



VITA/TCE

# IRS Volunteer

## SITE COORDINATOR HANDBOOK

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



*Coming Together to Strengthen Communities*

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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](mailto: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

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

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

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

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 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).

# 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.

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,
- 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](mailto: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 for the VITA/TCE Programs. It includes roles and responsibilities of the 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, Confidentiality, and Civil Rights – A Public Trust***

\*NOTE: The term “coordinator” used in this publication includes all types: site, local, back-up, etc.

## 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



## Volunteer

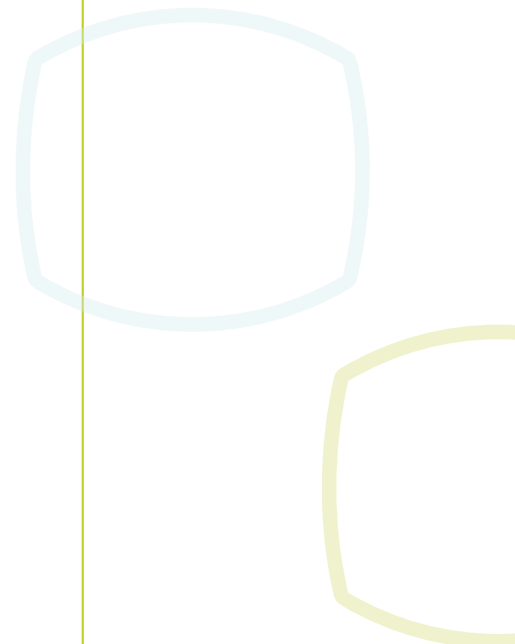
**The law protects volunteers from liability when they perform within the scope of the VITA/TCE Programs.**

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 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.

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



# VITA/TCE Program Directory

## Volunteer Hotline

For VITA/TCE Volunteers Only	<b>1-800-829-8482 (800-TAX-VITA)</b>
Hours of Operation (Central Time) January 17 – April 15	Monday – Friday, 7:00AM-7:00PM

## Website Directory

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

## 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
Other Volunteer Training Resources	Foreign Students and Scholars

## Contact Information for Taxpayers

Reporting Unethical Behavior at VITA/TCE Sites	<a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a>
IRS Refund Hotline	1-800-829-1954
IRS Identity Protection Specialized Unit	1-800-908-4490
IRS Forms/Publications	1-800-829-3676 (800-TAX FORM)
IRS 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)
E- Services Help Desk	1-866-255-0654
SPEC Relationship Manager	
State Department of Revenue	
State Tax Forms	
State Volunteer Hotline	
Civil Rights Division	1-202-317-6925 (not toll-free)

Pub1084

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



## Referring Other Problems

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

## Civil Rights Complaints

Refer taxpayers who believe they are victims of discrimination.

Direct written complaints to:

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](mailto:edi.civil.rights.division@irs.gov).

## Account Inquiries

Refer taxpayers needing to pay their tax liability over time to the [irs.gov](http://irs.gov) tool to set up a direct debit **Installment Agreement**. With a direct debit plan there is no need to write a check and mail it each month.

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

## Refund Inquiries

Refer federal refund inquiries to [www.irs.gov](http://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

Individual taxpayers are able to go online to request copies of their transcripts in one computer session, saving both time and effort.

## 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](http://www.TaxpayerAdvocate.irs.gov).

TAS assist taxpayers with problems not resolved through normal IRS channels.

## Identity Theft

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

## Low Income Tax Clinics

Low Income Taxpayer Clinics (LITCs) represent low income taxpayers before the Internal Revenue Service and assist taxpayers in audits, appeals, and collection disputes. LITCs can also help taxpayers respond to IRS notices and may be able to correct account problems.

If low income taxpayers visits a VITA/TCE site and need assistance in resolving tax disputes with the IRS and cannot afford representation, or if they speak English as a second language and need help understanding their taxpayer rights and responsibilities, they may qualify for help from an LITC that provides free or low cost assistance.

Refer to Publication 4134, *Low Income Tax Clinics List* for additional information. Taxpayers can also learn more about the LITC Program by contacting the LITC Program Office at 202-317-4700 (not a toll-free) or by e-mail at [LITCProgramOffice@irs.gov](mailto:LITCProgramOffice@irs.gov)

# 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 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**

### Most Recent QSR Updates:

- All VITA/TCE sites are asked to provide their volunteer listings to their SPEC Territory by February 3rd, but no later than February 15th. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported.
- Returning volunteer instructors, preparers, coordinators and quality reviewers are no longer required to take Intake/Interview & Quality Review training, but must certify by passing the new IRS certification test.  
**Note:** New volunteers in these same positions are required to take the Publication 5101, *Intake/Interview & Quality Review* Training and pass the new IRS certification test.
- Social Security Administration (SSA) verification documents with a truncated Social Security Number (SSN) can be used as acceptable documents for SSN verification at the Coordinator's discretion.
- The VolTax toll free number is no longer available. Volunteers and taxpayers are to use [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) to report unethical volunteer or site practices.

**The ten QSR 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. Your site's process for preparing and reviewing tax returns should be explained to all volunteers when they enter the site.
- All returning volunteer instructors, preparers, coordinators and quality reviewers are not required to take Intake/Interview & Quality Review training but must certify by passing the new IRS test. **NOTE:** New volunteers in these same positions are required to take the Publication 5101, *Intake/Interview & Quality Review Training* and pass the new certification test through Link and Learn Taxes and/or Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*.
- 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 to 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 must 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](http://www.irs.gov) and entering "VITA sites" in Keyword Search box to find VITA/TCE sites near your location.

annually

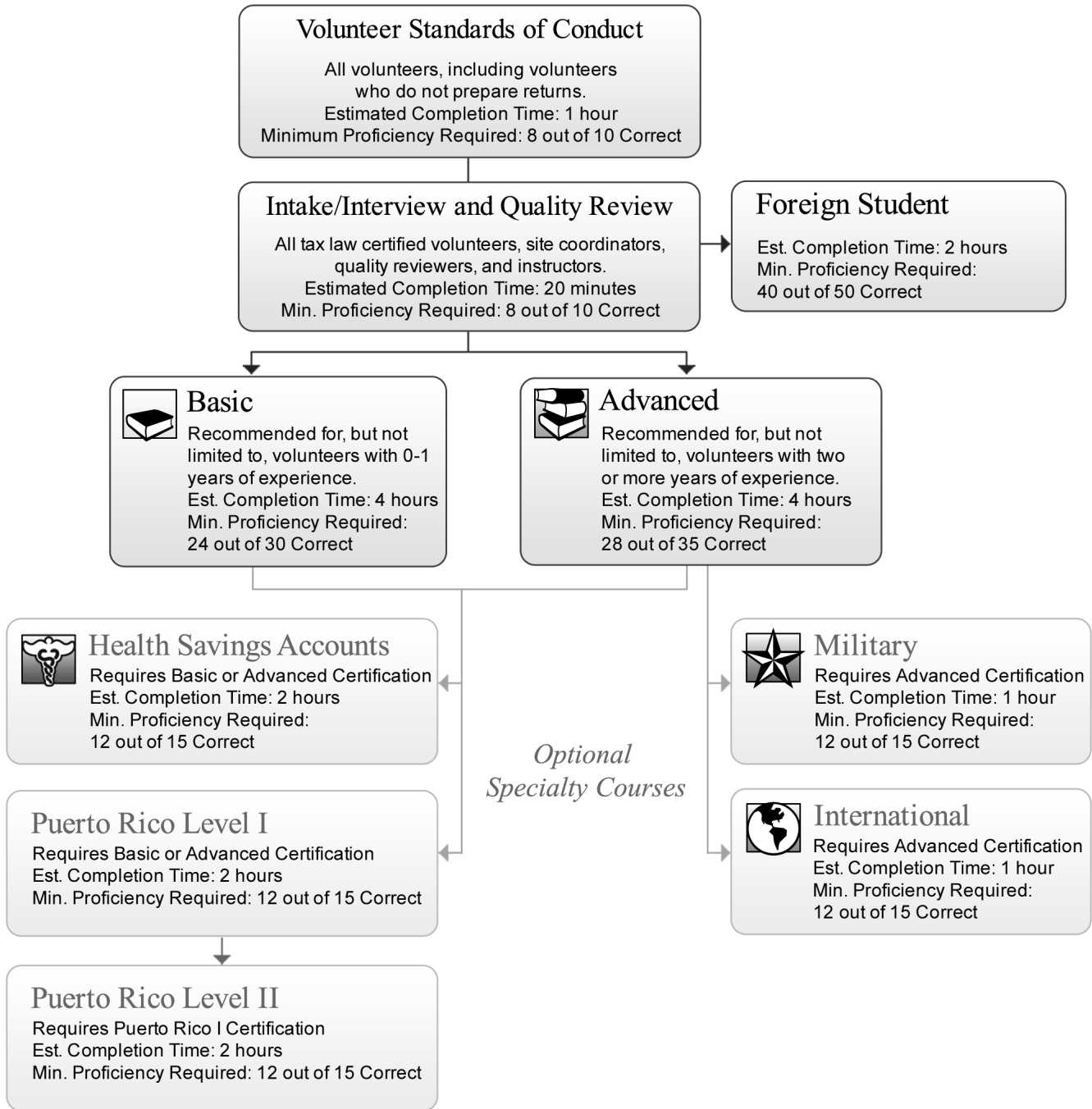
All volunteers are required to annually complete the Volunteer Standards of Conduct Training and pass the VSC test with a score of 80% or above, *prior* to working at a site.

