

Publication 4491

VITA/TCE Training Guide

Volunteer Income Tax Assistance (VITA) / Tax Counseling
for the Elderly (TCE)

Volume 1 of 16

2023 RETURNS



Take your VITA/TCE training online at: apps.irs.gov/app/vita/ (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



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How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

VITA/TCE Programs

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

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC 1 - Follow the Quality Site Requirements (QSR).

VSC 2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC 3 - Do not solicit business from taxpayers you assist or use the information you gained about them (their information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC 4 - Do not knowingly prepare false returns.

VSC 5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

VSC 6 - Treat all taxpayers in a professional, courteous, and respectful manner.

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

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

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Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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Director's Letter



WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

October 1, 2023

Greetings Volunteers,

I am excited to welcome you to another Tax Filing Season! ***Thank you*** for supporting the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Your service continues to be needed to help taxpayers and enhance their federal tax return experience through these programs.

As returning volunteers, your ongoing dedication to the VITA and TCE programs is appreciated. You've shown extraordinary fortitude, perseverance, kindness and dedication this past year in carrying out our cause despite the challenges due to COVID-19.

As new volunteers, I encourage you to embrace each opportunity to help taxpayers through these vital programs. The success of each filing season is attributed to your continued commitment to the VITA and TCE programs.

Each year offers unique challenges and opportunities to help many taxpayers. To ensure that all volunteers are equipped and prepared for the filing season, we have taken extensive steps to provide the training materials and software you will need.

As we continue through this filing season, I look forward to hearing good news stories on how volunteers have embraced our cause to serve more taxpayers and touch more lives. I welcome your suggestions for improving your experience, as well as that of the taxpayers you serve. Feel free to email your feedback to specdirect@irs.gov.

Your support is sincerely appreciated. I look forward to another successful filing season.

Best regards,

A handwritten signature in black ink that reads "MaryAnn Rose Enciso".

MaryAnn R. Enciso
Acting Director, Stakeholder and Partnerships,
Education and Communication

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Important Changes for 2023



Due Date of Return

The due date for filing individual income tax returns is April 15, 2024 (April 17, if you live in Maine or Massachusetts).

Tax Form Changes

- Publication 535, Business Expenses, is now historical. The 2022 edition will be the final revision available.
- New Form 7206, Self-Employed Health Insurance Deduction, replaces a worksheet in Publication 535.
- Anyone electronically filing Form 1040-X, Amended U.S. Individual Tax Return, can select direct deposit and enter their

banking or financial institution information for quicker delivery of refunds.

Tax Law Changes

Refer to the respective lessons for details.

- What provisions are new?
 - **Distributions to qualified public safety employees.** The exception to the 10% additional tax for early distributions is expanded to include additional distributions made to qualified public safety employees after separation from service on or after December 30, 2022:
 - Distributions to public safety employees separating from service on or after they reach age 50 or those employees with 25 years of service with the plan, whichever is earlier.

- Distributions to firefighters covered by private sector retirement plans who meet the age or years of service requirement above; and
 - Distributions to those employees who provide services as a corrections officer or as a forensic security employee providing for the care, custody, and control of forensic patients, who meet the age or years of service requirement above.
- **Distributions to terminally ill individuals.** The exception to the 10% additional tax for early distributions is expanded to apply to distributions made to terminally ill individuals on or after December 30, 2022. The distribution may be repaid within three years from the date of distribution.

- **Required minimum distributions (RMDs).** Individuals who reach age 72 after December 31, 2022, may delay receiving their RMDs until April 1 of the year following the year in which they turn 73.
- **Energy efficient home improvement credit.** This credit was previously named the nonbusiness energy property credit. Through December 31, 2022, it was a \$500 lifetime credit. Beginning January 1, 2023, the amount of the credit is equal to 30% of the sum of amounts paid by the taxpayer for certain qualified expenditures, with an annual credit of generally up to \$1,200. Electric or natural gas heat pump water heaters, electric or natural gas heat pumps, and biomass stoves and biomass boilers have a separate aggregate yearly credit limit.

