



2015 Partner Resource Guide



Stakeholder Partnerships, Education and Communication (SPEC)

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SPEC Mission

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

Message from the Director

As a volunteer tax preparation partner with the Internal Revenue Service (IRS), you help make it possible for taxpayers in underserved communities to access free quality tax services.

I would like to congratulate you on an awesome 2015 Filing Season. As Stakeholder Partnerships, Education and Communication (SPEC) partners, you reached an all-time high by preparing over 3.7 million returns with a 94 percent accuracy rate.

SPEC appreciates your commitment in providing free tax preparation services to low-to-moderate income taxpayers, the elderly, persons with disabilities, and taxpayers with Limited English Proficiency. The IRS community-based tax preparation programs are founded on taxpayers' trust in our partners and volunteers.

This Partner Resource Guide provides valuable information for both Partners and Site Coordinators. It contains vital information to successfully manage your Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) site. The tools and processes included in this publication are intended to ensure consistent and accurate tax return preparation. Where appropriate, web links are provided for referenced IRS products. Contact your SPEC Relationship Manager (RM) or local SPEC Territory office for additional information on materials or procedures.

As we continue to strengthen our partner collaborations with you, it is critical to emphasize and agree on the importance of following consistent quality procedures in order to ensure consistently high accuracy and quality. This Partner Resource Guide is essential to SPEC's continued success.

Dietra D. Grant
Director, SPEC

Chapter 1

Policy Changes and Other Policy Considerations

Chapter 1-1

2016 Quality and Oversight Updates

Introduction

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

Additional References

[Publication 5166](#), *VITA/TCE Quality Site Requirements*
[Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust Form 13533, VITA/TCE Partner Sponsor Agreement*
[Publication 1084](#), *Site Coordinator Handbook*
[Publication 4012](#), *Volunteer Resource Guide*
[Publication 4961](#), *Volunteer Standards of Conduct (Ethics)*

The following updates are effective for the 2016 Filing Season.

Updates to Quality Site Requirements (QSR)

QSR #1 – Certification

Update: All VITA/TCE coordinators are required to have their volunteer lists to their SPEC Territory by February 3rd but no later than February 15th. A new report must be submitted on the 3rd of each month to add new volunteers who were not previously reported.

Why: This gives additional time for coordinators whose sites open after February 3rd to send their listings to their SPEC Territory office.

Update: Returning volunteer instructors, preparers, Site Coordinators and quality reviewers are no longer required to take Intake/Interview & Quality Review Training and will now certify by passing the new IRS test.

NOTE: New volunteers in these same positions are required to take Intake/Interview & Quality Review Training and pass the new certification test.

Why: To provide a consistent certification path similar to the VITA/TCE tax law certifications.

Changes to Oversight

Change: Publication 5159, *Partner Filing Season Readiness Training Guide* is now obsolete. This information can be found in this [Publication 4396-A](#), *Partner Resource Guide*.

Why: Publication 4396-A will be the primary guide used to promote and inform new and existing partners on effective site management expectations and will serve as a partner resource tool.

Change: The VolTax toll free number is no longer available. Volunteers and taxpayers must use wi.voltax@irs.gov to report unethical volunteer or site practices.

Why: Calls received on the toll free number did not support the intended purpose. Most of the calls did not relate to unethical behavior.

Chapter 1-1

2016 Quality and Oversight Updates (continued)

Changes to Oversight (continued)

Change: Forms 13325/13324, Civil Rights Assurance Agreements for the partner and sub recipient, have merged into Form 13533, *VITA/TCE Partner Sponsor Agreement*. There is now one form and one signature required for each partner.

Why: This was a recommendation from several employees and partners and will result in a reduction of burden on both partners and the agency.

Change: Social Security Administration (SSA) verification documents with a truncated Social Security Number (SSN), i.e. ***-**-1234 can be used as acceptable documents for SSN verification at the Site Coordinator's discretion.

Why: SSA is following strict security guidelines and they are now truncating SSNs on their verification documents. Before this change SPEC allowed these documents as proof of valid social security numbers. Now, the Site Coordinator can determine if they will allow a truncated SSN as proof or require the taxpayer to provide a social security card or another acceptable method of verification.

Change: SPEC will provide additional guidance for following the Virtual VITA/TCE Programs.

Why: In 2015, coordinators at Virtual VITA/TCE sites, were not following the required security e-file standards.

New: SPEC will provide an additional contingency plan allowing sites to temporarily switch to a Virtual VITA Model during temporary emergencies, such as software shut down, internet shut down, or when volunteer quality reviewers are temporarily not present at the site.

Why: This will provide sites an alternative filing method for assisting taxpayers during temporary emergencies.

New: SPEC will provide guidance on how to help deter identity theft returns from being filed at their VITA/TCE sites. This could include requiring sites to strengthen requirements for reviewing Photo ID and taxpayer identification numbers.

Why: The number of ID theft-related returns in VITA/TCE sites are steadily increasing.

Change: Extension 245 for the Identity Protection Specialized Unit phone line is no longer available. Taxpayers can continue to use the toll free number, 1-800-908-4490, to receive a replacement Identity Protection Personal Identification Number (IP PIN) if the taxpayer is unable or unwilling to create an account on www.irs.gov.

Why: The extension number was eliminated due to limited use.

Chapter 1-1

2016 Quality and Oversight Updates (continued)

Changes to Oversight (continued)

Change: The policy for Field Site Visits (FSV) and Remote Site Reviews (RSR) has changed from every four years to every five years.

Why: A change in FSV/RSR review policy was made due to budget constraints and in an effort to use travel funds to assist partners with critical training needs such as attending a Site Coordinator Training that includes multiple Site Coordinators.

New: All policy changes altering the current Quality Site Requirements (QSR), software agreements, e-file requirements, security policies, etc., must be approved by the SPEC Director.

Why: SPEC is not willing to jeopardize quality standards, security requirements, or other license agreements in an effort to increase return preparation.

Update to Volunteer Standards of Conduct

The language for Volunteer Standards of Conduct #2 has changed to: *“Do not accept payments, solicit donations, or **accept refund payments** for federal or state tax return preparation.”*

Why: To make it clear taking or accepting refunds for any reason is prohibited.

Chapter 1-2

Privacy, Confidentiality, and Civil Rights

Introduction

In accordance with federal law and the Department of the Treasury – Internal Revenue Service policy; discrimination against taxpayers on the basis of race, color, national origin (including limited English proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance.

Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access service.

Additional References

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

D-143, AARP Foundation Tax-Aide, poster

[Publication 4454](#), *Your Civil Rights Are Protected (Brochure)*

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

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

[Publication 1084](#), *Site Coordinator Handbook*

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

Civil Rights Site Requirements

Title VI of the Civil Rights Act of 1964 information is required to be displayed or provided to taxpayers at all VITA/TCE sites at the first point of contact between the IRS-certified volunteer and the taxpayer, even if a return is not completed. All VITA/TCE sites, including military sites that service civilians, are required to display a current [Publication 4053 \(EN/SP\)](#), *Your Civil Rights are Protected (Poster)* or a current D-143, AARP Foundation Tax-Aide, *(Poster)*.

Using only Publication 730, *Important Tax Records Envelope*, 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 does not receive service. Publications 4454, *Your Civil Rights Are Protected* and Publication 4053, *Your Civil Rights Are Protected (Poster)* are available on www.irs.gov and can be provided to taxpayers who do not receive the Publication 730 or the AARP envelope.

Partners are encouraged to refer to [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights – a Public Trust*, for additional information.

Posting Civil Rights and D-143 (AARP Sites)

AARP sites may secure D-143 from their state coordinator. If an AARP site does not have a current D-143 displayed during a site review, the reviewer will provide them with a copy of Publication 4053 (EN/SP) to use in the interim.

Violation of Civil Rights

Noncompliance with civil rights can be very expensive, involve lengthy court proceedings, and can include:

- Referral to the Civil Rights Division for further investigation
- Private law suits
- Termination of current federal assistance
- Denial of additional federal assistance
- Termination from the VITA/TCE Programs

Chapter 1-2 Privacy, Confidentiality, and Civil Rights (continued)

Providing Reasonable Accommodations

Taxpayers with a disability may require reasonable accommodations in order to participate in, or receive the benefits of, a program or activity supported by the IRS.

When a reasonable accommodation request is received from a taxpayer, the site must determine what type of accommodation is needed and whether or not it is reasonable and can be provided. If a site's representative must deny a request for a specific accommodation because it is not reasonable, alternative accommodations should be discussed that would effectively address the needs of the individual.

Note: Disabilities are not always visible.

Site Coordinator Fact Sheets/Civil Rights Division (CRD) Advisories covering reasonable accommodations can be found on the Site Coordinator Corner website: [Site-Coordinator-Corner](#) or by contacting your local SPEC Relationship Manager.

Limited English Proficiency (LEP), A Federal Interagency Website, is a primary resource for obtaining demographic information, found under the demographic data tab. The American Community Survey Data provides current information that can be tailored to a geographic area. The data is accessible at the following link: <https://www.census.gov/topics/population/language-use.html>

The demographic information gathered from disability question and the LEP question on Form 13614-C, *Intake/Interview & Quality Review Sheet* may also be reviewed. This will help you determine who your customers are so you can anticipate language access and/or reasonable accommodation needs for the next filing season. Your SPEC Relationship Manager may also be able to provide you with disability/LEP data from TaxWise for planning purposes.

Important Note: Reasonable accommodation and language access must be provided at no cost to the taxpayer.

How to make a Civil Rights Complaint

If a taxpayer believes that he or she has been discriminated against on the basis of race, color, national origin (including LEP), disability, sex (in education programs or activities), age or reprisal, they can file a complaint. Send written complaints to:

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

For all inquiries concerning taxpayer civil rights, contact IRS at the address referenced above or e-mail: edi.civil.rights.division@irs.gov

Chapter 1-2 Privacy, Confidentiality, and Civil Rights (continued)

Changes to Civil Rights Assurance Process

Background: In prior years, SPEC obtained civil rights assurances from partners via Form 13325, *Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships*. Partners obtained civil rights assurances from their sub-recipients via Form 13324, *IRS Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements*.

Update: In an effort to streamline the process and reduce the burden, changes have been made for the 2016 Filing Season as outlined below:

Forms 13325/13324 are obsolete. The verbiage from Forms 13325/13324 has been incorporated into the revised Publication 4299, *Privacy, Confidentiality, and Civil Rights - A Public Trust*. The signature for assurances is now obtained through the revised [Form 13533](#), *VITA/TCE Partner Sponsor Agreements*.

Non-Grant Partners/Sub-Recipient Partner

All SPEC Partners now agree to comply with civil rights laws by signing the newly revised Form 13533. There is now only one form and one signature needed for each partner to certify that it will uphold taxpayers' civil rights, maintain program integrity, and protect information provided by the taxpayers serviced through the VITA/ TCE Programs. SPEC will continue to secure and maintain Forms 13533 from all Partners. Partners with Sub-recipients should secure and maintain these forms at their respective partner sites.

Grant Partners for VITA/TCE Partners

Sponsor agreements for Grant Partners will continue to be secured by the Grant Program Office. These civil rights procedures apply to both TCE and VITA grant recipients.

- [Form 13533](#), *VITA/TCE Partner Sponsor Agreement*, must be e-mailed to the assigned Grant Officer within 20 days of notice of award. Notify the grant officer prior to the deadline if an extension is required.
- Grant recipients accept the assurances and certification by checking "I Agree" in Block 21 on the SF 424, *Application for Federal Assistance*. These assurances and certifications are also applicable to any organization that the partners sub-award grant funds and should be included in their contracts or memorandums of understanding when sub-awards are involved. Refer to [Publication 1101](#), *Application Package and Guidelines for Managing a TCE Program*, and Exhibit 3 in [Publication 4671](#), *VITA Grant Program Overview and Application Instructions*, for the "List of Assurances and Certifications."
- For more information on civil rights assurances and consent notices see [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*.

Chapter 1-2 Privacy, Confidentiality, and Civil Rights (continued)

Changes to Civil Rights Assurance Process

- Financial records, supporting documents, statistical records, and all other records pertinent to an award are retained for a period of three years (3) from the final submission date for the grant cycle.

Refer to [Publication 4883](#), *Grant Resource Guide*, for additional information.

CRD – Civil Rights Division Reviews

Each year, CRD selects VITA/TCE sites for review. The purpose of the review is to assess site compliance with civil rights requirements and provide assistance to address identified issues. The results of CRD reviews will be discussed with the partner and SPEC Headquarters.

For additional information on providing reasonable accommodations, see the Fact Sheets on the Site Coordinator Corner, located at www.irs.gov.

Chapter 1-3

Filing Season Readiness Timeline

Time Period	Actions	Site Coordinator	Partner	Either or Both
Year Round	Volunteer recruitment and retention			X
	Continue volunteer training and certification, i.e. Link and Learn Taxes			X
	Update Form 13715 , <i>Volunteer Site Information Sheet</i> , and submit as changes occur			X
	Ensure you have two Responsible Officials designated and registered in e-Services for each of your Electronic Filing Identification Numbers (EFIN) and that information is updated as required per Publication 5110 , <i>e-Services IRS e-file Application Process for SPEC Partners</i>		X	
	Retain Forms 8453 , <i>U.S. Individual Income Tax Transmittal</i> , for an IRS e-file return, (not included in the electronic transmission); copies of signed consent to disclosure forms; Forms 14446 , <i>Virtual VITA/TCE Model Taxpayer Consent</i> ; complete electronic back-up of all electronic transmitted returns and *acknowledgement files (*does not apply to TWO users) secured until 12/31	X		
	Outreach Delivery, i.e. Earned Income Tax Credit (EITC) Awareness Day, Veterans, Disability, ACA, Identity Theft, Online Payments, Health Care Tax Credit , Financial Education & Asset Building (FEAB)		X	
June	Begin initial volunteer recruitment and retention plans for next filing season			X
	Review and update your program, outreach and publicity efforts			X
July	New sites: First apply for Site Identification Number (SIDN) through your IRS SPEC office by submitting Form 13715 , <i>Volunteer Site Information Sheet</i> and then apply for an EFIN on www.irs.gov via e-Services using Publication 5110			X
	Provide the projected number of training material products and EITC products you will need to your SPEC contact			X

Chapter 1-3

Filing Season Readiness Timeline (continued)

Time Period	Actions	Site Coordinator	Partner	Either or Both
August	Identify/secure computer equipment for volunteer tax site(s) meeting the minimum operating system requirements for TaxWise			X
September	Complete and sign Form 13533 , <i>VITA/TCE Partner Sponsor Agreement</i> or Form 13533-A , <i>FSA Remote Sponsor Agreement</i> and return to SPEC contact (all partners receiving financial assistance from IRS are required to complete, sign and return before any services can be provided)		X	
	Complete Form 2333-V, <i>Order for VITA/TCE Program</i> , for training materials and submit to your IRS SPEC contact. You should receive an e-mail with this form attached.			X
October	Order electronic filing software through your SPEC contact			X
	Escalate volunteer recruitment, publicity and outreach			X
	Select or firm up site location(s), dates and days open, opening and closing times			X
	Identify instructors for electronic filing, tax law training and Site Coordinator Training			X
	Schedule date and place for electronic filing training and certification			X
	Schedule date and place for volunteer tax law training and certification ensuring you have enough training materials			X
	Schedule date and place for Site Coordinator Training			X
November	Begin preparing Form 13715 , and ensure e-Service's information is up-to-date for your EFINs			X
	Begin Site Coordinator's training using Publication 1084 , <i>Site Coordinator's Handbook</i> and Publication 5088 , <i>Site Coordinator Training Power Point</i> . Also begin electronic filing training, volunteer tax law training and certification			X
	Begin planning National EITC Awareness Day Events		X	

Chapter 1-3

Filing Season Readiness Timeline (continued)