- 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, interpreters, 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.
- 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 site coordinators 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.
- All VITA/TCE partners/coordinators must provide their volunteer listing to their SPEC territory by February 3rd but no later than February 15th. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported.
- Domestic Military partners' report Form 13206, Volunteer Assistance summary Report, or a volunteer listing containing the same information to the Territory.

## 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



Note: AARP Tax Aide requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the Advanced level, the volunteer should not prepare or correct returns, conduct quality reviews, or perform any other duties requiring knowledge of tax law. The AARP state coordinator must be advised of such.

## Required IRS Certification for Volunteer Positions

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

Volunteer Position	Volunteer Standards of Conduct, Publication 4961	Site Coordinator Training, Publication 5088	Intake/Interview & Quality Review Training & Certification, Publication 5101	Tax Law Certification
*Site/Local Coordinator (SC) and back-up site coordinators,	Required	Required	Training required for new volunteers. Certification required for all volunteers.	Required if SC prepares returns, corrects rejects, quality reviews or provides tax law assistance. Certification level is based on the complexity of the returns prepared.
*Instructor	Required	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Advanced level required or higher based on level of course instruction.
*Return Preparer	Required	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Basic level or higher required based on complexity of returns prepared.
*Quality Reviewer	Required	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Basic level or higher required based on complexity of returns reviewed.
*Screener (answers tax law questions).	Required	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Level is based on complexity of questions answered.
Greeter/Interpreter (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.

### 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 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 a completed Form 13614-C and all supporting documents, prior to preparing the return.
- Form 13614-C, *Intake/Interview & Quality Review Sheet*, simplifies 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 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](http://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 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 SSN by using various documents issued from the SSA. This includes social security cards, Medicare cards with the letter “A” after the SSN, social security income statements and SSA verification documents with truncated SSN. **Note:** The Coordinator can determine if they want to allow a truncated SSN as proof or require the taxpayer to provide a social security card or other acceptable methods of verification. Photo copies or electronic images of social security cards are acceptable.

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 consists of completing the Form 13614-C and interviewing the taxpayer. This process includes the following components to ensure volunteers obtain the necessary information prior to preparing 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. A “Scope of Service” chart is listed in Publication 4012. The chart covers limitations or expansion of scope of service for each certification level.
- Verifying the identity of all taxpayers and spouses using a photo ID according to rules listed in Publication 4299, *Privacy, Confidentiality and Civil Rights - A Public Trust*.
- Confirming Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299.
- Explaining to the taxpayer how to complete Form 13614-C, pages one and two. Discuss each section and advise taxpayer that each question should be answered.
- Verifying all questions in Parts I-VI are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.)
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer section for individuals listed in Part II Question 2.
- 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.

### **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 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](mailto:wi.voltax@irs.gov). 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 download and print the current Form 13614-C from [www.irs.gov](http://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 VIII 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 and Publication 4012, *Scope of Service Chart*, can be used for this purpose. If the return is not within the certification level of the volunteer preparer, the quality reviewer or 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.

### 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](mailto:wi.voltax@irs.gov). 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.

### Most Recent Update:

The VolTax Toll free number is no longer available. Volunteers and taxpayers are to use [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) to report unethical volunteer or site practices.

QSR

## 4

## Reference Materials

- All sites must have one copy (paper or electronic) of the following reference materials available for use by volunteer return preparers and quality reviewers.
  - Publication 4012, *Volunteer Resource Guide*
  - Publication 17, *Your Federal Income Tax for Individuals*
  - Volunteer Tax Alerts (Must be at the site within five days of IRS Issuance)
  - AARP Cyber Tax Messages (AARP sites only)
- 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.
- Coordinators are required to have a process in place to ensure all Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) are reviewed. This should include discussions with all volunteers.
- TaxWise 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 VTA and QSRA will also be available on [www.irs.gov](http://www.irs.gov). Type “Quality Alerts” or “Tax Alerts” in the search box on [www.irs.gov](http://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 Corner by using the following link: <http://www.irs.gov/Individuals/Site-Coordinator-Corner>.

- 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

refer

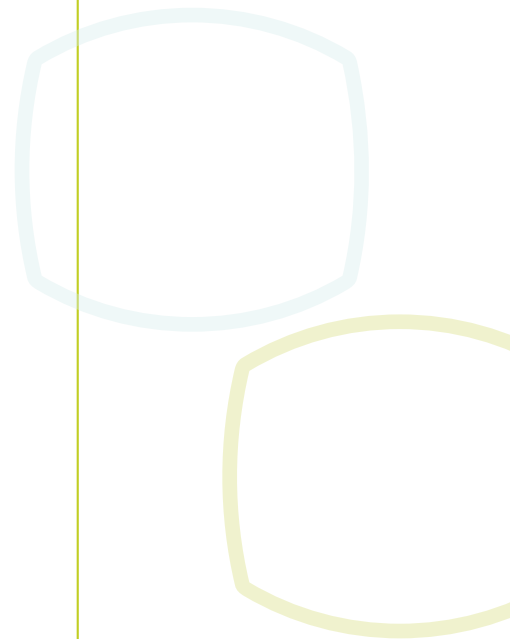
Volunteers should refer to the flow charts or decision trees in Publication 4012.

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.

- A copy (paper or electronic) of Publication 4299, *Privacy, Confidentially, and Civil Rights – A Public Trust*, should be available at every site and used when referring to privacy, confidentiality, and civil rights.

**Coordinator Corrective Actions:**

**If reference materials are not available for use by volunteers, you can download the materials from TaxWise or irs.gov, Keyword search enter Publication number. If necessary, contact you 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 (coordinators, IRS-tax law certified volunteer preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, interpreters, 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 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 coordinator's level.
- The 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*, captures information for Continuing Education (CE) Credits for Enrolled Agents (EA) and Non-credentialed Tax Return Preparers. 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 Manager 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. More information on requirements and completing the Form 13615 is provided below.
- Partners and Domestic Military VITA 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, but no later than February 15th if sites opens after the 3rd. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported.

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

- The list should show each volunteer signed and dated their agreements and the 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 coordinators will deliver volunteer summary reports to them. However, if you are the coordinator and also the partner or if you are a Domestic Military VITA coordinator, you will send Form 13206 or similar form to your SPEC Relationship Manager.
- Partners and Domestic Military VITA coordinators are only required to update Form 13206 if a volunteer is removed and/or added to their program.
- Publication 4836, *VITA/TCE Free Tax Programs (VolTax)*, is required to be displayed at the taxpayer's first point of contact. This poster provides information on how to report unethical behavior observed at the site.

