing and dating Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. By signing and dating Form 13615, volunteers are agreeing to the requirement to follow the Volunteer Standards of Conduct.
- Form 13615 must be certified (signed and dated) by the site/local coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training. This includes passing the test, confirming the volunteer's identity using a photo identification, and ensuring the volunteer has signed and dated Form 13615, before the volunteer can work at the site.
- Signed Forms 13615 can be maintained at the partner or site/local coordinator's level.
- The site/local coordinator must have a process to ensure all volunteers and approving official(s) have signed and dated Form 13615, prior to working at the site.
- Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, now captures information for Continuing Education (CE) Credits for Enrolled Agents (EA) and Other Tax Return Preparers (OTRP). The CE information must be completed, signed, and submitted on Form 13615, by April 30 (for sites closing by April 15) to your SPEC Relationship Manger when the volunteer meets all requirements to qualify for CE Credits. For year round sites, provide the information each month thereafter, once CE requirements are met. For additional information refer to Exhibit #11 Fact Sheet, Continuing Education Credit for Enrolled Agents and Other Tax Return Preparers.

The site/local coordinator must have a process to ensure all volunteers and approving official(s) have signed and dated Form 13615, prior to working at the site.

- Partners and Military VITA site coordinators are required to send Form 13206, *Volunteer Assistance Summary Report*, or similar listing containing the same information, to their local SPEC Territory Office by February 3rd, and the 3rd day of each month thereafter, only if new volunteers report to the site.
- The list should show each volunteer signed and dated their agreements and the site coordinator, sponsoring partner, instructor, or IRS contact have verified the volunteer's identity, using a photo ID, and also by signing and dating the form.
- Partners will provide instructions on how site coordinators will deliver volunteer summary reports to them. However, if you are the site coordinator and also the partner or if you are a Military VITA site coordinator, you will send Form 13206 or similar form to your SPEC Relationship Manager.
- Partners and Military VITA site coordinators are only required to update Form 13206 if a volunteer is removed and/or added to their program.

Site/Local Coordinator Corrective Actions:

If a completed, signed and dated Form 13615, *Volunteer Agreement Standards of Conduct – VITA/TCE Programs* has not been provided by the volunteer or certified (signed and dated) by an approving official, partner, site/local coordinator, or instructor prior to the volunteer working at the site, ask the volunteer to provide you with a signed and dated Form 13615. If the volunteer certified through Link & Learn Taxes, have the volunteer to print Form 13615. The printed Form 13615 must be certified (signed and dated) by you or the partner verifying the volunteer's identity, and that they have completed VSC training, passed VSC test, and signed and dated the form. If the volunteer attended face-to-face training, the volunteer must secure Form 13615 from the approving official, partner or the instructor.

If the volunteer can not secure the signed Form 13615, the volunteer must certify again using Link & Learn Taxes. Volunteers can not work at the site without a valid signed and dated volunteer agreement proving certification. If the volunteer refuses to provide a current volunteer agreement, they must leave the site until they can provide you with Form 13615. Once provided, you can securely store it for your records.

Timely Filing

- For e-filed returns, Form 8879, *IRS e-file Signature Authorization*, is required to be signed by the taxpayer. This gives the site permission to e-file their tax return. IRS requires the form to be maintained for three years by the Electronic Return Originator (ERO); however, VITA/TCE sites received a waiver exempting VITA/TCE sites from maintaining Form 8879 and supporting documents for the three-year period. If taxpayer(s) use a Self-select PIN, Form 8879 is not required.
- Based on this waiver, all VITA/TCE sites are still required to secure both the taxpayer's and spouse's signature (Married Filing Joint Return) on Form 8879. In addition, the signed Form 8879 is required to be given to the taxpayer along with a copy of their tax return. Without a signed Form 8879, the site does not have permission to e-file nor does it provide evidence to show taxpayers had the opportunity to read the important declaration for accuracy and responsibility prior to submitting the e-filed tax return.
- For e-filed returns, timely submission of the electronic return is defined in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and "once signed, an Electronic Return Originator (ERO) must originate the electronic submission of a return as soon as possible". An ERO/site/local coordinator must ensure that stockpiling of returns does not occur. Stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO/site/local coordinator has all necessary information for transmission.
- Timely delivery of returns must include:
 - Retrieving e-file acknowledgments within two days of transmission
 - Promptly working e-file rejects that can be corrected by the volunteer
 - Timely notifying taxpayers within one day (attempted within 24 hours) if rejects cannot be corrected
 - Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns)
 - Promptly notifying taxpayers if any other problems are identified with return processing

timely

For e-filed returns, timely submission of the electronic return is defined in Publication 1345. The site/local coordinator must ensure that stockpiling of returns does not occur.

- An attempt should be made to work all rejects as soon as possible. The IRS Outstanding Reject Report can be used as a tool to ensure all rejects are being corrected.
- Taxpayers must sign a new Form 8879 if the electronic return data on an individual income tax return is changed and the amounts differ by more than:
 - \$50 to “Total Income” or “AGI” or
 - \$14 “Total Tax”, “Federal Income Tax Withheld”, “Refund” or “Amount You Owe”.
- Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*; Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*; and Publication 3189, *Volunteer e-file Administration Guide*; for further guidance on resolving rejects. Publication 3189 is designed as a resource guide to assist volunteer e-file administrators in implementing the correct electronic filing procedures at volunteer e-file sites. IRS-provided tax software has electronic access to Publication 3189.
- Refer to www.irs.gov for Publication 17 and/or Form 1040 instructions for Submission Processing Center addresses for paper returns. Paper returns should only be prepared when electronic filing is not an option.

Site/Local Coordinator Corrective Actions:

If your ERO/transmitter does not have a process in place to ensure every return is electronically filed in a timely manner, explain that all returns must be transmitted to the Internal Revenue Service within three days of the completion of the tax return. Also, ensure the ERO/transmitter is aware that all acknowledgments must be retrieved within two days and any rejects should be corrected immediately. Follow the procedures for correcting rejects located in Publication 3189. If the reject cannot be corrected, the taxpayers must be contacted within 24 hours. If a paper return must be filed, advise taxpayers to make a copy of their return, sign it, and provide them with an address where to mail their return.

Civil Rights

- All VITA/TCE sites are required to display a **current** Publication 4053 (EN/SP), *Your Civil Rights are Protected* or a **current** AARP D143, AARP Poster. These posters provide site volunteers and taxpayers with contact information to report discriminatory treatment.
- Civil Rights notification is required to be provided to the taxpayer at the first point of contact between the volunteer and the taxpayer even if a return is not completed.
- Publication 4454, *Your Civil Rights Are Protected*, can be given to taxpayers to notify them of their civil rights if tax preparation services cannot be offered.
- Using only Publication 730, *Important Tax Records Envelope (VITA/TCE)*, or the AARP envelope as the source for notifying the taxpayers of their Civil Rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

Site/Local Coordinator Corrective Actions:

If a current Publication 4053 (EN/SP) *Your Civil Rights Protected* or a current D-143, AARP Foundation Tax-Aide Poster is not posted at the first point of contact between the volunteer and the taxpayer visiting your site, you can temporarily download and print a copy of the current Publication 4053 (EN/SP) from <http://www.irs.gov/pub/irs-pdf/p4053esp.pdf>. You must immediately contact your partner and/or SPEC Relationship Manager to request a Civil Rights Poster.

Site Identification Number

- It is critical that the correct Site Identification Number (SIDN) is reported on **ALL** returns prepared by VITA/TCE sites.
- *E-file* administrators should set up computer defaults and templates to ensure the correct SIDN automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for information on setting defaults.

Site/Local Coordinator Corrective Actions:

If your Site Identification Number (SIDN) is incorrect, you should immediately update your return templates. Contact your SPEC Relationship Manager to secure your site's correct SIDN. Check all non-networked computers and review any non-transmitted returns. Reset the software tax form defaults with the correct SIDN. Advise your SPEC Relationship Manager if any returns were transmitted using an incorrect SIDN.

SIDN

The correct Site Identification Number (SIDN) must be reported on **ALL** returns prepared by VITA/TCE sites.

Electronic Filing Identification Number

- The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every return prepared.
- Applicants are required to use the on-line IRS e-file application process to obtain an EFIN. Before you can request an EFIN, you must get an SIDN (Site Identification Number) from your Relationship Manager and then register with e-Services. E-services is a universal process that authenticates and allows the user to do business electronically with IRS. You can locate e-services at www.irs.gov using keyword search “e-Services”. You may also refer to Publication 5110, *E-Services – IRS e-file Application Process for SPEC Partners*, for additional assistance.
- A separate EFIN is required to be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on Form 8879, *IRS e-file Authorization*. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for further EFIN procedures.

Site/Local Coordinator Corrective Actions:

If your site does not have an EFIN for transmitting tax returns, you are required to first register with e-Services and then apply for an EFIN using the IRS e-file application process located in e-Services at www.irs.gov. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for further guidance. If your EFIN is incorrect, contact your SPEC Relationship Manager to confirm the correct EFIN for your site. All computers should be updated immediately. Reset your software tax form defaults to ensure your correct EFIN appears on every Form 8879. Also, advise your SPEC Relationship Manager if any returns were transmitted using an incorrect EFIN.

EFIN

Each site must have its own **Electronic Filing Identification Number (EFIN)**, and must use it on every return prepared.



Security, Privacy & Confidentiality

All security, privacy, and confidentiality guidelines outlined in Publication 4299, *Privacy and Confidentiality – A Public Trust*, are required to be followed. Publication 4299 serves as the central document for providing guidance on securing personal information shared by taxpayers, volunteers, and partners as well as guidance on protecting the privacy of taxpayers, volunteers, and partners personal information. A copy (paper or electronic) of this publication should be available at every site and used when referring to security, privacy, and confidentiality.

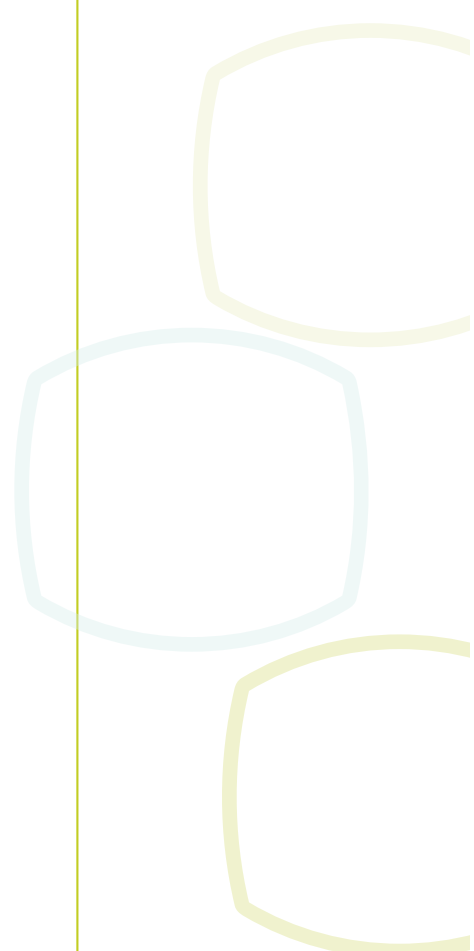
Name ID: All volunteers are required to wear name identifications to display their identity to the taxpayers they assist, including a work ID, IRS name badge, AARP name badge, or similar product. At a minimum, this must include the first name and first letter of the last name. Form 14509, *Volunteer 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 no longer serves as proof of certification.

The key principles are:

- Partners and volunteers are required to protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and volunteers are required to delete taxpayer information on all computers loaded with desktop software (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site/local coordinators are required to keep confidential any personal volunteer information provided.
- Partners with a need to retain and use taxpayer information (for purposes other than return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures in Publication 4299 for securing taxpayer-signed consent forms before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

Pub 4299

All security, privacy, and confidentiality guidelines outlined in Publication 4299 are required to be followed.



- Partners/site/local coordinators are strongly encouraged to use unique user names. Partner/site/local coordinators are required to have a process in place to identify each volunteer involved with the submission of the return beginning with the preparation of the tax return through e-file acceptance.
- The volunteer’s access privileges should be **limited** to the activities necessary to perform their volunteer role. For example, unless an IRS-tax law certified volunteer preparer is also the site administrator, they should not be assigned Administrative or SuperUser permissions.
- By default, TaxWise Desktop assigns all new user names to the SuperUser group. If a volunteer does not require software privileges associated with the SuperUser group, it must be changed to the appropriate level of access needed. It is highly recommended that site/local coordinators assign volunteers the lowest level “ROLE” necessary for each particular user.
- Additional resources for Security, Privacy, and Confidentiality 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*
 - Volunteer Tax Alerts (VTA), and Quality Site Requirement Alerts (QSRA are issued throughout the filing season. These alerts address trends identified by QSS, TIGTA, and SPEC Shopping reviews.

The above resources are available at www.irs.gov.

The Quality Site Requirements are in the following locations:

- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- www.irs.gov – Keyword search: “Site Coordinator Corner”

Site/Local Coordinator Corrective Actions:

If your site is not following the Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, *Privacy and Confidentiality – A Public Trust*, you are not in compliance with this Quality Site Requirement. A copy (paper or electronic) of Publication 4299 should be available at your site. If you did not receive a copy of this publication, you may download a current copy of Publication 4299 at www.irs.gov or request a paper copy from your partner and or SPEC Relationship Manager. You must appropriately destroy, retain and protect taxpayers, volunteers, and partner’s personal information as outlined in Publication 4299.

Volunteer Standards of Conduct

3

SPEC provides all volunteers the tools and resources to prepare accurate returns. All SPEC Partners must sign Form 13533, *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. Volunteers must take the Volunteer Standards of Conduct (VSC) Training which includes the Intake/Interview and Quality Review Training. In addition, they must pass the test and sign the Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs* (Exhibit 1) each year, agreeing to comply with the program requirements and uphold the highest ethical standards.

As the site/local coordinator, you are required to know how all of your volunteers received training, to include the Volunteer Standards of Conduct. In addition, 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 site/local coordinator, sponsoring partner, instructor, or the IRS contact confirms the volunteer's identity and signs and dates the form.

Most Recent Updates:

- **VSC 2** Not accepts payment or solicit payment or donations for federal or state return preparation. This VSC was updated to specifically state that taxpayers' federal or state refunds cannot be deposited into volunteers' or partners' bank accounts. Sites may only request direct deposit of a taxpayer's refund into accounts bearing the taxpayer's name.
- **VSC 4** Not knowingly prepare false returns. This VSC was updated to emphasize the IRS's commitment to detect possible identity theft issues at VITA/TCE sites. Suspected identify theft or refund fraud activities at a site, will be reported to CID and TIGTA.

SPEC

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

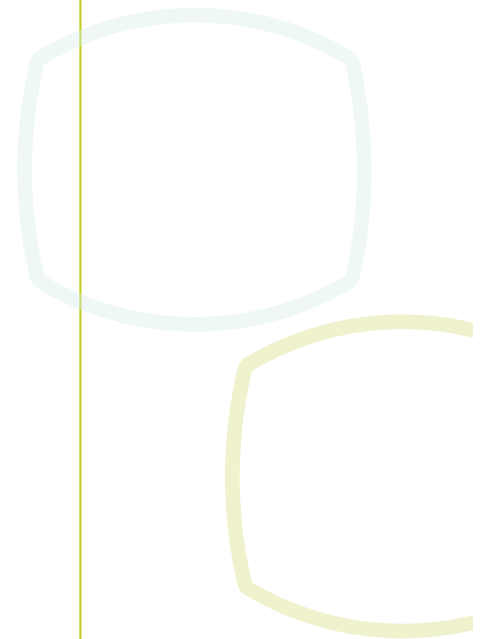
Unethical Defined

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.

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. Please note the site/local coordinator corrective actions below, if a violation occurs.



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

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 and Interview Process**
- QSR #3 Quality Review Process**
- 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, Privacy and Confidentiality**

Site/Local 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, 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 or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

Quality Site Requirements (QSR) ensure VITA/TCE sites are using consistent site-operating procedures that will ultimately assist with the accuracy of volunteer prepared returns.

2

Not accept payment or solicit donations for federal or state tax return preparation.

“Free” means we do not accept compensation for our services. 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 contributions to the sponsoring organization but not in the tax preparation area. Those taxpayers should be referred to the appropriate website or to the site manager.

Taxpayers’ federal or state refunds cannot be deposited into VITA/TCE volunteer or any associated partner’s personal or business bank/debit card accounts. VITA/TCE sites may only request direct deposit of a taxpayer’s refund into accounts bearing the taxpayer’s name.

Site/Local Coordinator Corrective Actions:

“Free” means VITA/TCE sites will not accept compensation for their services. The use of a tip/donation jar at any site 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 in the site.

If you identify volunteers charging taxpayers for return preparation, they can no longer participate in VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

“Free”

Free means VITA/TCE sites will not accept compensation for their services.

The use of a tip/donation jar at any site is a violation to this standard of conduct.

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

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

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

There will be some instances when taxpayers will allow their personal information to be used other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use and disclose the data.

For additional information on IRC 7216 required consents, refer to Publication 4299, *Privacy and Confidentiality – A Public Trust*.

Site/Local Coordinator Corrective Actions:

If a volunteer is inappropriately using a taxpayer's Personal Identifying Information (PII), you must have an immediate discussion with the volunteer. Determine how many taxpayers' PII may have been used. 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 or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

PII

Volunteers must properly use and safeguard taxpayers' Personal Identifying Information (PII).

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 and the local sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns can result in many years of taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax plus interest and penalties, which can result in an extreme burden. In addition, the taxpayer may seek damages under state or local law from the SPEC partner for the volunteer's fraudulent actions. Even so, the IRS would still seek payment of the additional taxes, interest, and penalties from the taxpayer.

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 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).

Site/Local Coordinator Corrective Actions:

If a volunteer is preparing false returns, assess the situation to determine if this was an unintentional incident or purposely done to avoid paying taxes. If it was intentional, advise the volunteer they can no longer prepare returns for the VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

ethical

Trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed.

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.

Volunteers may be prohibited from participating in the VITA/TCE Programs if they engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Take care to avoid interactions that discredit the program.

Allowing an **unauthorized alien** to volunteer at a VITA or TCE site is prohibited. 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 site/local 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 are allowed to 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.

Site/Local 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 or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

legally

All volunteers participating in the VITA/TCE Programs must reside in the United States legally.

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 in order to participate or receive the benefits of a program or activity funded or supported by the Internal Revenue Service. Site/Local Coordinators at federally assisted sites are responsible for ensuring that all requests for reasonable accommodation are granted when the request is made by a qualified individual with a disability.

Taxpayers with Limited English Proficiency (LEP) may require language assistance services in order 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. Site/Local Coordinators at federally assisted sites must take reasonable steps to ensure that LEP persons have meaningful access to its programs or activities.

Site/Local 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 or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

LEP

Taxpayers with Limited English Proficiency (LEP) may require language assistance services in order to participate or receive the benefits of a program.

Due Diligence

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

Doing your 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, as an IRS-tax law certified volunteer, you 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, you need to ask yourself if the information is unusual or questionable.

Make an effort to find the answer

When in doubt:

- Seek assistance from a IRS-tax law certified volunteer preparer with more experience.
- Reschedule/Suggest the taxpayer come back when a more experienced preparer is available.
- Reference/Research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.).
- Research www.irs.gov for your answer.
- Research the Interactive Tax Assistance (ITA) on irs.gov to address tax law qualifications.
- Contact the VITA Hotline at 1-800-829-8482.
- Seek assistance from your IRS SPEC Relationship Manager.
- Advise taxpayers to seek assistance from a professional return preparer.

If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.

If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.

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

Inaccurate or Fraudulent Returns

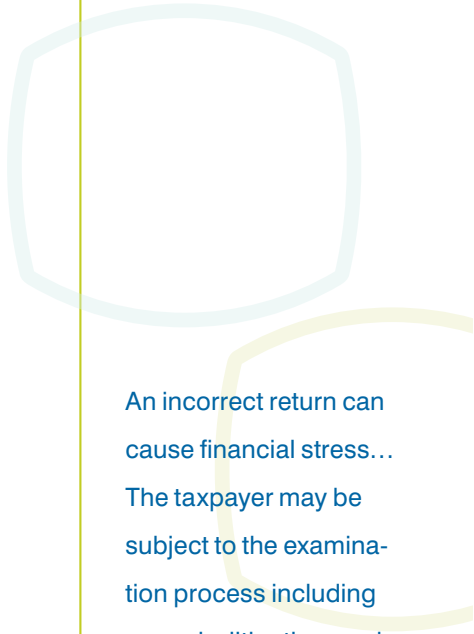
Impact on Taxpayer

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

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

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

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



An incorrect return can cause financial stress... The taxpayer may be subject to the examination process including appeals, litigation, and collection.