Time Period	Actions	Site Coordinator	Partner	Either or Both
	Complete or update Form 13715 , and submit to IRS SPEC contact - the information should be provided annually to your SPEC contact by December 1 (for grant partners) and no later than December 20 for all others			X
	Begin community awareness publicity regarding free tax preparation sites.		X	
December	Meet with volunteers to plan strategy for staffing/operating site(s)			X
	Identify volunteer to serve as alternate Site Coordinator in your absence			X
	Verify order of training materials and forms/supplies for sites			X
	Post publicity posters, i.e. Publication 3676-A			X
	After training, secure completed Form 13615 , <i>Volunteer Standards of Conduct Agreement</i> , from each volunteer-verify your information and sign the form (keep a copy of this form or Form 13206 , <i>SPEC Volunteer Assistance Report</i> , (or similar partner created form or list) at each site or at the partner level)			X
	Establish a quality review process for all sites before they open			X
	Ensure all volunteers will have a name badge showing your first name and first letter of last name per Publication 5166 .			X
	All prior year retention documents should be destroyed after 12/31			X
January	All Site Coordinators training must be completed annually no later than January 15, using Publication 1084 , and Publication 5088 ,	X		
	Ensure all required reference materials per Publication 5166 , <i>Quality Site Requirements</i> , are available either in paper or electronic format at all open sites	X		
	Ensure Title VI information is posted or displayed at the sites; VITA Publication 4053 (EN/SP), or Document 143, (on AARP website)	X		
	Order additional training material as needed before the site opens			X
	Conduct volunteer training/meeting to verify roles/responsibilities			X
	Establish a quality review process for all sites before they open			X

Chapter 1-3

Filing Season Readiness Timeline (continued)

Time Period	Actions	Site Coordinator	Partner	Either or Both
	Discuss and distribute Quality and Volunteer Tax Alerts and with all volunteers			X
	Implement an Intake/Interview & Quality Review process for all returns prepared at the site; ensure that volunteers do not prepare returns beyond his/her scope per Publication 4012 , and develop a process to refer out of scope returns to a professional preparer			X
	Ensure tax preparation software is installed on all computers - templates and defaults are updated - specific roles and passwords are assigned for all volunteers that limit applicable access - SIDN and EFIN are entered accurately - state programs are added - User Defined Return Stages, History Lists and print packet defaults are set per Publication 3189 , <i>Volunteer e-file Administration Guide</i>			X
	Ensure all virtual sites are using the current Form 14446 , when either a taxpayer, preparer and/or quality reviewer is not present for the return process and that the process will be thoroughly explained to the taxpayer(s)			X
	Open VITA/TCE e-file sites			X
	Promote and Implement EITC partner events using sources such as EITC Central		X	
February	Discuss and distribute Quality and Volunteer Tax Alerts and with all volunteers			X
	All VITA and TCE-Non AARP sites are to submit Form 13206 (or similar partner created form or list) , to your IRS SPEC contact listing each volunteer by February 3rd - for sites not open by February 3rd, no later than February 15th (report each volunteer only once on Form 13206 (or similar partner created form or list) during a filing season)			X
	Ensure all required reference materials per Publication 5166 , are available either in paper or electronic format at all open sites	X		
	TCE/AARP sites provide the IRS SPEC Territory office by February 3, a list of volunteers who passed the test or retest		X	
	Monitor site Intake/Interview and Quality Review process to ensure all volunteers are using Form 13614-C , for every return and that all ten Quality Site Requirements are being followed			X

Chapter 1-3

Filing Season Readiness Timeline (continued)

Time Period	Actions	Site Coordinator	Partner	Either or Both
	Submit a list of volunteers, sites and partners that have completed volunteer milestones in 10 year increments (i.e. 10/20/30/40 years) to your SPEC contacts by February 25th using Form 14308 , <i>SPEC Site Milestone Recognition</i> and/or Form 14309 , <i>SPEC Volunteer Milestone Recognition</i>			X
	Provide any updates for Form 13715, or Form 13206 (or similar partner created form or list), by the 3rd day of each month			X
March	Discuss and distribute Quality and Volunteer Tax Alerts and with all volunteers			X
	Schedule volunteer recognition ceremonies			X
	Ensure all required reference materials per Publication 5166 , are available either in paper or electronic format at all open sites	X		
	Work with IRS SPEC contact to prepare certificates for volunteers			X
	Initiate formal appreciation for site sponsor (certificate and letter)			X
	Provide any updates for Form 13715 , or Form 13206 , Volunteer Assistance Reports (or similar partner created form or list), by the 3rd day of each month			X
April	Discuss and distribute Quality and Volunteer Tax Alerts and with all volunteers			X
	All open VITA and TCE-Non AARP sites are to submit Form 13206 , (or similar partner created form or listing), to the IRS SPEC office, listing each volunteer – final report due May 16			X
	Complete Continuing Education Credits section of Form 13615 for volunteers requesting CE credits and forward to SPEC contact			X
	Collect and store all IRS volunteer ID badges (inserts and holders)			X
	Ensure all applicable Forms 8453 , with attachments were submitted to the IRS Submission Processing Center			X
	After site season closure TaxWise Desktop users must run required reports for SPEC contacts, create back-up of information and delete all sensitive data per Publication 3189 .	X		
	Initiate site close-out procedures as referenced in Publication 3189, and Publication 1084 .	X		

Chapter 1-3 Filing Season Readiness Timeline (continued)

Time Period	Actions	Site Coordinator	Partner	Either or Both
	Secure and wipe all IRS loaned computers and partner computers with sensitive data loaded on them per Publication 4473 , <i>IRS Computer Loan Program - Welcome Package</i> and Publication 4390 , <i>VITA/TCE Computer Loan Program</i>			X
	Recognize volunteer efforts, plan/attend volunteer and sponsor recognition ceremonies			X
May	Secure and wipe all IRS loaned computers and partner computers with sensitive data loaded on them per Publication 4473 , and Publication 4390 . IRS Laptops must be returned to the depot by May 15 for sites not open past April 15.			X
	Evaluate filing season, site operations, volunteers and provide SPEC contact with feedback to improve or enhance operation for next year			X
	Complete the e-mailed Partner Survey		X	
	Conduct remainder of recognition ceremonies			X
	When applicable, secure/confirm site location for next year			X
	Begin volunteer recruitment for next filing season			X
	Schedule a closeout meeting with IRS SPEC contact			X
	If applicable, submit VITA/TCE grant applications		X	

Chapter 1-4

VITA/TCE Program Guidelines for SPEC Partners

Introduction

Stakeholder Partnerships, Education and Communication (SPEC) is committed to providing partners the policies needed to ensure they are compliant with all VITA/TCE Program guidelines. In doing so, Partners are able to support their VITA/TCE sites in achieving the highest quality service. This is also conducive to having a successful filing season in a consistent, ethical manner.

IRS employees volunteer their time to provide free tax preparation for their communities. SPEC Partners recognize these efforts and host end of the filing season appreciation ceremonies to acknowledge their contributions to VITA/TCE Programs.

This lesson assists partners in understanding the guidelines for IRS employees attending VITA/TCE recognition ceremonies or other partner sponsored events.

Ethic Rules for SPEC Partners providing Oversight in VITA/TCE Programs

The Department of the Treasury ethics rules prohibits IRS employees from engaging in the preparation of tax returns for compensation, gift, or favor. IRS employee volunteer efforts must remain 100% uncompensated.

IRS employees must reject any compensation, gift or favor. If they do not reject these items, the IRS employee must reimburse the partner for any items provided to them as recognition for their tax preparation efforts. This is regardless of the value.

For example: During a recognition ceremony, the partner provides all volunteers a with \$10 gift card to thank them for their volunteer work. The IRS employees must decline any gift card, regardless of the amount. Additionally, if there is any type of raffle or drawing at the recognition event, IRS employee must decline participation or receipt of any item.

SPEC partners may include IRS employees when recognizing volunteer tax preparation efforts if whatever items provided to them are part of a group recognition celebrating the successes of the filing season.

For example: IRS employees may accept the certificate of appreciation issued to all volunteers each year by the IRS SPEC office. IRS employees may also accept a pin or plaque given to all volunteers who reach certain milestones of service. IRS employees may also enjoy the food and drinks offered at an end-of-season reception open to all volunteers as long as they are not prohibited under the general restrictions that apply to IRS employees for accepting gifts.

IRS employees may also enjoy light snacks while volunteering because these items directly support tax assistance efforts.

Allowable Reimbursement

SPEC Partners may provide cash reimbursement for travel expenses to IRS employees who volunteer as Site Coordinators. These items are not considered compensation, gift, or favor.

Chapter 2

VITA/TCE Return Preparation Contingency Plans

Chapter 2-1

VITA/TCE Return Preparation Contingency Plans

Introduction

Temporary unexpected events may occur at VITA/TCE sites(s) hindering normal site operations to the point where you cannot complete the return preparation process in its entirety. The situation must be a short-term event that is not expected to be reoccurring. Sites are not required to use one of the contingency options; it is at the discretion of the partner or site coordinator. If unforeseen circumstances occur, you may wish to implement a contingency plan instead of sending the taxpayers and volunteers away. Three contingency options are available to continue operations using alternative procedures.

Additional References

[Publication 1084](#), *Site Coordinator's Handbook*
[Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*
[Publication 5101](#), *Intake/Interview and Quality Review Training*
[Publication 5166](#), *Quality Site Requirements*
[Publication 3189](#), *Volunteer e-file Administration Guide*
[Publication 4012](#), *Volunteer Resource Guide*
[Publication 13614-C](#), *Intake/Interview and Quality Review Sheet*
[Form 14446](#), *Virtual VITA/TCE Site Model Taxpayer Consent*

Unexpected Events

The following unexpected situations may necessitate the use of an Optional Temporary Contingency Plan:

- Software system outages
- Internet or equipment not operating at the site.
- Quality Reviewer is not available (see Virtual Process: Quality Review Only)

Contingency Options

At your discretion, choose among the following options 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

*These options should be established during the pre-planning phase of the site operations. Please refer to [Publication 3189](#), *Volunteer e-file Administration Guide* for more detailed information.

TWO Alternative Preparation Solution

The Alternative Preparation Solution (APS) was created to allow the TaxWise Online (TWO) users the ability to prepare returns for federal and state if they are not able to access TWO. It allows the site(s) to complete a return and print all of the signature documents and copies for the taxpayer(s) TaxWise Desktop. For TWO users, this contingency plan addresses the following circumstances:

- TWO system outages
- Partner internet outages
- Service areas with no connectivity.

Chapter 2-1 VITA/TCE Return Preparation Contingency Plans (continued)

TWO Alternative Preparation Solution (continued)

Download Updates Automatically

The TaxWise Desktop software must be loaded on the site computers for this option to be used in the event of system outages or loss of internet access. In order for APS to work successfully, it is important for the site(s) to keep their computers updated with the latest desktop software version. The TaxWise system has a feature which allows users to get updates automatically once scheduled. This feature will assist the users in keeping their TaxWise Desktop software updated in the event they need to use APS. See below for these instructions.

TaxWise allows you to get updates on a scheduled basis, so you can have all your updates downloaded before you open for business or even arrive at the site.

TaxWise typically delivers updates between 7:00AM-8:00AM, Eastern Standard Time. Make sure you set the time accordingly. The time is pulled from the system time on your computer.

In order to automatically download updates, you must be logged in to TaxWise as a user that has rights to the Get Module Updates and Get Program Updates menu options. If you are not, TaxWise will not attempt to connect to download updates. Once you are logged in as a user with the correct rights, TaxWise will resume automatically downloading updates at the time specified.

To download program updates automatically, use the following steps:

1. Log in as the Admin user.
2. Click the Tools menu and select Schedule Auto Events.

TaxWise displays the Schedule Automatic Events window:

The screenshot shows the 'Schedule Automatic Events' dialog box with the following settings:

- Program Update Options:** Enable Auto Update (selected), Workstation: 0, Time of Day: 7:30 AM, Disable Auto Updates
- Module Update Options:** Enable Auto Update, Workstation: 0, Time of Day: 7:30 AM, Disable Auto Updates
- Ack Retrieval Options:** Enable Auto Get Acks, Workstation: 0, Hours: 0, Minutes: 30, Disable Auto Get Acks
- Return Save Options:** Enable Auto Return Save, Minutes: 1, Disable Auto Return Save

Buttons at the bottom: Save, Cancel, Help

Exhibit 2-1

3. Click the Enable Auto Update radio button in the Program Update Options section.

Chapter 2-1 VITA/TCE Return Preparation Contingency Plans (continued)

Download Updates Automatically (continued)

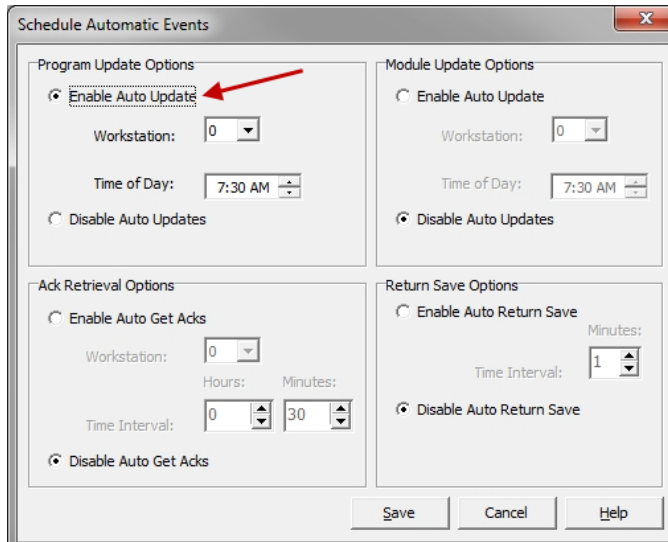


Exhibit 2-2

4. Select the applicable workstation for which you wish to automatically download program updates.
5. Select the applicable time of day when you wish to automatically download updates.

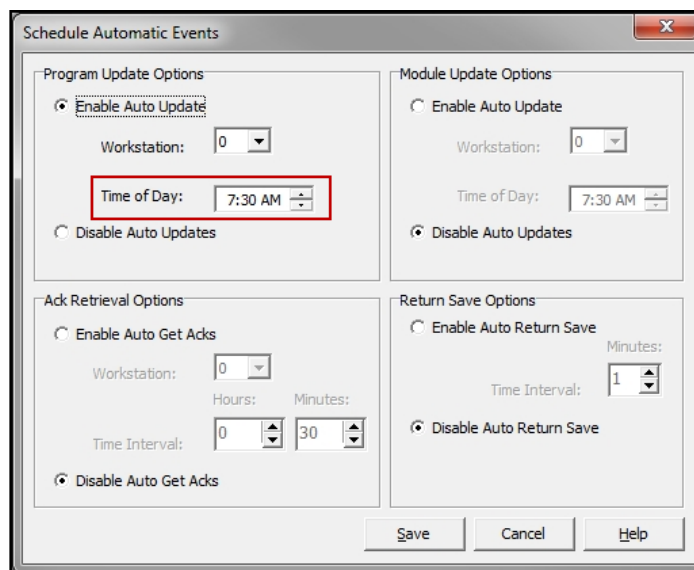


Exhibit 2-3

6. When you are finished making changes, click Save to save your changes and close this window.

Chapter 2-1 VITA/TCE Return Preparation Contingency Plans (continued)

Download Updates Automatically (continued)

To download module updates automatically, use the following steps:

1. Log in as the Admin user.
2. Click the Tools menu and select Schedule Auto Events.

TaxWise displays the Schedule Automatic Events window:

The screenshot shows the 'Schedule Automatic Events' dialog box with the following settings:

- Program Update Options:** Enable Auto Update, Workstation: 0, Time of Day: 7:30 AM, Disable Auto Updates
- Module Update Options:** Enable Auto Update, Workstation: 0, Time of Day: 7:30 AM, Disable Auto Updates
- Ack Retrieval Options:** Enable Auto Get Acks, Workstation: 0, Time Interval: 0 Hours, 30 Minutes, Disable Auto Get Acks
- Return Save Options:** Enable Auto Return Save, Time Interval: 1 Minutes, Disable Auto Return Save

Buttons: Save, Cancel, Help

Exhibit 2-4

3. Click the Enable Auto Update radio button in the Module Update Options section.
4. Select the applicable workstation for which you wish to automatically download module updates.
5. Select the applicable time of day when you wish to automatically download updates.