#### **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, 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 cannot 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 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 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 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, in the TaxWise software, 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](http://www.irs.gov) for Publication 17 and/or Form 1040 instructions for Submission Processing Center addresses for paper returns. Paper returns should be prepared when electronic filing is not an option.

**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.

### 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) . 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.

### 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 at 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](http://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.

### **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](http://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, Confidentiality, and Civil Rights – 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 or display name identification (ID) to assist taxpayers. This includes work ID, IRS name badge, AARP name badge, name plate 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 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 and coordinators are strongly encouraged to use unique user names. Partners and 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 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*
  - VTA and 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](http://www.irs.gov).

The Quality Site Requirements are in the following locations:

- Publication 5166, *VITA & TCE Quality Site Requirements*
- [www.irs.gov](http://www.irs.gov) – Keyword search: “Site Coordinator Corner”

#### **Coordinator Corrective Actions:**

**If your site is not following the Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, *Privacy, Confidentiality, and Civil Rights – 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](http://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

SPEC provides all volunteers the tools and resources to prepare accurate returns. All SPEC Partners must sign Form 13533, *VITA/TCE Partner Sponsor Agreement*, certifying they will adhere to the strictest standards of ethical conduct. All volunteers are responsible for preparing accurate returns and providing quality service to taxpayers. Volunteers must take the Volunteer Standards of Conduct (VSC) Training. They must pass the test and sign the Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs* each year, agreeing to comply with the program requirements and uphold the highest ethical standards.

As the coordinator, you are required to know how all of your volunteers received training. 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 coordinator, sponsoring partner, instructor, or the IRS contact confirms the volunteer's identity and signs and dates the form.

## Most Recent VSC Update:

- **VSC #2** Do not accept payment, solicit donations, **or accept refund payments** for federal or state tax return preparation. This VSC was changed to make it clear that taking or accepting refunds for any reason is not acceptable.

## SPEC

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



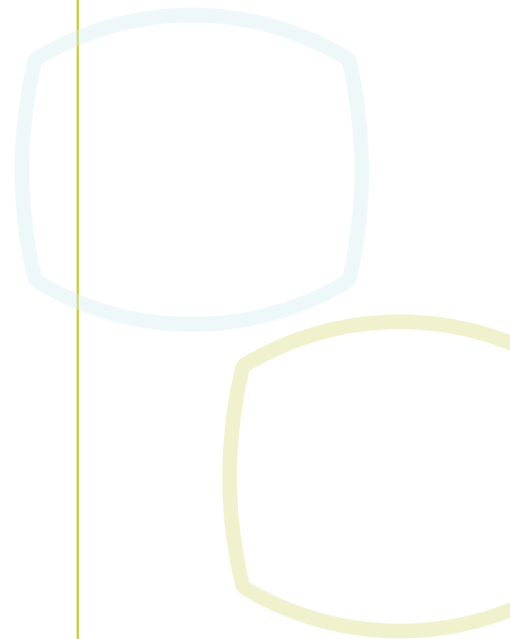
## Unethical Defined

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 coordinator corrective actions below, if a violation occurs.



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

### **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**

#### **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](mailto:wi.voltax@irs.gov). 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.

## **Do not accept payments, solicit donations, or accept refunds payment 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. Generally, VITA/TCE sites may only request direct deposit of a taxpayer’s refund into accounts bearing the taxpayer’s name.

### **Coordinator Corrective Actions:**

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

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

**If you identify volunteers charging taxpayers for return preparation, they can no longer participate in VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov). 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 in the tax preparation or waiting area is a violation to this standard of conduct.**

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

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

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

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

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

**Coordinator Corrective Actions:**

**If a volunteer is inappropriately using a taxpayer's Personal 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](mailto:wi.voltax@irs.gov). 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).**

### **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).

#### **Coordinator Corrective Actions:**

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

# VSC 5

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

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 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.

### **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](mailto:wi.voltax@irs.gov). 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.**

**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. 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. Coordinators at federally assisted sites must take reasonable steps to ensure that LEP persons have meaningful access to its programs or activities.

**Coordinator Corrective Actions:**

**If a volunteer acts in an unprofessional or discourteous manner, explain that all taxpayers should be treated in a respectful manner. Depending on the incident or if the volunteer continues to treat others at the site in a non-respectful manner, advise the volunteer that their conduct is in violation of the VSC. Apologize to the taxpayer, and have another volunteer immediately assist the taxpayer.**

**Ask the volunteer to leave the site and report the incident to your local SPEC Relationship Manager and your partner. Report the unethical behavior to the IRS by e-mail to [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov). 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](http://www.irs.gov) for your answer.
- Research the Interactive Tax Assistance (ITA) on [irs.gov](http://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

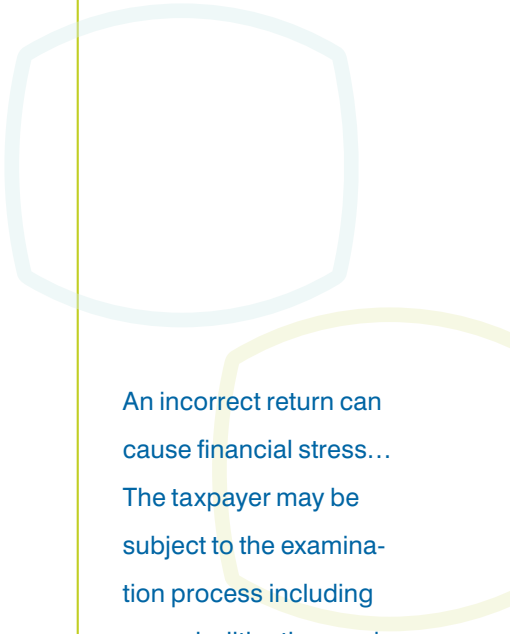
### Impact on Taxpayer

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 knowingly aids, assists, procures, counsels, or advises in the preparation or presentation of a materially false or fraudulent return may be subject to criminal punishment.

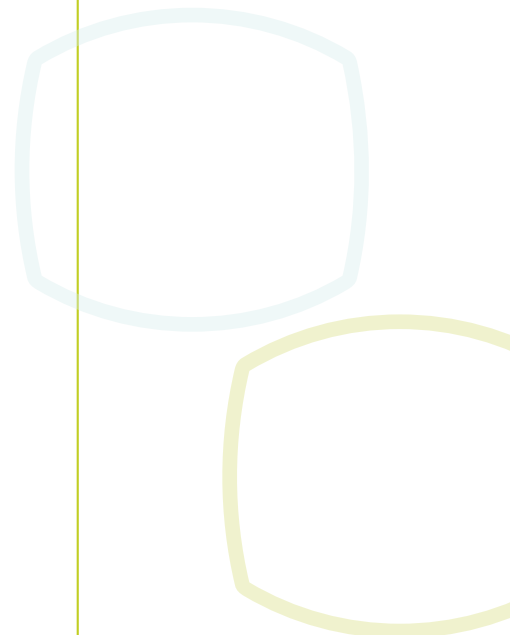
If a coordinator determines a volunteer has violated the Volunteer Standards of Conduct, the coordinator needs to immediately remove the volunteer from all site activities and notify both the partner and SPEC with the details of the violation. The coordinator can notify SPEC by either contacting their relationship manager or using the External Referral Process (VolTax). If the coordinator contacts the Territory, the Territory will use the Internal Referral Process to elevate the referral to 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 report a violation by e-mailing [wj.voltax@irs.gov](mailto:wj.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 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.

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

# Volunteer Roles and Responsibilities

## Most Recent Update:

Returning volunteer instructors, preparers, coordinators and quality reviewers are no longer required to take Intake/Interview & Quality Review training and will now certify by passing the new IRS certification test. New volunteers in these positions are required to take the Publication 5101, *Intake/Interview & Quality Review Training*, and pass the new certification test.