- **Repayment of qualified birth or adoption distributions.** Individuals may repay qualified birth or adoption distributions at any time during the 3-year period beginning on the day after the date on which such distribution was received. For distributions made on or before December 29, 2022, repayment may be made before January 1, 2026.
- **Certain corrective distributions not subject to 10% early distribution tax.** Beginning on December 29, 2022, the 10% additional tax on early distributions doesn't apply to distributions of amounts contributed to an IRA in excess of the contributions limit which are withdrawn on or before the due date (including extensions) of the income tax return.
- **Excise tax for distributions less than required minimum**

distribution amount reduced. The excise tax for distributions that are less the required minimum distribution amount is reduced to 25% beginning in 2023. There is a reduced excise tax rate of 10% for taxpayers meeting additional requirements.

- **Public safety officer exclusion from gross income** of up to \$3,000 for insurance premiums no longer requires that the plan directly pay the insurance premiums.

- **What provisions have expired?**

- The temporary 100% business deduction for food or beverages from restaurants ended December 31, 2022.

Personal Exemption Amount

The deduction for all personal exemptions is suspended (reduced to zero), effective for tax

years 2018 through 2025. For 2023, the gross income limitation for a qualifying relative is \$4,700 (\$300 increase).

Certain Expenses of Elementary and Secondary School Teachers

The amount of the deduction allowed that consists of expenses paid or incurred by an eligible educator for use in the classroom is \$300 (no change).

Standard Deduction

The standard deduction for taxpayers who do not itemize deductions on Schedule A (Form 1040) has increased. The standard deduction amounts for 2023 are:

- \$27,700 – Married Filing Jointly or Qualifying Surviving Spouse (increase of \$1,800)
- \$20,800 – Head of Household (increase of \$1,400)

- \$13,850 – Single or Married Filing Separately (increase of \$900)

Taxpayers who are 65 and Older or are Blind

For 2023, the additional standard deduction amounts for taxpayers who are 65 and older or blind are:

- \$1,850 for Single or Head of Household (increase of \$100)
- \$1,500 for married taxpayers or Qualifying Surviving Spouse (increase of \$100)

Dependents

For 2023, the standard deduction amount for an individual who may be claimed as a dependent by another taxpayer cannot exceed the greater of (1) \$1,250, or (2) the sum of \$400 and the individual's earned income.

Kiddie Tax

To be subject to the kiddie tax, the individual must have unearned income of at least \$2,500 in 2023.

Standard Mileage Rate

For 2023, the following rates are in effect:

- 65.5 cents per mile for business miles driven
- 22 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The standard mileage rate for business cannot be used to claim an itemized deduction for unreimbursed employee travel expenses during the suspension of miscellaneous itemized deductions that are subject to the 2% of AGI floor.

The moving expense deduction is not allowed through 2025 and the exclusion from income of moving expense reimbursements from an employer is also suspended. The only exception is for active military service members who move pursuant to a military order to a new permanent duty station.

Deduction for Qualified Business Income

For 2023, the threshold amount is \$364,200 for married filing joint returns and \$182,100 for all other returns.

Retirement Savings Contribution Credit

To claim this credit in 2023, the taxpayer's modified adjusted gross income (MAGI) must not be more than \$36,500 for Single, Married Filing Separately, or Qualifying Surviving Spouse (increase of \$2,500). MAGI must not be more than \$54,750 (increase of \$3,750)

for Head of Household, and \$73,000 (increase of \$5,000) for Married Filing Jointly.

Earned Income Credit (EIC)

For 2023, the maximum credit increased to:

- \$7,430 with three or more children
- \$6,604 with two children
- \$3,995 with one child
- \$600 with no children

Earned Income and AGI Amounts Increased

To be eligible for a full or partial credit, the taxpayer must have earned income and AGI of at least \$1 but less than:

- \$56,838 (\$63,398 if Married Filing Jointly) with three or more qualifying children
- \$52,918 (\$59,478 if Married Filing Jointly) with two qualifying children

- \$46,560 (\$53,120 if Married Filing Jointly) with one qualifying child
- \$17,640 (\$24,210 if Married Filing Jointly) with no qualifying child

Investment Income

Taxpayers whose investment income is more than \$11,000 cannot claim the EIC.