Chapter 2-1 VITA/TCE Return Preparation Contingency Plans (continued)

Download Updates Automatically (continued)

Schedule Automatic Events

Program Update Options

Enable Auto Update

Workstation: 0

Time of Day: 7:30 AM

Disable Auto Updates

Module Update Options

Enable Auto Update

Workstation: 0

Time of Day: 7:30 AM

Disable Auto Updates

Ack Retrieval Options

Enable Auto Get Acks

Workstation: 0

Hours: Minutes:

Time Interval: 0 30

Disable Auto Get Acks

Return Save Options

Enable Auto Return Save

Minutes:

Time Interval: 1

Disable Auto Return Save

Save Cancel Help

Exhibit 2-5

6. When you are finished making changes, click Save to save your changes and close this window.

Chapter 2-1 VITA/TCE Return Preparation Contingency Plans (continued)

TWO Alternative Preparation Solution (continued)

APS is not a viable contingency option if the TaxWise Desktop software has not been loaded to the computers ahead of time. Refer to [Publication 3189](#), *Volunteer e-file Administration Guide* for more detailed information.

Facilitated Self Assistance (FSA)

Facilitated Self Assistance (FSA) program provides an opportunity to alleviate some of the burden caused by one or more of the unexpected situations outlined above. The site may provide their custom link(s) (if any) to taxpayers so that they may prepare their own returns under FSA. The volunteers should still ensure that the taxpayer prepares their own return by acting as a tax coach (within the volunteer's tax law certification).

FSA is not a viable alternative if the site does not already have a self-preparation component in its tax preparation portfolio.

Temporary Virtual VITA/TCE Process

A final option includes reverting to a temporary virtual drop off model described below without pre-approval from the SPEC Territory.

Virtual Process: Secure Taxpayer Consent

The taxpayer must agree to the process which includes leaving their sensitive tax documents at the site to prepare or quality review the tax return.

- The taxpayer must present proof of identity, which includes photo identification for him/her and if applicable, the spouse.
- If the taxpayer agrees to use the virtual process for preparing their tax return, the volunteer will prepare page 1 of the [Form 14446](#), *Virtual VITA/TCE Site Model Taxpayer Consent*, 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 appropriate virtual method and step-by-step procedures must be explained to the taxpayer. Timeframes will be established for the taxpayer to return to the site and complete the process.

Virtual Process: Intake/ Interview Stage

The Intake and Interview Stage must be performed before the taxpayer leaves the site.

- IRS-tax law certified volunteer must conduct the initial interview following all the steps outlined in [Publication 5101](#), *Intake/Interview and Quality Review Training*.
- The volunteer will need to make notes on the [Form 13614-C](#), *Intake/ Interview & Quality Review Sheet*, indicating the appropriate filing status and dependency exemptions.
 - Eligibility determinations for deductions and credits should be made and documented on the Form 13614-C.
 - All oral testimony must be thoroughly documented on the Form 13614-C for use during the return preparation.

Chapter 2-1 VITA/TCE Return Preparation Contingency Plans (continued)

Virtual Process: Intake/ Interview Stage (continued)

- The verified Social Security Numbers (SSN) and/or Individual Tax Identification Numbers (ITIN) must be written on the [Form 13614-C](#) for all persons included on the tax return.
- A phone number where the taxpayer can be reached will be secured for use by the IRS-tax law certified return preparer. The taxpayer will leave their tax documents (or copies) and the completed Form 13614-C. The tax return will be completed when the software becomes available and/or the quality review can be performed.
- The taxpayer will be given a date/time to return to the site to participate in the quality review. Sign the [Form 8879](#), and/or secure a copy of the return. If a timeframe cannot be provided while the taxpayer is still onsite, the Site Coordinator will provide this information to the taxpayer as soon as a timeframe is available.

Virtual Process: Quality Review Only

If the site is able to prepare the return using normal face-to-face procedures but the return is not able to be quality reviewed during the taxpayer's visit:

- Follow all of the previously outlined above in the "Secure Taxpayer Consent section"
- Complete the tax return as normal.

Explain that the taxpayer will be contacted by the Quality Reviewer.

Chapter 3

Oversight of VITA/TCE Sites

Chapter 3-1

Oversight of VITA/TCE Sites

Introduction

Quality site and return reviews are an integral part of assuring quality service is provided to the taxpayers that visit VITA/TCE sites. Taxpayers must feel confident they are receiving an accurate tax return. SPEC is responsible for providing oversight of all VITA and TCE return preparation sites. Partners are responsible for overseeing the operations of the sites they sponsor.

Additional References

[Publication 1084](#), *Site Coordinators Handbook*
[Form 6729-D](#), *Remote Field Site Visit Review Sheet*
[Form 6729-P](#), *Partner Return Review Sheet*
[Publication 5140](#), *Partner Return Review Sheet Job Aid*
[Publication 5101](#), *Intake/Interview and Quality Review Training*
[Form 13614-C](#), *Intake/Interview & Quality Review Sheet*

Partner Reviews

As a sponsoring partner, you are strongly encouraged to conduct site and return reviews at your volunteer sites to help ensure consistency in site operations and affirm accurate return preparation. Your presence and encouragement can have a significant impact on the adherence to the Quality Site Requirements (QRS) at your sites.

[Form 6729-D](#), *Remote Field Site Visit Review Sheet*, [Form 6729-P](#), *Partner Return Review Sheet* and [Publication 5140](#), *Partner Return Review Sheet Job Aid* are available for use in conducting these reviews. These partner tools are optional; you may use forms you develop for this purpose.

SPEC recommends you create a schedule to visit your sponsored sites; plan your method to conduct reviews; and establish a policy for follow-up reviews. You will determine who will conduct the reviews and how they will be performed. The selected reviewers must be certified in tax law to the level of certification needed for returns prepared at the site.

Your SPEC Relationship Manager is available to work with you as needed to develop a plan.

Quality Statistical Sample Reviews

Quality Statistical Sample (QSS) reviews are critical to the success of the VITA/ TCE Programs and play a vital part in improving quality and consistency. The review process verifies accuracy of volunteer prepared tax 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. Results from these reviews are used to determine VITA/TCE accuracy rates.

Chapter 3-1 Oversight of VITA/TCE Sites (continued)

Quality Statistical Sample Reviews (continued) The unannounced reviews are conducted by analysts assigned to the Quality Program Office (QPO) in SPEC Headquarters. QSS reviews include accuracy reviews of three randomly selected tax returns and a thorough review of the site's processes and operations for adherence to the QSR. The results of the return reviews provide the only statistically valid measure which can be applied to the entire VITA/TCE return population in determining return accuracy. To ensure the measure is statistically valid, the Statistics of Income Office (SOI) determines what sites will be reviewed.

2015 QSS Return Review Results QSS reviews are a critical component of SPEC's commitment to providing oversight and quality tax preparation to underserved taxpayers nationwide. See [Publication 1084](#), *Site Coordinator Handbook* for more information on QSS reviews.

Based on the QSS return reviews conducted during the 2015 filing season, the SOI office validated the VITA/TCE accuracy rate at 94.12%. Despite the challenges with the new ACA tax law provisions, the 2015 accuracy rate, once again, exceeded the goal of 88%. QPO attributes the continued increase in return accuracy to several factors including consistent site operations and processes based on the QSR; program familiarity; and an experienced volunteer base.

The most common tax law errors identified and the related accuracy rates were:

1. Investment Income – 98.66%: Four tax returns had errors in an investment income.
2. Other Income – 98.99%: Three tax returns had errors in pensions/annuities.
3. Shared Responsibility Payment – 99.33%: Two tax returns had errors when computing the shared responsibility payment.

2015 QSS Site Review Results: QSS site reviews measure the site's adherence to the QSR. Overall adherence is rated at 92.62%. The ten QSR are in place to promote consistent operations at all VITA/TCE sites. When correctly used, the QSR promote return accuracy. Most volunteers have an excellent understanding in tax law; however, volunteers are challenged with adhering to the QSR.

Chapter 3-1 Oversight of VITA/TCE Sites (continued)

2015 QSS Results – Adherence to QSR

Adherence to Quality Site			
Quality Site	FY 14	FY 15	Percentage Change
QSR #1 Certification	98%	98%	0%
QSR #2 Intake & Interview	79%	68%	-11%
QSR #3 Quality Review Process	84%	85%	+1%
QSR #4 Reference Materials	100%	99%	-1%
QSR #5 Volunteer Agreement	96%	94%	-2%
QSR #6 Timely Filing	90%	97%	+7%
QSR #7 Civil Rights	93%	93%	0%
QSR #8 Site Identification Number	96%	98%	+2%
QSR #9 Electronic Filing Identification Numbers	99%	99%	0%
QSR #10 Security, Privacy, and Confidentiality	89%	94%	+5%

The most common site review errors include:

Intake and Interview Process – 68%: For FY2015, QSS site reviews revealed a correct intake process was used 68% of the time. The reviews also showed that volunteers who prepared tax returns using a complete intake and interview process achieved a 96% accuracy rate compared to 92% accuracy when the process was incomplete or non-existent.

QSS reviews indicate [Form 13614-C](#), is generally available at the site and taxpayers are completing their sections of the form. However, volunteer preparers are not conducting a thorough interview with the taxpayer, which includes a discussion of the information the taxpayer included on their completed intake sheet. In addition, all volunteers are not completing all of the fields on Form 13614-C.

Quality Review Process – 85%: For FY2015, QSS reviews revealed a correct quality review process was used 85% of the time. The reviews also showed a 97% accuracy rate for returns prepared using a correct quality review process compared to 86% accuracy for returns prepared with an incorrect quality review process. QSS reviews indicate that most sites are conducting complete quality reviews on all tax returns. However, some sites are using an incomplete quality review process; not using an approved quality review method; and not conducting quality review on all returns.

Partner Involvement

As you prepare for the 2016 filing, season you should address the issues identified by the QSS reviews. Adherence to QSR #2 - Intake and Interview and QSR #3 - Quality Review are the primary areas of concern found during the 2015 QSS reviews.

Chapter 3-1 Oversight of VITA/TCE Sites (continued)

Partner Involvement

As you prepare your training schedule, place more emphasis on the Intake/Interview and Quality Review Training. [Publication 5101](#), is available for your classroom training. The training guide takes volunteers through the steps of conducting a complete and accurate taxpayer interview and quality review.

Your Site Coordinators are your strongest ally in this effort. Consider engaging the Site Coordinators in discussions on how they can improve the volunteer's interview skills. Role plays can demonstrate the correct interview methods.

Conducting partner reviews is important to ensure sites are operating efficiently and effectively, and maintain the highest ethical standards in tax return preparation. Reviewing sites for adherence to the QSR and conducting return reviews are key to knowing the quality of service at your sites. You and your Site Coordinators are the first line of defense when it comes to ensuring volunteers are conducting complete and correct taxpayer interviews and quality reviews.

Field Site Visits

Field Site Visits (FSV) are critical to the oversight of VITA/TCE Programs and plays an integral role in improving the quality of service provided at volunteer sites. These visits are generally conducted by your Relationship Manager or another Relationship Manager in the territory. FSV are **not** audits. They provide opportunities to identify and correct problem areas; share best practices and obtain assistance and guidance.

SPEC conducts FSV to identify trends, measure site adherence to the QSR, and monitor site operations. FSV generally are unannounced and include one return review.

Remote Site Reviews

Remote Site Reviews (RSR) are similar to FSV and allows SPEC to reach more partners and Site Coordinators during the filing season. A Tax Consultant will contact the coordinator to schedule the review for a time which is convenient for the partner or coordinator. RSR are conducted virtually, usually by telephone. In addition to providing an overview of site operations, RSR provide an opportunity for the partner or coordinator to ask questions and request assistance. RSR are announced and do not include a return review.

For more detailed information please refer to [Publication 1084](#), *Site Coordinator Handbook*.

Chapter 4
Volunteer Communications

Chapter 4-1

Volunteer Recruitment

Introduction

Volunteers are the “heart” of the VITA/TCE Programs. In FY2015, SPEC had approximately 90,000 volunteers, and we want to increase this number. To assist with volunteer recruitment, SPEC has developed a more formalized process to track and provide information to volunteers interested in working with VITA/TCE. At partner’s request, SPEC will provide templates including links to fact sheets for use in recruiting and retaining volunteers.

In August 2010, SPEC added [Form 14310](#), *VITA/TCE Volunteer Sign Up*, to [irs.gov](#) allowing interested volunteers to sign up for VITA/TCE sites in their community.

Based on the increasing number of interested volunteers, the workload for processing [Form 14310](#), substantially increased. In order to process and deliver these forms to our partners expeditiously, SPEC will use a new automated process. Link & Learn Taxes will host an online volunteer signup form on the [www.irs.gov](#) website beginning October 2015.

Additional References

[Form 14310](#), *VITA/TCE Volunteer Sign Up*
<http://www.irs.gov/Individuals/IRS-Tax-Volunteers>, IRS volunteer website
taxvolunteer@irs.gov, IRS volunteer e-mail
[Link & Learn Taxes](#), Link and Learn web access

Current Volunteer Recruitment Process

1. Volunteer [Form 14310](#), *VITA/TCE Volunteer Sign Up*, is downloaded and completed by taxpayers interested in volunteering with the VITA/TCE Programs. The volunteer saves the form as a PDF file on his/her computer.
2. The completed form is submitted via e-mail to TaxVolunteer@IRS.gov.
3. SPEC reviews every submission to ensure the form is correctly completed, and in the correct format.
4. If errors are detected, the form is returned to the volunteer for corrections and re-submission to the mailbox.
5. If the form is error-free, the information is sent on a weekly basis, to the SPEC Area office based on the state where the volunteer would like to serve.
6. The area offices forward the forms to their respective territories.
7. Territories connect the potential volunteers with partners who need volunteers in their Area.
8. Generally, the partner sends the information to the Site Coordinator.

New Volunteer Recruitment Process

Link and Learn Taxes will create and host an automated volunteer sign up form on [www.irs.gov](#). This will allow interested volunteers to input and submit their respective information online.

Chapter 4-1

Volunteer Recruitment (continued)

Benefits

Benefits of the new online form:

- Provide an efficient, professional manner for volunteers to contact the Internal Revenue Service
- Provide flexibility for SPEC to add/remove questions and other requested information using this process
- Increase time to place potential volunteers
- Increase potential volunteer satisfaction with a more efficient process
- Reduce the number of form errors
- Reduce resources needed to maintain the volunteer mailbox

Other Assistance

Internal Revenue Service, Relationship Managers (RM) can also assist with volunteer recruitment plans and refer you to potential volunteer resources in the community.

Chapter 4-2 Volunteer Certification

Introduction

A basic component of quality service is ensuring the accuracy of income tax returns prepared at VITA/TCE sites. A tax return is accurate when the law is applied correctly and the completed return is free from errors. The accuracy is 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.**

Additional References

[Publication 1084](#), *Site Coordinator's Handbook*
[Publication 5166](#), *VITA/TCE Quality Site Requirements*
[Publication 4961](#), *VITA/TCE Volunteer Standards of Conduct – Ethics Training Link & Learn*, *VITA/TCE Central*

Changes for 2016 Filing Season

The following are changes to the volunteer certification process for filing season 2016:

- Intake/Interview and Quality Review Training - **Returning volunteers** (instructors, preparers, Site Coordinators, and quality reviewers) are no longer required to take the Intake/Interview and Quality Review Training every year. Instead, they can certify by passing a new test with a score of 80% or higher. **New volunteers** in these same positions are required to take the Intake/Interview and Quality Review Training and pass the certification test with a score of 80% or higher.
- Foreign Student Training – Basic certification is no longer a prerequisite for foreign student certification and includes the Basic topics.
- Cancellation of Debt Training - Qualified principal residence cancellation of debt is no longer a separate specialty course. If extended, it will be contained in the legislative extenders lesson as part of the Advanced training course, and there will be no separate certification test. Cancellation of debt on credit cards will also be included in Advanced training.