## Coordinator

### Roles:

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

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

You are required to verify that all volunteers are properly certified to work at VITA/TCE sites. You must create a process to verify the level of certification for each volunteer. Each volunteer must sign Form 13615, *Volunteer Standards of Conduct – VITA/TCE Programs*. All Forms 13615 must be certified (signed and dated) by the coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training, 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 attending a partner sponsored training or viewing Publication 5088, *Site Coordinator's Training PowerPoint*. Publication 5088 can be viewed through Link & Learn Taxes or the PowerPoint can be downloaded from [irs.gov](https://www.irs.gov).
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* (only **new** coordinators).
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 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](http://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, it is a great idea to hold recognition events for volunteers. SPEC may furnish volunteer certificates and service recognition milestone awards.



“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:**

- Certify in Volunteer Standards of Conduct.
- Complete Publication 5101, *Intake/Interview and Quality Review Training* (only new volunteer preparers). All volunteers must certify in Intake/Interview and Quality Review.
- Prepare only returns that are within their certification level(s) and within the scope of the VITA/TCE Programs.
- Refer customers with returns out of the scope of the VITA/TCE Programs to a professional return preparer.
- 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.
- 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. 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, 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.

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 out-of-scope 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 's, 1099's, 1095's, last year's return) for tax return completion.
- Give each taxpayer Form 13614-C, *Intake/Interview & Quality Review Sheet*, to complete.
- Explain the site's return preparation process to the taxpayer.
- Monitor site traffic to ensure sufficient time is allowed for all taxpayers to receive assistance.
- Based on the documents provided by the taxpayer, and the completed intake sheet; use Form 13614-C, page 2 and the 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.

Refer to page 16 for the volunteer positions and the IRS required training.

# Volunteer Interpreter

## **Roles:**

Volunteer Interpreters provide interpreter-services to deaf/hard of hearing and/or non-English speaking taxpayers. All volunteer interpreters are required to complete Volunteer Standards of Conduct Training and pass the certification test. Basic tax knowledge is helpful, but not required. Basic tax training and certification is available but not required.

## **Responsibilities:**

- Maintain confidentiality of taxpayer information
- Be able to deal with volunteers, stakeholders, partners, and the taxpayers in a helpful and supportive manner
- Work with the partner and/or coordinator to determine VITA/TCE sites that require volunteer interpreter skills
- Work with Volunteer Recruitment/Publicity Specialist to ensure interpreter services are advertised for sites needing these services



# 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:

- Publication 5159, *Partner Filing Season Readiness Training Guide*, has merged into the Publication 4396A, *Partner Resource Package*. This is a tool for partners to 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&LT)** – on-line training is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains modules for all the certification levels. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training.
- **Practice Lab** – provides a training version of the tax software that volunteers can access through L&LT. 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 prepare mock tax returns 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&LT. The kit contains Publication 4012 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&LT.

- **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&LT or Publication 4491 in a classroom environment.

## 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 **only** new volunteer preparers must complete Publication 5101, *Intake/Interview & Quality Review Training*. Additionally, Basic certified volunteers qualify to take the certification test for Health Savings Accounts. Foreign Student/Scholar is a stand alone certification, Basic certification is no longer a pre-requisite. 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 Standards of Conduct Agreement*. Electronic signatures on Form 13615 provided through L&LT 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. 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.**

## SPEC CE Credits Requirements

SPEC is an approved provider for Continuing Education (CE) Credits for Enrolled Agents and Non-Credentialed Tax Return Preparers. Certified Public Accountants (CPA) and Other Professionals can also qualify, depending on the policies of their state or national licensing board.

### Requirements for CE Credits

- Meeting the requirements to qualify for a total of 14 credits:
  - Must certify in Volunteer Standard of Conduct
  - Must certify in Advanced level
  - Must work a minimum of 10 hours as tax preparer, quality reviewer, or tax law instructor
- Meeting the requirements to qualify for a maximum total of 18 credits:
  - Same requirements as above, and
  - Volunteers who also certify in a specialty course (Military, Int'l, HSA, Foreign Students/Scholars, Puerto Rico I and II) can earn an additional 4 CE credits. Note: volunteer is not required to instruct specialty course(s)

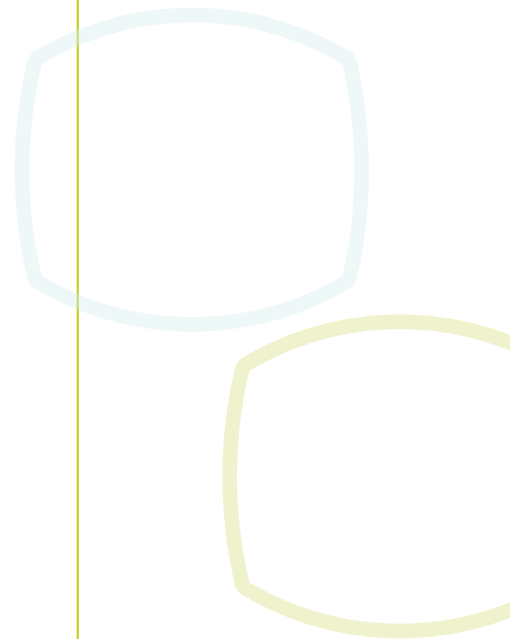
### Administrative Requirements for CE Credits

- Volunteers must complete certifications online using Link and Learn Taxes
- The following must have PTINs to qualify for CE credits in accordance with IRS Return Preparers Office (RPO)
  - Enrolled Agents (EAs)
  - Non-Credentialed Tax Return Preparers who participate in IRS Annual Filing Season Program
- PTINs are not required for the following unless they are paid preparers:
  - Certified Public Accountants (CPA)
  - Other Professionals, such as Attorney and Certified Financial Planners (These individuals are responsible for determining if CE credits issued by SPEC for participating in VITA/TCE Programs are acceptable by their governing board.)
- The CE Credit section Form 13615, *Volunteer Standards of Conduct Agreement*, must be completed by the coordinator or sponsoring partner. (See Illustration that follows.)

- Ensure volunteer’s name and PTIN are exactly the same as the PTIN card to avoid processing problems
- Recheck if the SIDN is entered correctly; if volunteer worked at several sites, only one is necessary
- Mark the correct **Volunteer Status** box
- Choose the appropriate **Volunteer Position** section and then mark only one box, even if more than one is applicable
- Verify volunteer worked a minimum of 10 hours; enter the total for actual hours worked in all volunteer positions (Must be 10 or more)
- Check tax law courses instructed if applicable
- Ensure the form is signed and dated by the appropriate official listed on the form
- Be sure the form is complete in order to avoid processing delays

### **Timeline for CE Credits**

- Identify volunteers who request CE Credits on Form 13206, *Volunteer Assistors Summary*, (or similar listing), by the form’s due date
- Completed Forms 13615 must be submitted to Relationship Manager by April 30th if site closes on or before April 15. However, the form can be submitted at any time prior to the due date once the requirements are met.





# CE Credits Illustration

## CE Credits Illustration

Valid email and mailing address required.

The volunteer and partner signature required.

**ALL volunteers requesting CE Credits MUST certify via Link & Learn Taxes. Please complete entire form.**

If requesting CE credits the name has to match the name on the PTIN Card.

Certify in a specialty course and qualify for 4 additional CE Credits.

PTIN must be 8 digits. Refer to the CE Credit Fact Sheet for PTIN requirements.

Volunteer is eligible for 14 or 18 CE Credits. Complete top **or** bottom section **only**.

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

Full name (please print) \_\_\_\_\_ Volunteer position(s) \_\_\_\_\_  IRS Employee - VITA/TCE Volunteer

Home street address, city, state and ZIP code \_\_\_\_\_

Email address \_\_\_\_\_ Daytime telephone \_\_\_\_\_ Sponsoring partner name/site name \_\_\_\_\_

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

**Volunteer Certification Levels**

	Standards of Conduct (Required for ALL)	Intake/ Interview & Quality Review	Basic	Advanced	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										

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

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

**Instructions:** Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits will not be issued without a PTIN for Enrolled Agents or Non-credentialed preparers, CPAs or other similar professionals do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The Site Coordinator or Partner must sign and date this form and send the completed form to SPECT Territory Office/Relationship Manager for further processing. See Publication 1084, Site Coordinators Handbook, for additional requirements and instructions.