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

As illustrated above, the tax inquiry process can be long and drawn-out. If a volunteer ever senses that a taxpayer is not telling the truth, they should not ignore it. They should conduct a thorough interview, paying special attention to the information they are uncomfortable with to ensure there is no misunderstanding. Remember, if a volunteer is not comfortable with the information provided from the taxpayer, they are not obligated to prepare the return.

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

VSC Violations

Impact on VITA/TCE Programs and Volunteers

As a volunteer, you 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 to the tax site or sponsoring organization may include:

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

Honest taxpayers and tax preparers preserve the tax system's 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 aids, assists, procures, counsels, or advises in the preparation or presentation of a materially false or fraudulent return is subject to criminal punishment.

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

It is critical that Headquarters be notified as quickly as possible of any potential misconduct by any volunteer to preserve the integrity of the VITA/TCE Programs. IRS-SPEC will refer violations to the IRS Criminal Investigation Division or the Treasury Inspector General for Tax Administration. You can anonymously report a violation by calling 1-877-330-1205 (in operation January through May), or e-mailing wi.voltax@irs.gov.

The VITA/TCE Programs are operated by sponsoring partners and/or coalitions outside of the IRS. However, IRS is responsible for the oversight of these programs. IRS partners and their volunteers are the most valuable resources in the volunteer tax preparation program.

IRS has the responsibility for providing oversight to protect the VITA/TCE Programs' integrity and maintain taxpayer confidence. IRS recognizes your hard work and does not want it overshadowed by a volunteer's lapse in judgment.

Honest taxpayers and tax preparers preserve the tax system's 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.

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.

Site/Local 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, notorious, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE Programs

Referring Other Problems

Site/Local Coordinators are required to display Publication 4836, *VITA/TCE Free Tax Programs*, (VolTax Poster) to provide volunteers and taxpayers information on how to report identified unethical behavior at the site. You are the first point of contact for resolving any problems encountered at your site. To report unethical behavior to IRS, e-mail us at wi.voltax@irs.gov, or call toll-free 1-877-330-1205, and contact your SPEC Relationship Manager. This toll-free phone number is only in operation from January through May. This information is also printed on Form 13614-C, *Intake/Interview & Quality Review Sheet*.

Civil Rights Complaints

Refer taxpayers who believe they are victims of discrimination.

Direct written complaints to:

Operations Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Avenue, NW
Room 2413
Washington, DC 20224

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

Account Inquiries

Refer taxpayers with account questions such as account status or installment agreement requests to call IRS toll-free at 1-800-829-1040.

For transcript requests, go to irs.gov under “Tools” and click on “Get Transcripts of Your Tax Records.”

Refund Inquiries

Refer federal refund inquiries to www.irs.gov and click on “Where’s My Refund” or call 1-800-829-1954 or 1-800-829-4477. Refer state/local refund inquiries to the appropriate state office.

Get Transcript

As of January 2014,
Individual Taxpayers now
are able to go online to
authenticate, view, and print
copies of their transcripts
in one computer session,
saving both time and effort.

Identity Theft Job Aid

<p>How to assist taxpayers who may have been victims of identity theft at VITA/TCE sites?</p>	<p>Being sensitive towards victims of identity theft is critical to assisting taxpayers through a confusing and frustrating situation. Remember victims of identity theft are:</p> <ul style="list-style-type: none"> ■ Victimized by identity thieves—mostly through no fault of their own, and ■ Trying to comply with tax laws—file tax return and pay their fair share of taxes. <p>Use the following guidelines when assisting taxpayers who are victims or may be victims of identity theft at VITA/TCE site.</p>
<p>If...</p>	<p>Then...</p>
<p>IP PIN was issued to primary and/or secondary taxpayer</p>	<p>Ensure the IP PIN is input correctly on the tax return.</p>
<p>Taxpayer received an IP PIN but did not bring it with them</p>	<ol style="list-style-type: none"> 1. Complete a tax return for the taxpayer. 2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if the taxpayer will mail the tax return.) 3. Refer to Replacing or Missing IP PIN below. 4. If taxpayer wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.
<p>Taxpayer received an IP PIN but misplaced or lost it</p>	<ol style="list-style-type: none"> 1. Complete a tax return for the taxpayer. 2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if the taxpayer will mail the tax return.) 3. Refer to Replacing or Missing IP PIN below. 4. If the taxpayer receives the original or a replacement IP PIN and wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.
<p>Taxpayer did not receive IP PIN and IRS rejected the e-filed tax return because the IP PIN was not entered.</p>	<ol style="list-style-type: none"> 1. Refer to Replacing or Missing IP PIN below. 2. Provide taxpayer with two complete copies of the tax return. 3. If the taxpayer receives the original or a replacement IP PIN and wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone. 4. If IPSU doesn't provide the IP PIN, advise taxpayer to follow IPSU instructions for mailing the tax return. There may be processing delays as IRS verifies the taxpayer's identity.
<p>IP PIN was not issued to the taxpayer and IRS rejected the taxpayer's tax return because the taxpayer's primary/ secondary SSN was previously used.</p>	<ol style="list-style-type: none"> 1. Advise the taxpayer to contact the IPSU for assistance. If required, the IPSU will advise the taxpayer to complete Form 14039 and to mail it with their tax return to the IRS. 2. Provide the taxpayers two copies of their tax return.

Replacing a Lost or Missing IP PIN

Every December, the IRS Identity Protection Specialized Unit (IPSU) mails Notice CP01A to taxpayers previously identified as identity theft victims. The notice includes a 6-digit Identity Protection Personal Identification Number (IP PIN) to be entered on the tax return. Taxpayers are mailed Notice CP01A every year as long as the identity theft indicator remains on their account (usually three years). Use the most recent IP PIN regardless of the tax year.

If a taxpayer did not receive or misplaces their IP PIN, the taxpayer can register and create a user profile to get his/her current IP PIN at <http://www.irs.gov/uac/Get-An-Identity-Protection-PIN>. The registration process will require the taxpayer to provide specific personal information and answer a series of questions to validate his/her identity.

If the taxpayer is unable or unwilling to create an account on IRS.gov, the taxpayer can contact the Identity Protection Specialized Unit at 1-800-908-4490, extension 245, to receive a replacement IP PIN.

CAUTION: Using a replacement IP PIN will cause a delay in processing the tax return and the issuance of any refund the taxpayer may be entitled.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate. Their job is to ensure that every taxpayer is treated fairly and that the taxpayers know and understand their rights. TAS offers free help to guide taxpayers through the often confusing process of resolving tax problems that they haven't been able to resolve on their own. At least one local taxpayer advocate office is located in every state, the District of Columbia, Puerto Rico, and at every IRS Campus.

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).

Taxpayers can also learn about their rights and responsibilities by visiting the tax toolkit at www.TaxpayerAdvocate.irs.gov

IP PIN

A 6-digit Identity Protection Personal Identification Number sent by IRS to taxpayers who have been previously identified as identity theft victims. This number must be entered on the tax return.

Volunteer Roles and Responsibilities

4

Most Recent Update:

Site/local and/or back-up coordinators are required to be available while the site is in operation. Site/local and or back-up coordinators may be available at the site, by phone, or other electronic means.

Site/Local 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.

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 site/local coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training, including passing the test. 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 is allowed to 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 review results from Quality Statistical Sample (QSS), Treasury Inspector General Tax Administration (TIGTA), and SPEC Shopping reviews. As a practice, you should have daily briefings to share information impacting site operations with volunteers working at your site.

As a practice, you should have daily briefings to share information that will impact site operations with volunteers working at your site.

Coordinator Responsibilities:

1. Complete SPEC Site Coordinator Training by viewing Publication 5088, *Site Coordinator's Training PowerPoint*, available through Link & Learn Taxes, as well as a thorough review of this publication.
2. Complete Volunteer Standards of Conduct (Ethics) Training, which includes an overview of the Intake/Interview & Quality Review processes.
3. Complete Publication 5101, *Intake/Interview & Quality Review Process Training*.
4. 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.
5. Validate certification training levels for all volunteers.
6. Verify the identity of all volunteers via photo identification prior to the volunteer working at a VITA/TCE site.
7. Supervise volunteers working at the site.
8. Develop a process to explain to volunteers the logistics and systems used at your site.
9. 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.
10. Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
11. When installing the software, assign specific roles for all volunteers encouraging the use of unique user names. Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access of the Administrator and SuperUser roles to only volunteers who perform those functions.
12. Identify a back up site/local coordinator. This is recommended but not mandatory.
13. Monitor site's Intake and Interview Process and ensure all volunteers use Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared.

14. 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*).
15. Create a process to identify everyone who made changes to a tax return, including the preparers, quality reviewers, super users, reject correctors, transmitters, etc.
16. Ensure all IRS-tax law certified volunteer preparers are having a discussion with the taxpayer while reviewing the information on Form 13614-C, *Intake/Interview & Quality Review Sheet*, prior to preparing the return.
17. Ensure a process is in place to conduct 100% quality reviews by a designated or peer-to-peer quality reviewer. Form 13614-C includes action items which must be covered during the quality review process.
18. Validate your site is using the correct SIDN on all tax returns.
19. Ensure all taxpayers and spouses provide photo identification.
20. Ensure all customers with returns outside the scope of the VITA/TCE Programs are referred to a professional tax return preparer.
21. Share and monitor adherence to the VTA and QSRA with all volunteers. These alerts are available in the TaxWise Solution Center and at www.irs.gov using Quality and Tax Alerts for IRS Volunteer Programs for the Keyword Search box or by accessing <http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>.
22. Ensure the return preparers and the quality reviewers are exercising due diligence by advising taxpayers of their ultimate responsibility for information on their return.
23. At the conclusion of the filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsors, stakeholders (including SPEC) and/or partners to host recognition events for volunteers.



“VTA”

Volunteer Tax Alerts

“QSRA”

Quality Site Requirements Alerts

IRS-Tax Law Certified Volunteer Preparer

Roles:

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

Responsibilities:

- Prepare only returns that are within their certification level(s) and within the scope of the VITA/TCE Programs.
- Certify in Volunteer Standards of Conduct.
- Complete Publication 5101, *Intake/Interview and Quality Review Training*.
- Provide high-quality tax return preparation to all taxpayers.
- Interview the taxpayer using Form 13614-C, *Intake/Interview and Quality Review*, to determine if all income, deductions and allowable credits are claimed. Include the taxpayer when preparing the tax return.
- Refer customers with returns out of the scope of the VITA/TCE Programs to a professional return preparer.
- Ensure due diligence by advising the taxpayer that he/she is ultimately responsible for the information on the return.

Designated or Peer-to-Peer Quality Reviewer

Roles:

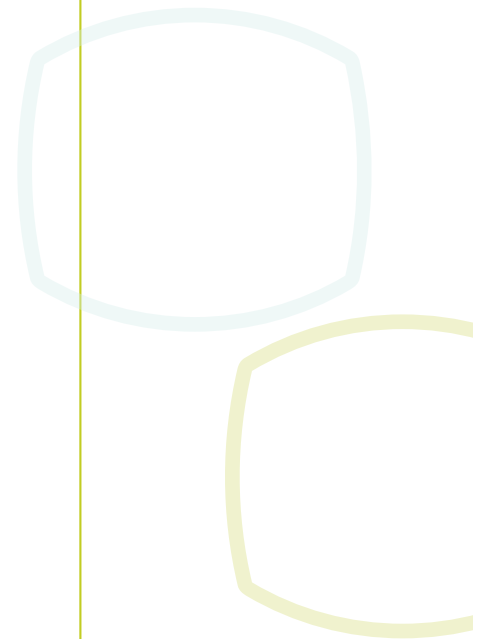
Conducting a quality review on all tax returns prepared at the site ensures every customer visiting the site receives top quality service and that the tax returns are error-free. Designated Quality Reviewers should be the most experienced volunteers at the site in tax law application.

Responsibilities:

- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Advanced, Military, Health Savings Accounts, Cancellation of Debt, Puerto Rico levels, Foreign Student, or International tax law levels.
- Conduct a quality review on all returns. Form 13614-C must be reviewed with the taxpayer while completing the necessary quality review action items.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign Form 8879 or the return.
- Explain to the taxpayer that signing the return guarantees 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.

tax law

Designated Quality Reviewers should be the most experienced volunteers at the site in tax law application.



Volunteer Screener

Roles:

All volunteer screeners are required to complete Volunteer Standards of Conduct Training and pass the test. They 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. Screeners **cannot** answer any tax law questions unless they are certified in tax law.

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

Responsibilities:

- 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's, last year's return) for tax return completion.
- Give each taxpayer Form 13614-C, *Intake/Interview & Quality Review Sheet*, to complete.
- Explain the site's return preparation process to the taxpayer.
- Monitor site traffic to ensure sufficient time is allowed for all taxpayers to receive assistance.
- Based on the documents provided by the taxpayer, and the completed intake sheet; use Form 13614-C, page 2 and the Service Scope Chart to determine if the return is within scope of the VITA/TCE Programs and determine which certified volunteer can prepare the return.

Volunteer Screener may also be known as client facilitator, greeter or host.

See the process diagram on page 13 for certification courses, requirements and procedures.

SPEC Quality Reviews

Quality Statistical Sample (QSS) 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 randomly selected from the entire VITA/TCE population of sites. Statistics of Income (SOI) makes the selection of sites for QSS review to ensure that we have a valid accuracy measure that is properly weighted.

QSS reviews will be unannounced, where applicable, and include three return reviews and a site review. Results from these reviews are used to determine VITA/TCE accuracy rates.

random

SPEC Headquarters tax analysts with extensive tax law experience will conduct unannounced QSS reviews.

QSS reviews consist of:

Return Reviews

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

Site Reviews

The QSS reviewer will use Form 6729, *Site Review Sheet*, to gather information about site operations and adherence to the Volunteer Standards of Conduct and Quality Site Requirements. The QSS reviewer will observe the site's operations and will request time toward the end of the review to ask questions to clarify site processes and procedures. Each site will receive 10% for each QSR rated as "Met" for a total of 100% when all ten QRS are met.

Post Review Discussion

After the return and site reviews are completed, the QSS reviewer will provide preliminary feedback to the site/local 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 site 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 site/local 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, *Acknowledgment of Return Review Participation*, 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, *Acknowledgment of Return Review Participation*, 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 person 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, receipts, etc.
 - A completed Form 13614-C
- Scan the return and supporting documents, including Form 13614-C.
- Remove all personally identifiable information (PII) including Social Security numbers, names, address, etc. from retained copies.
- Randomly select three returns for review.
- 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 site coordinator by the SPEC Relationship Manager.

Important:
Prior to completing review work, QSS reviewers will not assist volunteers with tax law questions.

Other Reviews/Visits

SPEC Shopping Review

- 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 preparers. 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. QSS reviews will continue to be used for this purpose.
- 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 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 at the conclusion of the review. The final results of the SPEC Shopping Review will be forwarded to the partner and/or site coordinator by the SPEC Relationship Manager.

Treasury Inspector General for Tax Administration (TIGTA) Shopping Review

- TIGTA performs reviews to test return accuracy. They use a method known as “shopping”. This process uses pre-designed scenarios generally to test new tax law and/or new procedures. TIGTA shopping results are not statistically valid and cannot be projected to the entire population of returns prepared at the volunteer sites.
- Neither IRS nor its partners are notified of TIGTA’s shopping plans prior to their visit. TIGTA generally shops no more than three dozen locations annually.
- During the filing season, TIGTA reviews are conducted by a cadre of TIGTA Auditors (Shoppers). The TIGTA shopper has a pre-defined taxpayer scenario and assumes the role of the taxpayer requesting services from a VITA or TCE site. Shoppers will remain anonymous to the site/local coordinator and volunteer until the return is completed and has gone through the site’s quality review process.
- Once TIGTA identifies themselves as a shopper, they will ask the return be deleted to avoid 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 any feedback regarding your experience with the review or send an email to partner@irs.gov.
- The results and findings from TIGTA Shopping Reviews are reported in the TIGTA Final Audit Report, published annually.

Most Recent Update:

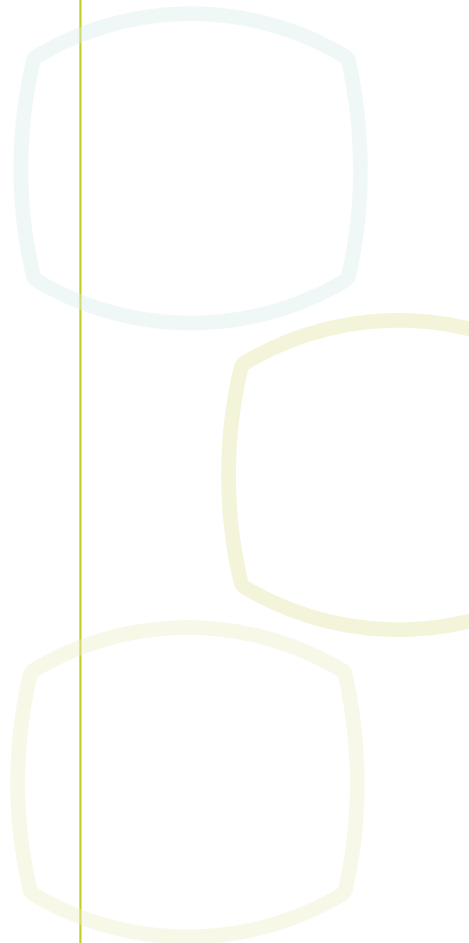
Field Site Visit procedures have been updated to include remote site reviews. New forms and job aids are available to explain how to conduct these reviews. Remote Site Reviews provide an alternative method of providing oversight to VITA/TCE sites.

Field Site Visits (FSV)

- Field site visits are critical to the oversight of the VITA/TCE Programs and play an integral role in improving the quality of service provided at volunteer sites. SPEC will continue to conduct FSV to identify trends, measure site adherence to the QSR, and monitor site operations. Beginning in 2015, field site visits will include one return review.

TIGTA

Treasury Inspector General for Tax Administration (TIGTA) uses the “shopping” method to test new tax law and/or new procedures.



Remote Site Reviews

The Remote Site Reviews (RSR) are conducted to provide oversight when the site may not otherwise be visited due to logistical or geographical barriers. To conduct a RSR, a Tax Consultant (TC) will contact, usually by phone, the site coordinator for the VITA/TCE site to arrange a meeting. The meeting can be scheduled when the site coordinator is available and can be conducted by telephone.

Remote Site Reviews can provide several benefits that include:

- Serving as an alternate way to accomplish the goal of ensuring quality service to all taxpayers when face-to-face contact is not possible.
- Ensuring SPEC can continue to focus on maintaining quality standards as well as the highest level of quality customer service especially when the travel budgets are limited and/or reduced.
- Providing oversight opportunities to the sites that do not require or would otherwise not receive a physical Field Site Visit.
- Reducing partner burden by accommodating site coordinator's schedule when scheduling the review.
- Screening sites to determine if a field site visit is warranted.
- Promoting quality improvement opportunities through education and awareness.

Partner Reviews

- Partner reviews are strongly encouraged, but no longer required.
- The importance of conducting partner reviews is to ensure sites are adhering to all Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC); are operating efficiently and effectively, and are maintaining the highest ethical standards in tax return preparation.
- Form 6729, *Site Review Sheet*, and Form 6729-P, *Partner Return Review Sheet*, provide the tools partners can use when conducting site and return reviews. The use of these forms is optional. For your convenience, they are included in the exhibits section of this publication.

While no longer required, Partner Reviews are strongly encouraged.

Civil Rights Division (CRD) Reviews

- The Civil Rights Division plans to visit volunteer sites operated by partners receiving Federal assistance. The purpose of their visit 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*, located at www.irs.gov.
- For additional information on providing reasonable accommodations, see the Fact Sheets on the Site Coordinator's Corner, located at www.irs.gov.