Certification Requirements

All certification must be completed annually. The certification level required for all volunteers will be determined by the volunteer's.

All Volunteers

All volunteers must complete the Volunteer Standards of Conduct (VSC) training annually and pass the certification test. Volunteers who perform only administrative duties, like greeters or facilitators, are only required to certify in VSC.

Volunteer Instructors

Volunteer Instructors are required to certify in VSC, Intake/Interview and Quality Review Training, and tax law. Instructors must certify to the Advanced tax law certification or higher (including specialty levels) depending on the level of the classes they will teach.

Chapter 4-2

Volunteer Certification (continued)

Certification Requirements

Volunteer Tax Preparers

Volunteers, who answer tax law questions, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required to be certified in VSC, Intake/Interview and Quality Review Training, and tax law. The preparer's certification level must be at or above the level needed for the tax returns prepared.

Quality Reviewers

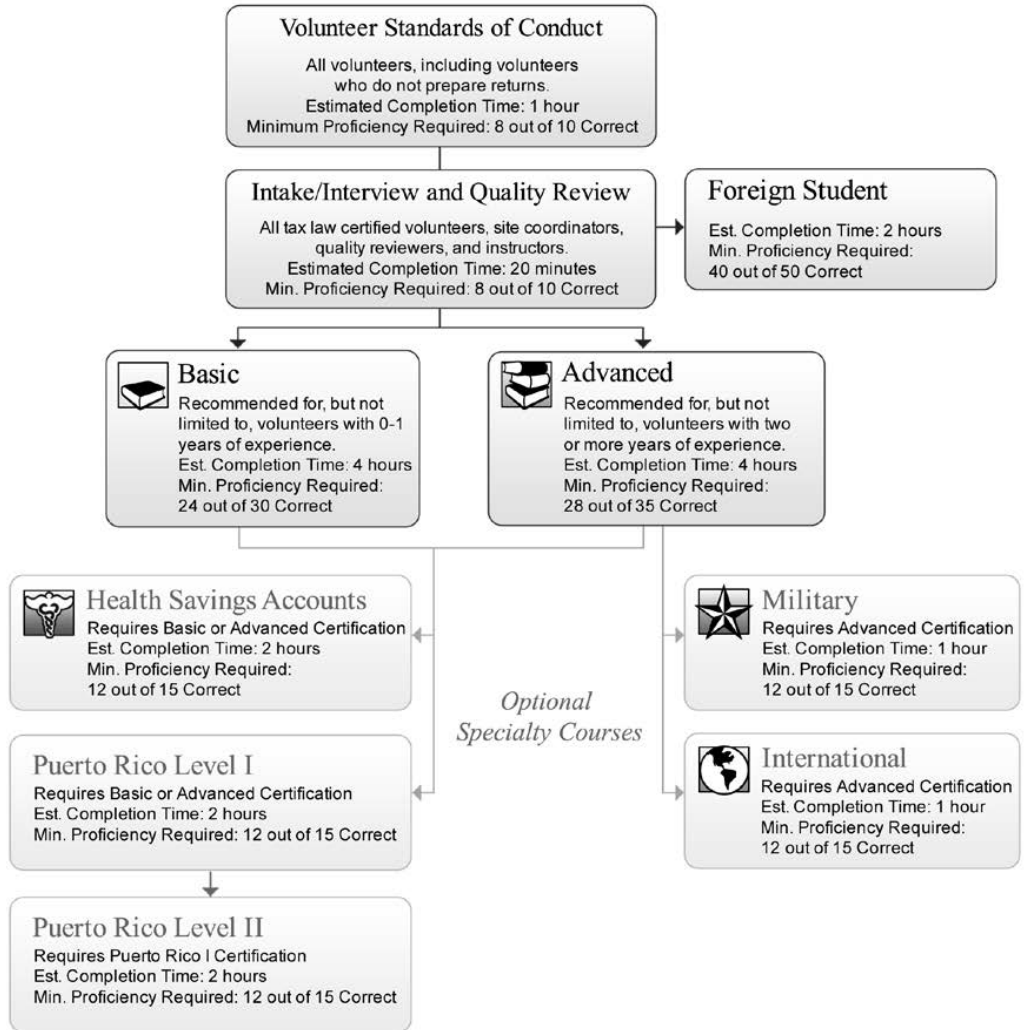
Designated or peer-to-peer quality reviewers must certify in VSC, Intake/Interview and Quality Review Training and tax law. Quality reviewers must (at a minimum) certify at the Basic level or higher (including specialty levels) based on the complexity of the tax returns reviewed.

Site Coordinators

Site Coordinators are required to certify in VSC and Intake/Interview and Quality Review Training prior to the site opening. Site Coordinator training includes reviewing [Publication 1084](#), *Volunteer Site Coordinator Handbook*, and [Publication 5088](#), *Site Coordinator Training*. Site Coordinators who prepare tax returns, provide tax law assistance, correct rejected returns, or quality review tax returns, must certify in tax law to the level required for the complexity of the returns. If they do NOT perform any of these duties, they are not required to certify in tax law.

Chapter 4-2 Volunteer Certification (continued)

Volunteer Certification Process Flowchart



Chapter 4-3

Volunteer Standards of Conduct

Introduction

SPEC provides all volunteers the tools and resources needed to prepare accurate returns. All SPEC Partners must sign Form 13533, *VITA/TCE Partner Sponsor Agreement*, and/or Form 13533-A, *FSA Remote Sponsor Agreement* (for remote facilitated self-assistance sites), certifying they will adhere to the strictest standards of ethical conduct.

All volunteers are required to prepare accurate returns and provide quality service to taxpayers. Volunteers must take the Volunteer Standards of Conduct (VSC) Training. They must annually pass the test, and sign and date the Form 13615, *Volunteer Standards of Conduct Agreement*. By signing this form the volunteer is, agreeing to comply with the requirements and uphold the highest ethical standards. The form must also be reviewed and signed by an approving official.

Additional References

[Publication 1084](#), *Site Coordinator Handbook*

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

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

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

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

[Link & Learn Taxes](#), *VITA/TCE Central*

IRS-SPEC Volunteer Standards of Conduct (VSC) Background

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

The VSC were developed specifically for free tax preparation operations. [Form 13615](#), *Volunteer Standards of Conduct Agreement*, applies to all conduct and ethical behavior affecting the VITA/TCE Programs.

As a partner, you are required to know how all of your volunteers received their training and verify that all volunteers have signed and dated a current volunteer agreement. In addition, you or a designated official must sign and date the form. The agreement is not valid until the sponsoring partner, site/local coordinator, instructor or Internal Revenue Service contact confirms the volunteer's identity, certification and signs and dates the form. As with all the VITA/TCE certifications, the VSC certification and a current year form is required annually.

The preparation site is not required to have copies of the volunteer agreement forms. Forms can be maintained at the partner level. However, Site Coordinators are required to verify that all volunteers working at their sites have a current signed and dated Form 13615. A listing of volunteers who have signed and dated these agreements should be maintained at the Site Coordinator level, or at a minimum, the partner level. [Form 13206](#), *SPEC Volunteer Assistance Report*, or similar document may be used for this purpose.

Chapter 4-3

Volunteer Standards of Conduct (continued)

Volunteer Standards of Conduct (VSC)

By signing and dating [Form 13615](#), *Volunteer Standards of Conduct Agreement*, volunteers are agreeing to the following standards, and must:

- 1. Follow the Quality Site Requirements (QSR)**
QSR ensures VITA/TCE sites are using consistent operating procedures that will ultimately assist with the accuracy of volunteer prepared returns.
- 2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation**
VITA/TCE sites will not accept compensation for their services in any manner. The use of a tip/donation jar at any site is a violation to this standard of conduct. In addition, taxpayer's refunds cannot be deposited into volunteer or partner bank accounts.
- 3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual**
Volunteers must properly use and safeguard taxpayer's personal information. Furthermore, they may not use confidential or non-public information to engage in financial transactions, and they cannot allow its improper use to further their own or another person's private interests.
- 4. Not knowingly prepare false returns**
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.
- 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 in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Volunteers must take care to avoid interactions that discredit the program.
- 6. Treat all taxpayers in a professional, courteous, and respectful manner**
To protect the public interest, Internal Revenue Service employees, partners, and volunteers must maintain the confidence and esteem of the people we serve.

Detailed Information on Volunteer Standards of Conduct

[Publication 4961](#), *VITA/TCE Volunteer Standards of Conduct – Ethics Training*, is an electronic product that can be used in a classroom setting or for independent study. The VSC training does not include tax law and is suitable for the greeter or facilitator position as well as tax preparers. This publication includes the competency test for those volunteers wishing to take the paper test and submit it to an instructor or other designated official for grading. [Publication 4961](#) is also available in Spanish.

Chapter 4-3

Volunteer Standards of Conduct (continued)

Detailed Information on Volunteer Standards of Conduct (continued)

All volunteers must complete the VSC training and pass a competency test with a score of 80% or higher.

This training provides:

- An explanation of the six VSC defined on Form 13615
- Information on how to report possible violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior
- An overview of the intake/interview and quality review processes

VSC training is also available in slide format in [Link & Learn](#) on the certification page.

[Publication 1084](#), *Site Coordinator Handbook*, provides an explanation of each standard and the suggested corrective actions to take if a violation occurs at a VITA/TCE site.

Volunteer Protection Act

Volunteers often have questions about personal liability for mistakes they might make when preparing tax returns at a VITA/TCE site. [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 which they volunteer.

The VPA protects volunteers from liability if harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or conscious indifference to the rights or safety of the individual harmed by the volunteer.

The Volunteer Standards of Conduct Agreement specifically outlines expected behavior for volunteer tax preparation volunteers. By complying with these standards, volunteers can avoid unethical actions that could void protections granted to them by the Volunteer Protection Act.

Chapter 5

Partner Communications

Chapter 5-1

Product Ordering

Introduction

SPEC's Products, Systems, & Analysis (PS&A) group develops training products to assist you in supporting our community filing season efforts. These products assist in preparing accurate returns and in effectively communicating the IRS's tax law messages. Media and Publications print products and coordinate the delivery of these products.

IRS SPEC Product Ordering Background

Products needed for the upcoming filing season are projected each summer. These estimates are the basis for determining the number of each type of product that will be printed in the fall for preparation of quality returns.

Orders are placed through the Computer Assisted Publishing System (CAPS). These orders are then electronically submitted to our print and fulfillment vendors for shipping.

Once the materials have been printed, they are shipped to the volunteers directly from the shipping warehouse. Shipping usually takes place in late November/early December.

IRS-SPEC Process for Ordering Printed Products for the 2016 Filing Season

There are 3 ways to order training products:

1. Electronic Form 2333-V, *Order for VITA/TCE Program*
2. Request through SPEC Relationship Manager
3. Pre-Populated Spreadsheets

Ordering Method #1: Electronic Form 2333-V (preferred)

In October, an e-mail containing a PDF Form 2333-V, *Order for VITA/TCE Program*, is sent to each VITA program account containing a valid e-mail address. The Form 2333-V is pre-populated with your contact and account information.

Once you receive the order form, review and update your contact information as necessary. Then enter order quantities on the order form and save a copy of the order on your computer. Next, e-mail the completed order form to the virtual mailbox for processing email to: pdf.orders@eforms.enterprise.irs.gov

If the order form submitted contained errors, you will receive an error notification explaining why their order was rejected and what information needs to be corrected. If the order form does not contain errors, the partner will receive an order acknowledgement.

Once approved by your Relationship Manager in CAPS, the order is forwarded for fulfillment.

If the order form is lost or misplaced, your Relationship Manager can re-issue Form 2333-V partners.

Chapter 5-1

Product Ordering (continued)

IRS-SPEC Process for Ordering Printed Products for the 2016 Filing Season (continued)

IMPORTANT: Never share your electronic Form 2333-V. The electronic form encodes the account number on the PDF file and the address information will update the embedded account number.

For example: Bob receives his electronic Form 2333-V from the M&P office in October and promptly fills it out and sends it in the same day. Mary is a new volunteer and didn't receive a Form 2333-V. In order to help Mary out, Bob sends her a copy of his blank Form 2333-V so she can place an order. Mary fills it out with her name and address information and sends in the PDF. Weeks go by and Bob never receives his materials. Meanwhile, Mary received double of everything.

What happened? Bob's order and Mary's order was sent to Mary since Mary's address was the last address associated with the account. In order to prevent this, please make sure you work with your SPEC Relationship Manager for new volunteers or for volunteers that do not receive an automated Form 2333-V and NEVER share your Form 2333-V.

Ordering Method #2: Request through a SPEC Relationship Manager
Contact your SPEC Relationship Manager to manually input an order to CAPS. Please provide the products you need as well as the quantity requested and the name and address of the recipient. SPEC Relationship Managers can also send you a replacement electronic 2333-V order form as well.

Ordering Method #3: VITA Pre-Populated Spreadsheet
The pre-populated spreadsheet is used to save time inputting existing account information for those regional coordinators servicing a large population of volunteers. You may order any of the products listed on the spreadsheet. The pre-populated spreadsheet and instructions can be sent to you by your SPEC Relationship Manager.

Office 10100	Account	Contact Name	Name / Organization	Attn Line 1 (Attn Line 2	Address	City	State	ZIP	+4 ZIP	Country	Pub 17 (10311G)	Pub 4012 (34183E)	Pub 4480 Kit (46317Q)	Pub 4491 (47499R)	Pub 5051 CD (60792V)
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						

Note: Product availability may vary from year to year.

Chapter 5-1 Product Ordering (continued)

IRS-SPEC Process for Ordering Printed Products for the 2016 Filing Season (continued)

You can customize the spreadsheet by deleting unnecessary accounts. **However, do not add additional columns.** If new accounts need to be added to the pre-populated spreadsheet, add the account information after the pre-populated information. The account number field should be left blank, and an account number will automatically be generated when received. Confirm with your SPEC Relationship Manager that the individual does not already have an existing account.

After you complete the spreadsheet, e-mail it to the virtual mailbox, pdf.orders@efirms.enterprise.irs.gov. If the spreadsheet submitted contained errors, you will receive an error notification e-mail.

Troubleshooting Orders

If you have placed an order for materials and you have not received it according to the Shipping Schedule, please contact your SPEC Relationship Manager via e-mail to see if the order was placed. Additionally, you can contact the ordering distribution department directly at vita.administrator@irs.gov. When sending messages to the ordering distribution department e-mail address, be sure to include your account number (if known) and copy your SPEC Relationship Manager.

Note: ONLY issues related to troubleshooting orders should be sent to the ordering distribution department e-mail address vita.administrator@irs.gov.

Links to Publication and Websites

Publication 4480, Link & Learn Taxes Student Kit

This kit is required by individuals taking the Basic, Advanced, International or Military VITA/TCE courses using Link & Learn Taxes (the IRS-SPEC's internet based volunteer tax preparer training application). The kit consists of:

- [Publication 4012](#), *Volunteer Reference Guide*
- [Form 6744](#), *VITA/TCE Volunteer Assistor's Test/Retest*

Availability: Paper or electronic.

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

Publication 4012 is a training tool and site reference guide for the VITA/TCE Programs. It conveys tax law in the form of interview tips, narratives, flow charts, diagrams, charts, and graphs within the scope of the VITA/TCE program. Publication 4012 is in Publication 4480 training kit.

Note: An electronic copy of Publication 4012 in TaxWise meets the VITA requirement for having the reference material available at the site.

Availability: Paper or electronic.

Chapter 5-1 Product Ordering (continued)

Links to Publication and Websites

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

Publication 4491 is the training guide for the instructor and student participants in the VITA/TCE Program.

It contains four courses:

- Basic
- Advanced
- International
- Military

It will include all ACA training materials and scenarios; Cancellation of Debt (COD) specialty course; and a separate chapter on Legislative Extenders.

The electronic version of these courses is on Link & Learn Taxes. Beginning in Filing Season 2016, Publication 4491 is only orderable as a stand-alone product and is not included in the Publication 4480 training kit. Publication 4491 will be a three-hole punched document with no binder and a ring provided.