Name as listed on PTIN card \_\_\_\_\_ Volunteer Preparer's Tax Identification Number (PTIN) \_\_\_\_\_  
P - \_\_\_\_\_

Address (VITA/TCE Site or teaching location) \_\_\_\_\_ Site Identification Number (SIDN) \_\_\_\_\_  
S - \_\_\_\_\_

**Volunteer Status** (check only one box)  
 Enrolled Agent (EA)  Non-credentialed Tax Return Preparer  Certified Public Accountant (CPA)  Other Professional

**Volunteer Position**  
(Check only one box in the appropriate section below)

Quality Reviewer  Return Preparer  
 Tax Law Instructor

(all must be certified in Advanced)

**OR**

Quality Reviewer  Return Preparer  
 Tax Law Instructor

(all must be certified in Advanced AND one or more specialty course)

**Volunteer Hours**  
(add the numbers of completed volunteer hours below)  
(minimum of 10 volunteer hours required to issue CE Credits)

Total hours volunteered \_\_\_\_\_ (qualifies for 14 CE credits)

**OR**

Total hours volunteered \_\_\_\_\_ (qualifies for 18 CE credits)

If applicable, check tax law courses instructed  
 Basic  Advanced  Military  International  HSA  Puerto Rico  Foreign Students & Scholars

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

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

Approving Official's signature \_\_\_\_\_ Date signed \_\_\_\_\_

Catalog Number 38847H www.irs.gov Form 13615 (Rev. 10-2015)

Volunteer must have certified in advanced and volunteered for a minimum of 10 hours. **Allowable CE Credits - 14 hours.**

Volunteer must have certified in advanced and a specialty course, and volunteered for a minimum of 10 hours. **Allowable CE Credits - 18 hours.**

Site Coordinator or partner must validate Form by signing and dating.

# Timeline for Operating VITA/TCE Sites

## Opening and Operating Your Site

As a 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 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.

### Minimum Returns Requirement Policy:

The minimum return production to order software is 50.

## 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 using e-Services after obtaining a SIDN.
- **Existing sites:** Continue volunteer recruitment and retention efforts for next filing season.

### **August – September:**

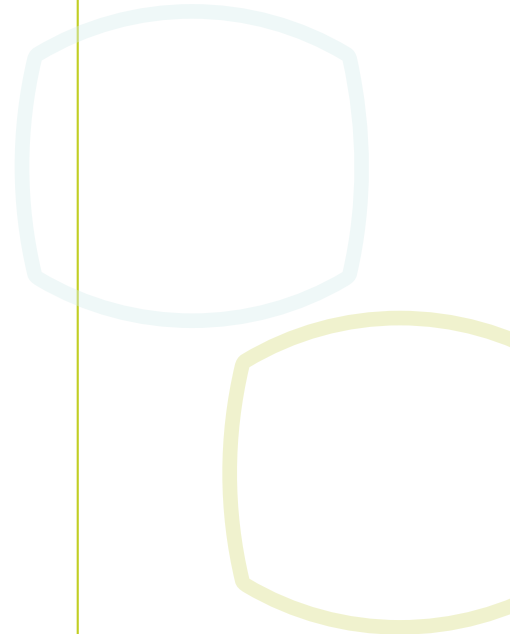
- Order electronic filing software through your SPEC office.
- Order training materials by completing Form 2333V, *Order for VITA/TCE Program*, and submit the order to your SPEC Relationship Manager or through the electronic product ordering system.
- Complete and sign Form 13533, *VITA/TCE Partner Sponsor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

### **October:**

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

### **November – December:**

- Complete any additional Forms 2333-V, *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 coordinator in your absence and ensure that they receive Coordinator Training.
- Verify forms order and supplies for sites.
- Continue volunteer training and certification.
- Complete Form 13715, *Volunteer Site Information Sheet*, and submit to SPEC Office.



## January:

- Post publicity posters.
- Continue volunteer training and certification; develop a process to communicate to volunteers the operations used at the site.
- Ensure each volunteer has a name badge, or issue them Form 14509, *Volunteer ID Insert*, and Document 13123, *Volunteer ID Holder*.
- Conduct volunteer meeting to assign volunteer roles and responsibilities.
- Establish a process to identify every volunteer who prepares or makes changes to a tax return.
- Ensure a **current** Publication 4053 (EN/SP) or a **current** AARP Poster (D-143) is displayed at the site to notify taxpayers of Civil Rights procedures.
- Ensure a current Publication 4836, *VITA/TCE Free Tax Programs (VolTax)* is displayed at the site to notify individuals how to report unethical behavior.
- Ensure tax preparation software is installed on computers and assign specific roles for each volunteer, limiting access to applicable responsibilities.
- Ensure tax software defaults are set using Edit Tax Form Defaults in Tax-Wise Desktop or Return Templates in TaxWise On-line. The IRS provides a Master Template for sites to easily create their own tax return template in TaxWise Online. Instructions are available in the Publication 3189, *Volunteer E-File Administrator's Guide*. Verify SIDN and EFIN are correctly entered to avoid the risk of not getting credit for returns prepared at the site.
- Secure volunteer signed and dated, and partner certified (signed and dated) Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, from all volunteers.
- 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 coordinator and also the partner or a Domestic Military VITA coordinator, you will send the Form 13206 or similar listing containing the same information to your SPEC Relationship Manager.

- All VITA/TCE sites are asked to have their volunteer listing to their SPEC territory by February 3rd but no later than February 15th for sites opening later than February 3rd. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported.
- Discuss all Volunteer Tax Alerts (VTA) and Quality Site Requirements Alerts (QSRA) with all volunteers.
- If necessary, update Form 13715, *Volunteer Site Information Sheet*, and submit to SPEC office.
- Begin to work with your IRS SPEC Relationship Manager to prepare certificates of appreciation for volunteers.
- Identify volunteer milestone recognition recipients; complete and submit templates by February 25.

### **April – May:**

- Complete the Continuing Education (CE) Credits section of Form 13615 for volunteers requesting CE credits.
- 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, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*, 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.

**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

## Most Recent Update:

Forms 13325/13324, *Civil Rights Assurance Agreements*, for the partner and subpartner, has merged into Form 13533, *VITA/TCE Partner Sponsor Agreement*. There is now one form and one signature for each partner.

As a 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 13533, *VITA/TCE Partner Sponsor Agreement*. The Sponsor Agreement must be signed prior to receiving any IRS equipment.
- Form 13632, *Volunteer Property Loan Agreement*. You must return property loan agreements to the Depot if you received any IRS laptops or printers.

- 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 15th. If your hours of operation or location changes please submit an updated Form 13715 to your Relationship Manager immediately.
- Form 13615, *Volunteer Standards of Conduct Agreement*. All volunteers (return preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, interpreters, 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 (coordinator, sponsoring partner, instructor) etc. This process validates the volunteer's identity and certification level was verified.

### **Product Ordering:**

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 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](http://www.irs.gov) keyword search "Volunteer Training Resources".

### **Making VITA/TCE Sites Accessible for People with Disabilities**

In order to prepare the VITA/TCE sites for the upcoming filing season, partners and volunteers should be aware of the site layout for accessibility to the building. For more information on how to make sites safe and accessible for everyone, including people with disabilities, please see Facts Sheets and Civil Rights Division Advisories on the Site Coordinator Corner. You may also refer to Publication 5192, *Ten Key Points of Communicating with People with Disabilities*, for additional information.

# Guidelines for Closing Your Site

## 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.



# 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 milestone recognition items in **increments of 10**. The table below depicts the milestone and type of recognition available.