Child Tax Credit/Additional Child Tax Credit

The refundable amount of the credit is \$1,600.

Student loan interest deduction

Begins to phase out for taxpayers with MAGI more than \$75,000 (\$155,000 for joint returns) and is completely phased out for taxpayers with MAGI of \$90,000 or more (\$185,000 or more for joint returns).

Eligible Long-Term Care Premium Limits

For 2023, the maximum amount of qualified long-term care premiums includible as medical expenses has increased. Qualified long-term care premiums up to the amounts shown below can be included as medical expenses on Schedule A (Form 1040), Itemized Deductions, or in calculating the self-employed health

- Age 40 or under: \$480
- Age 41 to 50: \$890
- Age 51 to 60: \$1,790
- Age 61 to 70: \$4,770
- Age 71 and over: \$5,960



The limit on premiums is for each person.

Foreign Earned Income Exclusion

For 2023, the maximum foreign earned income exclusion is \$120,000.

IRA Deduction Amount and Modified AGI (MAGI) Limits for Traditional and Roth IRA Contributions

For 2023, the maximum combined traditional IRA deduction or Roth contribution is \$6,500 (\$7,500 if age 50 or older). For taxpayers who are covered by a retirement plan at work, the deduction for contributions to a traditional IRA is reduced (phased out) if the MAGI is:

- More than \$116,000 but less than \$136,000 for a married couple filing a joint return or a qualifying surviving spouse
- More than \$73,000 but less than \$83,000 for an individual filing as single, head of

household, or married filing separately and did not live with the spouse at any time during 2023

- Less than \$10,000 for a married individual filing a separate return who lived with the spouse at any time during 2023

For an IRA contributor who is not covered by a workplace retirement plan and is married to someone who is covered (and the spouses live together or file a joint return), the deduction is phased out if the couple's MAGI is between \$218,000 and \$228,000.

For 2023, maximum Roth IRA contributions phase out based on MAGI as follows:

- Married filing jointly or qualifying surviving spouse with MAGI between \$218,000 and \$228,000
- Single, head of household, or married filing separately and didn't live with the spouse at any time in 2023 with MAGI between \$138,000 and \$153,000

- Married filing separately, lived with the spouse at any time during the year, and MAGI is between \$0 and \$10,000

Premium Tax Credit

- Advance Premium Tax Credit (APTC) repayment caps for 2023 are:

Income (as % of federal poverty line)	Taxpayers filing as Single	Taxpayers using other filing statuses
Under 200%	\$350	\$700
200%-299%	\$900	\$1,800
300%-399%	300%-399%	\$300
400% and above	No cap (full repayment)	No cap (full repayment)

- Filing thresholds and federal poverty line tables are adjusted for inflation.

Health Savings Account (HSA) Deduction

For 2023, the annual contribution limits on deductions for HSAs for individuals with self-only coverage is \$3,850 (increase of \$200) and \$7,750 for family coverage (increase of \$450). There is an additional contribution amount of \$1,000 for taxpayers who are age 55 or older.



Congress may enact additional legislation that will affect taxpayers after this publication goes to print.

Any changes will be reflected in Publication 4491-X, VITA/TCE Training Supplement, available in mid-January on www.irs.gov.

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Course Introduction



Welcome

We're glad you decided to take advantage of this challenging, yet rewarding, experience as an important player in the tax administration process. This training material will introduce you to the major components of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) return preparation process.

Your course instructor will provide all the available technical publications and forms required for this course. If any of the suggested forms and publications are not available in the classroom or at the site, they can be viewed or downloaded at www.irs.gov.

Objectives

At the end of this lesson you will be able to describe:

- The various course levels and certification process
- The responsibilities of a VITA/TCE volunteer, including due diligence
- The critical components involved in the return preparation process
- The resources available to assist you
- The procedures for helping a taxpayer with identity theft
- Site Coordinator Training for volunteers acting in this role.

