

**A handbook for
Site Coordinators
and an informational
guide for partners
participating in the
VITA/TCE Program**

*coming
together
to strengthen
communities*

IRS Volunteer Site Coordinator's Handbook

TCE ST
VITA ST



Contacts - Website and Phone Directory

Website Directory

Foreign Student/Scholar	www.irs.gov/businesses/small/international/article/0,,id=96431,00.html
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
IRS Website	www.irs.gov
IRS Tax Forms and Publications	http://www.irs.gov/formspubs/lists/0,,id=97796,00.html
IRS Partner and Volunteer Resource Center	http://www.irs.gov/individuals/article/0,,id=111807,00.html
Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
Universal Tax Systems Inc® TaxWise®	www.taxwise.com
Volunteer Recruitment Opportunities	www.monstertrak.com , www.americorps.org/ , and www.volunteermatch.com/
Volunteer Quality Alerts	www.irs.gov/individuals/article/0,,id=120856,00.html
Where's My Refund Website	www.irs.gov

Contact Information for Taxpayers

IRS TAX-HELP	1-800-829-1040
IRS E-FILE HELP DESK	1-866-255-0654
IRS FORMS/PUBLICATIONS	1-800-TAX-FORM
IRS TELE-TAX SYSTEM	1-800-829-4477
IRS REFUND HOTLINE	1-800-829-1954
IRS TAX FRAUD REFERRAL HOTLINE	1-800-829-0433
IRS TAXPAYER ADVOCATE	1-877-777-4778
IRS TAX-HELP FOR DEAF (TDD)	1-800-829-4059
FOREIGN STUDENT/SCHOLAR ISSUES	1-215-516-2000 (not toll-free)
LOCATION OF VITA SITES	1-800-906-9887
LOCATION OF TAXAIDE/AARP SITES	1-888-227-7669
SOCIAL SECURITY ADMINISTRATION	1-800-772-1213

Important Contact Information for Coordinators, Volunteers, and Partners

VOLUNTEER HOTLINE (For Volunteers Only)	1-800-829-8482
ENTERPRISE SERVICE HELP DESK	1-866-743-5748
IRS SPEC CONTACT	_____
STATE DEPT OF REVENUE	_____
STATE TAX FORMS	_____
STATE VOLUNTEER HOTLINE	_____



WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

OCT 20 2008

Dear Site Coordinators and Partners,

Welcome to the 2009 Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. We are excited about working with you during this coming filing season. Whether you are new to the program or are a returning veteran, your contribution as a coordinator is critical to the success of these programs.

Our goal is to build on our combined success in improving the quality and accuracy of return preparation. We continue to promote education, communication and the consistent use of the intake/interview and other quality review tools, which improve our quality processes. Our pledge is to provide the best service possible to you and your volunteers as you deliver another outstanding season of service. In return, we're asking that you continue to promote e-file as the preferred method. It is the most efficient and secure way to file tax returns.

We made revisions to certain forms to reflect changes you recommended last year. Form 13614, *Intake and Interview Sheet*, and Form 8158, *Quality Review Sheet*, have been combined this year. The resulting new Form 13614C will help to minimize the number of forms you need to keep track of, and will assist in keeping all relevant taxpayer information on a single document. Form 13615, *Volunteer Agreement*, has been revised to place emphasis on the volunteer signature and date, as well as the volunteer certification approving official.

As always, we welcome your suggestions to improve this publication or any aspect of the volunteer programs. If you need additional information, you may contact us by sending an email to our Headquarters at partner@irs.gov or by writing to the following address:

Internal Revenue Service
Stakeholder Partnerships Education and Communication
SE:W:CAR:SPEC:PPD:E Stop 45-WI
401 W Peachtree Street. NW
Atlanta, GA 30308

Thank you for accepting this important leadership role in the operation of your local VITA or TCE site.

Sincerely,

A handwritten signature in black ink, appearing to read "Julieta D. Garcia", written over a circular scribble.

Julieta D. Garcia
Director, Stakeholder Partnerships,
Education and Communication

Volunteer Site Coordinator Handbook

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**SECTION I
INTRODUCTION AND VITA/
TCE ACTION PLAN**

SECTION I

Introduction and VITA/TCE Action Plan

VITA/TCE Program Overview

Since 1969, volunteers have provided free tax assistance and prepared millions of U.S. federal tax returns in Volunteer Income Tax Assistance (VITA), and the Tax Counseling for the Elderly (TCE) Programs. VITA now offers grant opportunities for our existing and prospective partners to help provide free tax preparation service for the underserved low to moderate income population which include the elderly; disabled; limited English proficient; non-urban and Native American taxpayers.

The goals of VITA/TCE:

1. Promoting tax understanding and awareness.
2. Preparing accurate tax returns free for targeted audiences
3. Encouraging personal asset building through tax incentives.

You will be able to use this guide and other available resources to answer many questions that may arise while operating your tax preparation site. Please e-mail any suggestions for VITA/TCE Program changes to partner@irs.gov and copy your IRS SPEC contact.