Availability: Paper or electronic. 2015 is the last year this product will be printed.

[Publication 4491-X](#), *VITA/TCE Training Supplement*

Publication 4491-X contains new tax law, and technical/non-technical clarifications to the VITA/TCE training products after it is published. The information supplements or corrects information in the Publication 4491, *VITA/TCE Training Guide*, [Form 6744](#), *VITA/TCE Volunteer Assistor's Test/Retest*, Publication 4012, *VITA/TCE Volunteer Resource Guide*, and [Publication 4491-W](#), *VITA/TCE Problems and Exercises*.

This product is only issued electronically in mid-December of each year. The content should be covered in VITA/TCE training prior to individuals assisting taxpayers with issues covered in the supplement, if applicable.

Availability: Electronic only.

Quality Needs Survey (QNS)

Each SPEC office forecasts the Return Preparation Training Product needs of all partners each summer. The forecast is formally called QNS. These forecasts allow SPEC to have the necessary number of products available for Fall and Winter training classes and filing season operations. Once the forecast is created, the forecast is reviewed and revised as needed based on the available printing budget. Once the final quantities are assessed, the printing contract is finalized and the printing of the products begins. Partners participate in this process by communicating with the SPEC Relationship Manager the total number of volunteers expected for the upcoming filing season.

Chapter 5-1 Product Ordering (continued)

Quality Needs Survey (QNS) (continued)

In addition to the SPEC Return Preparation Training products, we also forecast outreach products for the Earned Income Tax Credit (EITC). Only very large orders for the Earned Income Tax Credit (EITC) are identified for product ordering. For example, these products include mass distributions of EITC information in water bills and other mass mailings.

Form 2333-V, Order for VITA/TCE Program

The only acceptable Form 2333-V is pre-populated from the CAPS program and e-mailed to you from CAPS. The blank version of the form should not be submitted to the automated e-mail address since it does not include the special encoding necessary to automate the form for processing.

The blank version of the Form 2333-V may ONLY be used to request items for manual input to CAPS by a SPEC Relationship Manager.

Summary of 2016 Product Updates

Paper Products for the 2016 Filing Season include:

- Publication 4480, *VITA/TCE Link and Learn Taxes Training Kit*
- Publication 4836, *VITA/TCE Free Tax Programs - English & Spanish* (VolTax Poster) on the back of the Publication 4480 Kit cover sheet to allow volunteers to post at their sites.
 - [Publication 4012](#), *Volunteer Resource Guide*
 - [Publication 4011](#), *Foreign Student and Scholar Volunteer Resource Guide*
 - [Publication 4491](#), *VITA/TCE Training Guide*
 - [Publication 4695PR](#), *VITA/TCE Puerto Rico Volunteer Test*
 - [Publication 4696PR](#), *VITA/TCE Puerto Rico Resource Guide*
 - [Form 6744](#), *Volunteer Assistor's Test/Retest*
 - [Form 13614-C \(English & Spanish\)](#), *Intake/Interview and Quality Review Sheet*
 - [Form 13614-NR](#), *Nonresident Alien Intake and Interview Sheet*
 - * [Publication 730](#), *Important Tax Records Envelope (VITA/TCE)*
 - [Publication 3676-A \(EN/SP\)](#), *VITA/TCE Site Location Poster (EN/SP)*
 - [Publication 5055](#), *Facilitated Self-Assistance (FSA) Tabletop Sign*

Note: Publication 730 is a IRS internal publication. This publication must be obtain from your local Relationship Manager.

The Publication 5052 CD has been eliminated and its content will be included in the Publication 5051 CD, see Publication 5051 CD below under Electronic Only Publication.

Note: Volunteers will need to use the current evergreen version of the [Publication 4491-W](#), *VITA/TCE Problems and Exercises*. 2013 was the last year Publication 4491-W was printed.

We are also exploring the possibility of eliminating the Publication 4491-W and sending volunteers to the scenarios in TaxWise Online.

Chapter 5-1 Product Ordering (continued)

Summary of 2016 Product Updates (continued)

Electronic only publications are:

Publication 1290 CD, *Link and Learn Taxes on CD-Rom*
Publication 5051 CD, *VITA/TCE Training Products on CD-Rom**
[Publication 4491-X](#), *VITA/TCE Training Supplement*
[Publication 4961](#), *Volunteer Standards of Conduct (Ethics)*
[Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*
[Publication 4942](#), *VITA/TCE Online Speciality Course Health Savings Account (HSA)*

Our ordering system, CAPS, will shut down on Friday, July 31 for annual system upgrades. CAPS will not be operational to take orders until October. The automated PDF with pre-populated Form 2333-V, Order for VITA/TCE Program, will be sent mid-October. Please communicate any address changes before 10/5/2015 to your SPEC Relationship Manager.

Chapter 5-2

Web Resources

Introduction

Partners, site/local coordinators and volunteers of VITA/TCE can access a wide array of information to help with day-to-day operations at the sites by visiting various web pages available on "www.irs.gov".

Stakeholder Partnerships, Education and Communication is continuously striving to make necessary information for operating sites easily available. As SPEC is transitioning from paper products and communications to electronic, it is essential that all Site Coordinators, partners and volunteers are aware of the available resources.

Partner and Volunteer Resource Center

This site contains links to IRS/SPEC information that will assist VITA/TCE partners with operating their free tax preparation programs. It contains information (links) to topics such as quality, tax preparation, scope, training products, and outreach materials. It also provides links to several partner and volunteer on-line tools and tips. If partners want to send SPEC comments, suggestions or other feedback there is a link provided for that too.

Become an IRS Partner to Help in Your Community

Make a difference in your community by partnering with IRS and thousands of nationwide organizations to meet individual taxpayers' needs for tax education and assistance. In these tough economic times, tax benefits can offer stronger financial stability for people and the communities in which they live. They can also serve as the starting point in "[People-Helping-People](#)" realizing dreams.

Site Coordinator Corner

This site contains critical information that is needed to successfully operate a VITA/TCE site as a Site Coordinator. Site Coordinators should check this site often to review updated materials and information. Links on this site will always connect to the latest forms and publications. IRS/SPEC issued fact sheets and documents are updated as soon as changes occur to their content. This site contains links with a variety of information on:

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

Chapter 5-2

Web Resources (continued)

Outreach Corner

This site will help partners make it easier to spread the word about key income tax topics and provide outreach and education materials that can be used at VITA/TCE sites and by partners within their community to help educate taxpayers about tax issues. It currently provides links to:

- Drop in articles perfect for partner publications
- Health care law considerations
- Employee and retirement plan information
 - Online links to:
 - IRS Tax Calendar
 - IRS Services Guide
 - EITC Assistant
 - AMT Assistant
 - Where's My Refund
 - IRS Free File
- Audio/Video for websites, e-mails, meetings and more
- Flyers/Brochures for handouts, mailings and postings
- Other resources

Volunteer Alerts

[Volunteer Tax Alerts \(VTA\)](#) are issued as needed to clarify certain tax law issue throughout the filing season.

[Quality Site Requirement Alerts \(QSRA\)](#) are issued as needed to clarify IRS/SPEC procedures related to Quality Site Requirements.

Important Online Web Links

[TaxWise Website](#)

[TaxWise Via E-Mail](#)

[TaxWise Solution Center:](#)

[TaxWise TV](#)

[TaxWise Online Current Year](#) (Do not do practice returns here)

[TaxWise Online Current Year Training](#) (Green Background -

All training returns should be prepared here or in the Link and Learn Practice Lab
[Site Coordinator Corner](#) (Fact Sheet for SPEC Partners: Preparing Prior Year and Amended Returns at VITA/TCE Sites)

[Additional Assistance Links](#) ACA (Affordable Care Act)

[Authorized IRS e-file Providers for Individuals](#)

[Link and Learn Taxes](#)

[General IRS information](#)

[IRS Forms and Pubs](#)

[CAA \(Certified Acceptance Agents\) Information - New ITIN Acceptance Agent Program Changes](#)

[Charities-&-Non-Profits/Exempt-Organizations-EO Select-Check](#) (Verifying Organizations who qualify for charitable contributions)

Chapter 5-2

Web Resources (continued)

Important Online Web Links (continued)

[Welcome Direct Pay](#) (Pay taxes directly from savings or checking)
[IRS Draft Tax Forms](#)
[Get Your Electronic Filing PIN](#) (Requesting an Electronic Filing PIN)
[Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#) (Find a Tax Preparer)
[Free Tax Return Preparation for Qualifying Taxpayers](#)
(Find a VITA, TCE & AARP Site near You)
[Free-File:-Do-Your-Federal-Taxes-for-Free IRS Free File](#)
[Find-Forms-and-Information-by-Topic-Using-IRS-Tax-Map” IRS Tax Map](#)
[IRS Withholding Calculator](#)
[IRS2go](#) Mobile App (Mobile App from the iTunes app store or from Google play)
[Interactive-Tax-Assistant-\(ITA\)](#)
[MyFreeTaxes - United Way](#)
[IRS TaxPro Association Partners](#) National Non-profit Tax Professional Groups
(provide additional information for taxpayers seeking assistance)
[Online-Payment-Agreement-Application](#) On-Line Payment Agreement (debit payment plan option is lower-cost andwhassle-free way to make monthly payments)
[Online Services and Tax Information for Individuals](#)
(Information needed to file, pay and manage taxes)
[Get Transcripts](#) (Order a Transcript by mail)
[Payment Plans and Installment Agreements](#)
[Tax-Trails---Main-Menu](#)
[Tax-Questions-&-Answers” Top Frequently Asked Questions](#)
[Where’s My Amended Return](#)

Chapter 5-3 Partner Milestone

Introduction

SPEC has successfully built a network of national/local partners and volunteers who help meet individual taxpayer's needs for tax education and assistance during the tax filing season. Partners have effectively recognized their volunteers by their own design and maintain local control over these celebratory events.

Recognizing volunteers for significant milestones, outstanding commitment, and dedication is extremely important to the SPEC organization.

Additional References

[Publication 1084](#), *Site Coordinator Handbook*
[Form 14308](#), *SPEC Site Milestone Recognition*
[Form 14309](#), *SPEC Volunteer Milestone Recognition*

IRS-SPEC Partner/ Volunteer Milestone Recognition Process

SPEC will honor milestones of 10 year increments to mark partner, volunteer, and site dedication. SPEC will only consider those partners, volunteers, and sites whose years of service are increments of 10. Therefore, SPEC will recognize partners, volunteers and sites with significant milestones at 10, 20, 30 and 40 years of service in the volunteer tax preparation program. Partners may find other ways to recognize milestone accomplishments for intervening years.

It is important that partners, volunteers and sites are honored for their dedicated years of service without placing additional burden on partners, employees or volunteers. The table below depicts the milestones and type of recognition available.

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

In order to be considered for milestone recognitions, Partners must submit Form 14308 and 14309 for volunteers and sites no later than February 25th to ensure timely delivery by April 10th. Relationship Managers recognize partners on Form 14307, *SPEC Partner Milestone Recognition*.

Note: SPEC suggests other ways be found to recognize the partner, site and volunteer when milestones forms are not submitted by the deadline.

Chapter 5-3 Partner Milestone (continued)

IRS-SPEC Partner/ Volunteer Milestone Recognition Process (continued)

All request for milestone recognitions are sent via email to partner@irs.gov.

If there are questions as to whether or not a request for milestone recognition was submitted in a timely manner, SPEC headquarters office may require the original email be forwarded again showing that the request was sent to partner@irs.gov timely. In addition, please copy your Relationship Manager on the email sent to partner@irs.gov.

SPEC HQ Roles

SPEC Headquarters is responsible for:

- Reviewing all requests via e-mail and/or partner@irs.gov for recognition items
- Confirming spelling as appropriate
- Preparing milestones certificates
- Shipping certificates, generally using UPS, to the contact(s) listed on the forms
- Ensuring milestone items are completed in time to ensure delivery by the April 10 deadline

SPEC Area and Territory Roles

The Area and Territory are responsible for:

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

- Ensuring partners/Site Coordinators are aware of the procedures, providing partners with the forms or access to them and providing information on how to process awards.
- Reminding employees of the availability of these recognition items and the ordering deadline during local partner conference calls, Coalition and partner meetings, QSS Reviews and Field Site Visits.
- Completing and Reviewing Form 14307, *SPEC Partner Milestone Recognition*
- Confirming all spelling on recognition requests.
- Reviewing the Internal Revenue Manual (IRM) and following guidelines pertaining to recognition procedures.
- Participating in milestone recognition ceremonies.
- Ensuring SPEC Director is invited to all recognition ceremonies honoring 40 years or more of service.

Partner Roles

Partners should complete [Form 14308](#), *SPEC Site Milestone Recognition* and [Form 14309](#), *SPEC Volunteer Milestone Recognition* timely identifying volunteer and site milestone accomplishments. Completed forms must be submitted through partner@irs.gov no later than February 25th annually. Partners must confirm all spelling.

If there are questions as to whether or not a request for milestone recognition was submitted in a timely manner, SPEC Headquarters office may require the original e-mail be forwarded again showing that the request was sent to partner@irs.gov timely. In addition, please copy your Relationship Manager on the e-mail sent to partner@irs.gov.

The partner will decide how they will make presentations to recipients. Partners should refer to [Publication 1084](#), *Site Coordinator Handbook*, or the Partner and Volunteer Resource Center for additional information.

Chapter 5-4 IRS Logos

Introduction

Many IRS partners look to market their VITA or TCE site using material that includes their logo and sometimes the IRS logo. If an IRS partner wishes to include the IRS logo on their VITA/TCE marketing material they must submit the request to their Relationship Manager for review and approval.

To assist in making the process simpler there are ready-made templates with the IRS logo that can be used by VITA/TCE partners. Partners may choose to use these templates and not worry about the expense and time it takes to have someone create and design products. Using the IRS templates will save time with faster approval and also provide consistent messaging with a professional look that includes the IRS logo.

Using the templates is completely optional. Partners may still create and submit their own material and request use of the IRS logo, but the approval process will take more time.

IRS review and approval is required for use of the IRS logo regardless of which option is chosen below.

IRS Logo Approval Process

Partners using their own product design:

A partner that wishes to use their own product design and wants to include the IRS logo must submit the product(s) through their Relationship Manager for review and approval. This approval process can take up to three weeks.

Partners using the Publication 5176 *Partner Template Toolkit*

[Publication 5176](#) includes thumbnail pictures of each available ready-made template, instructions on how to get the templates and guidelines on how to use the templates.

Partners that want to take advantage of using this information may contact their IRS Relationship Manager. Once a request is received from a partner, the following steps are to take place:

1. The requested template(s) will be shared with partner.
2. The partner completes the template(s) and sends back to IRS for review and approval.
3. The Relationship Manager will coordinate appropriate review and approval.
4. The approved template(s) will be sent back to the partner in a PDF format.

This approval process can take one to two weeks.

Requesting the use of the IRS logo for a website

If a partner wants to add the IRS logo on their webpage, a request must be sent to IRS for review and approval. The partner is to share where and how it will be placed on the webpage.

Chapter 5-4

IRS Logos (continued)

IRS Logo Approval Process (continued)

Once the Relationship Manager receives all details the review and approval process will begin. This approval process can take up to two weeks.

Note: The IRS logo placed on a partner's website must direct users to the IRS.gov home page.

Key Reminders:

Approval to use the IRS template(s) or partner product with the IRS logo must be obtained each filing season and/or yearly. Any changes made to a product after IRS approval must be re-submitted for review and approval.

Partners are encouraged to take a minute to review the [Publication 5176](#), *Partner Template Toolkit*, and follow the instructions that are included if they are interested in using any of the templates.

Chapter 5-5 Outreach Delivery

Introduction

SPEC is the IRS organization responsible for delivering tax information and education to taxpayers. Outreach performed directly or through SPEC partners increases public awareness about key tax law topics and available options. SPEC Headquarters develops annual outreach strategies on a seasonal basis, including pre-filing and post-filing season. They work in collaboration with IRS Communications and Liaison to develop outreach materials and products to support priority topics.