Milestone	10 Years	20 Years	30 Years	40+ Years	Submitted By
Partner	Certificate	Plaque Wooden	Plaque Wooden	SPEC Director's Award	Territory Form 14307
Volunteer	Lapel Pin	Plaque Acrylic	Plaque Wooden	Plaque Wooden	Partner Form 14309
Site	Certificate	Plaque Acrylic	Plaque Wooden	Plaque Wooden	Partner Form 14308

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](mailto:partner@irs.gov). Use the forms listed below provided by your Relationship Manager to request your milestone recognition items.

- Form 14307, *SPEC Partner Milestone Recognition*
- Form 14308, *SPEC Site Milestone Recognition*
- Form 14309, *SPEC Volunteer Milestone Recognition*

# Tax Preparation Models

## Virtual VITA/TCE Model

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

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

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

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

- Interview
- Preparation
- Quality Review

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

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

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

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

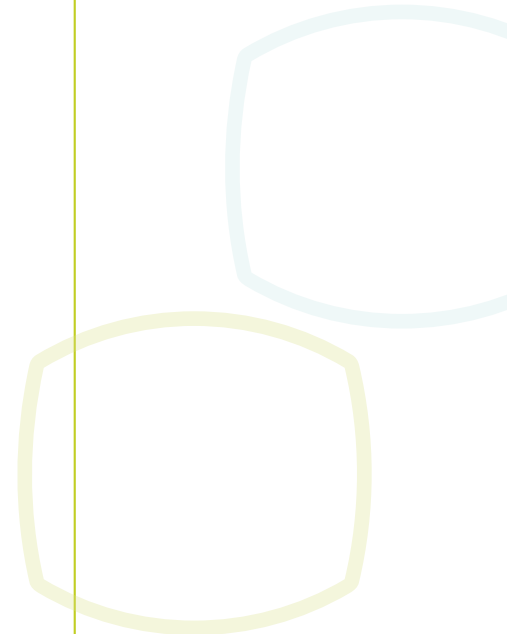
As needed, the tax preparer can collect any additional information needed to prepare the return by contacting the taxpayer using the agreed-upon phone number and authentication process.

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

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

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

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



# VITA/TCE Return Preparation Contingency Plan

## Optional Contingency Plans for Maintaining VITA/TCE Return Preparation Operations

*(During Unexpected Circumstances)*

In the event the following situations occur:

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

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

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

**Note:** \* This option should be established during the Pre-Planning Phase of site operations. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for more detailed information. Refer to Publication 4012, *Volunteer Resource Guide* for the temporary Contingency Process.

## 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.
- 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 FSA Manager.

## 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](https://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 Form 13614-C can be referred to as a reference tool but cannot replace the use of a current form.
- For additional assistance refer to the Prior Year Return Job Aid in Publication 4012, *Volunteer Resource Guide*.

## 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.

# 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 reviews to ensure a valid accuracy measure 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 coordinator. Both the site and return review findings will be discussed.

### **Follow-up and Corrective Actions**

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

# The QSS Review Process

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

- Introduce themselves, provide IRS identification, offer Publication 4675, *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 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, 1095, receipts, etc.
  - A completed Form 13614-C
- Scan the return and supporting documents, including Form 13614-C.
- Remove all personally identifiable information (PII) including Social Security numbers, names, address, etc. This PII will be redacted from the scanned documents.
- Repeat the process until three returns have been reviewed.
- Complete a site review using Form 6729, *Site Review Sheet*.
- Provide feedback of their findings after the reviews are complete and address any questions and concerns.

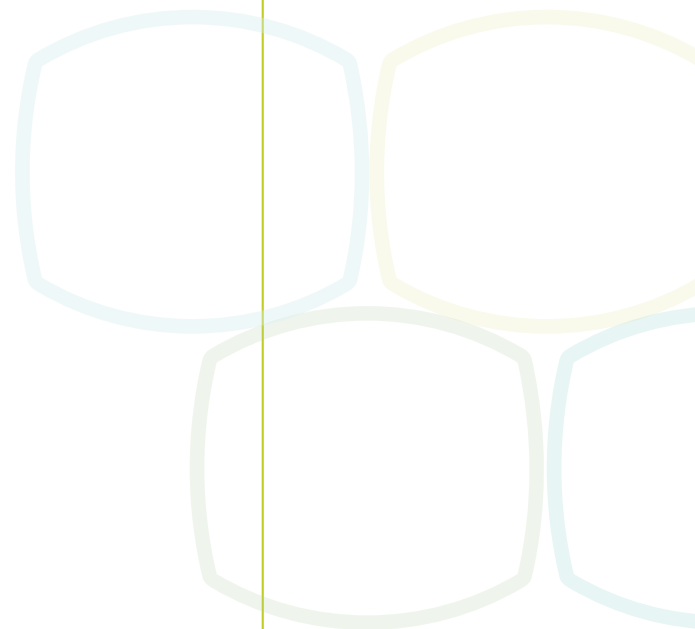
The final results of the QSS review will be forwarded to the partner and/or coordinator by the SPEC Relationship Manager.

**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 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 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](mailto:partner@irs.gov).

## 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. Field site visits include remote site reviews. Remote site reviews provide an alternative method of providing oversight to VITA/TCE sites. SPEC will continue to conduct FSV to provide assistance and identify trends, measure site adherence to the QSR, and monitor site operations. 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

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 coordinator for the VITA/TCE site to arrange a meeting. The meeting can be scheduled when the 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.
- Providing assistance and oversight opportunities to the sites that do not require or would otherwise not receive a physical Field Site Visit.
- Reducing partner burden by accommodating 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.
- 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-D 6729, *Site Review Sheet*, and Form 6729-P, *Partner Return Review Sheet*, provide the tools partners can use when conducting site and return reviews. Publication 5140, *Job Aid: Partner Site and Return Review*, is available to guide you through the completion of the reviews and forms. The use of these forms is optional.

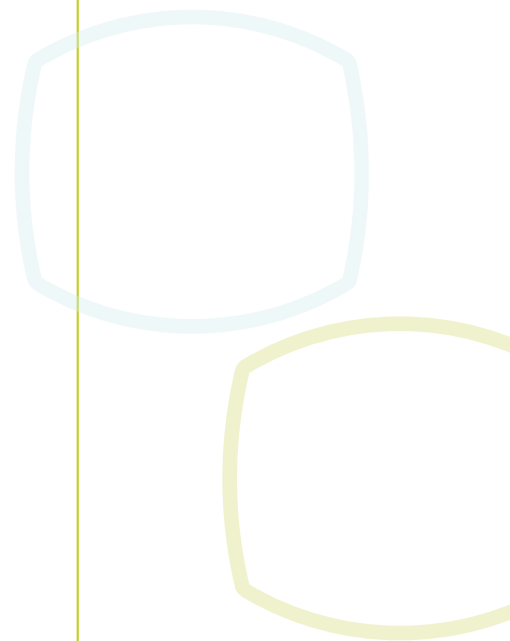
While no longer required, Partner Reviews are strongly encouraged.

## 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](http://www.irs.gov).
- For additional information on providing reasonable accommodations, see the Fact Sheets on the Site Coordinator Corner, located at [www.irs.gov](http://www.irs.gov).