What will I learn?

To successfully assist taxpayers in satisfying their tax responsibilities, you must understand tax law and the tools available to assist you in preparing and filing accurate

individual income tax returns. A tax return is accurate when tax law is applied correctly and it is free from error based on your interview of the taxpayer, the taxpayer's supporting documentation, and a completed Form 13614-C, Intake/Interview and Quality Review Sheet. The VITA/TCE return preparation process consists of several critical components that you will learn in your training class or Link & Learn Taxes (L<):

- VITA/TCE Volunteer Standards of Conduct
 - Ethics Training
- Tax law training – understanding and applying tax law
- Research skills – using references, resources, and tools including return preparation software
- Intake/Interview and Quality Review Training
- Tax return preparation

- Site Coordinator Training for volunteers acting in this role

What do I need?

- Form 13614-C
- Publication 4012
- Publication 17
- Publication 4961
- Publication 5101
- Form 6744
- Form 13614-C Job Aid in Publication 4012
- Form 13615

Optional:

- Publication 4299
- Internet access (optional but highly recommended)



*Volunteer Standards of Conduct training is located in Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training, and the test is located on Link & Learn Taxes. VITA/TCE Intake/Interview and Quality Review Training (Publication 5101) can be found on **VITA/TCE Central**. Volunteer Coordinators must review VITA/TCE Site Coordinator training (Publication 5088). Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, contains the Volunteer Standards of Conduct, Intake/Interview and Quality Review and Site Coordinator tests.*

Unlike most classes, there is no need to memorize a lot of information. You can use information from [irs.gov](https://www.irs.gov), your course materials, and other print and electronic sources to gain the knowledge and insights you need to serve the taxpayers you assist.

At the completion of your course of study, you will fully understand how to apply critical

aspects of each component of the process and complete an accurate return for each taxpayer you assist.

Thank you for your interest in helping the IRS achieve its mission of providing America's taxpayers with top quality service by helping them understand their tax responsibilities and by applying the tax law with integrity and fairness to all.

Let's get started!

How is the course structured?



Due to the production schedule for this training guide, draft forms may be used in illustrations. The draft forms should never be used for actual tax preparation. Final forms are available on [https:// www.irs.gov/forms-instructions](https://www.irs.gov/forms-instructions), in the tax preparation software, in the instruction booklet (e.g., Form 1040 Instructions), or in other publications.

There are two tax law certification paths and two optional specialty courses presented in this publication, each representing a level of certification. The first six lessons apply to all levels of certification. Beginning with the Income lessons, the course levels for the subject being covered will be indicated by the following icons:



Basic covers the completion of wage earner type returns.



Advanced covers the completion of the full scope of VITA/TCE returns.



Military covers topics applicable to members of the Armed Forces, Reserve, and National Guard.



International covers topics applicable to military and non-military taxpayers living outside the United States.



Note



Tip



TaxSlayer Software Hint



Example



Exercises



Tax Law Application



Caution

These icons emphasize specific information that is important for your learning experience.

Volunteers wishing to certify in Military or International must follow the Advanced

certification path and should also review the applicable specialty course.

Foreign Student and Scholar and Puerto Rico certifications are separate specialty courses available on L<.

At the beginning of each lesson, icons are displayed after the lesson title. If a section of a lesson is associated with only one certification level, the corresponding icon is displayed at the beginning of that section. If no icons are displayed in a section, all icons displayed with the lesson title apply.

What is the training approach?

Each course uses the process-based training (PBT) approach. PBT is a structured fact-gathering process that combines tax software and tax law training to help you prepare an accurate return. To complete the process, you will use:

- Form 13614-C Intake/Interview and Quality Review Sheet, or the appropriate

Form 13614 for your program, (such as Form 13614-NR), to interview the taxpayer for filing status, dependency, income, credits, deductions, validate the information provided, and prepare the return.

