



Site Coordinator Training 2016 Filing Season





Introduction

Site Coordinator's Training is mandatory for **all** coordinators including back-ups. This power point will focus on current critical updates for the 2016 Filing Season.

As a coordinator, your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. Your role is critical to quality tax return preparation services in your community.

Communicating clear and consistent messages regarding expectations, goals, measures, and outcomes will aid in planning for a successful filing season.



Objectives

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

1. “Easily Navigate” through [Publication 1084](#), *Site Coordinator Handbook*.
2. List the Quality Site Requirements (QSR).
3. Identify the top QSR areas for improvement (based on the 2015 Quality Statistical Sample (QSS) Review Results).
4. Describe updates for the 2016 Filing Season and why the changes were implemented.
5. Locate the Filing Season Timeline and list items needed for VITA/TCE site operations.



Publication 1084

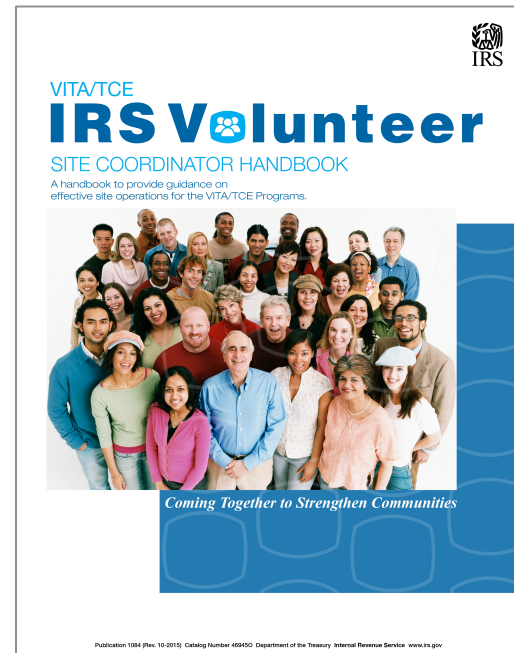
Site Coordinator Handbook

Publication 1084, *Site Coordinator Handbook*, contains guidance on effective site operations for the VITA/TCE Programs. It also provides instructions and tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

All coordinators should be very familiar with this handbook.

It is your primary reference guide for site operations.

Utilize Publication 1084 as you review this presentation.



Quality Site Requirements

Review [Publication 1084](#), **Section 2**, for the Quality Site Requirements.

Quality Site Requirements

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1. Certification
2. Intake and Interview Process
3. Quality Review Process
4. Reference Materials
5. Volunteer Agreement
6. Timely Filing
7. Civil Rights
8. Site Identification Number (SIDN)
9. Electronic Filing Identification Number (EFIN)
10. Security, Privacy, and Confidentiality





Quality Site Requirements 2016 Filing Season

UPDATE

QSR# 1 – Certification

Update 1: All VITA/TCE Partners/Coordinators must provide their volunteer lists to their SPEC Territory Office by **February 3rd** (but no later than **February 15th**). A new report must be provided on the 3rd of each subsequent month to notify the Territory of **new** volunteers not previously reported.

Why: To allow additional time for sites scheduled to open later than February 3rd to submit their volunteer lists to their Territories. This also allows Territories to assist with submitting timely volunteer recognition milestones (due no later than February 25th).

Quality Site Requirements 2016 Filing Season *(continued)*

UPDATE



QSR# 1 – Certification

Update 2: All returning IRS volunteer instructors, return preparers, site coordinators and quality reviewers are **not** required to take [Publication 5101](#), *Intake/Interview & Quality Review Training*, but must certify by passing the **new** IRS test in [Form 6744](#), *Volunteer Assistor's Test/Retest* or Link & Learn Taxes.

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

Note: New volunteers in these same positions are required to take the Intake/Interview & Quality Review Training, and pass the **new** certification test in Form 6744 or Link & Learn Taxes.

Quality Site Requirements 2016 Filing Season (continued)

UPDATE



Update: 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 coordinator's discretion.

Why: SSA is following strict security guidelines and they are now truncating SSNs on their verification documents. Now the coordinator can determine if they will allow a truncated SSN as verification or require the taxpayer to provide a social security card or another acceptable method of verification.

Quality Site Requirements 2016 Filing Season (continued)

UPDATE



Update: 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.



2015 VITA/TCE Return Accuracy Rate

Based on the Quality Statistical Sample (QSS) of tax return reviews, the VITA/TCE accuracy rate

was 94.12%.