## 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. 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.

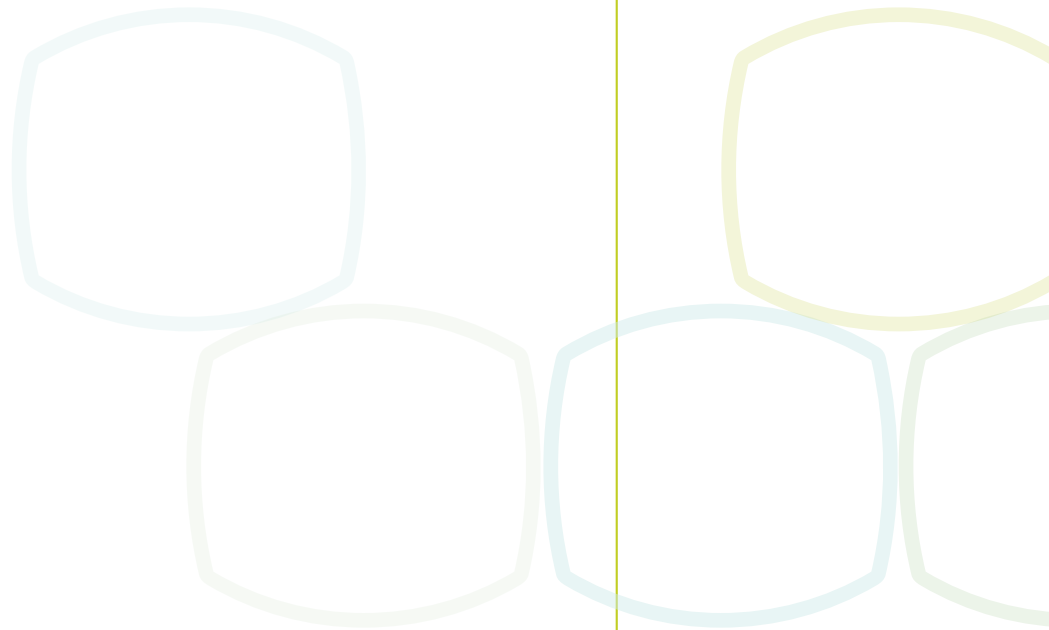


# Evaluating the Filing Season

## Evaluating the Filing Season

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

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



## VITA/TCE Free Tax Programs

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

The mission of these programs is to provide free basic tax return preparation for low-to-moderate income and elderly taxpayers. This also includes taxpayers with disabilities, limited English proficiency and the Military.

Volunteers participating in these programs must sign a Form 13615, Volunteer Agreement that outlines the volunteer standards of conduct. These agreements require them to provide high quality service and uphold the highest ethical standards.

**To report unethical behavior to IRS,  
e-mail us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

## Programas de Impuestos Gratuitos Ofrecidos por VITA/TCE

El Servicio de Impuestos Internos (IRS, por sus siglas en inglés) patrocina el programa de Asistencia Voluntaria al Contribuyente con los Impuestos sobre los Ingresos (VITA, por sus siglas en inglés) y el programa de Asesoramiento Tributario para los Ancianos (TCE, por sus siglas en inglés).

La misión de estos programas es proveer la preparación gratuita de declaraciones de impuestos sencillas a contribuyentes con ingresos bajos a moderados y contribuyentes de edad avanzada. Esto incluye también a los contribuyentes con discapacidades, aquéllos con dominio limitado del inglés y la milicia.

Los voluntarios que participan en estos programas, tienen que firmar el Formulario 13615, el cual es un acuerdo que establece los estándares de conducta para los voluntarios. Estos acuerdos le exigen a éstos que provean un servicio de alta calidad y que mantengan los más altos estándares de ética.

**Para denunciar un comportamiento que no es ético o correcto al IRS, envíe un correo electrónico (e-mail) a [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov).**





VITA/TCE Volunteer Site Scope & Referral Chart

<ul style="list-style-type: none"> <li>Interactive Tax Assistance (ITA)</li> <li>Tax Trails</li> <li>Tax Topics</li> </ul>		Minimum Volunteer Tax Law Certification Levels (√* requires both a minimum and additional specialty certifications)	Additional Specialty Tax Law Certifications					Interactive Tax Assistance (ITA)	Can a Taxpayer's Tax Return with this Tax Law be Referred to a VITA/TCE site?	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer? (1-800-829-8482)
Form 1040 Line #	Tax Law Topic Description	Information Reporting Source Document	Basic	OR	Advanced	Volunteer Certification Level: Military	Volunteer Certification Level: Health Savings Account (HSA)	Volunteer Certification Level: International	Volunteer Certification Level: Puerto Rico	
<b>Filing Status</b>										
1	Single		√							Yes
2	Married filing jointly		√							Yes
3	Married filing separately		√							Yes
4	Head of household		√							Yes
5	Qualifying widower		√							Yes
1 Thru 5	Foreign Taxpayers with F, J, M & Q Visas				√*			√		No
<b>Exemptions</b>										
6a - d	Exemptions		√							Yes
<b>Income</b>										
7	Wages, salaries, tips, etc.	W-2	√							Yes
7	Tips	W-2	√							No
7	Military pay from Combat Zones, Incentive Pay, Re-Enlistment, Education Repayment, Recruitment Bonus, Residential Rental				√*	√				No
7	Foreign Pay/Income				√*			√		No
8a - b	Taxable interest, tax-exempt interest	1099-INT, Sch K-1	√							Yes
9a - b	Ordinary dividends, qualified dividends	1099-DIV, Sch K-1	√							Yes
9a - b	Non-Dividend Distribution	1099-DIV, Sch K-1	√							No
10	Taxable refunds, etc	1099-G	√							Yes
11	Alimony received		√							Yes
12	Schedule C-EZ: Business confined to Sch C-EZ criteria, up to \$5,000 of expenses allowed.	1099-MISC, Box 7			√					Yes
12	Schedule C: Business confined to Sch C-EZ criteria, however up to \$25,000 of expenses allowed.	1099-MISC, Box 7			√					Yes
13	Capital gain or (loss)	1099-B			√					Yes

VITA/TCE Volunteer Site Scope & Referral Chart

Form Line #	Tax Law Topic Description	Information Reporting Source Document	Minimum Volunteer Tax Law Certification Levels (* requires both a minimum and additional specialty certifications)		Additional Specialty Tax Law Certifications				Interactive Tax Assistance (ITA)	Can a Taxpayer's Tax Return with this Tax Law be Referred to a VITA/TCE site?	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer? (1-800-829-8482)
			Basic	OR Advanced	Volunteer Certification Level: Military	Volunteer Certification Level: Health Savings Account (HSA)	Volunteer Certification Level: International	Volunteer Certification Level: Puerto Rico			
13	Wash/Short Sale (AARP Only)	1099-B		√*					No	Refer to an AARP Site Only	No
14	Other gains and losses	Out of Scope							No		No
15a - b	IRA distributions, taxable amount Determined	1099-R, RRB-1099 R	√						No	Yes	Yes
15a - b	IRA distributions, taxable amount not determined	1099-R, RRB-1099 R		√					No	Yes	Yes
15a - b	SEP/SIMPLE IRAs (AARP Only)	1099-R		√*					No	Refer to an AARP Site Only	Yes
16a - b	Pensions and annuities, taxable amount not determined (AARP Only)	1099-R, RRB 1099-R		√					Yes	Yes	Yes
16a - b	Pensions and annuities, taxable amount determined	1099-R, RRB 1099-R	√						Yes	Yes	Yes
16a - b	Pensions and annuities, taxable amount determined (AARP Only)	1099-R, Code W		√*					Yes	Refer to an AARP Site Only	Yes
17	Rental real estate (Military certification only)	1099-MISC		√*	√				Yes	No	No
17	Royalties	1099-MISC, Box 2 & Sch K-1		√					No	Yes	No
18	Farm Income	Out of Scope							Yes	No	No
19	Unemployment compensation	1099-G	√						Yes	Yes	Yes
20a - b	Social Security benefits, taxable amount	SSA-1099, RRB-1099	√						Yes	Yes	Yes
21	Other income - varies	1099-MISC, Box 3	√						Yes (Gambling Winnings Only)	Yes	Yes
21	LTC Benefits (AARP Only)	1099-LTC		√*					No	Refer to an AARP Site Only	No
21	Cancellation of Debt Income (Mortgage) (Out of Scope for all AARP Sites)	1099-C, 1099-A		√					Yes	No	No
21	Cancellation of Debt Income (Credit cards only)	1099-C		√					No	No	No