- Reference materials, such as Publication 4012, Volunteer Resource Guide; Publication 17, Your Federal Income Tax for Individuals; and tax software help features, as well as other resources available at your site, to prepare the return. These materials will assist you with standardized questions to ask taxpayers during your interview, to help you prepare a 100% accurate tax return.
- Volunteer Resource Guide, Tab K – Quality Review Process, to conduct a quality review of all returns. Adhering to a quality review process helps ensure accurate returns are prepared at all VITA/TCE sites.

In most cases, when you have completed the return, it will be filed electronically. There should only be rare instances when the taxpayer may need to mail the tax return to the IRS.

What do I need to get started?

In addition to this publication, VITA/TCE training materials include the following items:

- Publication 4012, Volunteer Resource Guide
- Form 6744, Volunteer Assistor's Test/Retest
- Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training
- Publication 5101, VITA/TCE Intake/Interview and Quality Review Training

What other resources are available to help me learn?

Finalized blank forms and instructions can be accessed at <https://www.irs.gov/forms-instructions>.

You may use the Practice Lab found at vita.taxslayerpro.com/IRSTraining/en/Account/Access, which is integrated with the online course, L<, to complete exercises, practice returns, and test scenarios using the tax software.

What happens after I complete this course?

After completing this course, you will have an understanding of tax law and the guidelines and tools needed to prepare an accurate return. The next step will be to complete the required certification test for the certification path chosen.

How does this certification work?

All volunteers must register and certify via Link & Learn Taxes. The online tests are available at <https://linklearntaxescertification.com/>. Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in Link & Learn Taxes. After passing any of the exams, you may sign your Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Programs, electronically and provide to your Coordinator prior to volunteering.

Please refer to Publication 5378, Link & Learn Taxes Certification Tests: Getting Started for

additional information on how to register and complete the required certification tests in [Link & Learn Taxes](#).

To participate in the VITA/TCE programs, all volunteers must pass the Volunteer Standards of Conduct test. In addition, all tax preparers, quality reviewers, instructors, and coordinators must pass the Intake/Interview and Quality Review test. To prepare tax returns in the VITA/TCE programs, you must then pass at least the Basic certification test. Alternatively, you may certify at the Advanced level. You are not required to certify in Basic before taking the Advanced test. A minimum score of 80% is required to pass any certification test.



You must pass the Volunteer Standards of Conduct and Intake/Interview and Quality Review tests prior to accessing the Basic or Advanced certification test.

All designated reviewers and peer-to-peer reviewers are required to have Basic or higher certification based on the complexity of the return. Volunteers are strongly encouraged to certify at the Advanced level. SPEC encourages the Quality Reviewers to be the most experienced volunteers in tax law application. Volunteer instructors must certify at Advanced and an applicable specialty course, depending on the tax topics instructed.

If a volunteer does not achieve the minimum required score on the test or the retest, the volunteer is encouraged to participate in the program in another capacity such as greeter, client facilitator, communication specialist, or technical support.

When you achieve the certification(s) and present your signed Form 13615, your Coordinator or instructor may provide you with a VITA/TCE programs Volunteer ID Insert. The insert was created to acknowledge

the accomplishment of certified volunteers, as well as to assist internal and external stakeholders in identifying certified volunteers, but is not intended to be used as proof of certification. You should bring your Volunteer Standards of Conduct Agreement, Form 14509, Volunteer ID Insert (if you have one), and photo ID to the tax preparation site.

What types of returns can I prepare?

It is important that you assist only with returns, supporting schedules, and forms for which you have been trained and certified. You are protected by the federal Volunteer Protection Act of 1997 as long as you are only preparing returns within the scope of the VITA/TCE programs. Refer taxpayers with tax situations outside your scope of training and certification to your Coordinator and/or a professional tax return preparer. Refer to the Return Preparers Office at

<https://irs.treasury.gov/rpo/rpo.jsf> for a listing of preparers recognized by the IRS. The training resources and tools discussed in this guide support the completion of a basic Form 1040 and associated tax forms. A complete list of what is within the scope of the VITA/TCE programs can be found in the front of the Volunteer Resource Guide. Do not prepare returns that fall outside the scope of the VITA/TCE programs or your training and certification. Applicable lessons list some out of scope tax law topics for the VITA/TCE programs.