THANK YOU!

The continued increase in the accuracy of tax return preparation is directly attributed to our partners, coordinators, and volunteers:

- adherence to QSR
- dedication and hard work
- effective site operations



2015 QSS Site Review Results (continued)

2015 QSS Site Review Results revealed the following opportunities for improvement:

- QSR# **2** - **Intake/Interview Process**: The correct intake process was used only **68%** of the time.
- QSR# **3** - **Quality Review Process**: The correct quality review process was used **85%** of the time.
- QSR# **7** - **Civil Rights**: Information was posted at **93%** of the sites.



2015 QSS Site Review Results (continued)

QSR# 2 - Intake and Interview Process

- The correct intake process was used only 68% of the time as taxpayers were not thoroughly interviewed to ensure all sections of **Form 13614-C**, *Intake/Interview & Quality Review Sheet*, were completed.
- Volunteers who prepared tax returns using a complete intake and interview process achieved a 97% accuracy rate.



What is the Correct Intake and Interview Process?

All sites must have a process in place to determine if a tax return is within scope for the VITA/TCE Programs, and if the volunteer who prepares that return is certified at the appropriate level.

QSR

2

Intake and Interview Process

- All sites are required to use Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared. Partners may attach an addendum to Form 13614-C to ask additional questions, but cannot create their own version of this form.
- It is a requirement that all IRS-tax law certified volunteer preparers use a correct Intake and Interview Process when preparing returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing a completed Form 13614-C and all supporting documents, prior to preparing the return.

Note: Review [Publication 1084](#), **Section 2** for the correct Intake and Interview Process.



2015 QSS Review Results (continued)

QSR# 3 – Quality Review Process

The correct quality review process was used 85% of the time as volunteers **did not**:

- use a complete quality review process,
- use an approved quality review method,
- conduct a quality review on all returns.

Volunteers who prepared tax returns using a correct quality review process achieved a 97% accuracy rate.

What is the Correct Quality Review Process?



The Quality Review Process includes conducting a thorough interview with the taxpayer and reviewing their supporting documents.

QSR

3

Quality Review Process

- **All** returns prepared by an IRS-tax law certified volunteer preparer are required to be quality reviewed and discussed with the taxpayer. All sites must have a Quality Review Process in place. The quality review takes place after the return is prepared, but before the taxpayer signs the return. The required quality review steps are listed on Form 13614-C. Even though Form 13614-C Part VIII is not required to be used as a check sheet, all of these necessary steps must be followed during the quality review.
- The Quality Review Process must include designated reviewers or peer-to-peer reviewers. The person who prepared the tax return cannot perform the quality review.

Note: Review [Publication 1084](#), **Section 2**, for the correct Quality Review Process.



2015 QSS Site Review Results (continued)

QSR# 7 – Civil Rights

Civil Rights posters, **Publication 4053** (EN/SP), *Your Civil Rights are Protected*, and **AARP D-143**, *AARP Foundation Tax-Aide Poster*, were displayed at **93%** of the sites.

Sites missed this QSR because:

- The poster was not displayed
- or
- A current version of the poster was not displayed



How to Display Civil Rights Information?

All VITA/TCE sites are **required to display or provide to the taxpayer current Civil Rights information at the first point of contact** between the IRS-certified volunteer and the taxpayer, even if a return is not completed.

These posters provide volunteers and taxpayers with contact information to report discriminatory treatment.



Publication 5166

Quality Site Requirements

[Publication 5166](#), *Quality Site Requirements*, is an additional reference for the QSR. It was designed to provide detailed information for each QSR and includes examples of non-compliance.

You are required to ensure your volunteers understand the site processes and follow the QSR.

Adherence to the ten QSR is necessary to ensure taxpayers who visit VITA/TCE sites receive quality service and accurate return preparation.



Volunteer Standards of Conduct (VSC)

Review [Publication 1084](#), **Section 3**, for the Volunteer Standards of Conduct.

Volunteer Standards of Conduct

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

SPEC



Volunteer Standards of Conduct

(continued)

UPDATE

Update: The language for VSC# 2 has been changed to:
“Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.”

Why: To emphasize to volunteers that taking or accepting refunds for any reason is not acceptable.



Volunteer Standards of Conduct

(continued)

Each year volunteers must take **Volunteer Standards of Conduct Training**, pass the test, and sign [Form 13615](#), *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, stating they will comply with the program requirements and uphold the highest ethical standards.