VITA/TCE Action Plan

Target Date	June – September
	Meet with your IRS SPEC contact. This person will assist you throughout the process of setting up and operating a site.
	Apply for Electronic Filing Identification Number (EFIN) and Site Identification Number (SIDN) through your IRS SPEC contact.
	Order electronic filing software from your IRS SPEC contact.
	Volunteer Recruitment
	Begin initial volunteer recruitment efforts
	Identify volunteer recruitment partners
	Establish volunteer recruitment goals
	<ol style="list-style-type: none">i. Determine staffing requirements. It is recommended that you have, at a minimum, a screener and two certified preparers at each siteii. Recruit twice as many volunteers as you need
	Identify avenues for recruitment and personal contacts who can assist with recruitment in various organizations. The most effective form is targeted recruitment where people interested in the program personally recruit others.
	<ol style="list-style-type: none">i. Returning volunteersii. Civic organizationsiii. Colleges/universities: service organizations, business classes, service learning opportunitiesiv. Retiree and Professional groupsv. Religious service organizations (e.g. advertise in church bulletins)vi. Corporations with a commitment to volunteerismvii. United Way

VITA/TCE Action Plan (continued)

Target Date	JUNE - SEPTEMBER
	Prepare recruitment materials
	Review suggested position descriptions (see Exhibit 17)
	Identify how many hours are expected of volunteers during tax season. Generally, 4 to 6 hours a week is a reasonable expectation
	Determine volunteer application process
	Outreach & Publicity
	Discuss outreach with your IRS SPEC contact
	Identify outreach and publicity partners
	Determine how to reach your target audience:
	a. What do they read
	b. What business and recreation centers do they frequent
	c. What radio and TV stations do they prefer
	d. Where do they work
	e. What languages do they speak
	Consider outlets for outreach:
	a. TV and radio interviews
	b. TV and radio public service announcements
	c. Employee publications/newsletters
	d. Church bulletins/newsletters
	e. Email distribution lists
	f. Billboards
Target Date	OCTOBER
	Required Paperwork
	Use Form 2333V, Volunteer Order Form, to order training, outreach and site materials. Submit to IRS SPEC contact.
	Sign Form 13324, IRS Civil Rights Assurance, or 13325, Statement of Assurance for Concerning Civil Rights Compliance for IRS SPEC Partnerships. (if required)
	Order electronic filing software from your IRS SPEC contact
	Site Selection
	Identify and select VITA/TCE site(s)
	Secure computer equipment
	Training and Certification
	Plan training
	Identify instructors for Process Based Training
	Schedule location and dates
	Organize certification process
	Verify all forms and supplies for training are ordered

VITA/TCE Action Plan (continued)

Target Date **OCTOBER**

On-Going Activities

Continue volunteer recruitment

Publicize the site(s)

Target Date **NOVEMBER**

Link and Learn Taxes is available for training and certification

Training publications are mailed in late November

Required Paperwork

Use Form 2333V, Volunteer Order Form, to order training, outreach and site materials

Sign Form 13324, IRS Civil Rights Assurance, or 13325, Statement of Assurance for Concerning Civil Rights Compliance for IRS SPEC Partnerships. (if required)

Begin preparing Form 13715, SPEC Site Information Sheet

Order electronic filing software from your IRS SPEC contact

Training and Certification

Attend Site Coordinator training

Start training for volunteers

After training, secure completed Form 13615, Volunteer Agreement, from each volunteer

Issue Form 13645, Wallet Card, to certified volunteers (optional)

Operations

Plan strategy for staffing and operating site(s)

On-Going Activities

Continue volunteer recruitment

Publicize the sites

Target Date **DECEMBER**

TaxWise desktop version is mailed on December 10

Required Paperwork

Use Form 2333V, Volunteer Order Form, to order training, outreach and site materials

Sign Form 13324, IRS Civil Rights Assurance, or 13325, Statement of Assurance for Concerning Civil Rights Compliance for IRS SPEC Partnerships. (if required)

Complete or update Form 13715, SPEC Site Information Sheet. Submit to IRS SPEC contact

Secure completed Form 13615, Volunteer Agreement, from each volunteer

Issue Form 13645, Wallet Card, to certified volunteers (optional)

Order electronic filing software from your IRS SPEC contact

Confirm receipt of materials ordered on Form 2333V

VITA/TCE Action Plan (continued)

Target Date **DECEMBER**

On-Going Activities

- Continue volunteer recruitment
- Continue volunteer training and certification
- Publicize the site(s)
- Plan strategy for staffing and operating site(s)
- Attend Site Coordinator training

Target Date **JANUARY**

Publication 17 is mailed

Required Paperwork

- Use Form 2333V, Volunteer Order Form, to order training, outreach and site materials
- Sign Form 13324, IRS Civil Rights Assurance, or 13325, Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships. (if required)
- Complete or update Form 13715, SPEC Site Information Sheet
- Secure completed Form 13615, Volunteer Agreement, from each volunteer and retain a copy at the partner and site level
- Issue Form 13645, Wallet Card, to certified volunteers (optional)
- Order electronic filing software from your IRS SPEC contact
- Ensure Title VI poster or brochures are at all sites. (if required)

Operations

- Establish Quality Review process for all returns prepared at the site
- Complete installation of the tax preparation software
- At e-file sites, set defaults, including the SIDN, and enter passwords
- Open site(s)
- Maintain Form 8879, IRS e-file Signature Authorization, in DCN order and mail to IRS SPEC office. (if required)
- Recognize volunteer efforts
- Distribute all Volunteer Quality Alerts to volunteers
- Distribute all Quality Site Requirement Alerts to volunteers

On-Going Activities

- Continue volunteer training & certification
- Publicize the site(s). Distribute posters
- Plan strategy for staffing and operating site(s)
- Attend Site Coordinator training

Target Date **FEBRUARY**

Required Paperwork

- Due 3rd of Month Submit Form 13206, Volunteer Assistance Summary Report or similar form to the IRS SPEC office. Report each volunteer only once during a filing season.