Grant Program Office Administrative and SPEC Financial Reviews

- **Grant Program Office Administrative Reviews:** The purpose of the administrative review is to assist grant recipients in complying with the grant program guidelines and to ensure program and financial plans are followed. The administrative review is not a SPEC site visit. This review is focused on administration, adherence to the terms and conditions, and the program as described in your grant application.
- **SPEC Financial Reviews:** The primary purpose of the financial review is to ensure that grant funds are spent in accordance with the grant terms and conditions, OMB Circulars, federal laws, and statutes.

Financial reviewers also consider whether the grantee sub-awards a portion of their grant and the ratio of in-kind match to other match. The Grant Program Office can also recommend recipients for their 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 oral feedback at the end of the review and follow-up with a written report providing an opportunity for your partner to respond to any findings.

Training and Certification

Training and Certification

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*. A number of elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. SPEC will provide free VITA/TCE Programs training course materials that you can use when training your volunteers.

Most Recent Update:

- A new *Filing Season Readiness Partner Training Guide*, Publication 5159, was developed for Partner use. This new training guide was developed as a tool for partners to more efficiently manage resources and provide consistent information necessary to successfully complete the filing season.

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.

Basic and Advanced are two separate stand-alone courses. You may take either or both, and in any sequence.

Training Options

- Training and testing are tailored to the anticipated return preparation needs of the community. Training will take place at a time and location convenient to volunteers and instructors. VITA/TCE Programs offer a variety of options in how training content is presented.
- Volunteer Standards of Conduct Training which includes an overview of the Intake/Interview & Quality Review processes will be available on Link & Learn Taxes, and in Publication 4961, *Volunteer Standards of Conduct-Ethics Training*.
- **Link & Learn Taxes (L<)** – is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains: Basic, Advanced, Military and International modules. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training. Additionally, it is the **only** source for volunteers to train and certify in Health Savings Accounts.
- **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. It should be used in conjunction with Publication 4491-W, *Comprehensive VITA/TCE Problems and Exercises Workbook*, to prepare practice problems and exercises. Volunteers can also use it to practice for the certification test problems, if TaxWise is not yet available.
- **Publication 4491, VITA/TCE Training Guide** – is intended to be used as a printed training guide for instructor and student participants. It contains 4 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 Link & Learn Taxes or using Form 4961, *Volunteer Standards of Conduct– Ethics and Training*, and Form 6744, *VITA/TCE Volunteer Assistor’s Test/Retest*.
- **Publication 4491-W, VITA/TCE Comprehensive Problems and Exercises Workbook** – consists of comprehensive problems and exercises. It is intended to be used in conjunction with the practice lab for hands-on mock tax return preparation experience. We strongly recommend the use of this product during training.

- **Publication 4480, VITA/TCE Link & Learn Taxes Training Kit**– is used as a companion for L<. The kit contains Publication 4012, Publication 4491-W, Publication 5051, VITA/TCE Training Products-CD Rom, and Form 6744, *VITA/TCE Volunteer Assistor’s Test/Retest*. It is intended to be used for either self-study or in classroom training in conjunction with L<.
- **Publication 4012, Volunteer Resource Guide** – is designed as a training tool and a reference guide for volunteers to use at sites. It has proven to be a useful training tool when used in conjunction with Publication 17 and 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, Tax Wise 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.

See Exhibit 12 Fact Sheet

2015 Filing Season: VITA/TCE Training and Site Products

Certification Levels

- All volunteers must complete the Volunteer Standards of Conduct (Ethics) training annually and pass the test. Volunteer preparers must pass either the Basic or Advanced certification test, and complete Publication 5101, *Intake/Interview and Quality Review Training Power Point*. Additionally, Basic certified volunteers qualify to take the certification test for Health Savings Accounts and Foreign Student/Scholar. Advanced certified volunteers qualify to take the certification tests for Military and/or International. A minimum score of 80% is required for each certification test. Certification levels are reported on Form 13615, *Volunteer Agreement to the Volunteer Standards of Conduct*. Electronic signatures on Form 13615 provided through L< are acceptable.

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. Site 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.

Important:

Evergreen products should be kept at the end of the filing season and used again the next filing season.

Timeline for Operating VITA/TCE Sites



Opening and Operating Your Site

As a site coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. Your SPEC Relationship Manager is available to help you build an effective program. As a site 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 have the ability to assist hearing and visually impaired taxpayers; and
- A willingness to learn and use electronic tax return skills and techniques.

A change in current Minimum Returns Requirement Policy:

Effective October 1, 2014, the minimum returns for software will increase from 35 to 50. This new policy applies to software orders placed for Filing Season 2016. Territories will use Filing Season 2015 production to determine if sites meet this minimum requirement.

Filing Season Timeline

To assist you in operating and managing your site, review the Filing Season Timeline below:

June – July

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



August – September:

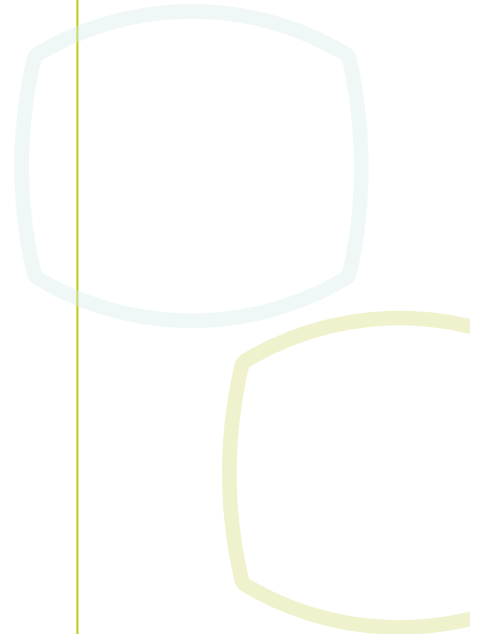
- Order electronic filing software through your SPEC office.
- Order training materials by completing Form 2333V, *Order for VITA/TCE Program*, and submit the order to your SPEC Relationship Manager or through the electronic product ordering system.
- If required, sign Form 13324, *IRS Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements*, or Form 13325, *Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships*, and return the signed form to SPEC office.
- Complete and sign Form 13533, *VITA/TCE Partner Sponsor Agreement*.

October:

- Escalate volunteer recruitment.
- Select or confirm site location(s), dates and days open, opening and closing times.
- 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 orders on Form 2333-V, *Order for VITA/TCE Program*, and submit to your SPEC Relationship Manager.
- Identify/secure computer equipment for volunteer tax site(s).

November – December:

- Complete any additional Forms 2333-V, *Order for VITA/TCE Program*, 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 Coordinators Training.
- Begin community awareness publicity.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Identify volunteer(s) who will serve as alternate site/local coordinator in your absence and ensure that they receive Site Coordinator Training.
- Verify forms order and supplies for sites.
- Continue volunteer training and certification.
- Complete Form 13715, *Volunteer Site Information Sheet*, and submit to SPEC Office.



January:

- Post publicity posters.
- Continue volunteer training and certification; develop a process to communicate to volunteers the operations used at the site.
- Ensure each volunteer has a name badge, or issue them Form 14509, *Volunteer ID Insert*, and Document 13123, *Volunteer ID Holder*.
- Conduct volunteer meeting to assign volunteer roles and responsibilities.
- Establish a process to identify every volunteer who prepared or made changes to a tax return.
- Ensure a **current** Publication 4053 (EN/SP) or a **current** AARP Poster (D-143) is displayed at the site to notify taxpayers of Civil Rights procedures.
- Ensure tax preparation software is installed on computers; and specific roles assigned for all volunteers; limit volunteer access to applicable responsibilities.
- Ensure a current Publication 4836, *VITA/TCE Free Tax Programs – English & Spanish poster* is displayed at the site to notify individuals how to report unethical behavior.
- Ensure tax software defaults are set using Edit Tax Form Defaults in TaxWise Desktop or Return Templates in TaxWise On-line. The Master Template is available for use in TaxWise On-Line. Instructions are available in the Publication 3189, *Volunteer E-File Administrator's Guide*. Verify SIDN and EFIN are correct.
- Secure volunteer signed and dated, and partner certified (signed and dated) Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, from all volunteers.
- Complete Form 13715, *Volunteer Site Information Sheet*, and submit to SPEC office.
- Monitor site Intake and Interview process to ensure all volunteers are using Form 13614-C, *Intake/Interview and Quality Review Sheet*, for every return prepared.

February – March:

- Complete Form 13206, *Volunteer Assistance Summary Report*, online and send a printout to your Partner. Your partner will provide instructions on how you will deliver volunteer summary reports to them. However, if you are the site coordinator and also the partner or a Military VITA site coordinator, you will send the Form 13206 or similar listing to your SPEC Relationship Manager.

- Partners and Military Site Coordinators should provide the SPEC Territory office a list of certified volunteers by February 3rd.
- 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 office.
- Begin to work with your IRS SPEC Relationship Manager to prepare certificates of appreciation for volunteers.
- Identify volunteer milestone 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. Instructions for completion are provided on Form 13615.
- 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 procedures as referenced in this publication; and post-filing software procedures as referenced in Publication 3189, *Volunteer e-file Administration Guide*.
- If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Center.
- 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.

Action Plans for Next Year

Notes and Comments

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

Guidelines for Opening Your Site

As a site coordinator, it is your responsibility to ensure that the site is prepared to run efficiently. You are responsible for program coordination and various administrative duties associated with managing a site.

These responsibilities may include:

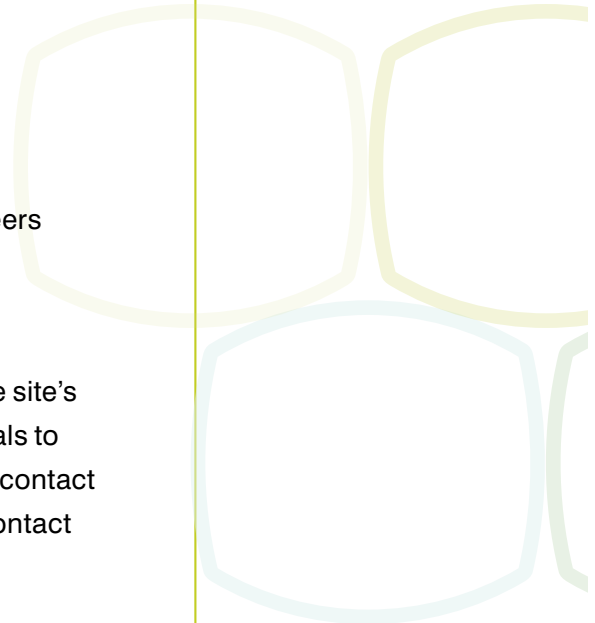
- Recruit and supervise volunteers
- Determine site's days and hours of operation
- Ensure Volunteer Standards of Conduct are followed by all volunteers
- Discuss Volunteer Tax Alerts and Quality Site Requirement Alerts
- Ensure Quality Site Requirements are followed by all volunteers

Only the Responsible Officials on the e-file application can review the site's application for an active EFIN. It is important for all responsible officials to register for e-Services. For information on registering for E-services, contact your Relationship Manager. For assistance once you have access, contact the Help Desk at 1-866-255-0654.

Detailed instructions are located in Publication 4396-A, *Partner Resource Package*.

Required forms that need to be completed and verified prior to opening your site, if applicable:

- Form 13325, *Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships*. The Civil Rights Compliance for SPEC Partnerships must be signed by partners prior to ordering software and receiving any IRS equipment.
- Form 13324, *Internal Revenue Service Civil Rights Assurance for Sub-Recipients under SPEC Partnerships Agreements*. The Civil Rights Compliance for SPEC Sub-Recipients must be signed by each site coordinator prior to ordering software and receiving any IRS equipment.



- Form 13533, *Partner Sponsor Agreement*. The Sponsor Agreement must be signed prior to receiving any IRS equipment. Access using the following link: <http://www.irs.gov/pub/irs-utl/F%2013533%209.2013.pdf>
- Form 13632, *Volunteer Property Loan Agreement*. You must return property loan agreements to the Depot if you received any IRS laptops or printers. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13632.pdf>
- Form 13715, *Site Information Sheet*. Verify site's general information and schedule of days and hours of operation. Send the form to your SPEC Relationship Manager by Jan 15. If your hours of operation or location changes please submit an updated Form 13715 to your Relationship Manager immediately. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13715.pdf>.
- Form 13615, *Volunteer Standards of Conduct Agreement*. All volunteers (return preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct (Ethics) training, which includes an overview of the Intake/Interview & Quality Review processes, and certify to their adherence by signing and dating Form 13615 annually, prior to working at a VITA/TCE site. These forms are required to be kept at the site or partner level and be available for review. Each form is required to be certified (signed and dated) by an approving official (site/local coordinator, sponsoring partner, instructor) etc. This process validates the volunteer's identity and certification level was verified. Access the form using the following link: www.irs.gov/pub/irs-pdf/f13615.pdf

Product Ordering:

Site/local coordinators with e-mail accounts can directly order site and training products on-line using the electronic product ordering system, otherwise known as CAPS. Form 2333-V, *Order for VITA/TCE Program*, is e-mailed to site 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 www.irs.gov keyword search "Volunteer Training Resources".

Guidelines for Closing Your Site

10

Closing Your Site

At the end of the filing season, ensure that your site is closed properly. Refer to Publication 3189 for detailed post-filing season e-file procedures. The following actions should be taken:

1. Ensure no taxpayer information has been left at the site.
2. Dispose of all unused forms (recycle if possible).
3. Submit a revised Form 13715 to your SPEC Relationship Manager with your post filing season days and hours if applicable.
4. Make sure all returns have been filed, all acknowledgments have been retrieved, and all rejects have been resolved.
5. Follow IRS procedures for backup, retaining, or storing electronic return files if using TaxWise Desktop software.
6. Delete all taxpayer information contained on return preparation computers if using TaxWise Desktop software.
7. Follow procedures in Publication 4473, *IRS Computer Loan Program – Welcome Package*, for returning IRS loaned equipment.
8. Deactivate volunteers' passwords so they are not allowed to access taxpayer data after filing season.
9. Send all Forms 8453 to IRS Austin Submission Processing Center with attachments.

Pub 3189

See Publication 3189 for detailed post-filing season e-file procedures.

Prior Year Return Preparation

- VITA/TCE sites with the necessary software and reference materials are encouraged to prepare prior year returns. A current Form 13614-C must be completed for all prior year returns and will be used to determine the certification level and if the return is within scope of the VITA/TCE Programs. IRS-tax law certified volunteers are allowed to 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. Refer to irs.gov, keyword search “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 EFIN and Registration Code issued for the appropriate year or use the generic EFIN and registration codes as provided in Publication 3189, *Volunteer e-file Administration Guide*.
- A prior year 13614-C, can be referred to as a research 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*.

Amended Return Preparation

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.

Volunteer Milestone Recognition

Volunteer Recognition

- Your volunteers devote hours, effort and energy helping you with the operation of your site. Under your leadership, they give top quality service with the highest ethical standards possible throughout the filing season. Recognizing volunteers for significant milestones and their outstanding commitment and dedication is extremely important to the SPEC organization.
- Recognition is favorable attention given to volunteers to provide a sense of appreciation, security and belonging. SPEC wants to ensure that partners, volunteers and sites are honored for their dedicated years of service. SPEC will provide partners, sites, and volunteers, with years of service in **increments of 10**, milestone recognition items for their years of dedication. The table below depicts the milestone and type of recognition available.

Milestone	10 Years	20 Years	30 Years	40 Years
Partner	Certificate	Plaque Wooden	Plaque Wooden	SPEC Director's Award
Volunteer	Lapel Pin	Plaque Acrylic	Plaque Wooden	Plaque Wooden
Site	Certificate	Plaque Acrylic	Plaque Wooden	Plaque Wooden

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

Tax Preparation Models

VITA/TCE

This traditional approach requires an IRS-tax law certified volunteer to conduct face-to-face interviews with taxpayers as their returns are prepared, quality reviewed and e-filed.

Most Recent Update:

Form 14446, *Virtual VITA/TCE Taxpayer Consent form* has been updated to include all configurations of Virtual VITA/TCE sites including the drop-off process.

Virtual VITA/TCE

- The Virtual VITA/TCE (formerly Alternative VITA/TCE Model and Alternative Rural) approach uses the same process as traditional VITA/TCE except that the IRS-tax law certified preparer and/or quality reviewer are not face-to-face with the taxpayer. Technology such as internet, fax and video are used to connect the IRS-tax law certified volunteer preparer and/or quality reviewer and the taxpayer. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can also be used in urban settings to provide a free alternative to qualified taxpayers.
- **Security Requirements:**
 - Volunteers must adhere to privacy and security guidelines outlined in Publication 4299, *Privacy and Confidentiality – A Public Trust*.
 - When transferring taxpayer information from one location to another or holding the documents at a location for return preparation, the intake site is required to solicit and secure the taxpayer's permission on Form 14446, *Virtual VITA/TCE Taxpayer Consent*.
 - If the taxpayer's information is used or shared for any purpose other than preparation of the taxpayer's return, the site must adhere to IRC 7216 guidelines in Publication 4299, by securing a Consent to Use and/or Consent to Disclose, whichever is appropriate.

- The Virtual VITA/TCE process must include the following:
 1. Adherence to the ten Quality Site Requirements (QSR). See Exhibit 10 for QSR guidelines related to the virtual model.
 2. The partner must submit a Virtual VITA/TCE Program Plan that must be approved by the responsible Territory Manager before the site opens.
 3. The process must be explained to the taxpayer(s). This includes the length of time it will take to prepare the return.
 4. As part of the Intake process, the taxpayer(s) must agree to the process and sign Form 14446, *Virtual VITA/TCE Taxpayer Consent*.
 5. The taxpayer(s) identity must be verified using photo identification at the intake site. If the taxpayer(s) must return to the site, the taxpayer(s) must again provide photo identification when they return to review, sign and pick up a copy of their return.
 6. Social Security cards, or other acceptable SSN verification, for the taxpayer(s) and all potential dependents must be presented at the intake site for name and social security number verification.
 7. The taxpayer(s) and preparer, and/or the quality reviewer can meet by phone or by electronic means such as video conference (they do not have to be physically at the same location).
 8. The IRS-tax law certified volunteer preparing the return cannot also conduct the quality review.
 9. All tax documents including the completed Form 13614-C, *Intake/Interview and Quality Review Sheet*, must be available to the IRS-tax law certified volunteers during the return preparation and the quality review processes.
 10. These documents can be delivered via mail, fax, personal delivery, email, secure video conference or secure scan/upload.
 11. The taxpayer(s) must have the opportunity to review their return and ask questions.
 12. The taxpayer must be advised that they are ultimately responsible for the information on the their tax return.
 13. The taxpayer(s) must sign Form 8879, *IRS e-file Signature Authorization*.
 14. The taxpayer(s) must receive a copy of their signed Form 8879 and their tax return.

The Virtual VITA/TCE Model is flexible and can take on different configurations to meet the needs of the situation. For example, the Intake Site and

Preparation Site may be hundreds of miles apart or just across town; the Intake and Preparation Site could be the same location (Drop-Off); the VITA/TCE Site could use the traditional face-to-face preparation with a Virtual Quality Review location. For more information about using the Virtual VITA/TCE model contact your SPEC Relationship Manager.

Facilitated Self Assistance (FSA)

- Only a small percentage of low-to-moderate income taxpayers interested in using volunteer tax preparation service is assisted through the direct/traditional model. In order to provide assistance to more taxpayers, while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through a Facilitated Self Assistance (FSA) Model. The Facilitated Self Assistance 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 each volunteer. This approach allows sites to offer alternatives by assisting taxpayers preparing their own basic returns. Partners can use any software having the ability to capture the SIDN.
- Since the taxpayer is preparing their own return using this model, not all of the QSR apply. See Exhibit 10 for QSR guidelines related to the FSA model.
- Facilitated Self-Assistance 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 model contact your SPEC Relationship Manager.

Evaluating the Filing Season

Evaluating the Filing Season

You should be alert to changes and suggestions throughout the filing season that will improve site operations. A summary of your program and your suggestions provides valuable information for the next year. Meet with your volunteers to thank them for their work and to get their suggestions for program improvement. 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.



Department of the Treasury - Internal Revenue Service

Form **13615**
(October 2014)

**Volunteer
Standards of Conduct Agreement –
VITA/TCE Programs**

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct Training*, and sign Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity and signs and dates the form.

Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:

- | | |
|---|--|
| <ol style="list-style-type: none"> 1) Follow the Quality Site Requirements (QSR). 2) Not accept payment or solicit donations for federal or state tax return preparation. 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. | <ol style="list-style-type: none"> 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. |
|---|--|

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on his or her return.

Volunteer Protection: The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 1084, *Site Coordinator’s Handbook*.

Privacy Act Notice – The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

Volunteer:

By signing this form, I declare that I have completed Volunteer Standards of Conduct Training and have read, understand, and will comply with the volunteer standards of conduct.

Full name <i>(please print)</i>	Volunteer position(s)	<input type="checkbox"/> IRS Employee - VITA/TCE Volunteer
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Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
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Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date
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Volunteer Certification Levels

	Standards of Conduct <i>(Required for ALL)</i>	Basic	Advanced	Military	International	COD <i>(if extended)</i>	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										

Was the Intake/Interview & Quality Review PowerPoint Training completed? *(Required for site coordinators, quality reviewers, return preparers and instructors)*

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

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
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For Continuing Education (CE) Credits ONLY
(to be completed by the site coordinator, partner, and/or SPEC territory)

Instructions: The sponsoring partner or site coordinator will complete this section when an unpaid volunteer requests Continuing Education (CE) credits as an Enrolled Agent (EA), Other Tax Return Preparer (OTRP), or Certified Public Accountant (CPA) for volunteer hours as an instructor or quality reviewer/return preparer. Once the volunteer has completed the minimum hours allowable for CE credits, the partner or site coordinator will complete this section, sign and date where indicated to validate the hours, and send the completed form to SPEC Territory Office/Relationship Manager. SPEC territory will validate that all requirements were met (completed training and completed hours) prior to submission to SPEC HQ. The maximum allowable CE credits will be validated by HQ and forwarded to Return Preparer's Office (RPO). Note: The maximum number of CE credits and minimum volunteer hours apply to EA and OTRP. CPA CE credit eligibility requirements are determined by individual state law.

Name as listed on their PTIN card *(review the card)*

Volunteer's Preparer's Tax Identification Number (PTIN) P - _____

Address *(VITA/TCE Site or teaching location)*

<input type="checkbox"/> Quality Reviewer (QR)	<input type="checkbox"/> Enrolled Agent (EA) <input type="checkbox"/> Other Tax Return Preparers (OTRP)	<input type="checkbox"/> Certified Public Accountants (CPA)
<input type="checkbox"/> Return Preparer <i>(check all that apply) (*combined QR & return preparation - maximum 14 CE credits)</i>	Total hours performing return preparation _____ <i>(combined QR & return preparation - minimum 10 volunteer hours)</i>	Total hours performing return preparation _____
<input type="checkbox"/> Instructor <i>(* maximum 8 CE credits)</i>	Total hours teaching tax law _____ <i>(minimum 4 hours teaching)</i>	Total hours teaching tax law _____
List tax law courses instructed		
Allowable CE Credits <i>(completed by the SPEC Territory Office)</i>		



* Maximum combined QR/Return Preparer & Instructor CE credits: 18

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



Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
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Scope of Service

Volunteers are trained to assist in the filing of Form 1040 and certain schedules and forms. This chart covers limitations or expansion of scope of service for each certification level. The check mark indicates within scope for that level of certification. The light gray areas indicate tax law topics not covered under that certification level. Form 1040 line items omitted from this chart are out of scope. Within each line item, there are specific elements that are out of scope for the VITA/TCE programs as indicated in the training. This list is not all-inclusive. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE programs and prepare returns for which they achieved certification.

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Advanced
Filing Status			See Note 1	See Note 1
1	Single		✓	✓
2	Married filing jointly		✓	✓
3	Married filing separately		✓	✓
4	Head of household		✓	✓
5	Qualifying widow(er)		✓	✓
Exemptions				
6a - d	Exemptions		✓	✓
Income			See Note 2	See Note 2
7	Wages, salaries, tips, etc.	W-2	✓	✓
8a - b	Taxable interest, tax-exempt interest	1099-INT, Sch K-1	✓	✓
9a - b	Ordinary dividends, qualified dividends	1099-DIV, Sch K-1	✓	✓
10	Taxable refunds, etc	1099-G	✓	✓
11	Alimony received		✓	✓
12	Business income or (loss)	1099-MISC, Box 7		✓ See Note 3
13	Capital gain or (loss)	1099-B		✓ See Note 4
15a - b	IRA distributions, taxable amount	1099-R	✓ See Note 5	✓
16a - b	Pensions and annuities, taxable amount	1099-R, RRB 1099-R	✓ See Note 5	✓
17	Rental real estate (Military certification only)	1099-MISC , Box 1		
17	Royalties	1099-MISC, Box 2 & Sch K-1		✓ See Note 6
19	Unemployment compensation	1099-G	✓	✓
20a - b	Social Security benefits, taxable amount	SSA-1099, RRB-1099	✓	✓
21	Other income - varies	1099-MISC, Box 3	✓ See Note 7	✓ See Note 7

- Note 1 • Limitation: Foreign Student certification only for taxpayers with F, J, M & Q visas
- Note 2 • Limitation: Military certification only – Combat Zone, Incentive Pay, Re-Enlistment, Education Repayment, Recruitment Bonus
 - Limitation: International certification only – Foreign Pay
- Note 3 • Limitation: Schedule C – Follow the Schedule C-EZ guidelines, except up to \$10,000 of expenses are allowed
- Note 4 • Limitation: Wash sales shown on Form 1099-B or brokerage statements only
- Note 5 • Limitation: If taxable amount has been determined
- Note 6 • Limitation: Only royalty income on Form 1099-MISC, Box 2 and Sch K-1
- Note 7 • Limitation: HSA certification only (requires Basic certification or higher) – HSA Distributions
 - Limitation: COD for credit cards only (requires Advanced certification)
 - Limitation: International certification only – Foreign earned income exclusion

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Advanced
Adjusted Gross Income				
23	Reserved			
24	Certain business expenses of reservists (Military certification only)			
25	Health savings account deduction (HSA certification only)	5498-SA, 1099-SA, W-2 (Box 12, Code W)	✓ See Note 7	
26	Moving expenses (Military certification only)			
27	Deductible part of self-employment tax			✓
30	Penalty on early withdrawal of savings	1099-INT	✓	✓
31a - b	Alimony paid, recipient's SSN		✓	✓
32	IRA deduction	1099-R		✓
33	Student loan interest deduction	1098-E	✓	✓
34	Reserved			
Tax and Credits				
39a	Check if: blind/born <1/2/1950 Total boxes checked		✓	✓
39b	If your spouse itemizes on a separate return		✓	✓
40	Standard deduction		✓	✓
40	Itemized deductions		✓	✓
42-44	Exemptions, Taxable income, Tax		✓	✓
46	Excess APTC repayment	1095-A		✓
48	Foreign tax credit	1099-INT or 1099-DIV	✓ See Note 8	✓ See Note 8
49	Credit for child and dependent care expenses	W-2 and/or Provider Statement	✓	✓
50	Education credits	1098-T	✓	✓
51	Retirement savings contributions credit	W-2 Box 12	✓	✓
52	Child tax credit		✓	✓
53	Residential energy credit			✓ See Note 9
54	Credit for the elderly or the disabled			✓
Other Taxes				
57	Self-employment tax			✓
58	Unreported social security and Medicare tax from Form 4137 only			✓
59	Additional tax on IRAs, other qualified retirement plans, etc.	1099-R	✓ See Note 10	✓ See Note 10
60	First time homebuyer credit repayment			✓
61	Health care: individual responsibility		✓ See Note 11	✓ See Note 11



Note 7 • Limitation: HSA certification only (requires Basic certification or higher) – HSA Distributions
 • Limitation: COD for credit cards only (requires Advanced certification)
 • Limitation: International certification only – Foreign earned income exclusion

Note 8 • Limitation: International certification only if Form 1116 needed

Note 9 • See Publication 4491-X current scope of Residential Energy Credits

Note 10 • Basic certification: automatic calculation only
 • Advanced certification or higher: to remove addition to tax

Note 11 • Limitation: Basic certification if Full-year coverage box checked.
 • Advanced certification if Full-year coverage box is not checked

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Advanced
Payments				
64	Federal income tax withheld from	W-2 and 1099	✓	✓
65	2014 estimated tax payments and amount applied from 2013		✓	✓
66	Earned income credit (EIC)		✓	✓
66	Nontaxable combat pay election (Military certification only)	W-2, box 12 code Q		
67	Additional child tax credit		✓	✓
68	American opportunity credit	1098-T	✓	✓
69	Net premium tax credit	1095-A		✓
70	Amount paid with request for extension		✓	✓
71	Excess social security and tier 1 RRTA	SSA-1099, RRB-1099	✓	✓
Refund				
75	Amount overpaid		✓	✓
76	Bank account information		✓	✓
77	Amount you want applied to 2015 estimated tax		✓	✓
Amount You Owe				
78	Amount you owe		✓	✓
	Third Party Designee		✓	✓
	Identity Protection PIN section		✓	✓

Form 13206 (Rev. August 2014)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Volunteer Assistance Summary Report</h2>	OMB Number 1545-2222
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This form should be completed by the partner for all volunteers at sponsored sites. This form is completed at the partner level rather than for each site. **Exception: Military Sites should complete this form at the site level rather than the partner level.** Mail, fax or email this form, or a similar listing containing the same information (i.e., Excel spreadsheet or Word document), to your SPEC Territory Office by February 3rd. As new volunteers report to the site(s), additional submissions of this form, or similar listing with the same information, is required by the 3rd business day of each month. Report each volunteer only once. Please identify any IRS employees that volunteer at a preparation site by checking the box below. If you have volunteer Certified Public Accountants (CPA), Enrolled Agents (EA) and/or Other Tax Return Preparers (OTRP) interested in obtaining Continuing Education (CE) Credits, check the box(s) below. If checked, ONLY Forms 13615 requesting CE Credits must be sent to your local SPEC Territory Office (by the partner or site coordinator) after the required volunteer hours are completed but no later than April 30th. Dates may be extended for sites opened after April 15th.

Contact your local IRS office for mail or email address.

Date _____ Site Identification Number (Military Sites Only) S _____

Partner or Site name _____

Partner or Site address _____

Primary contact name _____ Primary contact phone number _____

Primary contact address _____ City _____ State _____ ZIP code _____

I certify that all volunteers listed below have signed Form 13615 volunteer agreement. In addition, all volunteer's identities were validated and the agreement was signed and dated by the site coordinator, partner, instructor, or designated IRS official.

Volunteer Information	Volunteer Certification (Check all that apply)
Name _____ Position(s) _____ Address _____ _____ Check all that apply: <input type="checkbox"/> Enrolled Agent. List PTIN _____ <input type="checkbox"/> Other Tax Return Preparer. List PTIN _____ <input type="checkbox"/> Certified Public Accountant <input type="checkbox"/> IRS Employee – VITA/TCE Volunteer	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review Training <input type="checkbox"/> Basic <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Advanced <input type="checkbox"/> Foreign Student <input type="checkbox"/> International <input type="checkbox"/> Puerto Rico Level 1 <input type="checkbox"/> Military <input type="checkbox"/> Puerto Rico Level 2 <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Site Coordinator Training
Name _____ Position(s) _____ Address _____ _____ Check all that apply: <input type="checkbox"/> Enrolled Agent. List PTIN _____ <input type="checkbox"/> Other Tax Return Preparer. List PTIN _____ <input type="checkbox"/> Certified Public Accountant <input type="checkbox"/> IRS Employee – VITA/TCE Volunteer	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review Training <input type="checkbox"/> Basic <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Advanced <input type="checkbox"/> Foreign Student <input type="checkbox"/> International <input type="checkbox"/> Puerto Rico Level 1 <input type="checkbox"/> Military <input type="checkbox"/> Puerto Rico Level 2 <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Site Coordinator Training

Volunteer Information	Volunteer Certification (Check all that apply)
Name _____ Position(s) _____ Address _____ _____ Check all that apply: <input type="checkbox"/> Enrolled Agent. List PTIN _____ <input type="checkbox"/> Other Tax Return Preparer. List PTIN _____ <input type="checkbox"/> Certified Public Account <input type="checkbox"/> IRS Employee – VITA/TCE Volunteer	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review Training <input type="checkbox"/> Basic <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Advanced <input type="checkbox"/> Foreign Student <input type="checkbox"/> International <input type="checkbox"/> Puerto Rico Level 1 <input type="checkbox"/> Military <input type="checkbox"/> Puerto Rico Level 2 <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Site Coordinator Training
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Volunteer Information	Volunteer Certification <i>(Check all that apply)</i>
Name _____ Position(s) _____ Address _____ _____ Check all that apply: <input type="checkbox"/> Enrolled Agent. List PTIN _____ <input type="checkbox"/> Other Tax Return Preparer. List PTIN _____ <input type="checkbox"/> Certified Public Accountant <input type="checkbox"/> IRS Employee – VITA/TCE Volunteer	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review Training <input type="checkbox"/> Basic <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Advanced <input type="checkbox"/> Foreign Student <input type="checkbox"/> International <input type="checkbox"/> Puerto Rico Level 1 <input type="checkbox"/> Military <input type="checkbox"/> Puerto Rico Level 2 <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Site Coordinator Training
Name _____ Position(s) _____ Address _____ _____ Check all that apply: <input type="checkbox"/> Enrolled Agent. List PTIN _____ <input type="checkbox"/> Other Tax Return Preparer. List PTIN _____ <input type="checkbox"/> Certified Public Accountant <input type="checkbox"/> IRS Employee – VITA/TCE Volunteer	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review Training <input type="checkbox"/> Basic <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Advanced <input type="checkbox"/> Foreign Student <input type="checkbox"/> International <input type="checkbox"/> Puerto Rico Level 1 <input type="checkbox"/> Military <input type="checkbox"/> Puerto Rico Level 2 <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Site Coordinator Training

IRS Use Only

Make sure all information is correct before entering it in SPECTRM. Once verified, enter the amount on line 1 below.

1. Total number of volunteers reported on this Form for the partner _____

2. Total number of volunteers previously reported this filing season _____

3. Total number of volunteers reported this filing season *(Add 1 & 2)* _____

Employee name _____ Employee SEID _____ Date entered into SPECTRM _____

Verified the volunteers listed on this form are NOT included on the Volunteer Registry.

Privacy and Paperwork Reduction Act Notice

Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs, and to identify your skills. The time estimated for participation is 30 minutes. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to promote your assistance in these programs. For more information about uses, see the Privacy Act Notice for the Taxpayer Assistance Reporting System (SPECTRM) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056].

You will need:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-3 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS certified volunteer preparer.

Part I – Your Personal Information

1. Your first name M.I. Last name Are you a U.S. citizen?
 Yes No

2. Your spouse's first name M.I. Last name Is your spouse a U.S. citizen?
 Yes No

3. Mailing address Apt # City State ZIP code

4. Telephone number(s) Email address (optional)

5. Your Date of Birth 6. Your job title 7. Last year, were you: a. Full time student Yes No
 b. Totally and permanently disabled Yes No c. Legally blind Yes No

8. Your spouse's Date of Birth 9. Your spouse's job title 10. Last year, was your spouse: a. Full time student Yes No
 b. Totally and permanently disabled Yes No c. Legally blind Yes No

11. Can anyone claim you or your spouse on their tax return? Yes No Unsure

12. Have you or your spouse: a. Been a victim of identity theft? Yes No b. Adopted a child? Yes No

Part II – Marital Status and Household Information

1. As of December 31 of last year, Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) were you:
 Married a. Did you live with your spouse during any part of the last six months of 2014? Yes No
 Divorced or Legally Separated b. Was your marriage recognized under the laws of the state(s) you are filing in? Yes No Unsure
 Widowed Year of spouse's death Date of final decree or separate maintenance agreement _____

2. List the names below of: If additional space is needed check here and list on page 3

• **everyone** who lived with you last year (other than you or your spouse)
 • **anyone** you supported but did not live with you last year

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/14 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have less than \$3950 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

Yes No Unsure Check appropriate box for each question in each section

Part III – Income – Last Year, Did You (or Your Spouse) Receive

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____ |

Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received? |

Part V – Life Events – Last Year, Did You (or Your Spouse)

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input type="checkbox"/> | 9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? _____ |

Yes No Unsure Check appropriate box for each question in each section

Part VI: Health Care Coverage (includes CHIP, Medicare, Medicaid, Employer-Sponsored Insurance, Individual Health Insurance, etc.)

<input type="checkbox"/>	<input type="checkbox"/>	1. Last year, did you have health care coverage for you, your spouse, and all qualifying dependents? (Forms W-2, 1099 SSA and Form 1095 series)
<input type="checkbox"/>	<input type="checkbox"/>	2. Last year, did you or your spouse receive an advance payment from the Marketplace to help you pay for your monthly health care payments? (Form 1095A)

Visit <http://www.healthcare.gov/> or call 1-800-318-2596 for more information on health insurance coverage options and assistance.

If you're receiving advance payments of the premium tax credit to help pay for your health insurance coverage, you should report life changes, such as income, marital status or family size changes, to your marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return)				
Had Health Care Coverage	(B) For the Entire year (12 months)	(A) For part of the year (Less than 12 months)	(A) No Health Care Coverage at all	(B) Qualify for an exemption
Taxpayer				
Spouse				
Dependent number 1 (page 1)				
Dependent number 2 (page 1)				
Dependent number 3 (page 1)				
Dependent number 4 (page 1)				

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

2. If you are due a refund, would you like:

a. Direct deposit Yes No

b. To purchase U.S. Savings Bonds Yes No

c. To split your refund between different accounts Yes No

3. If you have a balance due, would you like to make a payment directly from your bank account? Yes No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

4. Other than English, what language is spoken in your home?

5. Are you or a member of your household considered disabled? Yes No Prefer not to answer Prefer not to answer

Additional comments

Part VIII – IRS Certified Volunteer Quality Reviewer Section

Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and transferred to the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in part III was correctly transferred to the tax return.
- Adjustments are correct.
- Standard, Additional or Itemized Deductions are correct.
- All credits are correctly reported.
- All Affordable Care Act information is reported correctly
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

Certified Volunteer Quality Reviewer's name/initials (optional)

Additional Tax Preparer notes

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Form 13715 (Rev. October 2014)	Volunteer Site Information Sheet	OMB Number 1545-2222
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Purpose: Information provided on this form is used by our IRS toll-free assistance line and is posted to the VITA Site Locator Tool on irs.gov to help taxpayers locate the nearest volunteer tax preparation site. Review the information below carefully. Update and/or correct **missing or existing** information. Return the completed form to your local IRS contact. **If the site information changes after submitting this form, please provide your local IRS contact with the updated information immediately.**

Site Information

Site Name:	Is the site an appointment only site? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Site Address:	If yes to the above question, please provide the phone number for site.	
City, State:	If yes to the above question, please provide the contact name for site.	
Zip Code:	Does the site use the Virtual Delivery Method for return preparation? If "Yes" <input type="checkbox"/> Intake Site <input type="checkbox"/> Preparation Site <input type="checkbox"/> Both	<input type="checkbox"/> Yes <input type="checkbox"/> No
Site Identification Number (SIDN)	Is the site a mobile only site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
First day open/ Last day open	Program Type: FSA, VITA, VITA Grant, Military, AARP, TCE	
	If VITA or TCE Grant, enter name of Grant Organization	
What languages are offered at the site?	Does the site Prepare Non-Resident Alien/Foreign Student/Scholar Returns?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Federal e-file <input type="checkbox"/> Yes <input type="checkbox"/> No	State e-file <input type="checkbox"/> Yes <input type="checkbox"/> No
	Does the site offer Certifying Acceptance Agent (CAA) service?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Does site prepare prior year returns? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is the site open to public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Does the site offer Financial Education and Asset Building Services?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Site Operating Hours

Day	Time		Comments (e.g. holiday closures, alternative opening times)
	Open	Close	
MON			
TUE			
WED			
THUR			
FRI			
SAT			
SUN			

Site Coordinator or Contact

Name:	Best Time to Call: <input type="checkbox"/> AM <input type="checkbox"/> PM
Mailing Address:	Email Address:
City, State, Zip:	Is this a revision of information you previously provided for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No
Phone Number:	Date of this revision:

IRS Use Only

Date Form 13715 Received in Territory Office:	
Territory Manager Approval (Signature & Date):	
Date SPECTRM Updated:	
SEID of employee who updated SPECTRM:	

Privacy Act and Paperwork Reduction Notice – Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801. The primary purpose of asking for this information is to assist us in providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. The time estimated for participation is 30 minutes. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to promote your assistance in these programs. For more information about uses, see the Privacy Act notice for SPEC Total Relationship Management (SPECTRM) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]

Form 6729 (Rev. October 2014)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Site Review Sheet</h2>	Date of review
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Site name	SIDN	Reviewer name or SEID
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A. Review conducted by <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> TC <input type="checkbox"/> Other <input type="checkbox"/> SPEC Shopper <input type="checkbox"/> Partner	B. Type of review <input type="checkbox"/> QSS Review <input type="checkbox"/> Field Site Visit <input type="checkbox"/> Other <input type="checkbox"/> SPEC Shopping <input type="checkbox"/> Partner Review	C. Advanced notice <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced
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Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR), Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly Programs. Do not enter any information that identifies a specific person in the comments box. NOTE: The term "coordinator" includes both site coordinators and local coordinators. Questions used to determine how to answer the measurement question are in *italics*. Comments are required for answer options which are underlined. The measurement questions for determining if a site review is adhering to a QSR are in **bold**. **Note:** Each met measurement question is valued at 10%. If all ten measurement questions are met, the site is rated at 100%.