Volunteer: By signing this form, I declare that I have completed Volunteer Standards of Conduct Certification and have read, understand, and will comply with the volunteer standards of conduct.										
Full name <i>(please print)</i>						Volunteer position(s)			<input type="checkbox"/> IRS Employee - VITA/TCE Volunteer	
Home street address: city, state and ZIP code										
Email address				Daytime telephone			Sponsoring partner name/site name			
Number of years volunteered <i>(including this year)</i>				volunteer signature					Date	
Volunteer Certification Levels										
	Standards of Conduct <i>(Required for ALL)</i>	Intake/ Interview & Quality Review	Basic	Advanced	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										



Volunteer Standards of Conduct (continued)

Form 13615 must be certified (signed and dated) by the coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training.

Page 2

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

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

Home street address: city, state and ZIP code _____

Email address _____ Daytime telephone _____ Sponsoring partner name/site name _____

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

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

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

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

Approving Official's signature and date _____

If unethical behavior is identified at your site, you must report this behavior to IRS by e-mail to wi.voltax@irs.gov.

Note: Review detailed instructions on the VSC in [Publication 1084](#), Section 3.



IRS-SPEC Volunteer Registry

Volunteers and partners who preform egregious action that violates any VSC may be added to the **IRS-SPEC Volunteer Registry** and released from the VITA/TCE Program. The SPEC Director will determine if a volunteer or partner should be added to the registry.

The registry includes:

- partners
- individual names
- locations
- affiliated agencies or sponsor

Note: For additional information refer to [Publication 1084](#), **Section 3.**



Link & Learn Taxes Registration and Training

Link & Learn Taxes linking volunteers to quality e-learning



Home

Certification
Paths

Puerto Rico

Foreign Student



WELCOME: Link & Learn Taxes e-Learning

→ [Spanish](#)

Link & Learn Taxes is self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. This training will instruct you in the VITA/TCE return preparation process and tax law covered in the VITA/TCE program.

[Click here to see the content of each course.](#)

Click the Certifications Paths tab above to select your certification level and access the student and teacher course materials.



[Course Evaluation](#)

We welcome your suggestions for improving your experience, as well as that of the taxpayers you serve. Please complete the electronic evaluation for your course or mail your concerns to:



Introducing the new [VITA/TCE Central](#) your one-stop shop for volunteer training.

[VITA/TCE Central](#) lets you find your most frequently used tools on one page—certification tests, training and testing PDFs, evaluations, Practice Lab, instructor tools and more!

Additional training modules (Volunteer Standards of Conduct, Form 13614-C, Intake/Interview and Quality Review Training, optional specialty courses, and Site Coordinator training) are also available on [VITA/TCE Central](#).

Additional Resources



[Tax Software Practice Lab](#)

→ [Partner and Volunteer Resource Center](#)

Note: Refer to [Publication 1084](#), **Section 1** & **Section 5** for more information on training and certification requirements or <http://www.irs.gov/app/vita>.



TaxWise Resources

- The TaxWise Solution Center contains important information issued by SPEC for all volunteers.
 - Latest News (VITA News Page for VITA/QSRA)
 - Knowledge Library
 - Reports/Admin functions
 - Research TW Software Manuals
- Coordinators can access the Solution Center at <http://support.taxwise.com>.

Log in using your Client ID and User Name Admin.

Note: The TaxWise Customer Support phone number is 1-800-411-6391 (Know your EFIN, Client ID & error message.)



Continuing Education (CE) Credits

If the volunteer is requesting CE credits as an Enrolled Agent (EA), Non-credentialed Tax Return Preparer, Certified Public Accountants (CPA) and Other Professionals, the coordinator must:

- Ensure the volunteer has certified to the Advanced Level using Link & Learn Taxes.
- Ensure the Form 13615 is processed correctly:
 - Ensure it is signed/dated by the volunteer
 - Verify the volunteer's name and PTIN match the PTIN card. (CPAs or other similar professionals are not required to have a PTIN unless they are paid preparers)
 - Complete/validate the “Continuing Education Credits ONLY” section after all CE credit qualifications are met
 - Provide a signed copy of Forms 13615 for all volunteers requesting CE Credits to the Relationship Manager

Note: For more information on CE credits refer to the [Publication 1084, Section 5](#).