VITA/TCE Action Plan (continued)

Target Date	FEBRUARY
	Use Form 2333V, Volunteer Order Form, to order training, outreach and site materials
	Sign Form 13324, IRS Civil Rights Assurance, or 13325, Statement of Assurance for Concerning Civil Rights Compliance for IRS SPEC Partnerships (if required)
	Complete or update Form 13715, SPEC Site Information Sheet
	Secure completed Form 13615, Volunteer Agreement, from each volunteer and retain a copy at the partner and site level
	Issue Form 13645, Wallet Card, to certified volunteers (optional)
	Ensure Title VI poster or brochures are at all sites (if required)
	On-Going Activities
	Continue volunteer training & certification
	Publicize the site(s)
	Implement Quality Review process for all returns prepared at the site
	Complete installation of the tax preparation software
	At e-file sites, set defaults, including the SIDN, and enter passwords
	Open site(s)
	Maintain Form 8879 in DCN order and mail to IRS SPEC office (if required)
	Recognize volunteer efforts
	Distribute all Volunteer Quality Alerts to volunteers
	Distribute all Quality Site Requirement Alerts to volunteers
Target Date	MARCH
	Required Paperwork
Due 3rd of Month	Submit Form 13206, Volunteer Assistance Summary Report or similar form to the IRS SPEC office.
	Complete or update Form 13715, SPEC Site Information Sheet
	Secure completed Form 13615, Volunteer Agreement, from each volunteer and retain a copy at the partner and site level
	Issue Form 13645, Wallet Card, to certified volunteers (optional)
	Ensure Title VI poster or brochures are at all sites (if required)
	Recognition Activities
	Plan recognition event for volunteers
	Select location and date
	Ask your IRS SPEC contact to provide certificates and to request letters of appreciation from the IRS SPEC Director

VITA/TCE Action Plan (continued)

Target Date **FEBRUARY**

On-Going Activities

Publicize the site(s)

Implement Quality Review process for all returns prepared at the site

Maintain Form 8879 in DCN order and mail to IRS SPEC office (if required)

Recognize volunteer efforts

Distribute all Volunteer Quality Alerts to volunteers

Distribute all Quality Site Requirement Alerts to volunteers

Target Date **APRIL**

Required Paperwork

Due 3rd of Month. Submit Form 13206, Volunteer Assistance Summary Report or similar form to the IRS SPEC office.

Complete or update Form 13715, SPEC Site Information Sheet

Retain copies of Form 13615, Volunteer Agreement, from each volunteer at the partner and site level.

Ensure Title VI poster or brochures are at all sites (if required)

Operations

Initiate site close-out procedures in Section III

Initiate post-filing software procedures in Publication 3189, Volunteer e-file Administrator Guide.

On-Going Activities

Publicize the site(s)

Implement Quality Review process for all returns prepared at the site

Maintain Form 8879 in DCN order and mail to IRS SPEC office (if required)

Distribute all Volunteer Quality Alerts to volunteers

Distribute all Quality Site Requirement Alerts to volunteers

Plan and attend recognition event for volunteers

Target Date **MAY**

Required Paperwork

Due 3rd of Month Submit Form 13206, Volunteer Assistance Summary Report or similar form to the IRS SPEC office

Operations

Evaluate filing season. Provide written summary and feedback to improve or enhance program next year

Schedule close-out meeting with IRS SPEC contact

On-Going Activities

Maintain Form 8879 in DCN order and mail to IRS SPEC office (if required)

Plan and attend recognition event for volunteers

Roles and Responsibilities

IRS Roles and VITA/TCE Participant Responsibilities

IRS SPEC has oversight responsibility for the volunteer program.

These responsibilities include:

- Provide support and guidance to partners and volunteers
- Provide training material, forms, and publications
- Provide tax preparation software to support e-file
- Provide technical advice relating to tax law issues
- Assist with volunteer training
- Provide pertinent information throughout the filing season on issues affecting the quality of returns
- Conduct site and return reviews during the filing season

Site Coordinator's Roles and Responsibilities

Site Coordinators are responsible for program coordination and various administrative duties associated with managing a site.

These Responsibilities May include:

- Implement the VITA/TCE Action Plan
- Organize site location(s) and operation
- Recruit and supervise Volunteers
- Promote the free VITA/TCE Program
- Implements the Quality Site Requirements

The Quality Site Requirements – The following practices have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These ten practices are considered “Quality Site Requirements”. They are:

1. All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns, and/or conduct Quality Reviews of completed tax returns must be certified.
2. All sites must use an approved Intake and Interview Process. This process must include correctly using an approved Intake & Interview Sheet and interviewing the taxpayer for every return prepared.

3. All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation.
 - a. Publication 4012, Volunteer Resource Guide.
 - b. Publication 17, Your Federal Income Tax for Individuals.
4. All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet or tool for every return.
5. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
6. Privacy and Confidentiality Guidelines are being followed.
7. Title VI of The Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer.
8. The correct Site Identification Number (SIDN) is shown on ALL returns prepared.
9. The correct Electronic Filing Identification Number (EFIN) is used.
10. Security Guidelines are being followed.

Volunteer Roles and Responsibilities

Site Coordinators can use the following volunteer positions for planning targeted recruitment campaigns. See Exhibits tab for descriptions of various volunteer positions. They include:

- Volunteer Site Coordinator
- Volunteer Tax Preparer
- Volunteer Quality Reviewer
- Volunteer Screener, certified/non-certified
- Volunteer Recruitment/Publicity Specialist
- Volunteer Training Specialist
- Volunteer Instructor
- Volunteer Equipment Procurement Coordinator
- Volunteer Computer Specialist
- Volunteer Interpreter

Federal Laws and Policies that Support VITA/TCE

The VITA/TCE programs have been shaped over the years by federal laws, policies, and documents that protect both taxpayers and volunteers and provide standards for public service. The following policies and documents apply to the VITA/TCE programs:

- **Volunteer Protection Act of 1997, PL 105-19** – Exempts a volunteer of a nonprofit organization or governmental entity from liability for harm caused by an act or omission of the volunteer on behalf of such organization or entity if: (1) the volunteer was acting within the scope of his or her responsibilities at the time; (2) the volunteer was properly licensed or otherwise authorized for the activities or practice in the state in which the harm occurred; (3) the harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed; and (4) the harm was not caused by the volunteer operating a motor vehicle, vessel, aircraft, or other vehicle for which the state requires the operator or owner to possess an operator's license or maintain insurance.
- **Privacy Act Notice** – The Privacy Act of 1974 requires that when a taxpayer is asked for information, IRS personnel should inform the taxpayer of the legal right to ask for the information, why the information is being requested, how the information will be used, how long the information will be maintained, and the impact of the taxpayer not providing the information. We must also tell the taxpayer whether a response is voluntary, required to obtain a benefit (return preparation), or mandatory. The IRS personnel and/or volunteer's right to ask for information is supported by Title 5 of U.S. Code 301.

Based on this, all information listed with taxpayers' and volunteers' personal information maintained by a partner or site must include

the requirements above and the taxpayer must give consent. This includes personal data maintained on partner created forms, surveys and/or electronically stored and data. See Publication 4299, Privacy and Confidentiality – A Public Trust.

- **Privacy and Confidentiality – A Public Trust, Pub. 4299** – This publication addresses the areas where diligence to detail is needed to ensure that public trust is guaranteed and confidentiality is protected. Volunteers are subject to the criminal penalty provisions of 18 U.S.C. § 1905 for any improper disclosures of taxpayer information. It is critical to the program's success to ensure volunteers and their partnering organizations safeguard taxpayer information AND understand their responsibilities in this respect.

NOTE: All taxpayer information you receive from the taxpayers in your volunteer capacity is strictly confidential and can not, under any circumstances, be disclosed to unauthorized individuals.

- **Title VI of the Civil Rights Act of 1964** – This act requires that certain IRS SPEC partners sign **Form 13325, Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships**, prior to operating an IRS SPEC supported free tax assistance site.

If applicable, partners working with sub-partners assisting in the same mission may also have a requirement to complete **Form 13324, Internal Revenue Service Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements**.

The IRS SPEC local offices will send these letters with an assurance form to each partner starting in July of each year. If you or your sub-partner receive financial assistance from IRS SPEC, you and your sub-partner must sign the form annually. Examples of financial assistance include, but are not limited to:

- Grants and money;
- Non-monetary forms such as loans of computer equipment;
- Software; or
- Direct training of volunteers.

Title VI explains that no one will be subject to discrimination or denied services because of race, color, religion, national origin, sex, age, disability or reprisal. This information must be displayed at all times or provided to taxpayers at each VITA/TCE site required to provide Title VI information. Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. The information is available on:

- Pub. 4053 and 4053SP, Your Civil Rights Are Protected poster (The poster is printed in both English and Spanish.)
- Pub. 730, Important Tax Records Envelope
- Partner developed document containing the same information
- Form 4481, Title VI stuffer (When a return is not completed.)

- **Sponsor Agreement, Form 13533**

- Lists the key principles partners must follow including confidentiality, protection of taxpayer information, notification to taxpayers if information is retained, deletion of customer information from computers after filing season tax return preparation activities are completed, observance of the software license agreement between IRS and the vendor, and adherence to electronic filing guidance. (A copy of Form 13533 can be found in the Exhibits Section of this booklet.)

- **Tax Counseling for the Elderly (TCE) grant application, Pub 1101** – This publication outlines the requirements of a cooperative agreement between the IRS and a private or non-governmental public non-profit agency or organization, exempt under Section 501 or the

Internal Revenue Code. The grant is authorized by Section 163 of the Revenue Act of 1978, PL 95-600, for those agencies or organizations that will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their federal income tax return.

- **Volunteer Income Tax Assistance (VITA) Grant Program Pub 4671 -**

- In December 2007, Congress appropriated funds to the IRS to establish and administer a matching grant program in consultation with the Taxpayer Advocate Service for community volunteer income tax assistance.

This new program allows the Stakeholder Partnerships, Education and Communication (SPEC) organization of IRS to award grants to partner organizations to achieve the following VITA Grant Program objectives:

- Enable the Volunteer Income Tax Assistance (VITA) program to extend services to underserved populations in hardest-to-reach areas, both urban and non-urban;
 - Increase the capacity to file returns electronically;
 - Heighten quality control;
 - Enhance training of volunteers; and
 - Improve significantly the accuracy rate of returns prepared at VITA sites.
- **Memorandum of Understanding (MOU) with National Partners** – Various individual MOU's are commonly signed to set multi-year standards for operations of national partners working with IRS SPEC in the VITA/TCE program.

Identifying and Evaluating a Potential VITA/TCE Site

Issues to consider in locating a site:

- Discuss potential site locations with your IRS SPEC contact
- Provide for taxpayer privacy during tax preparation
- Location should be accessible to targeted audience and people with disabilities in accordance with The Americans with Disabilities Act of 1990
- Ability to safe guard taxpayer information
- Availability of computers, printers, and internet access
- Adequate support space with tables, chairs, storage, computer area, restrooms, and preferably a waiting area for taxpayers
- Adequate electrical, light, ventilation, and an acceptable heating and cooling system
- Adequate parking
- Street visibility
- Access to public transportation
- Safe location for volunteers and taxpayers

NOTE: As a Site Coordinator, you should not sign indemnity clause contracts as a condition for using any particular facility unless the organization you represent is willing to provide its own liability insurance for your site. If a sponsor or other organization insists that a contract is necessary before you use their space, please call your IRS SPEC contact for assistance.