	QSR # 1: Certification	Comments
1	<i>Are all volunteers certified in Volunteer Standards of Conduct?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-not certified</u> <input type="checkbox"/> <u>No-unable to verify</u>	
2	<i>Is there a process to confirm volunteers completed the Intake/Interview and Quality Review Training, when required?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	
3	<i>Are all volunteers who address tax law issues certified in tax law?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-not certified</u> <input type="checkbox"/> <u>No-unable to verify</u>	
4	Did the site meet the components for QSR #1? <input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Did the coordinator complete site/local coordinator training? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	

	QSR # 2: Intake and Interview Process	Comments
6	<i>Are out of scope returns prepared at the site?</i> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	
7	<i>Are all volunteers using a correct intake and interview process for every return?</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Not verifying taxpayer (or spouse) identity</u> <input type="checkbox"/> <u>No-Not using Form 13614-C</u> <input type="checkbox"/> <u>No-Not verifying taxpayer/dependent TINs</u> <input type="checkbox"/> <u>No-Not interviewing the taxpayer</u> <input type="checkbox"/> <u>No-Not using Form 14446 (FSA Site)</u> <input type="checkbox"/> <u>No-Not reviewing Form 13614-C</u> <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	
8	Did the site meet the components for QSR #2? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9	Is there a process which ensures returns are within scope and volunteer preparers are assigned returns at their certification level? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Not identifying out of scope issues</u> <input type="checkbox"/> <u>No-Not identifying volunteer/return certification levels</u> <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	

QSR # 3: Quality Review Process		Comments
10	<p>Are quality reviewers using a correct quality review process for every return?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Using an unapproved method <input type="checkbox"/> No-Does not quality review all returns <input type="checkbox"/> No-Other <input type="checkbox"/> No-Incomplete quality review process <input type="checkbox"/> N/A-FSA Only Site </p>	
11	<p>Are volunteers advising taxpayers of their responsibility for the information listed on their return?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A-FSA Only Site </p>	
12	<p>Did the site meet the components for QSR #3?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
13	<p>Is there a process which ensures returns are within scope and quality reviewers are assigned returns at their certification level?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Other <input type="checkbox"/> No-Not identifying out of scope issues <input type="checkbox"/> N/A-FSA Only Site <input type="checkbox"/> No-Not identifying reviewer/return certification level </p>	
QSR # 4: Reference Materials		Comments
14	<p>Are all required reference materials available at the site?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Publication 17 not available <input type="checkbox"/> No-Publication 4012 not available <input type="checkbox"/> No-Other </p>	
15	<p>Is there a process which ensures all volunteer alerts are reviewed by all tax law certified volunteers?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
QSR # 5: Volunteer Agreement		Comments
16	<p>Are all Forms 13615 signed and dated by the volunteer and approving official?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Not signed/dated by approving official <input type="checkbox"/> No-Not signed/dated by volunteer <input type="checkbox"/> No-Unable to verify </p>	
17	<p>Were any violations to the Volunteer Standards of Conduct identified?</p> <p> <input type="checkbox"/> No violations identified <input type="checkbox"/> Yes-Violation to VSC 4 <input type="checkbox"/> Yes-Violation to VSC 1 <input type="checkbox"/> Yes-Violation to VSC 5 <input type="checkbox"/> Yes-Violation to VSC 2 <input type="checkbox"/> Yes-Violation to VSC 6 <input type="checkbox"/> Yes-Violation to VSC 3 </p>	
18	<p>Is VolTax information displayed at the site?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
19	<p>Did the site meet the components for QSR #5?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
QSR # 6: Timely Filing		Comments
20	<p>Are timely filing requirements met?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Form 8879 not signed, if applicable <input type="checkbox"/> No-Not transmitting timely <input type="checkbox"/> No-Other <input type="checkbox"/> No-Not retrieving acknowledgments timely <input type="checkbox"/> N/A-FSA Only Site <input type="checkbox"/> No-Not notifying taxpayers of rejects timely </p>	

QSR # 7: Civil Rights		Comments
21	Is the current Civil Rights poster displayed at the first point of contact? <input type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 8: Site Identification Number		Comments
22	Is the site using the correct SIDN? <input type="checkbox"/> Yes <input type="checkbox"/> No	
QSR # 9: Electronic Filing Identification Number		Comments
23	Is the site using the correct EFIN? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A-FSA Only Site	
QSR # 10: Security, Privacy and Confidentiality		Comments
24	<i>Is there a process which identifies every volunteer who prepares, corrects, or changes a tax return?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
25	<i>Are adequate security measures taken to protect electronic equipment?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
26	<i>Is taxpayer information safeguarded and properly disposed?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No-Not clearing cache timely (FSA Only Site)	
27	<i>If Section 7216 is applicable, are consent notices properly secured and maintained?</i> <input type="checkbox"/> Yes-Consent notices properly secured <input type="checkbox"/> N/A-Consent notices are not required <input type="checkbox"/> No-Consent notices not properly secured <input type="checkbox"/> N/A-FSA Only Site	
28	Did the site meet the components for QSR #10? <input type="checkbox"/> Yes <input type="checkbox"/> No	
29	Are all volunteers wearing or displaying their name to taxpayers they assist? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Site Operations		Comments
30	Is the site operating information correct in SPECTRM? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Adherence to Quality Site Requirements		Comments
31	What is the overall Quality Site Requirement Adherence Rating?	Measurement of this question is based on the answers to questions 4, 8, 12, 14, 19-23, and 28.

Remarks

Form 6729-D (October 2014)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Remote Site Review Sheet</h2>	Date of review
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Site name	SIDN	Reviewer name or SEID
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A. Review conducted by <input type="checkbox"/> RM <input type="checkbox"/> TC <input type="checkbox"/> Other	B. Type of review <input type="checkbox"/> VITA <input type="checkbox"/> AARP <input type="checkbox"/> Grant	C. Advanced Notification <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced
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Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR), Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly Programs. Do not enter any information that identifies a specific person in the comments box. NOTE: The term "coordinator" includes both site coordinators and local coordinators. Open-ended interview questions are provided in parentheses, when appropriate. Comments are required for answer options which are underlined. Questions used to determine how to answer the measurement question are in *italics*. The measurement questions for determining if a site review is adhering to a QSR are in **bold**.

	QSR # 1: Certification	Comments
1	<i>Are all volunteers certified in the Volunteer Standards of Conduct? (Explain your process for validating all volunteers are certified in the VSC.)</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Unable to verify</u> <input type="checkbox"/> <u>No-Not certified</u>	
2	<i>Is there a process to confirm volunteers completed Intake/Interview and Quality Review Training, when required? (Explain your process for validating all required volunteers completed the Intake/Interview and Quality Review Training.)</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u>	
3	<i>Are volunteers who address tax law issues certified in tax law? (Explain your process for validating all required volunteers are certified in tax law.)</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Unable to verify</u> <input type="checkbox"/> <u>No-Not certified</u>	
4	Did the site meet the components for QSR 1? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u>	
5	Did the coordinator receive (site or local/district) coordinator training? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	

	QSR # 2: Intake and Interview Process	Comments
6	<i>Are out of scope returns prepared at the site? (Explain your process for identifying out of scope returns.)</i> <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u>	
7	<i>Are all volunteers using a correct intake & interview process for every return? (Describe your intake/interview process.)</i> <input type="checkbox"/> Yes <input type="checkbox"/> <u>N/A-FSA Only Site</u> <input type="checkbox"/> <u>No-Not using Form 13614-C</u> <input type="checkbox"/> <u>No-Not verifying taxpayer (or spouse) identity</u> <input type="checkbox"/> <u>No-Not interviewing the taxpayer</u> <input type="checkbox"/> <u>No-Not verifying taxpayer/dependent TINs</u> <input type="checkbox"/> <u>No-Not reviewing Form 13614-C</u> <input type="checkbox"/> <u>No-Not using Form 14446 (FSA Site)</u> <input type="checkbox"/> <u>No-Other</u>	
8	Did the site meet the components for QSR 2? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u>	
9	Is there a process which ensures returns are within scope and volunteers are assigned returns at their certification level? (Explain your process for assigning taxpayers to tax law certified volunteer preparers.) <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> <u>No-Not identifying out of scope issues</u> <input type="checkbox"/> <u>N/A-FSA Only Site</u> <input type="checkbox"/> <u>No-Not identifying volunteer/return certification levels</u>	

QSR # 3: Quality Review Process		Comments
10	<p>Are quality reviewers using a correct quality review process for every return? (Describe your quality review process.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Using an unapproved method <input type="checkbox"/> No-Does not quality review all returns <input type="checkbox"/> No-Other <input type="checkbox"/> No-Incomplete quality review process <input type="checkbox"/> N/A-FSA Only Site </p>	
11	<p>Do volunteers advise taxpayers of their responsibility for the information listed on their return? (Explain your process for advising taxpayers of their responsibility for the information on their tax return.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A-FSA Only Site </p>	
12	<p>Did the site meet the components for QSR 3?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
13	<p>Is there a process which ensures returns are within scope and quality reviewers are assigned returns at their certification level? (Explain your process for assigning taxpayers to quality reviewers.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Other <input type="checkbox"/> No-Not identifying out of scope issues <input type="checkbox"/> N/A-FSA Only Site <input type="checkbox"/> No-Not identifying reviewer/return certification levels </p>	
QSR # 4: Reference Materials		Comments
14	<p>Are all required reference materials available at the site? (Tell me what reference material you use at the site.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Publication 17 not available <input type="checkbox"/> No-Publication 4012 not available <input type="checkbox"/> No-Other </p>	
15	<p>Is there a process which ensures all volunteer alerts are reviewed by all tax law certified volunteers? (What is your process for delivering volunteer alerts to your volunteers.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
QSR # 5: Volunteer Agreement		Comments
16	<p>Are all Forms 13615 signed and dated by the volunteer and approving official(s)? (Tell me the process for securing signed volunteer agreements.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Unable to verify <input type="checkbox"/> No-Not signed/dated by volunteer <input type="checkbox"/> No-Not signed/dated by approving official </p>	
17	<p>Were any violations to the Volunteer Standards of Conduct identified?</p> <p> <input type="checkbox"/> No violations identified <input type="checkbox"/> Yes-Violation to VSC 4 <input type="checkbox"/> Yes-Violation to VSC 1 <input type="checkbox"/> Yes-Violation to VSC 5 <input type="checkbox"/> Yes-Violation to VSC 2 <input type="checkbox"/> Yes-Violation to VSC 6 <input type="checkbox"/> Yes-Violation to VSC 3 </p>	
18	<p>Is VolTax information displayed at the site? (Explain your process for ensuring volunteers and taxpayers know how to report unethical issues identified at your site.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
19	<p>Did the site meet the components for QSR 5?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
QSR # 6: Timely Filing		Comments
20	<p>Are timely filing requirements met? (Explain your process for transmitting returns, obtaining acknowledgements, and correcting rejects. Explain how taxpayers sign their tax return.)</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No-Form 8879 not signed, if applicable <input type="checkbox"/> No-Not transmitting timely <input type="checkbox"/> No-Other <input type="checkbox"/> No-Not retrieving acknowledgments timely <input type="checkbox"/> N/A-FSA Only Site <input type="checkbox"/> No-Not notifying taxpayers of rejects timely </p>	

QSR # 7: Title VI		Comments
21	<p>Is a current Civil Rights poster displayed at the first point of contact? (Explain your process for ensuring volunteers and taxpayers know how to report Civil Rights issues identified at your site.)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
QSR # 8: Site Identification Number		Comments
22	<p>Does the site use the correct SIDN? (What SIDN are you using?)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
QSR # 9: Electronic Filing Identification Number		Comments
23	<p>Does the site use the correct EFIN? (What EFIN are you using?)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A-FSA Only Site</p>	
QSR # 10: Security, Privacy and Confidentiality		Comments
24	<p><i>Is there a process which identifies every volunteer who prepares, corrects, or changes a tax return? (Explain the process for identifying volunteers who have prepared, reviewed, corrected or made changes to every tax return.)</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
25	<p><i>Are adequate security measures taken to protect the electronic equipment? (Describe how you protect electronic equipment used at your site?)</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
26	<p><i>Is taxpayer information safeguarded and properly disposed? (Describe how you dispose of taxpayer information.)</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No-Not clearing cache timely (FSA Only Site)</p>	
27	<p><i>If Section 7216 is applicable, are consent notices properly secured and maintained? (Do you or your partner collect taxpayer information, including surveys, which is used for anything other than preparing tax returns?)</i></p> <p><input type="checkbox"/> Yes-Consent notices properly secured <input type="checkbox"/> N/A-Consent notices are not required <input type="checkbox"/> No-Consent notices not properly secured <input type="checkbox"/> N/A-FSA Only Site</p>	
28	<p>Did the site meet the components for QSR 10?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
29	<p>Do all volunteers wear or display their name to the taxpayers they assist? (Explain your process for identifying volunteers to taxpayers.)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
Site Operations		Comments
30	<p>Is the site operating information correct in SPECTRM? (What are your site operating days and hours?)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
Adherence to Quality Site Requirements		Comments
31	<p>What is the overall Quality Site Requirement adherence rating?</p>	<p>Measurement of this question is based on the answers to questions 4, 8, 12, 14, 19-23, and 28.</p>

Remarks (Include any feedback from the coordinator regarding the remote site review.)



Request to Quality Review Your Federal Tax Return

To ensure you are receiving quality service and an accurately prepared tax return at this VITA/TCE site today, we have randomly selected your federal tax return for a quality review.

With your permission, the IRS employee at the VITA/TCE site today will conduct the review, which may include the following:

- » Requesting proof of identity from both you and your spouse, if applicable, using a photo ID
- » Verifying social security and taxpayer identification numbers for all persons listed on return
- » Verifying all return entries, including personal and financial information
- » Reviewing all documents used to prepare tax return
- » Scanning or photocopying your tax return and documents
- » Removing the personal identifiable information from the scanned or photocopied tax return for you (including spouse and dependents, if any); this means deleting your name, Social Security Number, and employer/payer information, address.

We will not keep any personal information as part of the quality return review.

If you do not wish to have your return included as part of the quality review process, you may tell us. It will not affect the services provided to you today. If you have any questions, please feel free to discuss it with the IRS-Tax Law certified volunteer assisting you or the site coordinator.

Thank you for assisting us in improving our volunteer training and site operation for the VITA/TCE Programs.

**To report unethical behavior to IRS,
e-mail us at wi.voltax@irs.gov
or call toll free 1-877-330-1205.**

This toll free number is in operation January through May.

Form 14446 (Rev. July 2014)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Virtual VITA/TCE Taxpayer Consent</h2>	OMB Number 1545-2222
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You are providing your information to a volunteer located in _____
 for the preparation of your tax return for Tax Year _____. City and State

Taxpayer's Procedures

You (*taxpayer*) will:

- Complete the Form 13614-C and provide social security cards, or other allowed social security verification documents, or proof of your ITIN numbers for you, (*if applicable*) your spouse and potential dependents.
- Provide all related information/documentation to the **Intake Site** or **Preparation/Quality Review Site** necessary to prepare an accurate tax return.
 - Picture Identification for yourself and spouse (*if applicable*)
 - Completed Form 13614-C, Intake/Interview and Quality Review Sheet
 - Forms W-2, 1099 and/or any other income documents
 - Proof of expenses
 - Any other documents required to prepare an accurate return
 - Signed copy of this form
- Review the return to ensure the names, social security numbers, address, banking information, income and expenses on the return are correct based on your supporting documents. You and your spouse (*if applicable*) are ultimately responsible for all of the information on the tax return.
- Participate in an interview with the IRS-tax certified volunteers who prepare and quality review your return.
- Sign Form 8879, *IRS e-file Signature Authorization*.

The above information will be (*check one*) e-mailed Faxed Mailed Scanned Stored (*drop-off site*) and provided to an IRS Tax Law Certified volunteer at a **Preparation Site** and/or **Quality Review Site**. Your information may be retained by the **Preparation Site** until 12/31 of the current year.

The **Intake site** is required to provide you with the name, address and phone number of the coordinator of the **Preparation** and/or **Quality Review Site**. As your return is being prepared, you will communicate with the IRS Tax Law Certified volunteer at the Preparation and/or Quality Review site by: Telephone Video Conference

Preparation/Quality Review Site's Coordinator name	Address
Phone number	

Additional comments

You will receive a phone call, or other electronic means of communication, from the IRS Tax Law Certified volunteer at the number(s) listed on your Form 13614-C within _____ days from the date the information was provided to the **Preparation Site** or **Quality Review Site**.

Preparation/Quality Review Site Procedures

The IRS-Tax Law Certified volunteer will:

- Call you to conduct an interview based on information included in your supporting documents and the completed Form 13614-C.
- Prepare the tax return, and provide it to you for review.
- Conduct a Quality Review (*another IRS Tax Law Certified volunteer*) of your return with you either face to face, via phone, or other electronic communication method.
- Store your information in a safe place until your return is completed and transmitted.

After your return is prepared, and quality reviewed, you will be provided a copy of your return, the signed Form 8879, and all your original supporting documentation.

Your information will not be sold or shared with anyone else. **If you do not want us to handle your personal information in this manner, we cannot prepare your tax return.**

Request to Quality Review your Tax Return

To ensure you are receiving quality service and an accurately prepared tax return at the volunteer site, IRS employees randomly select free tax preparation sites for review. If the site preparing this return is selected, do you consent to having your return reviewed by an IRS employee? Yes or No

IRS does not keep any personal information as part of their quality review. If you do not wish to have your return included as part of the review process, it will not affect the services provided to you today.

If you agree to have your tax return prepared and your tax documents handled in the above manner, your signature is required on this document. Signing this document means that you are agreeing to the procedures stated above for preparing a tax return for you. *(If this is a Married Filing Joint return both spouses must sign and date this document.)*

Printed name	Printed name
Signature	Signature
Date	Date

VITA/TCE Quality Site Requirements Applicable to Virtual Sites and Facilitated Self-Assistance (FSA)

VITA/TCE Quality Site Requirements Applicable to Virtual Sites and Facilitated Self-Assistance (FSA)		
<ul style="list-style-type: none"> The QSR description, under Traditional VITA/TCE Sites, is only a brief summary of the QSR. For a complete description of each QSR refer to Publication 5166, Quality Site Requirements. Virtual Sites refers to any VITA/TCE site that is conducting non-face-to-face interviews during tax return preparation and/or quality review of the return. For a more in-depth description of a Virtual Site see Publication 1084, <i>Site Coordinator’s Handbook</i>. FSA Sites can be stand-alone, fusion (co-located with a traditional site) or remote (taxpayer can preparer the return from any computer with internet and assistance is provided remotely; there is not a physical site). 		
Traditional VITA/TCE Sites	VITA/TCE Virtual Sites	FSA Sites
QSR #1: Certification		
<p>All VITA/TCE volunteers must annually complete the Volunteer Standards of Conduct (VSC) Training and pass the VSC test.</p> <p>Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns must be certified in tax law and take the Intake/Interview and Quality Review Training (Publication 5101).</p> <p>Site/local coordinators must be certified annually by taking site or local coordinator training.</p>	Same as traditional.	Same as traditional.
QSR #2: Intake/Interview Process		
<p>Volunteer return preparation sites must use Form 13614-C, <i>Intake/Interview & Quality Review Sheet</i>, for every return prepared.</p> <p>It is a requirement for VITA/TCE volunteer tax preparers to use a complete intake and interview process when preparing tax returns. See Publication 5101, <i>Intake/Interview & Quality Review Training</i>, for the components of a complete intake and interview process.</p>	<p>Same as traditional, except the interview can be conducted non-face-to-face using phone or other communication technology.</p> <p>Virtual Sites are required to explain the Virtual process to the taxpayer, complete Form 14446, <i>Virtual VITA/TCE Taxpayer Consent</i>, and secure the taxpayer’s (and spouse’s, if applicable) signature on Form 14446.</p>	Taxpayers prepare their own tax return therefore, the Form 13614-C and the IRS intake and interview process is not required.