Additional References

[Publication 5102](#), For IRS Partners (*Social Media: Equipping You*)

Outreach Materials

The IRS offers electronic communication materials to reach your customers. Partners can use the information, to inform their customers, employees, and volunteers about any or all priority topics. Ready-to-use messages can be shared using a variety of electronic and social media.

Partner Role

You will receive partner e-mail messages from your Relationship Manager on critical outreach messages. These e-mails are asking for your assistance to help deliver the critical messages to educate your clientele. When these type e-mails are received we ask that you review the materials and see how it can fit appropriately in your communication channels.

We will ensure that you have the current products and tools available for your clientele. You will receive tools such as:

- Key messages
- Ready to use tweets
- Links to videos
- Social media messaging
- Direct Links to other key products


The e-mailed information will provide easy access to the most current official information about a topic. This information was developed to make it easier for use on your websites, in electronic products, and publications.

Subscribe to the Outreach Corner

The [Outreach Corner](#) is an online center with content and products that can be used in your own communication vehicles as well as your clients. As a subscriber, you'll have access to ready-to-use articles for printing publications as well as, widgets, podcasts plus much more.

You will receive:

- First notice of upcoming events
- Articles written to drop into your newsletters, place on your web site, or use in other communication vehicles
- Links to audio/video materials, flyers, tax and electronic products like widgets



**Subscribe to the
Outreach Corner
(continued)**

Get free news you can use each month, targeted by time of year, to coincide with what your customers, employees, and volunteers need to know. Items are added to the Outreach Corner each month. Submit suggestions for topics you would like to see on the [Outreach Corner](#). Please send any feedback to us at partner@irs.gov.

Reporting the event

Whenever you have the opportunity to publicize tax events, and/or financial education/asset building events, please notify your Relationship Manager with as much detail as possible.

Chapter 6

e-Services

Chapter 6-1 e-Services & EFIN Application

Introduction

To protect the integrity of the Volunteer Return Preparation Program, SPEC has new procedures for processing e-file applications. Applications to become an IRS e-file provider must be submitted online using the IRS e-file Application process. Partners must designate individuals that they desire to become Responsible Officials for the Electronic Filing Identification Number (EFIN). Each partner should have at least two Responsible Officials with access to the process. Responsible Officials must go into the IRS system and register prior to submitting the e-file application electronically. Applications can be started and saved in progress, and modifications to a firm's application can be made quickly and easily without restarting the process.

Additional References

[Publication 5110](#), *SPEC Partners e-Services Training Guide*

Registered User Portal (RUP) Access

Each individual listed as a Responsible Official must register for e-Services prior to submitting the e-file application electronically. The Responsible Official must use e-Services to gain access to the Registered User Portal (RUP) through the www.irs.gov website.

Below are the steps to navigate the online e-services process:

Step	Action
1	Begin at www.irs.gov
2	Click on "for Tax Pros" tab located at the top of the home page.
3	Click on the "Access e-Services, Online tools for tax professionals" link in the menu on the left.
4	On the screen titled e-Services – Online Tools for Tax Professionals, select either "Login" or "Registration Services."
5	Select "Login" if already registered in e-Services or "Registration Services" if the customer has not registered for e-Services.

The e-Services process involves collecting personal data for the sole purpose of authenticating the user's identity. The required elements for the registration processes are:

- Legal name (verified with IRS & Social Security Administration [SSA] records)
- Social Security Number (verified with SSA records)
- Date of birth (verified with SSA records)
- Telephone number
- e-mail address
- Adjusted Gross Income (AGI) [Is taken from either the current year or prior year filed tax return and verified from IRS records]
- Username (Create a preferred username.) Read the rules for selecting a username

Chapter 6-1 e-Services & EFIN Application (continued)

Registered User Portal (RUP) Access (continued)

- Password and PIN (Create a unique password and PIN.) Read the helpful hints on selecting a secure, unique password and PIN
- A reminder question to recover a forgotten username/password
- Home mailing address (If you have moved since you last communicated with the IRS, please update the information when registering as it will be verified from IRS records.)

To avoid problems, the person registering should write down his/her Password, User Name, and PIN exactly as it was created. The PIN is the individual's legal electronic signature for the e-file application.

Registering for e-Services is a two-step process:

1. A one-time automated process which cannot be completed without the User Name, password, and PIN. The user should have this information available before continuing the registration process. For security purposes, a confirmation code is sent via postal mail to the user's home address with in seven to ten days.
2. The confirmation process occurs within 28 days of receiving the confirmation code, the responsible official must log back into e-Services and select the "confirm registration" link to complete the registration process.

If any user enters an incorrect User Name, Password, PIN or attempts to confirm more than twice incorrectly, on the third failed attempt they will be locked out.

Note: The user is not a registered user until the registration is confirmed.

After entering the confirmation code, the applicant will receive the "Registration Success" page. This means the registration process is complete. The Responsible Official must close the browser to allow the system to update the confirmation. Open a new browser and go to "Already Registered, Login" link. The Login page should not be saved as a favorite because Registration URL (or link) is updated periodically for security purposes and will be invalid if saved as a favorite.

Once registration is confirmed, the user will have access to the online e-file application. To access the IRS e-file application:

- Log in to e-Services using your login and password
- Click on "application"
- Click on "e-file application"

If a partner's Responsible Official is having difficulty with the application process, e-Services Registration, or Confirmation process, he/she may always call the e-Help Desk at 1-866-255-0654.

Chapter 6-1 e-Services & EFIN Application (continued)

e-file Application Completion

Before the partner's Responsible Official is able to submit the e-file application, the site must obtain a Site Identification Number (SIDN) from their local SPEC office. AARP sites will obtain SIDNs from their state Admin Specialist. Once the SIDN is obtained the application can be completed. The following information is required when completing an application:

- Identify as 'new' or 'revised'
- Check the box for Volunteer Organization
- Firm name must contain program type (VITA/TCE/AARP), site name and SIDN
- "Doing Business As" (DBA) should be the name of the site followed by the Site Identification Number (SIDN)
- Business address should be the physical location of the site
- Mailing address if different from the physical address
- If site is not open 12 months, enter your local Territory office address and telephone number
- Contact name/phone number should be the partner's
- Alternate contact/phone number should be your local Territory office
- Only the Electronic Return Originator should be checked "yes"
- Check the box that matches your "not-for-profit" service
- Form 1040 should be selected

Responsible Official information needs to be completed. Signatures are required for the Responsible Official on the application.

Application Types

There are three e-file application types:

1. **New:** A partner will need to complete a new e-file application if the partner is opening a new site or if the partner is new to the VITA/TCE Programs.
2. **Revised:** A partner would need to revise an e-file application if any information on an EFIN account has changed. Changes must be submitted within 30 days of any change. Changes can be made by the responsible official online. Partners are strongly encouraged to have at least two Responsible Officials. Anyone who is listed on the application as the Responsible Official can log in through e-Services and make any updates to the application, including adding an additional Responsible Official. Each Responsible Official must individually register for e-Services before they can be added to an existing e-file application.
3. **Reapply:** Once the EFIN Status is updated to Dropped and the partner wishes to continue in the IRS e-file program, the responsible official must reapply and the Responsible Official will receive a new EFIN.

Chapter 6-1 e-Services & EFIN Application (continued)

Application Types (continued)

The EFIN status can be Active, Inactive, or Dropped. Every year there is an “EFIN Cleanup” project where any EFIN which has not been used to prepare/submit at least one electronically filed return in two years is systemically inactivated. Letter 3250-C, ERO Deactivation Letter, will be mailed to each mailing address on record notifying the site that the EFIN is no longer active due to non-use. If they wish to have the EFIN to remain active, they must contact the e-Help Desk within 30 days.

If no response is received within the 30-day timeframe, the EFIN is systemically dropped (usually 60 days later).

The EFIN cleanup typically happens over the summer and the drop date is sometime in the fall (which is why you frequently see EFINs dropped in November). It is very critical to monitor all sites continuously, especially from November thru January to ensure the EFIN has not been dropped.

Submitting the Electronic Application

A “Dropped” EFIN cannot be reactivated and cannot be updated or used again by the Partner. Dropped EFINs may be reassigned systemically to another provider after 12 months.

Once the registration process is confirmed, log in to “e-Services” to access the e-file application electronically. To access the IRS e-file application:

1. Log into e-services using your login and password
2. Click on “Application”
3. Click on “e-file Application”

Chapter 6-1 e-Services & EFIN Application (continued)

Business Type



e-file Application: Firm/Organization Business Type

Thank you for visiting our new on-line e-file application site where you will be able to complete a new "Application to participate in the IRS e-file Program". This is the Form 8633 on-line application process. The application process will ask you for information regarding your Firm/Organization and personal information including Social Security Number, Date of Birth, U.S. Citizenship and Home Address with regard to each of the Principals and Responsible Officials you will be adding to your application. You will also need to know the Social Security Number of all Delegated Users. **The IRS will compare the information in the "Required Fields" with information received from the Social Security Administration and the tax return information you previously filed.**

You will have the opportunity to save your application, if you do not have all the information required, and will be able to come back and revise the application with your information. Once you have input all the required information, you will be allowed to submit the application for review by the Internal Revenue Service (IRS). The IRS will process your application and send you a notification as to the results.

The time it takes to fill out the application can vary by organization and will usually take between 20-45 minutes.

The screenshot shows a web form with a dropdown menu titled "Business Type (Required)". The dropdown is open, showing a list of options: Association, Corporation, Credit Union, Federal Government Agency, Limited Liability Company, Limited Liability Partnership, Local Government Agency, Partnership, Personal Service Corporation, and Sole-Proprietorship. A light blue oval with an arrow points to the "Volunteer Organization" option, which is highlighted. Below the dropdown, there is a question: "Does your firm have an Employer Identification Number (EIN)? (Required)". Below that, there is a section titled "When you have finished Firm/Organization Business Type" with two bullet points: "Select Next to go to the Firm/Organization Information page." and "Select Cancel to exit the application." At the bottom of the form are two buttons: "Next" and "Cancel".

[List of Applications](#) | [Firm Type](#)

Exhibit 6 - 1

Once the "Business Type" – Volunteer Organization is selected, the Responsible Official (RO) will get a warning.

The warning states that the person has selected "Volunteer Organization" as the business type and must participate in IRS e-file only in a not-for-profit capacity. In addition, it states the person completing/submitted the application must be the Responsible Official of the location. The Responsible Official should click "OK".

Chapter 6-1 e-Services & EFIN Application (continued)

e-file Application



e-file Application:

If your firm is a partnership or a corporation, provide the firm's Employer Identification Number (EIN). If your Firm is a sole proprietorship, with employees, provide the business Employer Identification Number (EIN) . If you do not have employees, provide the Social Security Number (SSN).

If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a partnership or corporation, enter the name shown on the firm's tax return.

If, for the purpose of IRS e-file, you or your firm use a "Doing Business As" (DBA) name(s) other than your firm's legal name, include the DBA name

Please select the appropriate role as a Principal or a Responsible Official for this firm/organization.

'Firm Organization Role(Required): Responsible Official

'Firm Organization Legal Name (Required): VITA Community Library S11111111

Doing Business As (DBA) (if other than Legal Name): VITA Community Library S11111111



Exhibit 6 – 2

The Responsible Official should enter site name, as listed in SPECTRM, followed by the SIDN in the "Firm Organization Legal Name" field. The exact same information may be entered in the "Doing Business As" field.

Chapter 6-1 e-Services & EFIN Application (continued)

Responsible Official

Internal Revenue Service
United States Department of the Treasury

e-services On-line Tutorials Help Mailbox Sign out Contact Us

Name	SSN	U.S. Citizen	Title	Email Address	Edit	Delete
LEBORING,LOIS	XXX-XX-1470	Y	Partner	LOIS.LEBORING@irs.gov	Edit	Delete

Personal Information

*First Name (Required): LOIS
Middle Initial:
*Last Name (Required): LEBORING
Name Suffix:
*Title (Required): Partner
*U.S. Citizen (Required): Yes
*Social Security Number (Required): XXX-XX-1470
*Date of Birth (Required): 01/02/1978
Email Address: LOIS.LEBORING@irs.gov

Is this person also a responsible official? No Yes
Is this person also a primary contact? No Yes
*Country Code (Required): 001
*Phone Number (Required): 555-444-1212

• Select *Update* to update a principal.
• Select *Clear* to clear the form.

Update Clear

Partner will enter Responsible Official information

Exhibit 6 - 3

Application Contact(s)

e-services On-line Tutorials Help Mailbox Sign out Contact Us

e-file Application : Application Contact(s)

Name: VITA Community Library S11111111

Please enter a Primary Contact who will be available on a daily basis to answer IRS questions regarding this application and any processing issues throughout the year. A Primary Contact is required for all applications. You may also enter an Alternate Contact who the IRS may talk to if the Primary Contact is unavailable.

Primary Contact (Required)

*First Name (Required): LOIS
Middle Initial:
*Last Name (Required): LEBORING
Name Suffix:
Salutation:
Title: Partner
*Country Code (Required): 001
*Phone Number (Required): (703)891-6519 Extension:
Fax Country Code: 001
Fax Number: (555)444-1213
Email Address:

Alternate Contact

e-file application Menu Page Add Comment(s) Go to Summary Page

When you have finished Application Contact(s), you may do any of the following:

Enter Partner's information as Primary Contact

Enter Territory Office/phone as Alternate Contact

Exhibit 6 - 4

Chapter 6-1 e-Services & EFIN Application (continued)

Programs



e-file Application : Program(s) Applying For

Name: VITA Community Library S1111111

You are required to declare all the business activities that will be performed with *electronic filing*. Please use this page to declare all the business activities by making appropriate entries and selections below. You may declare multiple business activities by selecting the *Add* button as needed.

Business Activity

'Provider Option (Required):' [View Provider Options Definition](#)

'For Profit or Not For Profit Business Activity (Required):'

- Select *Add* to add a provider option.
- Select *Clear* to clear the form.

Electronic Return Originator
Intermediate Service Provider
Large Taxpayer
Online Provider
Reporting Agent
Software Developer
Transmitter

Select 'ERO' only

Do you want your firm/organization's contact information posted on the irs.gov public website? Yes No

[e-file application Menu Page](#) [Add Comment\(s\)](#) [Go to Summary Page](#)

When you have finished Program(s) Applying For, you may do any of the following:

- Select *Previous* to go back to the Application Contact(s) Page.

Exhibit 6 – 5

Business Activity



e-file Application : Program(s) Applying For

Name: VITA Community Library S1111111

You are required to declare all the business activities that will be performed with *electronic filing*. Please use this page to declare all the business activities by making appropriate entries and selections below. You may declare multiple business activities by selecting the *Add* button as needed.

Business Activity

'Provider Option (Required):' [View Provider Options Definition](#)

'For Profit or Not For Profit Business Activity (Required):'

- Select *Add* to add a provider option.
- Select *Clear* to clear the form.

For Profit
Not For Profit

Select 'Not for Profit'

Do you want your firm/organization's contact information posted on the irs.gov public website? Yes No

[e-file application Menu Page](#) [Add Comment\(s\)](#) [Go to Summary Page](#)

When you have finished Program(s) Applying For, you may do any of the following:

- Select *Previous* to go back to the Application Contact(s) Page.

Exhibit 6 – 6

Chapter 6-1 e-Services & EFIN Application (continued)

Return Form Type

e-services	On-line Tutorials	Help	Mailbox	Sign out	Contact Us
------------	-------------------	------	---------	----------	------------

e-file Application : Form(s)

Name: VITA Community Library S11111111

You are required to select the return/form type you are planning to e-file. You must select at least one form type for each provider type.

Provider Option (Required): Electronic Return Originator

For Profit (Required): Not For Profit

Return Form Type (Required)

- 1040 - U.S. Individual Income Tax Return
- 1041 - U.S. Income Tax Return for Estates & Trusts
- 1065 - U.S. Return of Partnership Income (1065 and 1065-B)
- 1120 - Corporate Income Tax Return (1120, 1120-F, 1120-S) and Application for Extension to File (7004)
- 1120POL - U. S. Income Tax Return for Certain Political Organizations
- 2290 - Heavy Highway Vehicle Use Tax Return
- 720 - Quarterly Federal Excise Tax Return
- 8849 - Claim for Refund of Excise Taxes
- 94x - Annual and Quarterly Employment Tax Returns (940/941/944 - EMS only)
- 990 - Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File (8868)
- ETD - F56/2350/2688/4868/9465

• Select *Add* to add an e-file form.