Am I legally liable for returns I prepare?

VITA/TCE program volunteers are not considered paid preparers; therefore, you are not legally liable under federal law for the return you prepare. This means you cannot accept payment of any kind from the taxpayer for preparing a federal tax return or for providing any other tax-related assistance.

You are protected by the federal Volunteer Protection Act of 1997, as long as all of the following conditions are true:

- You are acting within the scope of your volunteer responsibilities.
- You completed the level of training and certification required for preparing tax returns at your site.
- The harm was not caused by willful, criminal, reckless, grossly negligent, or conscious, flagrantly indifferent acts.

How does the IRS identify volunteer-prepared returns?

Each return should be identified with the appropriate site identification number (SIDN) to ensure it is readily identifiable by the IRS. Your site's SIDN is an 8-digit number preceded by the letter "S" that must appear in the Paid Preparer Use Only section on all returns you prepare, both paper and

electronic. Your Coordinator provides this number along with other necessary guidelines for completing the return.

Identity Protection PIN (IP PIN) Program

Nationwide, identity theft continues to grow at an alarming rate. The IRS developed a strategy to address the problem of identity theft-related tax administration issues. The IRS strategy continues to evolve, but is focused on three priorities that are fundamental to addressing this challenge: victim assistance, outreach, and prevention.

- **Victim assistance:** The IRS is working to speed up case resolution and provide more training for employees who assist victims of identity theft.
- **Outreach:** The IRS is educating taxpayers so they can prevent and resolve tax-related identity theft issues quickly.

- Prevention: The IRS is implementing new processes for handling returns, new filters to detect fraud, new initiatives to partner with stakeholders, and a continued commitment to investigate the criminals who perpetrate these crimes.

Refer to the IRS Identity Theft Central page at [**www.irs.gov/identity-theft-central**](http://www.irs.gov/identity-theft-central) to stay current on IRS efforts to combat this growing problem. A wide range of information on identity theft is presented, ranging from how to contact the IRS with a case of identity theft to tips for keeping taxpayer records safe.

How to assist taxpayers who may be victims of identity theft at VITA/TCE sites

Being sensitive towards victims of identity theft is critical to assisting taxpayers through a confusing and frustrating situation.

Remember victims of identity theft are:

- Victimized by identity thieves – mostly through no fault of their own and
- Trying to comply with tax laws – file tax returns and pay their fair share of taxes

Every December, the IRS mails Notice CP01A to taxpayers previously identified as identity theft victims. The notice includes a 6-digit Identity Protection Personal Identification Number (IP PIN) to be entered on the tax return. Taxpayers are mailed Notice CP01A every year as long as the identity theft indicator remains on their account (usually 3 years). Use the most recent IP PIN regardless of the tax year.

Use the following table when assisting taxpayers who are victims or may be victims of identity theft at a VITA/ TCE site.

If...	Then...
Identity Protection PIN (IP) PIN was issued to primary/secondary taxpayer and dependent.	Ensure the IP PIN is input correctly on the tax return.
Taxpayer received an IP PIN but did not bring it.	<ol style="list-style-type: none"><li data-bbox="699 1209 1422 1419">1. Complete a paper tax return for the taxpayer.<li data-bbox="699 1461 1422 1734">2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if

	<p>the taxpayer will mail the tax return.)</p> <ol style="list-style-type: none"> 3. Refer to the Lost, Misplaced, or Non-Receipt of IP PIN information below. 4. If taxpayer wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.
Taxpayer received an IP PIN but misplaced or lost it.	<ol style="list-style-type: none"> 1. Complete a tax return for the taxpayer. 2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if the taxpayer will mail the tax return.)