Filing Season Timeline

To assist in operating and managing your site, review the entire *Filing Season Timeline* found in Publication 1084, **Section 6.**

Timeline for Operating VITA/TCE Sites

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Opening and Operating Your Site

As a coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. Your SPEC Relationship Manager is available to help you build an effective program. As a coordinator you should possess:

- The willingness to devote the time and effort required to prepare accurate tax returns and answer questions in a courteous and helpful manner;
- A strong volunteer spirit and organizational skills to assist in site coordination and allow volunteers to have a rewarding experience;





Required Forms for VITA/TCE Sites

Pre Filing Season

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

During Filing Season

- [Form 13615](#), *Volunteer Standards of Conduct Agreement*
- [Form 13206](#), *SPEC Volunteer Assistance Report* or similar listing with the same volunteer information

Review [Publication 1084](#) for due dates and completion Instructions for these important site forms.



On-Site Required Materials

The following materials are required to be available/used at **all** VITA/TCE site:

- [Publication 4053](#), *Your Civil Rights are Protected Poster* or a current AARP D-143 Poster.
- [Publication 4836](#), *VITA/TCE Free Tax Programs (VolTax)*
- [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*
- [Publication 17](#), *Your Federal Income tax*
- [Form 13614-C](#), Intake/Interview and Quality Review Sheet
- Volunteers must wear a name badge, or display a name plate, with their first name and (at a minimum) the first initial of their last name.
- [Volunteer Tax Alerts \(VTA\) and Quality Site Requirement Alerts \(QSRA\)](#)



Volunteer Milestone Recognition

Volunteer Milestone Recognition

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SPEC will provide partners, volunteers, and sites recognition for their dedicated years of service.

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



Volunteer Milestone Recognition *(continued)*

Please submit the recognition forms below via e-mail to partner@irs.gov ***no later than February 25th.*** with the words: “**Milestone Recognition**” in the subject line.

In order to receive these items by April 10th, partners should confirm all names are spelled correctly and respond to Headquarters inquiries timely.

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

Note: SPEC RMs will provide the required forms to the partners. Refer to [Publication 1084](#), **Section 9** for more information on Volunteer Milestone Recognition.



Temporary Contingency Plans

New

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

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

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

These options should be established during the pre-planning phase of site operations.

Note: See [Publication 4012](#), *Volunteer Resource Guide*, or [Publication 4396-A](#), *Partner Resource Package*, for more information.

Additional Updates (continued)

UPDATE



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

Why: [Pub 4396-A](#) will be the primary guide to promote and inform new and existing partners on effective site management expectations and will serve as a partner resource tool.

Additional Updates (continued)

UPDATE



New: SPEC will provide guidance on how to help deter identity theft returns from being filed at VITA/TCE sites. This will include requiring sites to **increase their requirements** for reviewing photo ID and social security numbers.

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

Low Income Tax Clinics



Low Income Taxpayer Clinics (LITCs):

- represent low income taxpayers
- assist taxpayers in audits
- assist with appeals, and collection disputes
- help taxpayers respond to IRS notices
- assist in resolving account problems
- assist taxpayers if they speak English as a second language

Refer to [Publication 4134](#), *Low Income Tax Clinics List* for additional information.

Policy Reminders

UPDATE



- SPEC VITA/TCE sites should not file \$1 or \$0 AGI returns just to e-file a state tax return.

- Verify sites are using the correct SIDN and not a PTIN. The **IRS Only** box must be checked.

- In order to meet 7216 requirements volunteers must:
 - ensure taxpayer physically signs all consent forms or,
 - allow taxpayer to input their own personal 5 digit PIN.

Site Coordinator Corner



The [Site Coordinator Corner](#) is a location on irs.gov specifically for use by coordinators as an additional resource for:

- New information for the Filing Season
- Volunteer Tax Alerts (VTA)/Quality Site Requirement Alerts (QSRA)
- Forms/Publications
- Fact Sheets
- Civil Rights information
- Other volunteer information



Additional References

- [Publication 1084](#) , *Site Coordinator Handbook*
- [Publication 1345](#) , *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- [Publication 3189](#), *Volunteer e-file Administration Guide*
- [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*
- [Publication 4396-A](#), *Partner Resource Package*
- [Publication 4961](#), *VITA/TCE Volunteer Standards of Conduct*
- [Publication 5166](#), *VITA/TCE Quality Site Requirements*
- [Publication 4053](#), *Your Civil Rights are Protected*
- [Publication 4836](#), *VITA/TCE Free Tax Programs (VolTax)*
- [Publication 4134](#), *Low Income Taxpayer Clinic List*
- [Publication 4671](#), *VITA Grant Program Overview and Application Instructions*
- [Publication 1101](#), *Application Package and Guidelines for Managing a TCE Program*

[Site Coordinator Corner](#)



Summary

Site Coordinator Training is mandatory for all coordinators including back-up coordinators.