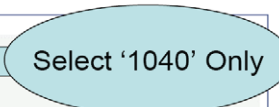


Exhibit 6 – 7

Application Summary

e-services	On-line Tutorials	Help	Mailbox	Sign out	Contact Us
------------	-------------------	------	---------	----------	------------

e-file Application : Application Summary

Name: VITA Community Library S11111111

Legal Name: Vita Community Library S11111111	Business Type: Volunteer Organization
Physical Address: 2038 SPRING DALE AVE ALEXANDRIA, MA 22202	Phone: 001 (555)444-2121
Mailing Address: 22 Boston Rd Bostn MA 02222	Fax: 001 (555)444-2131
Primary Contact: LOIS LEBORING	Phone: 001 (703)891-6519
Alternate Contacts: Boston Territory Office	Phone: 001 (555)222-3333
Principal(s):	
Responsible Official(s): LOIS LEBORING	Terms Of Agreement Signed:
Principal Consent:	




Exhibit 6 – 8

Chapter 6-1 e-Services & EFIN Application (continued)

Application Submission and Completion

e-services On-line Tutorials Help Mailbox Sign out Contact Us

e-file Application: Application Submission & Completion

Name: VITA Community Library S11111111

You have completed the application process and all required information has been entered. You are now able to submit this application for review and approval by the IRS.

This firm and employees will comply with all of the provisions of the Revenue Procedure for Electronic Filing of Individual Income Tax Returns and Business Tax Returns, and related publications, for each year of our participation. Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the firms and/or the individuals listed on this application, being suspended from participation in the IRS e-file program. I am authorized to make and sign this statement on behalf of the firm.

Please enter your PIN to accept the terms for this application. Your PIN is the same as the PIN you entered when you registered.

PIN (Required):

e-file application Menu Page Add Comment(s) Go to Summary Page

When you have finished Application Submission, you may do any of the following:

- Select *Previous* to go back to the Application Comments page.
- Select *Submit* to submit this application.
- Select *Cancel* to exit the application.

Exhibit 6 - 9

Tracking Number

e-services On-line Tutorials Help Mailbox Sign out Contact Us

e-file Application : Submission Complete

Name: VITA Community Library S11111111

Thank you for submitting your e-file application to the IRS. If a Principal/Responsible Official listed on the e-file application is required to submit Fingerprint Card(s) or Proof of Professional Status, then they must forward this information to the following address within thirty (30) days of the submission of this application:

Andover Submission Processing Center
310 Lowell Street Stop 983
Andover MA, 01812

Please include the tracking number below with your Fingerprint Card(s) and/or Proof of Professional status. This information must be received in order for your e-file application to be processed.

For additional information regarding Fingerprint Cards or Proof of Professional Status, please click this link: [To Become an Authorized IRS e-file Provider.](#)

If you have any questions, please call the e-help desk at 1-866-255-0654.

Tracking Number
20100513080107187332

Exhibit 6 - 10

Chapter 6-1 e-Services & EFIN Application (continued)

Tracking Number

After the process is complete, the Responsible Official should print the tracking number. Tracking numbers can be used to search and check the status of a submitted e-file application.

Territory Office Responsibility

Partners may contact their SPEC Territory office for:

- Associating a Responsible Official (RO) with an existing EFIN application: If a volunteer has an EFIN but is not registered in e-Services, they will need to register for e-Services and then provide their SPEC Relationship Manager (RM) with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail Address.
- Adding a second Responsible Official to an existing EFIN application: If a volunteer has an EFIN and is registered for e-Services but wants to add a secondary Responsible Official, the secondary Responsible Official needs to register for e-Services and then provide their Relationship Manager with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail Address.
- Deleting a Responsible Official (RO) from an existing EFIN application: If the Responsible Official for an existing EFIN application is no longer working in the VITA/TCE Programs, the partner will need to find a replacement Responsible Official, have the Responsible Official register for e-Services, and then provide their Relationship Manager with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail Address.

Do not contact the Territory office if the volunteer is having problems registering for e-Services. Instead, the volunteer should contact the e-Help desk for assistance at 1-866-255-0654.

Verifying the New e-file Application

Once the site is accepted into the e-file program the Partner is responsible for providing their SPEC Relationship Manager with the EFIN to update SPEC's internal database.

Revising the e-file Application

Partners and SPEC employees share the responsibility for revising and updating the e-file application within 30 days of changes to the information on their current application.

Revision of the application is required when a change is made to:

- Firm/Site name
- Address
- Telephone number
- e-mail addresses
- Contact persons
- Responsible Official

Chapter 6-1

e-Services & EFIN Application (continued)

Revising the e-file Application (continued)

Exception: A new application must be submitted for:

- A new site
- Previously suspended partner/site from the VITA/TCE Programs
- No EFIN activity for two years

Note: Partners do not need to reapply for an EFIN each year as long as they continue to e-file returns.

Temporarily Inactive

There are some situations when a site will be inactive for a period of time and the EFIN is temporarily inactive, such as:

- Building construction
- Equipment issues
- Lack of volunteers

Permanently Inactive

There are some situations when a site will be permanently inactive and the VITA/TCE EFIN needs to be deactivated, such as:

- Refusal to adhere to SPEC Quality Site Requirements.
- Site closed and will not be operational in the future.
- Unethical practices in return preparation including failure to comply with:
 - [Publication 3112](#), *IRS e-file Application and Participation*,
 - [Publication 3189](#), *Volunteer e-file Administration Guide*,
 - [Publication 1345](#), *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*.
- Significant unresolved complaints about authorized e-file volunteer return preparation site(s)
- Failure to cooperate with SPEC monitoring efforts.

Additional guidance to assist partners using e-Services with new or revised applications can be found in [Publication 5110](#), *SPEC Partners e-Services Training Guide*. Partners may request this publication from their SPEC Relationship Manager.

Chapter 6-2

Computer Loan Program

Overview/Purpose of Equipment Loan Program

In support of return preparation activities, SPEC provides equipment (computers and printers) to its partners and volunteers involved in the VITA/TCE Programs. By providing these resources, SPEC supports the goals of the IRS concerning tax return preparation activities by:

- Promoting electronic filing (e-file)
- Improving return accuracy; and
- Providing free tax return preparation services through IRS tax-law certified volunteers to underserved communities, including taxpayers with low to moderate incomes, taxpayers with disabilities, elderly taxpayers, and taxpayers with limited English proficiency.

Additional References

[Publication 4473](#), *Computer Loan Program – Welcome Package*
[Publication 4390](#), *VITA/TCE Computer Loan Program*

Equipment Resource Needs

Although SPEC encourages partners to become self-sufficient, some partners are unable to obtain the technology required to electronically file tax returns. To encourage electronic preparation and transmission, SPEC has a core group of computers and printers loaned in support of VITA/TCE Programs. Your Relationship Manager will work with you to meet your equipment needs based on available resources.

Loaned IRS Equipment Timeline

June – November	SPEC solicits equipment orders
August – December	Partners submit signed Property Loan Agreements (PLA) when all equipment is received
March	SPEC issues instructions to partners for return of equipment
April – May	Partners return equipment

Form 13632, Property Loan Agreement

As a condition of IRS loaned equipment, the recipient annually agrees to provide appropriate physical security by signing Form 13632, *Property Loan Agreement (PLA)*. Appropriate physical security is defined as being in the control of a volunteer at all times while in use and being in a controlled, limited access (preferably) locked location when not in use.

Your local SPEC Relationship Manager will send you the form within two weeks of your receipt of equipment. Please verify that the equipment received matches the PLA within 20 days of receipt of the PLA. Make any needed changes to the PLA, sign and return the PLA to your local SPEC office. Be sure to store a copy of your PLA separately in case your computer is lost or stolen and you need to provide information to the SPEC office and law enforcement.

Chapter 6-2 Computer Loan Program (continued)

Equipment Use

Equipment is loaned to support the VITA/TCE Programs. As such, use is restricted to preparation and filing of electronic tax returns and related program activities such as:

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

Inappropriate Equipment Use

Equipment may not be used for:

- Commercial purposes - One of the cornerstones of the VITA/TCE Programs is free return preparation for low-income and elderly taxpayers. No fee may be collected for volunteer services associated with return preparation.
- Games - The installation of game software is prohibited.
- Collateral, exchange or sale - While we do loan equipment for use in the VITA/TCE Programs, it remains the property of Internal Revenue Service. It may not be swapped for other equipment, sold for personal gain or used as collateral.
- Personal Use - The equipment should not be used for personal business.

Protection of Equipment

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

Unfortunately, a few computers and printers are lost or stolen each year. Please remember these safeguarding rules to prevent a loss:

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

Chapter 6-2 Computer Loan Program (continued)

Reporting Lost or Stolen Equipment

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

Returning Equipment

Laptops:

Laptops are to be returned when filing season activities are over. They should be shipped so they are received by the Depot no later than May 15 annually. Because some sites will continue to operate after April 15, partners are allowed to keep equipment they will continue to use for electronic filing of returns. Laptops retained by volunteers after the filing season must be returned to the depot no later than November 1 each year.

Printers:

Printers are governed by the local SPEC Territory Office. Please contact your Relationship Manager to determine whether the printer(s) should be returned. If you retain possession of a printer after the filing season, a newly signed PLA is required to show the continued loan and provide required information for inventory validation. No printers or printer components should be shipped to the depot. If a printer is broken, do not throw it away. Contact your Relationship Manager to make arrangements for return.

Chapter 7
Virtual VITA/TCE

Chapter 7-1

Virtual VITA/TCE

Introduction

The Virtual VITA/TCE approach uses the same processes as traditional VITA/TCE except the IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. Secure phone or approved technology may be used to connect the IRS-tax law certified volunteer preparer and/or quality reviewer with the taxpayer.

This model can be used to leverage partner resources and provide hard-to-reach taxpayers with free return preparation services.

The following are examples of situations where the Virtual VITA/TCE approach can be advantageous:

- Remote/rural locations
- Site(s) that experience periods of excess demand
- VITA/TCE site(s) with only one IRS-certified tax law certified volunteer
- Site(s) where volunteer hours exceed taxpayer demand, (i.e. volunteers are not staying busy)

Before a Virtual VITA/TCE model is used, a Virtual VITA/TCE Programs Plan that outlines the virtual process in its entirety must be submitted to your SPEC Territory Manager for review and approval.

Additional References

[Publication 1084](#), *Site Coordinator Handbook*
[Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*
[Publication 5101](#), *Intake/Interview and Quality Review Training*
[Publication 5166](#), *Quality Site Requirements*
[Publication 3189](#), *Volunteer e-file Administration*
[Form 14446](#), *Virtual VITA/TCE Site Model Taxpayer Consent*
[Form 13614-C](#), *Intake/Interview and Quality Review Sheet*
[Form 8879](#), *IRS e-file Signature Authorization*

Relationship Manager Communications

Relationship Managers (RMs) are the resource for any questions or concerns about Virtual VITA/TCE. They are available to discuss concepts, security guidelines and the approval process before establishing a Virtual VITA/TCE Model, as well as any follow-up questions during the filing season.

Note: All Quality Site Requirements (QSR) must be followed and all proposed exceptions to the QSR must be approved by the SPEC Director.

If considering a virtual model for site(s), initiate the conversation with the RM as early as possible to ensure timely approval by the Territory Manager. This also ensures implementation of the necessary logistics at site(s) before commencing operations during the upcoming filing season.

Chapter 7-1

Virtual VITA/TCE (continued)

Components/Stages of Virtual VITA/TCE Sites

There is no one set virtual model to suit every site's needs. Listed below are the requirements for each component or stage applying to the Virtual VITA/TCE site. The intake and final authorization processes must be followed for all sites using any Virtual VITA/TCE method. Therefore there will always be a need for the taxpayer to visit an intake site for the intake/interview stage and return to that site for the final authorization stage.

Depending on the make-up of your virtual site model, one or more of the following processes will be performed virtually:

- Interview
- Preparation
- Quality Review

It is important to remember a virtual method is being applied when any portion of the interview & preparation is conducted without the taxpayer being present.

Therefore, even if the complete interview is conducted face-to-face and the preparation is completed later it is still a virtual model, (because the taxpayer is absent). Therefore, these site(s) must follow all the requirements below, based on approval of the virtual plan by the Territory Manager and consent from the taxpayers who participate.

There are four basic stages to understand when describing the use of the Virtual VITA/TCE Model:

1. Intake/Interview Stage
2. Preparation Stage
3. Quality Review Stage
4. Final Authorization Stage

Every stage of the return preparation process must adhere to the Quality Site Requirements (QSR) as detailed in [Publication 5166](#), *Quality Site Requirements*

Intake/Interview Stage

A basic description of the four components is provided below. For more detailed information see [Publication 1084](#), *Site Coordinator Handbook*.

The intake site is the location where the taxpayer first interacts with the VITA/TCE volunteer and must take place face-to-face. The intake volunteers are required to certify in the Volunteer Standards of Conduct (VSC) by completing the training and passing the test. However, they are not required to be certified in tax law, if their responsibilities are only administrative in nature. Any of your intake volunteers who are not certified in tax law are prohibited from answering tax law questions from the taxpayer.

Photo identification and SSN/ITIN verification take place at the intake site as it would at a traditional VITA/TCE site.

Chapter 7-1

Virtual VITA/TCE (continued)

Intake/Interview Stage (continued)

At this stage the volunteer will explain the entire process to the taxpayer including the length of time the return preparation process will take and how their tax documents will be handled. If the taxpayer agrees to participate in the process the [Form 14446](#), *Virtual VITA/TCE Site Model Taxpayer Consent*, must be signed and dated by the taxpayer. (See section below for more information on completion of Form 14446.) The [Form 13614-C](#), *Intake/Interview and Quality Review Sheet*, and the all the tax documents will be gathered at this time. The intake site will arrange for the documents to be shared with the preparation site following the security guidelines in the [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*.

Many Virtual VITA/TCE sites are appointment only locations; arrangements may be made to provide Form 13614-C, *Intake/Interview and Quality Review Sheet*, and Form 14446, *Virtual VITA/TCE Site Model Taxpayer Consent*, to taxpayers in advance of the appointment to expedite the process.

Preparation Stage

All tax documents, including the completed [Form 13614-C](#), *Intake/Interview and Quality Review Sheet*, must be available to the IRS-tax law certified preparer during the interview and return preparation stage. The tax law certified volunteer will conduct a complete interview following the interview process outlined in [Publication 5166](#), *Quality Site Requirements*. The taxpayer(s) and preparer can meet by phone or other electronic means to conduct the interview portion of the return preparation. Some virtual configurations include the interview portion of the process at the intake stage; however, the volunteer preparing the tax return must have a way to communicate with the taxpayer if a question should arise during preparation.

Virtual Quality Review Stage

Once the interview has been completed, the return is ready to be prepared by a certified volunteer. If the only virtual stage is the quality review stage, the return will be prepared while the taxpayer is still at the site. Otherwise, return prep may take place virtually while the taxpayer is at the intake site, or it may be prepared at a later date (either on-site or at another preparation site). Regardless of the method chosen, volunteers must ensure the security of all documents maintained at the intake site or shared with a preparation site. Care should also be taken when contacting the taxpayer by phone to discuss any missing or unclear items when preparing the return. Volunteers should reference the security guidelines in the [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*.

Final Authorization Stage

As with traditional sites, the IRS-tax law certified volunteer quality reviewing the return cannot be the same volunteer that prepared the return. The volunteer conducting the quality review can be at the same location the return was prepared or at a different location. Wherever the quality reviewer is located, the tax return and all tax documents, including the completed [Form 13614-C](#), *Intake/Interview and Quality Review Sheet*, must be available to the IRS-tax law certified volunteer during the quality review.