Traditional VITA/TCE Sites	VITA/TCE Virtual Sites	FSA Sites
QSR #3: Quality Review Process		
<p>All returns prepared at a VITA/TCE site must be quality reviewed and discussed with the taxpayer. The quality review must include an explanation of the taxpayer’s responsibility for the accuracy of their tax return.</p> <p>See Publication 5101, <i>Intake/Interview & Quality Review Training</i>, for the components of a complete quality review.</p>	<p>Same as traditional, except the discussion can be conducted non-face-to-face using phone or other communication technology.</p>	<p>Taxpayers prepare their own tax return therefore; IRS quality review process is not required.</p>
QSR #4: Reference Materials		
<p>All sites must have at least one copy (paper or electronic) of the following reference materials available for use by the IRS-tax law certified volunteer tax preparers and Quality Reviewers:</p> <ul style="list-style-type: none"> • Publication 4012, <i>Volunteer Resource Guide</i> • Publication 17, <i>Your Federal Income Tax for Individuals</i> • Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) 	<p>Same as traditional.</p>	<p>Same as traditional.</p> <p>IRS-certified volunteers answering tax law questions for FSA remote assistance must have access to the required reference material.</p>
QSR #5: Volunteer Agreement		
<p>After certification, and prior to reporting to a site, all volunteers are required to sign Form 13615, <i>Volunteer Standards of Conduct Agreement</i>. In addition, Form 13615 is only valid when the partner’s designated approving official verifies the volunteers identity; reviews the appropriate certifications were completed; and signs and dates the Form 13615. The designated approving official may include the partner, site coordinator, instructor, or IRS approver.</p> <p>All VITA /TCE sites are required to display Publications 4836, <i>VITA/TCE Free Tax Programs</i>, (AARP sites can display D143, AARP Poster) in a visible location to ensure taxpayers and volunteers are aware they can make a referral if they suspect actions of unethical behavior at the site.</p>	<p>Same as traditional.</p>	<p>Same as traditional.</p> <p>FSA remote must display the Publication 4836 information when the taxpayer begins the remote return preparation process.</p>

Traditional VITA/TCE Sites	VITA/TCE Virtual Sites	FSA Sites
QSR #6: Timely Filing		
<p>All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.</p> <p>Form 8879, <i>IRS e-file Signature Authorization</i>, is required to be signed by the taxpayer (and spouse, if applicable), which gives the site permission to e-file their tax return. A signed Form 8879 is required to be given to the taxpayer along with a copy of their return.</p>	<p>Same as traditional.</p>	<p>Taxpayer’s responsibility.</p>
QSR #7: Civil Rights		
<p>Notification of Title VI of the Civil Rights Act of 1964 is required to be provided to the taxpayer at the point of contact between the taxpayer and volunteer at the preparation sites.</p> <p>All VITA/TCE sites are required to display a current Publication 4053 (EN/SP), <i>Your Civil Rights are Protected</i>, or a current AARP D143, <i>AARP Title VI Poster</i>. These posters provide volunteers and taxpayers with contact information to report discriminatory treatment.</p>	<p>Same as traditional.</p>	<p>Same as traditional.</p> <p>FSA remote must display the Publication 4053 information when the taxpayer begins the remote return preparation process.</p>
QSR #8: Correct Site Identification Number (SIDN)		
<p>It is critical that the correct SIDN is included on ALL returns prepared by VITA/TCE sites.</p>	<p>Preparation sites must use the SIDN of the Intake site to ensure proper credit.</p>	<p>The software vendor determines the method for assigning credit to SPEC partners, including embedding the SIDN in the FSA URL.</p>
QSR #9: Correct Electronic Filing Identification Number (EFIN)		
<p>The correct EFIN must be used to transmit every return e-filed by a VITA/TCE site.</p>	<p>Same as traditional.</p>	<p>This is not a measured requirement for FSA.</p>
QSR #10: Security, Privacy, and Confidentiality		
<p>All guidelines outlined in Publication 4299, <i>Privacy and Confidentiality – A Public Trust</i>, are required to be followed by all volunteers.</p> <p>Volunteers are required to wear/display their identification badge with (at a minimum), first name and fist letter of their last name.</p>	<p>Same as traditional.</p> <p>Volunteers must identify themselves, with first name and first initial of last name, when they have remote/virtual contact with a taxpayer.</p>	<p>Same as traditional.</p> <p>Sites must have an automatic or manual process to clear the cache to remove future access to taxpayer data on the site’s computers.</p> <p>FSA remote volunteers must identify themselves, with first name and first initial of last name, when they have contact with a taxpayer via phone, email, chat, etc.</p>

FACT SHEET

Continuing Education Credit for Enrolled Agents and Other Tax Return Preparers



August 2014

Key Messages

- The VITA and TCE programs are approved to provide Continuing Education credits for Enrolled Agents and Other Tax Return Preparers.
- Enrolled Agents and Other Tax Return Preparers:
 - Must certify at the Advanced level in tax law using Link & Learn Taxes before beginning volunteer service;
 - Must meet minimum tax volunteer requirements as instructors or as quality reviewers/tax return preparers;
 - Can receive up to 14 hours of CE credits as quality reviewers or tax return preparers;
 - Can receive up to 8 hours of CE credits as tax law instructors;
 - Can receive up to 18 hours of CE credits by meeting the requirements for quality reviewers/tax return preparers and instructors;
- SPEC partners must validate completion of CE requirements using Form 13615, Volunteer Standards of Conduct Agreement.
- SPEC will issue a CE certificate to the volunteer upon completion of all program requirements.
- Enrolled Agents and Other Tax Return Preparers cannot be compensated for their work as instructors or quality reviewers/tax return preparers if they are seeking CE credits.
- If qualified, an AFSP Record of Completion will be available for printing in the PTIN holders' account.

This document provides information to SPEC partners about the availability of Continuing Education credits for Enrolled Agents and Other Tax Return Preparers.

Background

Stakeholder Partnerships Education and Communication (SPEC) is an approved provider during Filing Season 2015 for Continuing Education (CE) Credits for Enrolled Agents (EA) and Other Tax Return Preparers (OTRP). An OTRP is a tax return preparer not classified as an Enrolled Agent or Enrolled Retirement Plan Agent (ERPA). Attorneys, Certified Public Accountants or Certified Financial Planners can also qualify, depending on the policies of their state or national licensing board. CE credits can be earned after taking the appropriate coursework and volunteering as a Quality Reviewer and/or Tax Law Instructor at a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site. New for 2015, Tax Return Preparers who meet the requirements can also receive CE credits.

Available Continuing Education Credits

Enrolled Agents and OTRPs can work as volunteers for the VITA and TCE programs and qualify for CE credits if they:

- Complete the Volunteer Standards of Conduct (VSC) Training and pass the VSC test;
- Certify in tax law at the Advanced level in Link & Learn Taxes;
- Volunteer as a VITA or TCE quality reviewer, tax return preparer or tax law instructor; and
- Have a valid Preparer Identification Number (PTIN)

Enrolled Agents or OTRPs can receive up to 14 hours of CE credits for certifying in tax law at the advanced level and volunteering as quality reviewers or tax return preparers, and up to 8 hours for certifying at the advanced level and serving as tax law instructors. A volunteer, who completes the requirements of a quality reviewer and instructor, can receive up to a maximum of 18 hours of credits.

New Voluntary Annual Filing Season Program (AFSP) announced for 2015 and beyond

A new voluntary AFSP was launched by the Return Preparer Office (RPO) on June 26, 2014. This program allows OTRPs or unenrolled return preparers to obtain an AFSP Record of Completion for participation in an annual continuing education program. See link for more information about the program:

<http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>.

Continuing Education Credit Fact Sheet

As a VITA/TCE participant, an OTRP with a reported PTIN will get the following continuing education credit for participation during Filing Season 2015:

- OTRPs who complete all required VITA/TCE continuing education and volunteer hours will be **exempt** from the Annual Federal Tax Refresher Course (component of the AFSP).
- For the 2016 AFSP, all VITA OTRPs with a PTIN will be eligible for the AFSP - Record of Completion by completing the required continuing education and volunteer hours, except they will need one additional hour of ethics (two are required for the AFSP).
- For 2015 AFSP, only VITA Quality Reviewers and/or Instructors with a PTIN who participated in the VITA program for filing season 2014 will be eligible for the 2015 AFSP Record of Completion and will receive the credit described above.
- VITA/TCE sites will report this data to SPEC who will then report directly to RPO.

Call to Action

IRS partners are encouraged to help interested volunteers and professionals meet their certification requirements. More information about all IRS Continuing Education programs available for Tax Professionals is on the [for Tax Pros](#) website. Your relationship manager will provide contact information about potential volunteers who submit [Form 14310, VITA/TCE Volunteer Sign Up](#) and indicate they are interested in obtaining CE credits.

Volunteer Requirements:

- I. To qualify for IRS CE Credits as a **Quality Reviewer, Tax Return Preparer** or as an **Instructor**, an Enrolled Agent or Other Tax Return Preparer must:
 1. Notify a SPEC partnering organization that he/she is seeking credits as a quality reviewer, a tax return preparer and/or an instructor and provide the organization with his/her PTIN;
 2. Register and include his/her PTIN and name (if applicable) in Link & Learn Taxes when certifying in tax law at the "Advanced level";
 3. Complete VSC training and pass the VSC Test;
 4. Certify at the "Advanced level" using Link & Learn Taxes before beginning his/her volunteer service;
 5. Provide the SPEC Partner with Form 13615, printed from Link & Learn Taxes, reflecting the volunteer certifications completed;

In addition:

- II. A **Quality Reviewer** must review tax returns for accuracy at a VITA or TCE site for a minimum of 10 hours.
- III. A **Tax Return Preparer** must prepare accurate tax returns at a VITA or TCE site for a minimum of 10 hours.
- IV. An **Instructor** must certify and teach for a minimum of 4 hours in one or more specialty certification levels, which includes: Health Savings Accounts (HSA), Puerto Rico, Military, International, and Cancellation of Debt (COD).

SPEC Partner Requirements:

SPEC partners play a critical role in protecting the integrity of this program. Therefore, SPEC partners must take the following actions to ensure proper credit is provided:

1. Communicate to volunteers the importance of accurately reporting their PTIN in Link & Learn Taxes;
2. Validate the volunteer's PTIN and name, if applicable, on the PTIN card;
3. Document the number of hours an Instructor spends teaching specialty certifications;

Continuing Education Credit Fact Sheet

4. Document the number of hours a Quality Reviewer spends at a site reviewing returns;
5. Document the number of hours a Tax Return Preparer prepares returns at a site;
6. Provide a completed and signed Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, by April 30 (for sites closing by April 15) to your SPEC relationship manager when the volunteer meets all requirements to qualify for CE Credits. For year-round sites, provide that information each month thereafter, once CE requirements are met.

****Note:** The hours for an individual certifying at the advanced level and volunteering as a quality reviewer and a tax return preparer are interchangeable, but when combined, the total credits will not exceed the total of 14 hours.

SPEC Requirements:

SPEC will perform administrative duties to facilitate processing of the Continuing Education Credits:

1. Forms 13615 will be reviewed for accuracy by the Territory Offices;
2. Documentation will be retained by the SPEC Headquarters Office for a term of 4 years, as prescribed by the RPO;
3. SPEC will issue CE certificates, at the conclusion of the filing season, to each volunteer who has met all requirements of the program;
4. RPO will issue the AFSP Record of Completion for OTRPs through the PTIN System once all of the requirements have been met; and
5. Report PTINs to the RPO, if applicable.

Continuing Education Credits are provided as follows to Quality Reviewers, Instructors and Tax Return Preparers:

Volunteer Position	Tax Law Update CE Credits	Federal Tax Law CE Credits	VSC (Ethics) CE Credits	Instructor Specialty Tax Law Credits	Total CE Credits
Quality Reviewer	3	10	1	-	14
Tax Return Preparer	3	10	1	-	14
Instructor	3	-	1	4	8
Quality Reviewer or Preparer <u>and</u> Instructor	3	10	1	4	18

Quality Reviewer - A volunteer who certifies at the Advanced Level and who reviews, for accuracy, a tax return prepared by another volunteer is entitled to up to 14 credit hours.

Tax Return Preparer - A volunteer who certifies at the Advanced Level and who meets all requirements of a tax return preparer and prepares accurate tax returns is entitled to up to 14 credit hours.

Instructor - A volunteer who certifies at the Advanced Level and who teaches tax law in one or more of the specialty certification courses to VITA/TCE volunteers is entitled to up to 8 credit hours. For example, credit can be provided for certifying and teaching tax law in the following areas: Military, International, Cancellation of Debt, Health Savings Accounts, Foreign Students or Puerto Rico tax law.

Quality Reviewer/Tax Return Preparer and Instructor - A volunteer who certifies at the Advanced Level and who meets all requirements of a Quality Reviewer or a Tax Return preparer **and** Instructor is entitled to a **maximum of 18 hours** of CE credits. **Note:** Combined Maximum credits are 18 hours for serving as an Instructor and Quality Reviewer/Tax Return Preparer.

FACT SHEET

2015 Filing Season: VITA/TCE Training & Site Products



September 2014

This document provides information regarding 2014 volunteer training and site materials for the 2015 filing season.

Background

IRS is committed to offering technically accurate, timely, and relevant electronic and printed products for internal and external use. These products support the leveraged approach to meet taxpayer needs for tax education and assistance through a network of partnerships with national and local organizations and businesses. Benefits to taxpayers also include more accurate return preparation in our volunteer program.

Expired Legislative Provisions

The following legislative provisions (also referred to as extenders) expired as of December 31, 2013:

- Discharge of indebtedness on principal residence excluded from gross income of individuals (Cancellation of Debt)
- Qualified Charitable Distribution (QCD)
- Adjustments for up to \$250 for teacher classroom expenses
- Deduction for qualified tuition and related expenses
- Deduction for state and local general sales taxes
- Deduction for mortgage insurance premiums
- Nonbusiness energy property credit

By IRS policy, these expired provisions are not current law, thus, they have been removed from our training materials, specifically the Publication 4491 (revised October 2014) and Link and Learn Taxes. If the laws are reinstated at the end of the year, we will notify volunteers via the Publication 4491-X.

Update on Scope and Certification Changes

- The following scope changes/updates were approved for the 2015 Filing Season:
 - Simple royalty income received on a Form 1099-Misc with no associated expenses (Advanced)
 - Wash Sales (Advanced)
 - Medicaid Waiver payments (Basic)
 - Clarification on Roth IRA distribution
 - **Cancellation of Debt - Nonbusiness Credit Card Debt Cancellation** was removed from the Cancellation of Debt (COD) curriculum and inserted in the Advanced curriculum.
 - **UPDATE:** We have removed all references to COD *for mortgages* from the training materials including Link and Learn Taxes. This is a **permanent** change due to the mortgage or principal residence indebtedness being affected by the expired legislative provisions.
 - Publication 5182 is the new publication for *Cancellation of Debt for Mortgages*. This publication will be available on IRS.gov if Congress extends the provision.
- The new name for the Publication 4942 is *Health Savings Account*.
- The Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest* will contain certification tests and retests for Ethics, Basic, Advanced, Military, and International.

Fact Sheet – 2014 VITA/TCE Training & Site Materials

- All retests will immediately follow each test.
 - The Form 6744 will be included in the Publication 4480 kit only. It will not be available as a standalone document.
 - This form will not contain the ethics training, which can be found in the Publication 4961, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*.
- The Basic test is now a prerequisite for the Foreign Students and Scholar test. This test cannot be taken until the Basic certification has been completed.

Available Training & Site Products for 2015 Filing Season (*denotes electronic product)

- Pub. 4480, *VITA/TCE Link & Learn Taxes Training Kit* – contains Pub. 4012 (*Volunteer Resource Guide*), Form 6744 (*VITA/TCE Volunteer Assistor’s Test/Retest*), & Pub. 5157 (*Affordable Care Act for VITA/TCE*) **Note: Pub. 4480 will be the only training kit offered.**
- Pub. 4012, *Volunteer Resource Guide* (standalone)
- Pub. 5051 (CD)*, *VITA/TCE Electronic Training Materials* (standalone)

This CD Rom will contain Pubs. 4012, 5157, 4491 *VITA/TCE Training Guide* (Rev. 10-2014), 4491-W *VITA/TCE Problems and Exercises* (Rev. 10-2014), 4942 *VITA/TCE Health Savings Accounts*, 4961 *Volunteer Standards of Conduct (Ethics)*, 4704-FS (*Foreign Student and Scholar Volunteer Test*), 4011 *Foreign Student and Scholar Volunteer Resource Guide*, 4695(PR) (*VITA/TCE Puerto Rico Volunteer Test*), 4696(PR) *VITA/TCE Puerto Rico Volunteer Resource Guide* Forms 6744 (Test/Retest), and 13614-C EN and SP (*Intake/Interview & Quality Review Sheet*). **Note: Pub 5051(CD) is available to those that have CD/DVD drives and would like to have copies of all the training products in one place. To link to other products, access to the website is necessary.**

- Pubs 4491 and 4491-W **Note: Volunteers must contact their Relationship Managers to order hardcopies of the 2013 evergreen version for new volunteers. Consult IRS.gov for the latest updates to the electronic versions.** The updates and the corresponding page numbers will be shared with employees and volunteers in the Publication 4491-X (*VITA/TCE Training Supplement – Electronic Format*) and posted on the IRS.gov Partner page.
- Publication 4961, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*. This training explains the six Volunteer Standards of Conduct and the consequences of failure to comply with the standards.

Limited printed copies of this publication will be available. The publication has been updated to reflect additional information on Identity Theft and some clarification on direct deposit accounts.

- Publication 1084, *Site Coordinator’s Handbook**. This handbook provides guidance on effective site operations for the VITA/TCE programs.
- Publication 5088, *Site Coordinator Training**. This course explains changes and updates to SPEC Quality Site Requirements, Volunteer Standards of Conduct, and Oversight of the VITA/TCE programs.

Publication 5101, *Intake/Interview and Quality Review Training**. This course details the correct Intake/Interview & Quality Review Process and how to use Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare and quality review returns.

Fact Sheet – 2014 VITA/TCE Training & Site Materials

General Information about Training Products

- Electronic files of training and site products will be accessible on the IRS website by **Friday, October 3, 2014.**
- Publication 4491 and Publication 4491-W are evergreen products that may require minimal tax law updates. Any updates and revisions will be made electronically. Furthermore, revisions are anticipated to be minimal and will not affect the usefulness of the printed product for reference. The updates and the corresponding page numbers will be shared with employees and volunteers via the IRS.gov Partner Page and in the Publication 4491-X. **Note: Evergreen products should be maintained at the end of the filing season and used again the next filing season.**

Special Note: The year 2013 was the last year these products were printed. They are only available electronically. There are limited copies of the 2013 evergreen version available for new volunteers. Partners may not order these products through the Computer Assisted Publishing System (CAPS) or Form 2333-X. Partners should contact their Relationship Managers to order these copies on their behalf.

- CAPS will be available for orders on Friday, October 3, 2014. This means the system will not share the 2014 versions of the Form 2333-V or pre-populated spreadsheets nor accept these items until the above mentioned date.

The Form 2333-V was updated to allow volunteers and partners to include the actual quantity that is needed instead of notating the quantities available per carton.