Equipment/Supply List for Volunteer Sites

- Computers, printers, and software to support the e-file program
- Printer Cartridges
- Blank CDs and/or blank disks
- Calculators , scissors, tape, and rubber bands
- Pens, pencils, and highlighters
- Paper, paperclips, and scratch pads
- Tables, desks, and chairs
- Wastebaskets
- Staples, staple remover, and stapler
- List for other VITA/TCE sites
- List of IRS toll-free telephone numbers including volunteer hotline number and hours
- List of local IRS offices (Taxpayer Assistance Center) with hours of operation
- (For paper sites only) Tax forms and schedules (including overprinted Forms 1040, 1040A, 1040EZ)
- Shredder (recommended)
- Sign in sheets and clipboards

Training, Testing, and Certification

Volunteer Training Options

- **Process Based Training (PBT)** integrates tax law, tax preparation software, and quality procedures. The volunteers will learn the entire process of preparing a quality return. This can be classroom or self-study training. Pub 4491, PBT Student Guide is the training material. Pub 4555, Facilitator's Guide is the training material for the volunteer instructors.
- **Link & Learn Taxes**, is an interactive on-line training, testing, and certification program available at www.irs.gov/app/vita/index.jsp. Publication 4480, *Link & Learn Taxes Training Kit*, provides additional information.
- **Partner Designed Training** – Tax law training products approved by IRS SPEC.

Planning Training

Volunteer training is a very important component of a successful program. If you are responsible for planning training:

- Have on-going communication with your IRS SPEC contact about your training and certification plans
- Choose a training facility
- Identify qualified instructors
- Select training dates. Allow up to 40 hours for technical training and certification
- Order training material:
 - Pub 4491, PBT Student Kit
 - Pub 4555, PBT Instructor book
 - Pub 4480, Link & Learn Taxes Training Kit
 - Pub 17, Your Federal Income Tax For Individuals

Testing Volunteers for Competency

All volunteers instructing, preparing and reviewing returns are required to be certified. All reference and resource materials may be used to complete the open book test. The test is comprised of test questions covering tax law, administrative procedures, quality review, and preparation of simulated tax returns. The VITA/TCE training courses include:

- **Basic:** This course covers the completion of wage earner type returns.
- **Intermediate:** This course covers completion of returns from wage earners, those who receive pension income, and more complex Forms 1040.
- **Advanced:** This course covers the completion of the full scope of returns. It requires certification in Basic and Intermediate.
- **Military:** This course covers the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. It requires certification in Basic and Intermediate. Note: Military instructors going overseas to teach must be certified in both Military and International courses.
- **International:** This course covers the completion of returns for taxpayers (non-Military) living outside the United States and assisted by volunteers working at U.S.

Embassies and Consulates or other areas. This requires certification in Basic and Intermediate.

Volunteers who do not achieve the minimum score of 80% may review the course materials and take the retest.

The two testing methods used to certify volunteers are:

- **Link & Learn Tests.** (www.irs.gov/app/vita/index.jsp)
- Paper test - Form 6744 *Volunteer Assistor's Test/Retest*.

Note: Volunteers using **Link & Learn Taxes** for certification will need to complete the self registration for a *login* and *password* for the online test. Safeguard your login and password and keep it for future reference. Volunteers will be able to complete the test in sections and can sign on and print out their certification record as necessary.

Certification and Reporting Process

Volunteers must be tested and be certified annually. Volunteers cannot perform activities above their levels of certification.

Volunteer duties which may require certification:

- Tax Preparer (mandatory)
- Quality Reviewer (mandatory)
- *Screener
- Instructor (mandatory)
- Electronic Return Originator, mandatory if resolving rejects

Not all volunteer roles will require certification. There will be non-certified volunteers who will assist in various roles including, but not limited to:

- Site Coordinator
- Greeter
- Recruiter
- Equipment Coordinator
- Computer Specialist
- Interpreter

*In some cases, there may not be a need for a screener to be certified. If the screener addresses or provides assistance with tax law related issues, the volunteer screener must be certified.

All volunteers, regardless of certification requirement, must sign Form 13615, Volunteer Agreement, before assisting at a site. All certification forms are to be maintained at the site and partner level.

When the volunteer has provided proof of certification for the current year, the Form 13645, VITA/TCE Wallet Card may be issued by the instructor, Site Coordinator, partner, or an IRS official. On the back of the card, check levels of certification and cross out the remaining levels.

Continuing Professional Education Credits

Continuing Professional Education (CPE) requirements are established by the Director, Office of Professional Responsibility. One means by which enrolled agents can earn CPE credit is by instructing in IRS SPEC programs. CPA's and other accountants may also be entitled to CPE credit depending on state guidelines. **Please check with your IRS SPEC contact for additional information.**

Administering Class Evaluations

Evaluations (Form 13222) from the VITA/TCE training classes are to be shipped immediately after each class to IRS SPEC using the postage-paid business reply labels. If you do not have a label, mail to:

Internal Revenue Service
Attn: SPEC Education and Product Development
Stop 45-WI, 12th Floor
401 W. Peachtree St. NW
Atlanta, GA 30308

SECTION II

Filing Season

As a Site Coordinator, it is your responsibility to ensure that the site is prepared to run efficiently.