	<ol style="list-style-type: none"> 3. Refer to the Lost, Misplaced, or Non-Receipt of IP PIN information below. 4. If the taxpayer receives an original or a reissued IP PIN and wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.
Taxpayer did not receive an IP PIN, but IRS rejected the e-filed tax return because the IP PIN was not entered.	<ol style="list-style-type: none"> 1. Refer to the Lost, Misplaced, or Non-Receipt of IP PIN information below. 2. Provide taxpayer with two complete copies of the tax return.

	<ol style="list-style-type: none"> 3. If the taxpayer receives the original or a reissued IP PIN and wants to e-file, advise the taxpayer to provide the IP PIN by returning to the site or via telephone. 4. If the IRS does not provide the IP PIN, advise taxpayer to follow IRS instructions in mailing the tax return. There may be processing delays as IRS verifies the taxpayer's identity.
IRS rejected the taxpayer's tax return because	<ol style="list-style-type: none"> 1. Advise the taxpayer to contact the IRS for assistance. If

<p>the taxpayer's primary/secondary and dependent SSN was previously used.</p>	<p>required, the IRS will advise the taxpayer to complete Form 14039 and to mail it with their tax return to the IRS. Taxpayers can use the Federal Trade Commission (FTC) web portal to file IRS Form 14039, Identity Theft Affidavit, online and the IRS will respond with a letter about 30 days after it has received all necessary information.</p> <p>2. See www.identitytheft.gov</p>
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	3. Provide the taxpayer with two copies of the tax return.
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Lost, Misplaced, or Non-Receipt of IP PIN

If a taxpayer did not receive a new IP PIN or the taxpayer misplaced it, the taxpayer has two options:

1. Register and create a user profile to get a current IP PIN. The registration process will require the taxpayer to provide specific personal information and answer a series of questions to validate his/her identity. Use key words "IP PIN" in the search window at irs.gov to access the Retrieve Your Identity Protection PIN (IP PIN) application.
2. Contact the IRS at 1-800-908-4490 to request the IP PIN be reissued by mail

if the taxpayer is unable or unwilling to create an account on irs.gov.



If the reissued IP PIN letter is not received within 21 days after contacting the IRS or the taxpayer cannot meet the requirements for a reissued IP PIN, filing by paper is the taxpayer's only option.

Identity Protection PIN on Form 1040 Returns

Form 1040 includes a series of six boxes just to the right of the taxpayer's and spouse's occupation (page 2). These boxes are clearly marked as "Identity Protection PIN." Refer to the Volunteer Resource Guide, Tab P, Partner Resources, or go to irs.gov to view Form 1040.

If taxpayers choose to file the return on paper, the letter issued by the IRS will instruct them to write the six-digit IP PIN in

the area just to the right of the taxpayer's and/or spouse's occupation.



For the IP PIN to be accepted, all six digits must be input on Form 1040. The IP PIN may begin with a zero.

Effect of the IP PIN on Tax Administration

The IP PIN acts as an identity validation tool only. The IP PIN indicates that taxpayers previously provided IRS with information that validates their identity and that IRS is satisfied that the taxpayers are the valid owners of the SSNs.

Returns that are filed on accounts with an IP PIN indicator present are processed as valid returns using standard processing procedures.

Returns that are filed on accounts with an IP PIN indicator present that do not have an IP PIN, or the IP PIN was not input correctly, will

experience delays while IRS validates the identity of the taxpayer against IRS records.

What are my responsibilities as a VITA/TCE program volunteer?

As a VITA/TCE programs volunteer, you have a responsibility to provide quality service and to uphold the ethical standards of the program. When you begin as a volunteer, you will be asked to sign the Volunteer Standards of Conduct Agreement, which states that you will adhere to these standards:

- Follow the Quality Site Requirements (QSR)
- Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers
- Do not solicit business from taxpayers you help or use the information you gained about them (their information) for any

direct or indirect personal benefit for yourself, any other specific individual or organization

- Do not knowingly prepare false returns
- Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE Program
- Treat all taxpayers in a professional, courteous, and respectful manner

As a volunteer, follow these standards for return preparation: become certified, use the intake/interview and quality review process, use reference materials, complete the steps to electronically file tax returns, and adhere to the privacy and confidentiality guidelines.