- Printed products ordered between October 16 and December 17 will ship from the vendor beginning the week of November 10 through the week ending January 9. Orders **must be placed in CAPS by December 17** in order to receive printed products prior to the start of the filing season. Orders placed **after** the **December 17** date will ship from the National Distribution Center (NDC) in 7 to 10 business days.

CAPS Order Entry and Shipping Schedule

Orders approved in CAPS by SPEC by 7:00 pm ET on Wednesday...	...can expect delivery to begin during the week of...
October 15, 2014	November 10, 2014
October 22, 2014	November 17, 2014
October 29, 2014	November 24, 2014
November 5, 2014	December 3, 2014
November 12, 2014	December 12, 2014
November 19, 2014	December 19, 2014
No activity the week of November 24 due to the Thanksgiving Holiday	
Friday, December 5, 2014	December 29, 2014
December 10, 2014	January 2, 2015
December 17, 2014	January 12, 2015
After December 18, 2014	You must allow at least one week for the vendor to send the remaining products to NDC. Then orders will ship from the NDC within 7 to 10 business days.

- Emergency printed product orders will not be processed and can be satisfied with the electronic products available on IRS.gov.
- Link and Learn Taxes and the Practice Lab will be available on Friday, November 7, 2014.

Link and Learn Taxes will not include training or a certification test for the mortgage or principal residence COD unless Congress extends the provision. If the provision is extended after Link and Learn becomes available, volunteers should consult the Publication 5186, Cancellation of Debt for Mortgages via IRS.gov for the training and certification on the tax law topic. The certification test can only be taken on paper.

Fact Sheet – 2014 VITA/TCE Training & Site Materials

- Understanding Taxes will be available on **Monday**, December 8, 2014.
- Publication 4491-X will contain any corrections to the training publications or updates to expired tax law. This includes updates to the Affordable Care Act (ACA).
- NDC has a number of prior year 2013 products available for sites that prepare prior year returns or use these items for training purposes. All items listed below will be available until February 2015 with the exception of the Publication 17, which will be available until December 2014. Prior year items should be ordered using the Form 2333-X.
 - P 4012
 - P 5051 CD
 - F 13614 C
 - F 13614 SP
 - P 17
- Publication 17 is not normally available for training. Volunteers and partners are encouraged to use the Interactive Tax Assistant on the IRS web site until printed copies of the Publication 17 become available.
- SPEC has implemented its eMigration Strategy to convert training products to electronic and ePublication formats, which is accessible on most mobile and tablet devices.

Product	Electronic only	ePublication (if approved)	PDF on irs.gov (Y/N)
Pub 4491	2015	2015	Y
Pub 4491W	2015	TBD	Y
Pub 6744	2017	TBD	Y
Pub 4961	2017	TBD	Y
Pub 4012	2018	2015	Y
Pub 4011	2018	TBD	Y

- 2013 was the last year we printed the P4491 and P4491-W
- 2016 will be the last year we print the F6744 and P4961
- 2017 will be the last year we print the P4012 and P4011 (*Foreign Student and Scholar Volunteer Resource Guide*)
 - **Note: We will attempt to print the P4012 if funds are available. The final decision will always be based on our budget.**

Update on Volunteer Site Materials

- Electronic only files of site products will be accessible on the IRS website by Friday, October 3, 2014. These include:
 - Pub.1084, *Volunteer Site Coordinator’s Guide*
 - Pub. 3189, *Volunteer e-file Administration Guide*
 - Pub. 4396-A, *Partner Resource Package*
- Publication 5052 (CD), *Volunteer Site Assistance Guides* will contain Publications 1084, 3189, 1345 (*Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*), Publication 5110, SPEC Partners e-Services Training Guide, and 3112 (*IRS e-File Application and Participation*).
- Limited quantities of the Document 13123 (Volunteer ID Holder) are available. Partners may not order this product through CAPS or Form 2333-X. Partners should contact their Relationship Managers to order on their behalf.

VITA & TCE

Quality Site Requirements

Wage & Investment

August 2014



Purpose

All taxpayers using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs should be confident they are receiving accurate return preparation and quality service. The purpose of the **Quality Site Requirements (QSR)** is to ensure quality and accuracy of return preparation and consistent operation of sites. The Quality Site Requirements are required to be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met.

Based on lessons learned during the past filing seasons, the QSR were updated to strengthen IRS oversight of the VITA/TCE Programs.

Form 6729, Site Review Sheet

Site Review

SPEC's methodology for measuring a site's adherence (compliance) to the ten Quality Site Requirements (QSR) is based on how the site followed all ten requirements. Each site will receive 10 percentage points for each QSR rated as "Met" for a total of 100 potential points or adherence rate of 100 percent. SPEC reviewers and partners use Form 6729, *Site Review Sheet*, to identify areas of improvement. Although Form 6729 asks more than one question for most of the QSR, each QSR contains only one measurement question. To promote partner satisfaction this will evaluate sites on QSR compliance.

The measured questions are bolded on Form 6729, *Site Review Sheet*, and will be used to determine QSR compliance.

Corrective Actions

If a noncompliant QSR is identified at the site as SPEC and partner reviews and/or field site visits are conducted, corrective action(s) should be taken immediately. The primary goal is to work with the site /local coordinator and assist them in becoming compliant as soon as possible. The reviewer should provide assistance and support necessary to meet the QSR. This may involve discussions, counseling, and/or mentoring with the site /local coordinator within a reasonable period.

If the QSR cannot be immediately corrected, SPEC reviewers will contact the territory manager and partners should contact their relationship manager, to ensure the noncompliant QSR is corrected. The territory manager will contact the relationship manager who will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure QSR compliance.

Continued on the next page

Violation of Volunteer Standard of Conduct #1

If any volunteer **refuses** to adhere, comply, or follow a QSR, **it is a violation of Volunteer Standard of Conduct (VSC) #1. Partners and site/local coordinators are encouraged to contact their relationship manager and/or use the external referral process by e-mailing IRS at wi.voltax@irs.gov or calling toll free 1-877-330-1205.** This toll free number is only in operation January through May.

See Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, for more information or Publication 4961, *Volunteer Standards of Conduct-Ethics Training*, for additional training.

Guidelines - Quality Site Requirements

The 10 requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

1) Certification

Annually, **prior to working at a VITA/TCE site, all volunteers** are required to complete:

- Volunteer Standards of Conduct (VSC) training and pass the VSC test with a score of 80% or higher, which includes awareness training on the Intake/Interview & Quality Review Process. This training is available on Link & Learn Taxes, and in Publication 4961, *Volunteer Standards of Conduct- Ethics Training*.

In addition, prior to working at a VITA/TCE site:

- Instructors, site/local coordinators, return preparers, and quality reviewers are required to view Publication 5101, *Intake/Interview and Quality Review Training*, which details how to prepare and quality review tax returns. This process includes interviewing the taxpayer and discussing items on Form 13614-C, *Intake/Interview & Quality Review Sheet*. Relationship managers are required to ensure their partners and/or site coordinators receive or have access to Publication 5101. This Publication is available on irs.gov, keyword search "Publication 5101".
- 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 be certified in tax law. This constitutes an annual certification in current tax law. IRS-tax law certified volunteer preparers can only prepare returns based on the appropriate level of certification required for the return. If the site is preparing returns at a higher level, the IRS-tax law certified volunteer preparer's certification level must be equivalent. Volunteers who assist in various roles (for example, greeters, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues do not have to certify in tax law.

Continued on the next page

1) Certification (continued)

- All IRS-tax law certified volunteer preparers are required to prepare returns that are within scope for VITA/TCE Programs. Out-of-scope returns should be identified early in the return preparation process. All out-of-scope returns are required to be referred to a professional 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 located in Publication 4012, *VITA/TCE Volunteer Resource Guide*.
- All instructors at a minimum are required to be tax law certified at the Advanced level.
- All designated/peer-to-peer quality reviewers are required to be tax law certified at a minimum, at the Basic level or higher (based on the complexity of the return). If any preparers at the site are above the Basic tax law certification level, at least one quality reviewer must be at the same level or higher.
- Site coordinators are required to complete Site Coordinator Training prior to the site opening. This includes reviewing Publication 1084, *Site Coordinator's Handbook*, and Publication 5088, *Site Coordinator Training*. Publication 5088 training course is available on Link & Learn Taxes and from the local IRS
 - Site/local coordinators are required to exercise due diligence by having a method to verify certification the day the volunteer reports to the site and are required to develop a process to ensure volunteers are preparing and/or quality reviewing returns based on their appropriate level of certification.
 - Site/local and/or back-up coordinators are required to be available while the site is in operation. Site/local and/or back-up coordinators may be available at the site, through phone or other electronic means.
- Volunteer training may consist of classroom training, self-study, and Link & Learn Taxes.
- 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 returns they will be preparing at their site, volunteers may take additional certifications.
- Volunteers who certify at either Basic or Advanced may take these additional modules:
 - Foreign Student/Scholar
 - Health Savings Account
- Volunteers must first certify at the Advanced level before taking these additional modules:
 - Military
 - International
 - Puerto Rico
 - Cancellation of Debt, if extended

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VITA & TCE | Quality Site Requirements

1) Certification (continued)

NOTE: AARP requires its tax counselors to be certified at the Advanced level.

All IRS-tax law certified volunteers must have a passing score of 80% or above using one of the following methods:

1. IRS electronic test through Link & Learn Taxes.
2. IRS paper test, Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*.
3. Publication 4961, *Volunteer Standards of Conduct (Ethics)*. Publication 4961 is only used by volunteers using the paper test to take the VSC training or not certifying in tax law.

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

Required Training For Volunteer Positions				
Volunteer Position	Volunteer Standards of Conduct	Site Coordinator PowerPoint	Intake/Interview & Quality Review PowerPoint	Tax Law Certification
Site Coordinator (SC)	Required	Required	Required	If SC prepares returns, corrects rejects, provides tax law assistance, or conducts quality reviews, the certification level is based on complexity of returns.
Instructor	Required	Not Required	Required	Required – Advanced level or higher based on level of course instruction
Return Preparer	Required	Not Required	Required	Required – Basic level or higher based on complexity of returns prepared.
Quality Reviewer	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns reviewed.
Screeener (answers tax law questions)	Required	Not Required	Required	Required (Level is based on complexity of questions answered).
Greeter (does not answer tax law questions)	Required	Not Required	Not Required	Not Required

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1) Certification (continued)

All SPEC Partners are required to submit a list of their volunteers using Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information. The list is due by February 3rd and the 3rd business day of each month as new volunteers report to the site. Instructions for preparing a volunteer listing are included on Form 13206. The list should include volunteer names, position, their level of certification, and an indication that each volunteer has completed the Volunteer Standards of Conduct training, including passing all required tests with a score of 80% or higher. The list must also indicate the volunteer and partner's approving official must have signed and dated Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, for every volunteer. The partner's approving official, as designated by the partner, could be the site coordinator, sponsoring partner, instructor, or IRS contact.

Note: Refer to www.irs.gov Keyword Search, "Strengthening the Volunteer Programs" for more information on Volunteer Reporting and Certification Process.

Examples of noncompliance occur when:

- **One or more volunteers at the site have not completed the Volunteer Standards of Conduct Training, passed the test and/or are not certified in tax law:** Volunteers should complete the return they are currently preparing. The volunteers may not prepare any other returns until they become certified. Another IRS certified volunteer preparer is required to review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to [Link & Learn Taxes](#) located on www.IRS.gov, to assist them with certification in the Volunteer Standards of Conduct and/or tax law. Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*, also contains VSC and tax law certifications. Publication 4961, *VITA/TCE Volunteer Standards of Conduct (Ethics)*, contains only VSC training and certification test.
- **All volunteers at the site have not completed the Volunteer Standards of Conduct training, passed the test and are not certified in tax law:** The volunteers cannot prepare returns or perform quality reviews until they become certified. Allow the volunteers to complete the returns they are currently preparing, but they cannot prepare any other returns. Care should be given when informing the remaining taxpayers that the site will have to close for that day. An alternative to closing the site could be to solicit the assistance of IRS-tax law volunteer preparers from other sites. If this is not possible, the remaining taxpayers should be given other local VITA/TCE site locations that will assist them in their tax return preparation. The site cannot reopen until the volunteers are certified in Volunteer Standards of Conduct and tax law at the appropriate level(s).
- **Volunteers are certified but the verification has not been provided to the partner/territory office:** If there are IRS-tax law certified volunteers, but verification has not been provided, the volunteer preparer or quality reviewer may be allowed to complete the return they are currently preparing or reviewing. Another IRS-tax law certified volunteer is required to review the return for accuracy. The volunteer may not prepare or quality review any other returns until verification ([Link & Learn](#) certificates/Form 13615, *Volunteer Standards of Conduct Agreement*) is provided to the partner/territory office.

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1) Certification (continued)

- **Volunteer preparers, quality reviewers, site coordinators, or instructors have not viewed Publication 5101, Intake/Interview and Quality Review Training:** Volunteer preparers, quality reviewers, site coordinators, and instructors are required to view Publication 5101. Refer volunteers to www.irs.gov to meet this requirement or contact the relationship manager for an electronic copy.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure all volunteers have completed the Volunteer Standards of Conduct training and passed the test, are certified in tax law, and have viewed Publication 5101, if preparing or quality reviewing tax returns. Immediately request written confirmation from the partner and/or site /local coordinator confirming that either uncertified volunteers have passed the required IRS testing and certified or the uncertified volunteers are no longer at the site. A due date should be established for receipt of written confirmation.

2) Intake and Interview Process

All sites are required to use Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared by an IRS-tax law certified volunteer. All IRS-tax law certified volunteer preparers are required to use a correct Intake and Interview Process when preparing 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 return. Whenever the taxpayer lists any person as a potential dependent on their return, the volunteer preparer is required to finish the “To be completed by Certified Volunteer” section on page one for each potential dependent.

While completing the Intake and Interview Process, verify that the return is within the volunteer’s certification level. If the return does not fall within the appropriate 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.

The Intake and Interview Process includes:

- Determining the certification level of the return and having a process for assigning returns to the appropriate volunteer preparer.
- Ensuring the return is within the scope of the VITA/TCE Programs.
- Verifying the identity of all taxpayers and spouses using a photo identification.
- Confirming all social security numbers (SSN)/individual tax identification numbers (ITIN) using required Taxpayer Identification Number documents for everyone listed on the tax return. Required documents include social security cards, Medicare cards that include the letter “A” after the social security number social security letters, SSA-Form 1099, *Benefits Statement*, and other documents issued from Social Security Administration.
- Explaining to the taxpayer how to complete their part of Form 13614-C.

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2) Intake and Interview Process (continued)

- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.).
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the “To be completed by a Certified Volunteer Preparer” section for dependents listed on Form 13614-C.
- Explaining the tax preparation process that includes encouraging questions throughout the interview process.
- Exercising due diligence by using probing questions to ensure complete information is gathered.

Due Diligence

All IRS-certified volunteers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

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

Generally, as an IRS-certified volunteer, you 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, you need to ask yourself if the information is unusual or questionable.

In addition, if an IRS-tax law certified volunteer is not comfortable with the information provided by a taxpayer, they are not obligated to prepare the tax return.

Additional Requirements for Virtual VITA/TCE

In addition to using Form 13614-C, the Virtual VITA/TCE model requires the use of Form 14446, *Virtual VITA/TCE Taxpayer Consent*. Virtual means the IRS-tax law certified volunteer is not face-to-face with the taxpayer during the interview and/or quality review process. The IRS-tax law certified volunteer and taxpayer communicate via phone, or other communication technology, during the interview/tax preparation and/or the quality review.

Form 14446 provides a general overview of the Virtual VITA/TCE process, including:

- How taxpayer documentation will be shared with the Preparation and/or Quality Review site
- How the taxpayer will communicate with the Preparation and/or Quality Review site
- When the return preparation process will be completed

During the intake process the virtual procedures must be explained to the taxpayer and they must agree to participate in the non-traditional process. Form 14446 is signed and dated by the taxpayer and spouse, if applicable, and is shared with the IRS-tax law certified volunteers preparing and/or quality reviewing the return at the virtual location(s).

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2) Intake and Interview Process (continued)

Note: Refer to www.irs.gov Keyword Search, “Strengthening the Volunteer Programs” or view Publication 5101 for more details on the Intake and Interview Process. For further clarification on Due Diligence refer to Publication 1084, *IRS Site Coordinator’s Handbook*, or Publication 4299, *Privacy and Confidentiality-A Public Trust*.

A noncompliant issue occurs when:

The site is not using a correct Intake and Interview Process which includes an interview with the taxpayer while reviewing Form 13614-C; for Virtual VITA/TCE this includes not securing Form 14446. The reviewer will explain to the site coordinator the requirement to use a correct Intake and Interview Process for all returns prepared. To educate volunteers on components of a correct Intake and Interview Process, the site/local coordinator may contact their relationship manager for a copy of Publication 5101 detailing the Intake and Interview Process.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure that the site is using a correct Intake and Interview Process when preparing returns.

3) Quality Review Process

All sites/local coordinators are required to have a complete Quality Review Process in place to verify all items listed on Form 13614-C in the “IRS Certified Volunteer Quality Reviewer Section” are correct. **A Quality Review Process includes a 100% review of all returns.**

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

Every site /local 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 return
- Using the complete Form 13614-C, *Intake/Interview & Quality Review Sheet*, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the return.
- Using available source documents to confirm identity (photo ID), income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, Form 13614-C should be documented to indicate taxpayer’s verbal response.

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3) Quality Review Process (continued)

- Consulting tax law references (Publications 4012 and 17, Volunteer Tax Alerts, etc.), as necessary, to verify the accuracy of tax law determinations.
- Exercising due diligence by advising taxpayers of their ultimate responsibility for information on their return and by signing the return, they are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.

A noncompliant issue occurs when:

Sites /local coordinators do not have a correct quality review process in place which includes a discussion with the taxpayer, verification of the taxpayer's source documents, and review of Form 13614-C. The reviewer will explain the requirement for a correct Quality Review Process. To educate volunteers on components of a correct Quality Review Process, contact your relationship manager for a copy of Publication 5101 detailing the Quality Review Processes.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure that the site is using a correct Quality Review Process on all returns prepared.

4) Reference Materials

All sites are required to have **one copy** (paper or electronic) of the following reference materials available for use by IRS-certified volunteers:

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*

Site /local coordinators are required to have a process in place to ensure all Volunteer Tax Alerts or AARP Cyber Tax Messages have been reviewed and **discussed** with all volunteers, within five days after IRS issuance.

The use of reference materials is an important key to producing an accurate return. As an example, a large number of errors in return preparation occur with 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. Encouraging IRS-tax law certified volunteer preparers to use these flow charts should be emphasized during training. Each site is required have key reference materials available to help foster the use of these resources.

Sites using TaxWise® or with Internet capabilities have electronic access to Publication 4012, Publication 17, Volunteer Tax Alerts, and Interactive Tax Assistant (ITA).

A noncompliant issue occurs when:

Reference materials are not available for use by IRS-certified volunteers. The reviewer should immediately assist the site coordinator with downloading the reference materials from TaxWise or from irs.gov. Contact your relationship manager to assist the site with ordering and accessing the products.

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4) Reference Materials (continued)

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to verify that reference materials are available for use by volunteers. If reference materials are not available to the IRS-certified volunteers, this situation should be elevated to the territory manager for resolution.

5) Volunteer Agreement

All volunteers (site/local coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct (VSC) training, **annually**, including passing the test, and certify to their adherence by signing and dating Form 13615, *The Volunteer Standards of Conduct Agreement –VITA/TCE Programs*, 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 could be site coordinator, sponsoring partner, instructor, or IRS contact, as designated by the partner. This validates the partner's approving official has verified the volunteers' identity, the volunteer has completed the required IRS certification test(s), and the volunteer has signed and dated Form 13615, before the volunteer can 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 or solicit donations for federal or state tax return preparation.
- Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- Not prepare false 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.

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

Copies of Form 13615, Form 13206, or partner-created form containing the same information, should be available at the partner or site location for every volunteer at the site to verify agreement and adherence to the Volunteer Standards of Conduct. If these forms are not available at the site, the site coordinator is required to have a method in place to track and provide this information.

Note: Refer to Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, for more information or Publication 4961, *Volunteer Standards of Conduct (Ethics) Training*, for additional training.