Site Preparation Checklist (guidelines for opening a site)

1. Required forms that need to be completed prior to opening, if applicable:
 - a. Form 8633, Application to Participate in IRS e-file Program (can be done online)
 - b. Form 13632, Volunteer Property Loan Agreement
 - c. Form 13324, Internal Revenue Service Civil Rights Assurance
 - d. Form 13533, Sponsor Agreement
 - e. Form 13715, Site Information Sheet
 - f. Form 13615, Volunteer Agreement/Standards of Conduct
 - g. Form 13206, Volunteer Assistance Summary Report
 - h. Form 13645, Wallet Card
2. Required actions:
 - a. Secure equipment/supplies/resources as listed in Section I
 - b. Review Pub 3189, Volunteer e-file Administrator Guide
 - c. Install/maintain hardware/software (CD version)
 - d. Ensure data communication lines are available (web-based)
 - e. Review Quality Site Requirements as listed in Section I
 - f. Determine method of Quality Review (designated reviewer, peer-review, or self-review)
 - g. Determine method to ensure that each volunteer has access during the filing season to:

(IRS Partner and Volunteer Resource Center <http://www.irs.gov/individuals/article/0,,id=111807,00.html>)

 - Volunteer Quality Alerts (VQA)
 - Quality Site Requirement Alerts (QSR)
- h. Set up procedure to maintain Form 8879, IRS e-file Signature Authorization (including source documents) in DCN order
3. Ensure you know the following information
 - a. Site Identification Number SIDN)
 - b. Electronic Filing Number (EFIN) (if applicable)
 - c. Site host contact information
4. IRS Publications and Forms needed at the site
 - a. Pub 4012, Volunteer Resource Guide
 - b. Pub 17, Your Federal Income Tax for Individuals
 - c. Pub 730, Important Tax Records Envelope (optional)
 - d. Form 13614-C Intake/Interview & Quality Review Sheet or approved alternative
 - e. Form 8158, Quality Review Sheet or approved alternative
 - f. Instructions for 1040 series (optional)
 - g. Pub 3189, Volunteer e-file Administrator Guide (e-file site only)
 - h. Pub 4053 and 4053SP, Your Civil Rights are Protected poster
 - i. Pub 4299, Privacy and Confidentiality a Public Trust (in lieu of Title VI poster)
 - j. Pub 3676A, VITA e-file poster

Site Operations

Intake process

- Designate a check-in area for customers to sign up for services
- Designate screener, if possible
- Taxpayer completes complete Parts I through IV of an approved intake and interview sheet
- Screener determines if taxpayer has required items to complete an accurate return (see below)
- Screener determines eligibility
- Obtain approval to retain taxpayer information, **if applicable** (see Pub 4299, Privacy and Confidentiality – A Public Trust)

Tax Preparation process

- Assign to appropriately certified volunteer
- Protect taxpayer privacy and information
- Interview taxpayer using an approved intake and interview sheet
- Prepare tax return using source documents, reference materials, and interview answers

Note: Generally, you should fully complete the taxpayer's return at the time of service. Do not retain taxpayer's documents for a follow-up visit. If the return is incomplete because more data is required, the taxpayer should be provided the entire package and should be asked to bring it back with the missing information.

Quality Review (QR) Process

- Review by appropriately certified volunteer
- Review includes active involvement of the taxpayer
- Use source documents, completed tax return, and an approved intake and interview sheet
- Complete an approved quality review sheet
- Secure taxpayer information

Note: A quality return is when the tax law is applied accurately and the prepared return matches all supporting documents and the intake and interview sheet.

Taxpayer required items to complete an accurate return

- Proof of identification for yourself and/or your spouse
- Social Security cards for you, your spouse and dependents
- Individual Tax Identification Number (ITIN)
- Verification letter issued by the Internal Revenue Service
- Birth dates for you, your spouse and dependents
- Wage and earning statement(s) Forms W-2, W-2G, 1099-R, from all employers
- Interest and dividend statements from banks (Forms 1099)

- Bank routing numbers and account numbers for Direct Deposit
- Other relevant information about income and expenses
- Total amount paid for day care and the day care providers' tax identification number (the individual's social security number or the business' Employer Identification Number)
- Documentation to substantiate any deductible items
- Copy of last year's Federal and State return (optional)
- Current year's tax package, (optional)

Site Reviews

IRS SPEC will be conducting site and return reviews as part of the Volunteer Return Preparation Program – Quality Improvement Process. The goal of the reviews is to ensure the site is operating effectively and efficiently; is adhering to standard operating procedures; taxpayers are receiving quality service and to enhance the quality of volunteer return preparation. Three types of reviews will be conducted; Site, Return, and Shopping. The Site review focuses on quality process, while the Return and Shopping reviews measure accuracy.

- Site Review, *Form 6729* – is conducted by an IRS SPEC employee or partner
- Shopping Review, *Form 6729B*. A limited number of shopping reviews will be conducted to measure the accuracy of return preparation. Shoppers will consist of IRS designated individuals or the Treasury Inspector General for Tax Administration (TIGTA)
- Return Review, *Form 6729C*. While conducting the Site review, the same IRS SPEC employee or partner will review completed returns and cross check them against corresponding intake sheets and source documents. This review does not include the taxpayer, but must be conducted before the taxpayer leaves the site. If errors are identified, the return must be corrected and discussed with the taxpayer

SECTION III

Post Filing Season

Closing the Site

At the end of the filing season, care should be taken to ensure that your site is “closed” properly. The following actions should be taken:

All Sites:

- Ensure that no taxpayer information has been left at the site
- Dispose of all unused Forms, Publications and posters (recycle if possible)
- Store equipment and supplies
- Submit a revised Form 13715, SPEC Volunteer Site Information Sheet to SPEC IRS contact
- Submit Form 13206, Volunteer Assistance Summary Report, to your IRS SPEC office for volunteers not previously reported

e-File Sites:

- Ensure all acknowledgements have been retrieved and all rejects have been resolved
- If you are not storing Form 8879 at the partner level, send all Forms 8879 with attachments (in DCN order) to the local IRS SPEC office with a final DCN report
- Submit any post-season e-file reports as required by your local IRS SPEC office
- If applicable, create a backup file of all returns electronically filed and send to local IRS SPEC office
- If appropriate, when taxpayer permission was not granted (see Publication 4299), delete all customer information contained in return preparation computer
- Review procedures in Pub 4473, if applicable, for information on returning IRS equipment per the IRS Equipment Loan Program and hardware procedures

NOTE: Refer to Publication 3189 for detailed post-filing season e-file procedures.