VITA/TCE Volunteer Site Scope & Referral Chart

Form Line #	Tax Law Topic Description	Information Reporting Source Document	Minimum Volunteer Tax Law Certification Levels (* requires both a minimum and additional specialty certifications)		Additional Specialty Tax Law Certifications				Interactive Tax Assistance (ITA)	Can a Taxpayer's Tax Return with this Tax Law be Referred to a VITA/TCE site?	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer? (1-800-829-8482)
			Basic	Advanced	Volunteer Certification Level: Military	Volunteer Certification Level: Health Savings Account (HSA)	Volunteer Certification Level: International	Volunteer Certification Level: Puerto Rico			
<b>Adjusted Gross Income</b>											
23	Educator Expenses	Extender Scope TBD	✓	✓					Yes	TBD	Yes
24	Certain business expenses of reservists (Military certification only)			✓*	✓				No	No	No
24	National Guard Overnight Travel (Military certification only)			✓*	✓				No	No	No
24	Other Employee Business Expenses		✓						Yes	Yes	No
25	Health savings account deduction (HSA certification only)	5498-SA, 1099-SA, W-2 (Box 12, Code W)	✓*			✓			No	No	No
26	Moving expenses (Military certification only)			✓*	✓				Yes	No	Yes (Job related only)
27	Deductible part of self-employment tax			✓					No	Yes	Yes
28	Self-employed SEP, SIMPLE, and qualified plans	Out of Scope							No	No	No
29	Self-employed health insurance deduction	Out of Scope							No	No	No
30	Penalty on early withdrawal of savings	1099-INT	✓						No	Yes	Yes
31a - b	Alimony Paid		✓						No	Yes	Yes
32	IRA deduction	1099-R		✓					No	Yes	Yes
33	Student loan interest deduction	1098-E	✓						Yes	Yes	Yes
33	Military Education Repayment (Military certification only)			✓*	✓				No	No	Yes
34	Tuition and fees	Extender Scope TBD	✓						No	TBD	Yes
<b>Tax and Credits</b>											
39a	Check if: blind/blind/born <1/2/1951 Total boxes checked		✓						Yes	Yes	Yes
39b	If your spouse itemizes on a separate return		✓						Yes	Yes	Yes
40	Standard deduction		✓						Yes	Yes	Yes

VITA/TCE Volunteer Site Scope & Referral Chart

Form Line #	Tax Law Topic Description	Information Reporting Source Document	Minimum Volunteer Tax Law Certification Levels (* requires both a minimum and additional specialty certifications)		Additional Specialty Tax Law Certifications				Interactive Tax Assistance (ITA)	Can a Taxpayer's Tax Return with this Tax Law be Referred to a VITA/TCE site?	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer? (1-800-829-8482)
			Basic	OR Advanced	Volunteer Certification Level: Military	Volunteer Certification Level: Health Savings Account (HSA)	Volunteer Certification Level: International	Volunteer Certification Level: Puerto Rico			
40	Itemized deductions		✓						Yes	Yes	
42-44	Exemptions, Taxable income, Tax		✓						No	Yes	
46	Excess advance premium tax credit (APTC) repayment	1095-A	✓						Yes	Yes	
48	Foreign tax credit (If Form 1116 not required)	1099-INT or 1099-DIV	✓						Yes	Yes	No
48	Foreign tax credit (If Form 1116 is required)	1099-INT or 1099-DIV		✓*				✓	Yes	No	No
49	Credit for child and Dependent care expenses	W-2 and/or Provider Statement	✓						Yes	Yes	Yes
50	Education credits	1098-T	✓						Yes	Yes	Yes
51	Retirement savings contributions credit	W-2 Box 12	✓						Yes	Yes	Yes
52	Child tax credit		✓						Yes	Yes	Yes
53	Residential energy credit (*Part 1 is out of scope)	Extender Scope TBD		✓					No	TBD	No
54	Credit for the elderly or the disabled			✓					Yes	Yes	Yes
<b>Other Taxes</b>											
57	Self-employment tax			✓					Yes	Yes	Yes
58	Unreported social security and Medicare tax from Form 4137 only			✓					No	Yes	No
59	Additional tax on IRAs, other qualified retirement plans, etc. (If no calculation Required)	1099-R	✓						Yes	Yes	Yes
59	Additional tax on IRAs, other qualified retirement plans, etc. (If calculation Required)	1099-R		✓					Yes	Yes	Yes
59	Form 1099-R-Code S (25% Penalty for Early Distribution) (AARP Only)	1099-R (Code S)		✓*					No	Refer to an AARP Site Only	Yes
60b	First time homebuyer credit repayment	Form 5405		✓					No	Yes	Yes
61	Health care: individual responsibility	1095-A	✓						Yes	Yes	Yes

VITA/TCE Volunteer Site Scope & Referral Chart

Form 1040 Line #	Tax Law Topic Description	Information Reporting Source Document	Minimum Volunteer Tax Law Certification Levels (✓* requires both a minimum and additional specialty certifications)		Additional Specialty Tax Law Certifications				Interactive Tax Assistance (ITA)	Can a Taxpayer's Tax Return with this Tax Law be Referred to a VITA/TCE site?	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer? (1-800-829-8482)
			Basic	OR Advanced	Volunteer Certification Level: Military	Volunteer Certification Level: Health Savings Account (HSA)	Volunteer Certification Level: International	Volunteer Certification Level: Puerto Rico			
<b>Payments</b>											
64	Federal income tax withheld from	W-2 and 1099	✓						No	Yes	No
65	2015 estimated tax payments and amount applied from 2014		✓						No	Yes	Yes
66a	Earned income credit (EIC)		✓						Yes	Yes	Yes
66b	Nontaxable combat pay election	W-2, box 12 Code Q		✓*		✓			No	No	No
67	Additional child tax credit		✓						Yes	Yes	Yes
68	American opportunity credit	1098-T	✓						Yes	Yes	Yes
69	Net premium tax credit	1095-A	✓						Yes	Yes	Yes
70	Amount paid with request for extension		✓						No	Yes	No
71	Excess social security and tier 1 RRB	SSA-1099, RRB-1099	✓						No	Yes	Yes
<b>Refund</b>											
75	Amount overpaid		✓						No	Yes	No
76a-d	Bank account information		✓						No	Yes	No
77	Amount you want applied to 2015 estimated tax		✓						No	Yes	No
<b>Amount You Owe</b>											
78	Amount you owe		✓						No	Yes	No
79	Estimated Tax Penalty	Out of Scope							No	No	No
<b>Third Party Designee</b>											
	Third Party Designee		✓						No	Yes	No
<b>Signature</b>											
	Identity Protection PIN section		✓						No	Yes	No



## Reference Materials

For further information and guidance please refer to the following:

- Publication 5166, *Quality Site Requirements*
- Publication 4961, *VITA/TCE Volunteer Standards of Conduct*
- Publication 4396-A, *Partner Resource Package*
- Publication 3189, *Volunteer e-file Administration Guide*
- Publication 4299, *Privacy, Confidentiality, and Civil Rights – A Public Trust*
- Publication 4053, *Your Civil Rights are Protected Poster*
- Publication 4836, *VITA/TCE Free Tax Programs (VolTax)*
- Publication 4600, *Safeguarding Taxpayer Information*
- Publication 4473, *Computer Loan Program Welcome Package*
- Publication 4390, *VITA/TCE Computer Loan Program*
- Publication 1345, *Handbook of Authorized IRS e-file Providers of Individual Tax Returns*
- Publication 5110, *E-services - IRS E-file Application Process for SPEC Partners*
- Publication 4134, *Low Income Taxpayer Clinic List*
- Publication 4671, *VITA Grant Program Overview and Application Instructions*
- Publication 1101, *Application Package and Guidelines for Managing a TCE Program*
- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- Publication 17, *Your Federal Income tax*
- Form 13615, *Volunteer Standards of Conduct Agreement*
- Form 13715, *SPEC Volunteer Site Information Sheet*
- Form 13533, *VITA/TCE Partner Sponsor Agreement*
- Form 13206, *SPEC Volunteer Assistance Report*
- Form 13614-C, *Intake/Interview & Quality Review Sheet*
- Form 6729-D, *Site Review Sheet*
- Form 6729-P, *Partner Return Review Sheet*
- Form 14446, *Virtual VITA/TCE Taxpayer Consent*
- Link & Learn Taxes
- Site Coordinator Corner

All forms and publications can be accessed from the IRS website at [www.irs.gov](http://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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