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5) Volunteer Agreement (continued)

Examples of noncompliance occur when:

- Form 13615 has not been signed and dated by the volunteer and partner's approving official prior to the volunteer working at the site. The reviewer will request written verification from the territory manager for any Forms 13615 not signed and dated by the volunteer and partner organization, for volunteers working at the site. Site /local coordinators are encouraged to contact their partner to verify Form 13615 was signed and dated by all volunteers and the partner's approving official. If volunteers completed training on Link & Learn Taxes, Form 13615 can be retrieved and electronically signed and dated by the volunteer. The approving official must certify (sign and date) Form 13615, verifying the volunteers' identity, that they've completed the required Volunteer Standards of Conduct training, including passing the test, before the volunteer can work at the site.
- A VITA/TCE site or IRS-certified volunteer engages in conduct or an activity that violates the Volunteer Standards of Conduct Agreement and the site or sponsoring organization fails to comply with these standards, the consequences may include:
 - Terminating the partnership between the IRS and sponsoring organization;
 - Discontinuing IRS support;
 - Revoking or retrieving the sponsoring organization's grant funds;
 - Deactivating IRS EFIN;
 - Removing all IRS products, supplies, and loaned equipment from the site;
 - Removing all taxpayer information;
 - Disallowing use of IRS-SPEC logos; and
 - Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.

VSC violations/inappropriate activities may be reported by volunteers, taxpayers or others visiting the site by using the external referral process. To report unethical behavior e-mail IRS at wi.voltax@irs.gov or call toll free 1-877-330-1205. Site violations/coordinators and partners are encouraged to contact their relationship manager to report violations/inappropriate activities. Publication 4836 (EN/SP), *VITA and TCE Free Tax Preparation Program*, provides instructions for reporting inappropriate activities.

Publication 4836 (EN/SP), *VITA and TCE Free Tax Programs*, is required to be **displayed at the site**, in a visible location, to facilitate awareness of the opportunity to make a referral. Form 13614-C, *Intake/Interview & Quality Review Sheet*, and Publication 730, *Important Tax Records Envelope*, also include the toll free number and e-mail address.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure Form(s) 13615 have been completed, signed, and dated by the volunteer(s) and certified (signed and dated) by the partner's approving official and request written confirmation. A due date should be established for receipt of written confirmation.

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5) Volunteer Agreement (continued)

The relationship manager and/or territory manager are required to address any inappropriate actions or VSC violations with the site/local coordinator and/or partner.

6) Timely Filing of Tax Returns

Timely Filing: All site/local coordinators are required to have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

For e-filed returns, Form 8879, *IRS e-file Signature Authorization*, is required to be signed by the taxpayer and their 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 partner; 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's signature on Form 8879. In addition, the signed Form 8879 is required to be given to the taxpayer along with a copy of their tax return. Without a signed Form 8879, the site does not have permission to e-file nor does it provide evidence to show taxpayers had the opportunity to read the important declaration prior to submitting the e-filed tax return. If taxpayer(s) use a Self-select PIN, Form 8879 is not required.

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

Actions required, to ensure timely filed returns include:

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

An attempt should be made to work all rejects as soon as possible. The TaxWise® Reject 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, or if the changes made exceed the following dollar limits, which means the taxpayer(s) are required to sign the corrected Form 8879 or paper return:

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

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6) Timely Filing of Tax Returns (continued)

Refer to the following:

- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administration Guide*, for further guidance on working rejects.
- Publication 3189, *IRS e-file Administration Guide*, as a resource guide to assist volunteer e-file administrators in implementing the correct electronic filing procedures at volunteer e-file sites.
- IRS.gov for Publication 17 and/or Form 1040 instructions for Submission Processing Center addresses for paper returns.

Examples of noncompliance occur when:

The site /local coordinator does not have a process in place for:

- Taxpayer(s) to sign Form 8879
- Timely submission of electronic returns.
- Timely retrieving acknowledgements.
- Promptly working rejects.
- Timely contacting taxpayers with unresolved rejects.
- Providing taxpayers with the correct mailing addresses.
- Promptly notifying taxpayers of problems concerning timely return processing.

The reviewer will explain to the site /local coordinator the correct procedures for timely filing of returns. Site/local coordinators and partners are encouraged to contact their relationship manager to assist with instructions on timely filing of tax returns.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the processes for timely filing returns are understood and being followed.

7) Civil Rights

Title VI of the Civil Rights Act of 1964 information is required to be displayed or provided to taxpayers at all VITA/TCE sites, at the first point of contact between the IRS-certified volunteer and the taxpayer even if a 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** D143, AARP Foundation Tax-Aide, poster. These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a Title VI 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.

Publication 4454, *Your Civil Rights are Protected*, brochure, is an optional product designed to notify

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7) Civil Rights (continued)

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, *Important Tax Records Envelope (VITA/TCE)*, or the AARP Envelope as the source for notifying the taxpayers of their Title VI rights **is not acceptable**. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

A noncompliant issue occurs when:

The required Civil Rights **product is not displayed** at the site. The reviewer will immediately provide the site /local coordinator with Publication 4053 (EN/SP), Your Civil Rights are Protected, or have them contact their relationship manager to assist in ordering necessary products.

If an AARP site does not have a current D143, the reviewer will provide them with a copy of Publication 4053 (EN/SP). AARP sites may secure D143, *Foundation Tax-Aide*, product, from their state coordinator.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to verify that a current Publication 4053 (EN/SP) or AARP D143 is displayed at the site.

8) Correct Site Identification Number (SIDN)

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

E-file administrators should set computer defaults and templates to ensure the correct Site Identification Number (SIDN) automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for information on setting defaults.

A noncompliant issue occurs when:

The SIDN is missing or is incorrect on tax returns prepared at the site. If an incorrect SIDN or no SIDN is discovered, then all non-networked computers and non-transmitted returns should be reviewed.

The reviewer will provide the correct SIDN, assist in setting the correct defaults /templates, and educate the site coordinator on the importance of using the correct SIDN on ALL returns prepared by the site. Site /local coordinators should review Publication 3189 on setting the defaults and where to include the SIDN on the returns. The territory/relationship manager should be notified immediately.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using the correct SIDN. The relationship manager will review the weekly SIDN Cycle Report to verify return preparation is being reported using the correct SIDN. Returns prepared using the incorrect SIDN cannot be corrected.

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9) Correct Electronic Filing Identification Number (EFIN)

The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every 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 computer defaults to ensure the correct EFIN automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for further EFIN procedures.

Sites with an internet connection have access to Publication 3189 at www.irs.gov.

A noncompliant issue occurs when:

The site is using an incorrect EFIN. If an incorrect EFIN is discovered, then all non-networked computers should be reviewed and corrected. The reviewer will provide the correct EFIN and assist the site/local coordinator in setting the correct defaults. The reviewer should advise the site/local coordinator to contact TaxWise® immediately for instructions on re-setting EFINs on returns prepared but not transmitted.

If the site is using TaxWise software and incorrectly use an EFIN that does not meet one of the three acceptable exceptions, the reviewer should immediately notify the territory/relationship manager. The reviewer should advise the site coordinator of the licensing agreement, explain that the software cannot be used to prepare returns, and advise that the site is required to refer the taxpayers to another site.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using a valid and correct EFIN. The responsible official should check the Registered User Portal (RUP) through the www.irs.gov website for the correct EFIN. If the site's EFIN is invalid, the relationship manager will work with the partner/site coordinator to resolve any issues with the EFIN or provide instructions to the responsible official to apply for a new EFIN.

10) Security, Privacy and Confidentiality

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

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

The key principles are:

- 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.

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10) Security, Privacy and Confidentiality (continued)

- Partners and IRS-certified volunteers are required to keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site/local coordinators are required to keep confidential any personal volunteer information provided.
- Partners with a need to retain and use taxpayer information (for purposes other than return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures in Publication 4299 for securing a taxpayer-signed consent before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

Unique user names are strongly encouraged; however, if not used, partners **are required** to have a process in place to identify every volunteer that prepared or made changes to a tax return. The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For instance, a return preparer should not be assigned Administrative or SuperUser rights.

By default, TaxWise Desktop assigns all new user names to the SuperUser group. If a volunteer does not require software privileges associated with the SuperUser group, it must be changed to the appropriate level of access needed. It is highly recommended that site coordinators assign volunteers the lowest level "ROLE" necessary for each particular user.

To prevent identity theft behavior at all VITA/TCE sites all IRS-certified volunteers are required to:

- Wear name identifications, at a minimum that includes the volunteers' first name and the first letter of their last name. This can include a work ID, AARP name badges, IRS Badge Stickers, or similar products. Form 14509, *Volunteer ID Insert*, is an optional product developed for volunteers. The ID badge does not need to be updated annually unless the information on the ID badge has changed. However, wearing identification no longer serves as proof of certification.

Additional resources for Security, Privacy and Confidentiality 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*

A noncompliant issue occurs when:

Taxpayer information is not appropriately destroyed or properly retained and protected, or when the privacy of taxpayers', volunteers', and partners' individual information is not protected. The reviewer should explain the appropriate procedures as outlined in Publication 4299 and assist the site/local coordinator with downloading Publication 4299 from www.irs.gov.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure all security, privacy, and confidentiality guidelines outlined in Publication 4299, are followed.

Continued on the next page

FACT SHEET – For Partners and Employees

Quality & Oversight Updates for 2015 Filing Season



Key Points

- A new question was added to Form 13614-C to assist with filing same-sex married couple state returns for states that do not allow same-sex married couple joint tax returns,
- The Affordable Care Act is addressed in a new section on Form 13614-C.
- Taxpayers' federal or state refunds cannot be deposited into any volunteer or associated partners' personal or business bank/debit card accounts.
- A new Filing Season Readiness Partner Guide was created to more effectively manage resources and provide consistent information.
- Remote Site Reviews were created to establish an effective alternative for SPEC to provide support and oversight to VITA/TCE sites.
- Site/local and/or back-up coordinators are required to be available while the site is in operation.
- VITA/TCE sites can choose to file amended returns even if original return was not prepared at the site.
- Sites with the required tools can choose to file prior year returns using the current year intake sheet to determine certification.
- Identity theft and refund fraud activities were added to Volunteer Standards of Conduct # 4, Knowingly preparing a false return.

This document summarizes quality and oversight updates for the 2015 Filing Season.

Background:

SPEC continues to encourage consistent site operations and effective communications to improve quality and oversight of the VITA/TCE programs.

Updates to Quality Site Requirements (QSR)

QSR #1 – Certification

- Military partners are now permitted to report their volunteer count at the site level.
Why: The Armed Forces Tax Counsel was not able to collect the information at their level. All other volunteer listings are reported to SPEC territories from their partners.

QSR #2 – Intake and Interview Process

- Formatted all pages of Form 13614-C, *Intake/Interview & Quality Review Sheet*, to landscape and increased the font size.
- Added a new question to Form 13614-C to assist with filing same sex married couple state returns for states that do not allow same-sex married couple joint tax returns. This eliminates the need for the DOMA poster required during filing season 2014.
- A new section was added to address the Affordable Care Act.

Changes to Oversight

- Clearly defined Volunteer Standards of Conduct (VSC) #2 - "Do not accept payment or solicit donations for federal or state tax returns preparation." Taxpayers' federal or state refunds cannot be deposited into VITA/TCE volunteer or any associated partners' personal or business bank/debit card accounts.
Why: To protect taxpayers from potential refund fraud scams.
- A new Filing Season Readiness Partner Training Guide was developed for partner use.
Why: To manage resources more effectively and provide consistent information necessary to successfully complete the filing season.

- Form 14446, *Virtual VITA/TCE Taxpayer Consent*, has been updated to include the drop-off return process.
Why: To inform partners of another way to manage incoming taxpayer traffic while also giving taxpayers the ability to save time when visiting the VITA/TCE site.
- Remote Site Review procedures, forms, and job aids were created explaining how to conduct site reviews.
Why: To establish an effective alternative in supporting and providing oversight to VITA/TCE sites. Remote field site visits will be used during 2015 in addition to traditional field site visits (10% remote, 15% traditional).
- Site/local and/or back-up coordinators are required to be available while the site is in operation.
Why: To correct noncompliant QSR and assist IRS-tax law certified volunteers during and after return preparation. Site/local and/or back-up coordinators may be available at the site, through phone or other electronic means.
- SPEC has simplified the policy for prior year and amended tax returns allowing sites to increase production for preparing these returns. Sites can choose to file amended returns even if they did not prepare the original return. Sites with the required tools can choose to file prior year returns using the current year intake sheet to determine certification.
Why: To support the IRS' Service Approach and provide a return preparation service that was previously offered at Taxpayer Assistance Centers.
- The minimum returns requirement for software will increase from 35 to 50. This new policy applies to software orders placed for Filing Season 2016.
Why: To reflect the increased cost of doing business; improve efficiency in the VITA/TCE programs and to emphasize growth of the VITA/TCE programs through IRS grants and the Strategic Growth Initiative.
- SPEC was approved to continue offering Continuing Education credits for Enrolled Agents and Other Tax Return Preparers who volunteer as quality reviewers, instructors and tax return preparers.
Why: To increase volunteer recruitment and offer an incentive to those who volunteer.
- ITIN taxpayers requesting to file Forms 1099-R with an incorrect Social Security Number must mail their paper return to their assigned service center. These returns cannot be e-filed.
Why: To clarify procedures for filing these types of returns.
- Any Form W-2, Wage and Income Statement, without a Taxpayer Identification Number (blank), SSN/ITIN, in box "a" should not be prepared at VITA/TCE sites.
Why: To prevent any processing issues. Form W-2's without Social Security numbers are considered invalid and return processing will be impacted.

Updates to Volunteer Standards of Conduct

- Identity theft and refund fraud activities were added to VSC # 4, Knowingly preparing a false return.
Why: To deter identity theft and refund fraud, these cases may be forwarded to Criminal Investigation Unit for further investigation.

Form 6729-P (October 2014)	Department of the Treasury - Internal Revenue Service Partner Return Review Sheet	Date of review
Site name	SIDN	Reviewer's name

Instructions: Use this form to assess the accuracy of returns prepared at your site. A return is accurate when tax law is applied correctly and the return is free from error based on the taxpayer interview, the supporting documentation, and the completed Form 13614-C, Intake/Interview & Quality Review Sheet. The measurement questions for determining if a return is accurate are **in bold**.

Ensure Form 13614-C is complete before beginning your review.

Quality				Comments
1	Based on what you could determine, were the necessary steps for the intake and interview process followed for this return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
2	Based on what you could determine, were the necessary steps for the quality review process followed for this return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
3	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> Other			
4	Was the volunteer tax preparer certified at the level needed to prepare this return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
5	Was the quality reviewer certified at the level needed to review this return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Label				Comments
	Yes	No	N/A	
6	Are all names on the return correct?	<input type="checkbox"/>	<input type="checkbox"/>	
7	Is the taxpayer's address on the return correct?	<input type="checkbox"/>	<input type="checkbox"/>	
8	Are all SSN/ITINs on the return correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filing Status				Comments
9	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW			
10	Is the filing status on the return correct? <input type="checkbox"/> Yes <input type="checkbox"/> No - Should be Single <input type="checkbox"/> No - Should be MFJ <input type="checkbox"/> No - Should be MFS <input type="checkbox"/> No - Should be HOH <input type="checkbox"/> No - Should be QW			
Exemptions				Comments
	Yes	No	N/A	
11	Is the number of personal exemption(s) correct?	<input type="checkbox"/>	<input type="checkbox"/>	
12	Is the number of dependency exemption(s) correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income				Comments
	Yes	No	N/A	
13	Are wages correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Is investment income (interest, dividend, capital gains) correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Is net business income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Is all other income correct? (All income sources not covered by the above questions 13–15)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adjusted Gross Income				Comments
	Yes	No	N/A	
17	Are adjustments to income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax and Credits		Yes	No	N/A	Comments
18	Is the standard deduction correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19	Are itemized deductions correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	Is the excess advance premium tax credit repayment correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	Is the child and dependent care credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	Are the education credits correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23	Is the retirement savings contributions credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24	Is the child tax credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25	Are all other credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other Taxes		Yes	No	N/A	Comments
26	Is the self-employment tax correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
27	Is the tax on unreported social security and Medicare income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28	Is the additional tax on IRA, or other qualified retirement plan, distributions correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29	Is the recapture of first-time homebuyer credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
30	Is the individual shared responsibility payment correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31	Are all other taxes correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Payments		Yes	No	N/A	Comments
32	Is the federal withholding correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
33	Are the estimated tax payments correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
34	Is the earned income credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
35	Is the additional child tax credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
36	Is the American Opportunity Credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
37	Is the net premium tax credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38	Are all other payments correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
39	Are the bank routing number, account number and account type correct? (Direct deposit or bank draft)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Accuracy of Return		Yes	No	N/A	Comments
40	Based on the information provided, was an accurate return prepared?	<input type="checkbox"/>	<input type="checkbox"/>		Measurement of this question will be determined from questions 6-8 and 10-38.

Remarks



www.irs.gov

Go to www.irs.gov, then enter the name of form or publication in the search engine to download.

Reference Materials

For further information and guidance please refer to the following:

- Publication 5166, *Quality Site Requirements*
- Publication 4396-A, *Partner Resource Package*
- Publication 4299, *Privacy and Confidentiality – A Public Trust*
- Publication 4600, *Safeguarding Taxpayer Information*
- Publication 1345, *Handbook for Authorized IRS e-file Providers*
- Publication 3189, *Volunteer e-file Administration Guide*
- Publication 4473, *Computer Loan Program Welcome Package*
- Publication 4390, *VITA/TCE Computer Loan Program*
- Publication 4491, *VITA/TCE Training Guide*
- Publication 4480, *VITA/TCE Link & Learn Taxes Training Kit*
- Publication 4961, *VITA/TCE Volunteer Standards of Conduct – Ethics Training*
- Link & Learn Taxes (available at: <http://www.irs.gov/app/vita/index.jsp>)

All forms and publications can be accessed from the IRS website at www.irs.gov. Enter name of form or publication in the search engine to download.

Acronym Glossary

AARP A non-profit organization and SPEC partner that operates the nation-wide Tax-Aide network of tax preparation sites for the VITA/TCE Programs, which primarily serve seniors.

CRD Civil Rights Division – The Federal Agency responsible for protecting taxpayer’s civil rights.

EFIN Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. To apply for an EFIN, you must first enroll in e-Services.

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 Model for eligible taxpayers to prepare and electronically file federal tax returns free.

IP PIN Identity Protection Personal Identification Number – A six digit number issued by the Identity Protection Specialization Unit for 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 Internal Revenue Service – for tax purposes use only by individuals who do not qualify for a Social Security Number. The first digit is 9, the fourth and fifth digits range from 77- 88.

ITA Interactive Tax Assistant – An online tool that provides consistent answers to a limited number of current and prior year tax law questions using a probe 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 turn-around times.

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

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 return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low and moderate income taxpayers (incomes below the EITC upper limitation). 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 will address any trends during QSS, TIGTA, or SPEC reviews.

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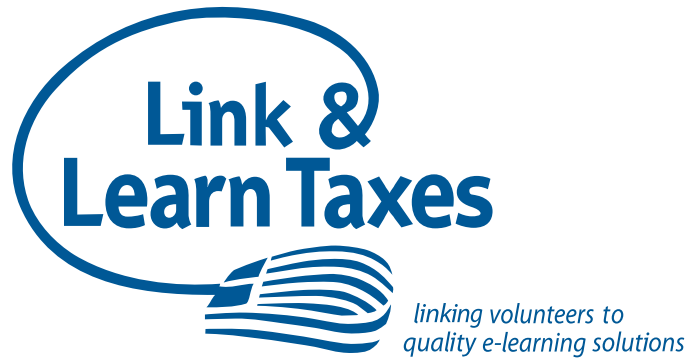
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This course is available on-line

on Link & Learn Taxes located at
<http://www.irs.gov/app/vita/>

The benefits.....

- Work at your own pace
- Access it anytime, anywhere - 24/7... it's on the internet
- Complete your volunteer certification online

Share your opinion.....

Check-out the course and send your comments to
partner@irs.gov

Volunteer Tax Alerts – Tax Tips and Updates

Go to www.irs.gov and type “Volunteer Tax Alerts”
in the keyword field.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic hardship, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. If you believe taxpayers are eligible for TAS assistance, you can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.