Evaluating the Filing Season

Site Coordinators should be alert to changes and suggestions throughout the filing season that will improve site operations. A written summary of your program and your suggestions will be valuable information for the next year.

It is a good idea to have a meeting with your volunteers to thank them for their work and to get their suggestions for program improvement. The IRS is interested in what it can do to improve the VITA/TCE programs. So, be sure to discuss your ideas with your IRS SPEC contact.

Volunteer Recognition

Volunteers find fulfillment when they know their assistance has been worthwhile. We must reinforce those positive feelings through proper recognition. Your volunteers provide an important and valuable service. Let them know it. Always remember to give recognition frequently. Be consistent and sincere. Recognize achievement, but remember to praise the person.

An awards event is the “icing on the cake” for volunteer recognition. It provides an appropriate setting for distribution of certificates honoring individuals for outstanding service. You should plan to have an awards celebration in late April or May. It doesn’t have to be elaborate, but you do need a forum to say “Thank You” to your volunteers.

The IRS SPEC organization would also like to recognize volunteers and organizations for their dedication during the filing season. Certificates of Appreciation are available from your IRS SPEC contact to present to individuals and organizations that have made noteworthy contributions to the program.

Exhibit 1 — Form 2333V

Volunteer Program Order Form 2008 Tax Year Products

Ship To Address and Contact Information

To make corrections, highlight entire box and type over current information

1. Account Number		2. Organization			3. Additional Organization Information		
4. Contact Name				5. Shipping Address		6. Additional Delivery Information	
7. City		8. State	9. Zip Code + 4	10. Telephone Number Extension		11. E-mail Address	
12. Country Code		13. Date Needed		14. Last Date Order Can be Accepted			

SPEC Use Only (Blocks 15-18)

15. Order Point Number		16. SPEC Contact Person		17. SPEC Contact's E-mail Address		18. SPEC Contact's Telephone Number	
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VITA/TCE Training				No.	Product Name and Catalog No.	Title	Quantity
No.	Product Name and Catalog No.	Title	Quantity	18	Publication 3711 31083Z	VITA/TCE Certificate Folder	
1	Publication 4011 34182T	Foreign Student and Scholar Volunteer Resource Guide		19	Form 8158 (EN/SP) 61027D	Quality Review Sheet	
2	Publication 4012 34183E	VITA/TCE Volunteer Resource Guide		20	Form 9234 11924Z	Certificate of Appreciation	
3	Publication 4475 (DVD) 43320J	VITA/TCE Interview Techniques (DVD)		21	Document 9282 E 33261H	Business Reply Labels (Austin)	
4	Publication 4475 (VHS) 48765Y	VITA/TCE Interview Techniques (VHS)		22	Form 13614-C 52121E	Intake/Interview and Quality Review Sheet	
5	Publication 4491 47499R	Student Training Guide Kit		23	Form 13614 NR 39748B	Nonresident Alien Intake and Interview Sheet	
6	Publication 4555 50820G	Facilitators Training Guide Kit		24	Form 13614-C (SP) 52285Z	Intake/Interview & Quality Review Sheet (Spanish Version)	
7	Publication 4562 (DVD) 49045J	VITA/TCE Quality Review Techniques - Instructional (DVD)		25	Form 13615 38847H	Volunteer Agreement - Standards of Conduct - VITA/TCE Programs	
8	Publication 4562 (VHS) 49046U	VITA/TCE Quality Review Techniques - Instructional (VHS)		26	Form 13645 39462C	Wallet Card	
9	Form 6744 43560V	Volunteer Test/Retest		Volunteer Site Material			
10	Publication 4480 46317Q	Link & Learn Taxes Kit		No.	Product Name and Catalog No.	Title	Quantity
Site Management				27	Publication 17 (SP) 51807X	Your Federal Income Tax For Individuals (Spanish Version)	
No.	Product Name and Catalog No.	Title	Quantity	28	Publication 596 15173A	Earned Income Credit	
11	Publication 17 10311G	Your Federal Income Tax (For Individuals)		29	Publication 1796 20497L	2008 IRS Tax Products DVD	
12	Publication 730 (EN/SP) 37287B	Important Tax Records Envelope (VITA/TCE)		30	Publication 1857 21601T	IRS e-file	
13	Publication 1084 46945O	IRS Volunteer Site Coordinator's Guide		31	Form 2333 V 18356V	Volunteer Program Order Form	
14	Publication 1278 63005J	Plastic Bag (Volunteer Public Service Message)		32	Form 2333-X 11754L	SPEC Supplemental Order Form	
15	Publication 1303 63334P	IRS Volunteer Badge		33	Publication 4269 37853B	Language ID Card	
16	Publication 3189 26657L	Volunteer e-file Administrator Guide		34	Publication 4391 38846W	Volunteer Privacy Statement (Stuffer)	
17	Publication 3676A (EN/SP) 38835P	VITA/TCE Site Location Poster (English/Spanish)		35	Form 13206 33190J	Volunteer Assistance Summary Report	

Form **2333V** (Rev. 10-2008)