Chapter 7-1 Virtual VITA/TCE (continued)

Final Authorization Stage (continued)

The taxpayer(s) and quality reviewer can meet by phone or by electronic means to conduct the interview portion of the quality review. Volunteers must conduct the quality review following all the steps outlined in [Publication 5166, Quality Site Requirements](#) and confirm that they are speaking with the correct taxpayer before proceeding.

The final authorization stage must be conducted in person with the volunteer and the taxpayer, regardless of site type (traditional or virtual). Photo identification and SSN/ITIN verification must be conducted. If the return will be e-filed the [Form 8879, IRS e-file Signature Authorization](#), must be signed by the taxpayer and spouse, if applicable. The taxpayer(s) must receive a copy of their signed Form 8879, *IRS e-file Authorization*, and their tax return, as well as any retained tax documentation. If the taxpayer opts not to e-file their tax return, they will receive a copy of their tax return and instructions on how to mail it to the Internal Revenue Service.

Drop-off Site

Drop-off sites allow managing incoming taxpayer traffic while also giving taxpayers the ability to save time when visiting VITA/TCE site(s). The drop-off site may or may not incorporate additional virtual stages (e.g. quality review). The documents secured during the intake/interview stage are stored at the drop-off site for use during the preparation stage and quality review stage and then returned to the taxpayer during the final authorization stage.

Form 14446 , Virtual VITA/ TCE Site Model Taxpayer Consent

As Virtual VITA/TCE embraces non-traditional methods of tax return preparation, including the sharing of taxpayer data off-site or storing tax documents, taxpayers must always complete, sign, and date [Form 14446, Virtual VITA/TCE Site Model Taxpayer Consent](#).

The Form 14446, was designed to fully inform the taxpayer about these non-traditional return preparation methods before asking them to “opt in” before their return can be prepared.

This form provides a general overview of the Virtual VITA/TCE process, including:

- A list of documents taxpayers need to participate
- Information on how taxpayer documents will be shared with the preparation site
- Information on how the taxpayer will communicate with the preparation site
- Request to conduct an IRS quality review of their return

Page 1 of the form must be completed by the intake site. 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.” Page 2 must be shared with the preparation volunteer to confirm that the taxpayer completed, signed, and dated the form.

Chapter 7-1 Virtual VITA/TCE (continued)

Virtual Program Plan Review and Approval

Once you decide to establish one or more Virtual VITA/TCE sites, you must submit a Virtual VITA/TCE Program Plan to your SPEC Relationship Manager who will forward it to the Territory Manager for review and approval.

Partner Responsibility

Although there is no template for this plan, it should contain the following elements:

- Location of the virtual site(s), and their role in the process
- Days/hours of operation
- Appointment or walk-in site
- VSC and tax law certification level (if any) of all volunteers on each end of the process
- Brief description of the Virtual VITA/TCE process, including QSR compliance
- Description of the document transmittal process between sites
- Description of how electronically transmitted data is protected
- List of Virtual communication software used in the Virtual VITA/TCE process (not including tax prep software such as TaxWise), and
- Approximate number of clients to be served

Virtual VITA/TCE programs plans should be approximately one to two pages in length. Submissions should be sent to your SPEC Relationship Managers at least two weeks in advance of opening the site(s). This will allow the Territory Manager sufficient time for review, feedback, revision (if needed) and approval. Any significant changes to the plan (e.g., new software) should be communicated to the Relationship Manager to be forwarded to the Territory Manager as soon as possible.

Counting of Returns: EFIN

The preparation site utilizes its own EFIN (Electronic Filing Identification Number) to electronically file the return. Those totals will be reflected in TaxWise reports as being credited to the preparation site.

Counting of Returns: SIDN

When e-filing the return, preparation sites must use the SIDN (Site Identification Number) of the intake site where the taxpayer visited to begin the process. Partners can request copies of an SIDN report from their Relationship Manager.

2015 Survey Results/2016 Survey Preparations

SPEC once again partnered with Wage and Investment Research and Analysis (WIRA) to conduct a taxpayer experience survey at both FSA and Virtual VITA sites. Although the results were very limited for Virtual VITA/TCE, they continue to be encouraging. For example, all respondents to the Virtual VITA/TCE survey expressed a willingness to utilize these services in the future.

SPEC will work with WIRA to determine the course of research on Virtual VITA/TCE and will share those plans for 2016 once they are finalized.

Virtual Field Site Visits and Remote Reviews

Field Site Visits and Remote Reviews for Virtual VITA/TCE sites are covered in the Oversight of VITA/TCE (Types of Reviews) section of this guide.

Chapter 8
TaxWise

Chapter 8-1

TaxWise

Introduction

IRS provides licensed software to each volunteer return preparation site for electronic tax preparation and transmission. The current software provider is TaxWise (CCH/SFS).

SPEC partners must obtain an Electronic Filing Identification Number (EFIN) to participate in the IRS e-file program. The e-file application is completed online using [e-Services](#) at IRS.gov. A valid Site Identification Number (SIDN) is required on the EFIN application. See [Publication 5110](#), *SPEC Partners e-Services Training Guide*, or consult your SPEC Relationship Manager to request a SIDN or for assistance with the application process.

Additional References

[Publication 5110](#), *SPEC Partners e-Services Training Guide*
[Publication 3189](#), *Volunteer e-file Administration Guide*
[Publication 4012](#), *Volunteer Resource Guide*
 TaxWise User Guides

System Requirements

Minimum computer system requirements are updated by TaxWise annually and provide adequate performance for users depending on computer configuration. For tax year 2015, TaxWise will support Internet Explorer 9 or higher and Google Chrome web browsers. For best performance, follow the recommended system requirements below. The various performance levels provided are base, better, and best. Each performance level addresses both TaxWise desktop and online.

TaxWise 2015 System Requirements TaxWise System Requirements

For best performance, follow the "Best" (recommended) system requirements

Stand-Alone or Workstation Networked to a Server			
	Base	Better	Best
Operating System	Windows® Vista	Windows® 7 Windows® 8	Windows® 7 Windows® 8.1
Processor	800MHz processor	2.8 GHz processor	Intel® Core™ i5 or better and equivalent processors
Memory (RAM)	1 GB	4 GB	8 GB
Available Hard Disk Space	1 GB	3 GB	3 GB on solid state drive
Computer Monitor (Display)	1024x768	1024x768 or higher	1920x1080 (1080p or 1080i)
Internet Browser	Internet Explorer® 9.0	Internet Explorer® 11	Internet Explorer® 11
Printer <small>(Microsoft Windows Compatible)</small>	Inkjet (non- W-2/ 1099 forms); Laser (W-2/1099 forms)	Inkjet (non- W-2/ 1099 forms); Laser (W-2/1099 forms)	Laser

What's the difference in "Base", "Better" and "Best" configurations?

- Base: TaxWise will install and run correctly in this minimal configuration, but performance may not be suitable for some users
- Better: Enhances performance and application response times to meet the needs of most TaxWise users
- Best: Recommended for optimum performance, especially for users who prepare complex returns or large numbers of returns

Exhibit 8-1

Chapter 8-1

TaxWise (continued)

Minimum Return Preparation Requirements

The minimum returns requirement for sites to receive tax preparation software increased from 35 to 50 accepted returns effective October 1, 2014. This policy applies to software orders placed for filing season 2016. Territories will use filing season 2015 production to determine if sites meet this new minimum requirement.

There are exceptions to this requirement. SPEC Territory Managers have the authority to provide software to sites where the minimum requirement is not met. A justification and plan of action need to be submitted by the local SPEC office and approved by the Area office prior to ordering software for VITA sites granted an exception. Exceptions for AARP Tax-Aide sites are handled at the SPEC headquarters level.

License Agreement

The license agreement between IRS and the software vendor is a “site” license agreement. A site is defined as a physical location and/or mobile site with no base of operation. Each site requires its own unique Electronic Filing Identification Number (EFIN) to order tax preparation software and transmit returns. For additional information on the software license agreement, including approved exceptions, refer to [Publication 3189](#), *Volunteer e-file Administration Guide*.

TaxWise Solution Center

The TaxWise Solution Center can be accessed from the TaxWise software or the [TaxWise website](#). SPEC Quality Alerts and Volunteer Tax Alerts can be found on the Solution Center under the Volunteer News Page. The homepage contains links to Latest News, Knowledge Library, and blogs for TaxWise and TaxWise Online.

To access personal account and tax return information users can log in to the Solution Center with a user name and password. There they can manage e-file returns, and update the site address, contact name and phone number. Partners with ADMIN capabilities can update their individual account information. Keeping contact information current will ensure partners receive their end-of-year CD.

In addition to the Solution Center, during the Filing Season TaxWise offers technical support including a toll-free help line, online chat option, remote assistance, and e-mail box.

TaxWise Volunteer Support: 1-800-411-6391 (not for public use)
TaxWise e-mail: customer.support@cchfs.com (must include Client ID)

TaxWise Reports

TaxWise reports can provide useful data about return production and clients served. Reports can be accessed directly from the TaxWise Desktop and Online software, and from the TaxWise Solution Center. Users must have administrator rights to access reports on the Solution Center.

Chapter 8-1

TaxWise (continued)

TaxWise Reports (continued)

Reports located on TaxWise Online (TWO) are site specific. For tax year 2014, CCH SFS moved several reports from TWO to the Solution Center. More reports will be moved for 2016 filing season. TWO reports on the Solution Center can be run for multiple locations.

Instructions for downloading reports can be found in the TaxWise User Guide or you may contact your SPEC Relationship Manager for assistance.

Chapter 9
Continuing Education (CE) Credits

Chapter 9-1

Continuing Education Credits

Introduction

The SPEC VITA/TCE programs provide IRS Continuing Education (CE) credits for Enrolled Agents (EAs) and non-credentialed tax return preparers participating in the Annual Filing Season Program. Other tax professionals such as attorneys, certified public accountants, or certified financial planners may also qualify for CE credits depending upon their state requirements or national board of standards.

CE credits can be earned after the non-paid volunteer takes the appropriate coursework and volunteers as a tax law instructor, tax return preparer, and/or quality reviewer at a VITA/TCE site or training class. Volunteers can learn more about other IRS sponsored Continuing Education Programs on www.irs.gov.

New for filing season 2016, instructors can now receive credit for certifying in federal tax law and instructing basic, advanced and/or a specialty course. Also, all volunteers can earn an additional four CE hours for certifying in a specialty course.

Additional References

www.irs.gov/for-Tax-Pros

[Link & Learn Taxes](#)

[Form 14310](#), *VITA/TCE Volunteer Sign Up*

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

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

Eligible Participants

SPEC offers the following professionals an opportunity to participate in the VITA/TCE Programs to earn CE credits:

- Enrolled Agent
- Non-credentialed tax return preparer
- CPA or other tax professional*

*CPAs and other professionals, such as certified financial planners and attorneys, may also qualify for CE credits depending upon their state requirements or National Association of State Boards of Accountancy (NASBA). IRS will issue a CE certificate and the volunteer must submit it to their governing board for CE credit approval.

Chapter 9-1 Continuing Education Credits (continued)

Volunteer Requirements

Volunteer responsibilities for receiving CE credits or CE certificates require all volunteers to:

1. Notify their SPEC partner if interested in earning CE credits or complete the [Form 14310, VITA/TCE Volunteer Sign Up](#), on www.irs.gov.
2. Read the CE credit requirements on www.irs.gov
3. Register in Link & Learn Taxes (L<) and mark the CE Credit box as EA, non-credentialed tax preparer, CPA, or other professional: If they are already registered as a volunteer in L<, they can edit their registration by updating “My Account” and marking the CE credit field appropriately.
4. Complete the following training and certification requirements in L< prior to performing their volunteer duties:
 - a. Complete the Volunteer Standards of Conduct (VSC) training and pass the certification test (80% or above)
 - b. Complete the Intake/Interview & Quality Review Training if a new volunteer and all volunteers (returning and new) are required to pass the certification test (80% or above)
 - c. Pass the Advanced tax law certification test (80% or above)
 - d. Optional: Pass one or more Specialty certification test(s) (80% or above)
5. Print, sign and date [Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Programs](#), from L< after all training and test modules are completed. The form can be signed electronically in L<.
6. Submit the printed [Form 13615](#) to the Site Coordinator or partner for validation before beginning the volunteer hours. The address and e-mail on the form must be correct because the certificate will be e-mailed or sent to the physical address.
7. Complete the minimum required 10 non-paid volunteer hours as a quality reviewer, tax return preparer, and/or instructor.

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

1. EA and non-credentialed tax return preparers are required to include a Preparer Tax Identification Number (PTIN) in L< and enter their names exactly as listed on the PTIN card.
2. EA and non-credentialed tax return preparers are required to provide a copy of the PTIN card to the VITA/TCE partner or Site Coordinator once they have completed their volunteer hours. The partner or site coordinator will verify that the number and the full name match the information on the Form 13615. (**Note:** an incorrect name will not qualify for CE credits during the RPO validation process.)

Chapter 9-1 Continuing Education Credits (continued)

Volunteer Requirements (continued)

Additional requirements for CPAs and other professionals:

1. IRS will issue a CE certificate; however, it is the responsibility of the CPA or other tax professional to submit their CE certificate to their state governing board for CE credit approval.
2. CPAs and other professionals are NOT required to add a PTIN in L< and do not need one to receive a CE certificate.

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

Available CE Credits

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

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

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

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

Overseas Military Responsibilities

The overseas military coordinators will send a [Form 13615](#), *Volunteer Standards of Conduct Agreement VITA/TCE Program* (original or scanned) for volunteers applying for CE credits to the headquarters national RM for overseas military.

Annual Filing Season Program (AFSP)

The Annual Filing Season Program (AFSP) launched by the Return Preparer Office (RPO) is intended to recognize and encourage non-credentialed tax return preparers to voluntarily increase their knowledge and improve their filing season competency through continuing education (CE). This program allows them to obtain an AFSP Record of Completion for participation in an annual CE program. Annual Filing Season Program participants are also included in a public database of return preparers on the IRS website. All volunteers requesting information about obtaining an AFSP Record of Completion should be referred to Annual Filing Season Program on [irs.gov](#).

VITA/TCE Key Contact Information/Web Resources

VITA/TCE Key Contact Information/Web Resources

Key Contact Information

VITA Hotline

1-800-829-8482 (For volunteer use only)

Email: Customer.Support@taxwise.com

Web: Support@taxwise.com

IRS Tax Help 1-800-829-1040 - Federal tax law or account assistance

Web Site: www.irs.gov

Refund Hot Line

1-800-829-1954 - Find out the status of current year federal refund

Web Site: [Where's My Refund](#)

Forms & Publication Ordering

1-800-829-3676 - Order forms and publications to be mailed

Refund Offset Inquiry

1--800-304-3107 - Inquiries on refunds that have been taken for back debt, i.e. child support, student loans, state income tax, etc.

Where's My Amended Return

1-866-464-2050 - Find out the status of processing for an amended return

Web Site: [Where's My Amended Return](#)

E-Services

1-866-255-0654 - Apply for or change EFIN information

Web Site: [Tax Pros](#)

Tax Transcripts

1-800-908-9946 - Get a transcript of your tax return. Also available on your Smart phone with the IRS2Go mobile phone app.

Web Site: [Get Tax Transcripts](#)

Payment Options

1-800-829-1040 can be used to make a payment or check your balance due. Web Site: [Payments](#)

Taxpayer Advocate

1-877-777-4778 – National Taxpayer Advocate

Web Site: [Find a Local Advocate](#)

Identity Theft 1-800-908-4490 – Identity Theft Unit

Web Site: [Requesting an IP PIN](#)

VITA/TCE Key Contact Information/Web Resources (continued)

IRS Tax-Help for Deaf (TDD)

1-800-829-4053

Local Relationship Manager

Phone:

Email:

Local State Tax Assistance

Phone:

Email:

Key Web Resources

[Become an IRS Partner to Help in Your Community
Outreach Corner](#)
[Partner and Volunteer Resource Center](#)
[Site Coordinator Corner](#)
[Strengthening the Volunteer Programs](#)