Your main resources for site operations are:

- [Publication 1084](#), *Site Coordinator Handbook*
- [Site Coordinator Corner](#) at irs.gov

Completion of this training provides the information needed to bring coordinators current with critical updates for the 2016 Filing Season.



Summary (continued)

The three areas of improvement for adherence to QSR are:

- Intake/Interview process
- Quality Review process
- Civil Rights poster

Volunteer Milestone Recognition requests are:

- Due no later than February 25th to SPEC HQ.
- Submitted via e-mail to partner@irs.gov



Summary (continued)

Site coordinators have a major responsibility to ensure all volunteers adhere to the VSC and QSR.

You play a vital role in delivering quality tax preparation services to your community.

IRS sincerely appreciates all of your hard work and dedication to the VITA/TCE Programs.

Thank You!



Exercise 1

[Publication 4012](#), *VITA/TCE Volunteer Resource Guide*, is the primary reference guide used by site coordinators for site operations for the VITA/TCE Programs?

- A. True
- B. False



Exercise 2

All VITA/TCE sites are asked to have their volunteer lists to their SPEC Territory by _____ but no later than _____. A new report must continue to be submitted on the _____ of each month to show new volunteers not previously reported.



Exercise 3

Returning volunteer instructors, preparers, coordinators and quality reviewers are no longer required to take Intake/Interview & Quality Review Training. Instead, they will certify by passing the new test in **Form 6744** or in Link & Learn.

- A. True
- B. False



Exercise 4

List the top three QSR areas of improvement based on the 2015 QSS Review Results?

1. _____
2. _____
3. _____



Exercise 5

The site coordinator can determine if they will allow SSA documents containing a truncated SSN as verification of SSN **or** require the taxpayer to provide a social security card or another acceptable method of verification.

- A. True
- B. False



Exercise 6

What is the document designed to provide detailed information of each QSR and includes examples of non-compliance?



Exercise 7

If unethical behavior is identified at your site, what action should be taken to report this behavior to the IRS?

- A. Tell the volunteers at your site
- B. Call the toll free telephone number
- C. Send an e-mail to wi.voltax@irs.gov
- D. Call another Coordinator



Exercise 8

All volunteers requesting CE Credits are required to certify to Basic level in tax law using Link & Learn Taxes before beginning volunteer service to earn CE Credits.

- A. True
- B. False



Exercise 9

The Timeline for Operating VITA/TCE sites is located in what section of Publication 1084?



Exercise 10

Located on the Additional Reference page, what is the Publication number for the Low Income Tax Clinic?



Answer to Exercises

1. B - False

The primary reference guide used by site coordinators for site operations is Publication 1084, *IRS Volunteer Site Coordinator Handbook*.

2. All VITA/TCE sites must provide their volunteer lists to their SPEC Territory by February 3rd but no later than February 15th. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported.

3. A - True

Returning volunteer instructors, preparers, coordinators and quality reviewers are no longer required to take Intake/Interview & Quality Review Training. Instead, they will certify by passing the new test in Form 6744 or in Link & Learn Taxes.



Answer to Exercises (continued)

4. The top three **QSR** areas for improvement are:

#2 - Intake and Interview Process

#3 - Quality Review Process

#7 - Civil Rights

5. **A - True**

The site coordinator can determine if they will allow SSA documents containing a truncated SSN as verification of SSN **or** require the taxpayer to provide a social security card or another acceptable method of verification.

6. **Publication 5166**, *VITA/TCE Quality Site Requirements*

7. **C** - Send an e-mail to wi.voltax@irs.gov



Answer to Exercises (continued)

8. B – False

All volunteers requesting CE Credits are required to certify to **Advance** level in tax law using Link & Learn Taxes before beginning volunteer service to earn CE Credits.

9. The Timeline for Operating VITA/TCE sites is located in **Section 6** of Publication 1084.

10. Publication 4134, *Low Income Tax Clinic*