

IRM PROCEDURAL UPDATE

DATE: 02/28/2014

NUMBER: WI-22-0214-0409

SUBJECT: Stakeholder Partnerships, Education and Communication regarding VITA/TCE Income Requirements

AFFECTED IRM(s)/SUBSECTION(s): 22.30.1.3

CHANGE(s):

IRM 22.30.1.3(5) - section modified to add paragraph which provides further clarification with regard to VITA/TCE income requirements.

5. SPEC partners should market their programs to our targeted populations; the low to moderate income taxpayers (*generally* defined by the annual EITC threshold), elderly, persons with disabilities, and those with limited English proficiency. Keep in mind, the value of low to moderate income can vary depending on the cost of living in a particular geographic location; therefore, partners should exercise sound judgement in establishing income limitations for return preparation.

NOTE: For example, our VITA low income threshold is \$52,000 for Tax Year 2013. If a taxpayer with W-2 income of \$70,000 comes to a site and all income and expense items fall within scope according to the scope chart in Publication 4012, then the site should exercise sound judgment and rationale in determining whether or not it will prepare the return.