Catalog Number 18356V

www.irs.gov

Department of the Treasury — **Internal Revenue Service**

Exhibit 1 (continued) — Form 2333V

No.	Product Name and Catalog No.	Title	Quantity	No.	Product Name and Catalog No.	Title	Quantity
36	Form 13357 35244Q	Partner Certificate		62	Form 9465 14842Y	Installment Agreement Request	
Overprint Tax Forms				63	Form W-4 (2009) 10220Q	Employee's Withholding Allowance Certificate	
No.	Product Name and Catalog No.	Title	Quantity	64	Form W-5 (2009) 10227P	EIC Advance Payment Certificate	
37	Form 1040 Overprint 61104F	Form 1040 VITA/TCE-SIDN		65	Form 1040A Schedule 1 12075R	Interest and Ordinary Dividends (1040A)	
38	Form 1040A Overprint 17166F	Form 1040A VITA/TCE-SIDN		66	Form 1040A Schedule 2 10749I	Child and Dependent Care Expenses (1040A)	
39	Form 1040EZ Overprint 61106B	Form 1040EZ VITA/TCE-SIDN		67	Instructions 1040A Schedule 2 30139Y	Instructions for Schedule 2 (1040A)	
Miscellaneous				68	Form 1040A Schedule 3 12064K	Credit for the Elderly or Disabled (1040A)	
No.	Product Name and Catalog No.	Title	Quantity	69	Instructions 1040A Schedule 3 12059R	Instructions for Schedule 3 (Form 1040A)	
40	Publication 4025 34292Q	Your Civil Rights Are Protected (LITC/TCE)		70	Form 1040 Schedules A&B 11330X	Itemized Deductions Interest and Ordinary Dividend Income	
41	Publication 4025 (SP) 34293B	Your Civil Rights Are Protected (LITC/TCE) Spanish Version		71	Form 1040 Schedule C-EZ 14374D	Net Profit from Business	
42	Publication 4053 34303M	Your Civil Rights Are Protected (VITA/TCE)		72	Form 1040 Schedule D 11338H	Capital Gains and Losses	
43	Publication 4053 (SP) 34304X	Your Civil Rights Are Protected (VITA/TCE) Spanish Version		73	Form 1040 Schedule EIC 13339M	Earned Income Credit	
44	Publication 4327 38458K	ITIN Bilingual Brochure (English/Spanish)		74	Form 1040 Schedule R 11359K	Credit for the Elderly or Disabled	
45	Publication 4481 (EN/SP) 47150J	Your Civil Rights are Protected (EEO Stuffer)		75	Instructions 1040 Schedule R 11357O	Instructions for Schedule R (Form 1040)	
Forms and Instructions				Additional Products			
No.	Product Name and Catalog No.	Title	Quantity	No.	Product Name and Catalog No.	Title	Quantity
46	Instructions 1040 11325E	Instructions for Form 1040		76	Form 1040NR 11364D	U.S. Nonresident Alien Income Tax Return	
47	Instructions 1040A 12088U	Instructions for Form 1040A		77	Instruction 1040NR 11368V	Instructions for Form 1040NR	
48	Instructions 1040EZ 12063Z	Instructions for Form 1040EZ		78	Form 1040NR-EZ 21534N	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents	
49	Form 1040-ES (2009) 11340T	Estimated Taxes for Individuals		79	Instructions for 1040NR-EZ 21718P	Instructions for 1040NR-EZ	
50	Form 1040-V 20975C	Payment Voucher		80	Form 3903 12490K	Moving Expenses	
51	Form 1040-X 11360L	Amended U.S. Individual Income Tax Return		81	Form 8843 17227H	Statement for Exempt Individuals and Individuals with a Medical Condition	
52	Instructions 1040-X 11362H	Instructions for Form 1040 X					
53	Form 2441 11862M	Child and Dependent Care Expenses					
54	Instructions 2441 10842K	Instructions for Form 2441					
55	Form 4868 13141W	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return					
56	Form 8453 62766T	U.S. Individual Income Tax Transmittal for an IRS e-file Return					
57	Form 8812 10644E	Additional Child Tax Credit					
58	Form 8822 12081V	Change of Address					
59	Form 8863 25379M	Education Credits (Hope and Lifetime Learning Credits)					
60	Form 8880 33394D	Credit for Qualified Retirement Saving Contributions					
61	Form 9452 14695J	Filing Assistance Program					

Exhibit 2 (continued) — Form 6729

E-File Sites Only				Yes	No	N/A	Comments
14	Did verification reveal the site is using the correct EFIN?						
15	Does the site take reasonable steps to transmit completed returns within 3 calendar days?						
16	Does the site take reasonable steps to retrieve e-file acknowledgments within 2 calendar days after return transmission?						
17	For e-file rejects that cannot be corrected, does the site take reasonable steps to notify the taxpayers within 24 hours?						
18	Did verification reveal the site is properly retaining or forwarding Forms 8879, <i>IRS e-file Signature Authorization</i> ?						
19	Did verification reveal the DCN was included on all reviewed Forms 8879, <i>IRS e-file Signature Authorization</i> , and/or Forms 8453, <i>U.S. Individual Income Tax Transmittal for an IRS e-file Return</i> ?						
Privacy & Confidentiality				Yes	No	N/A	Comments
20	Prior to the review, have all volunteers working at the site today, signed Form 13615, <i>Volunteer Agreement</i> ?						
21	Did verification reveal how sensitive information is properly disposed (e.g. shredded, burned, or returned to taxpayer), as defined in Publication 4299, <i>Privacy and Confidentially - A Public Trust</i> ?						
22	Was password protection on all site computers verified?						
23	Did verification reveal the site is properly backing up all returns?						
24	Was password protection verified on all portable data media (flash drives, etc.) containing taxpayer data?						
25	Did verification reveal individual volunteer passwords are assigned to each software user?						
26	Is the taxpayer information shared or used for purposes other than return preparation?						
27	If yes to question 26, does the partner's written notice meet the requirements outlined in Publication 4299, <i>Privacy and Confidentially - A Public Trust</i> ?						
28	Is taxpayer information safeguarded as defined in Publication 4299, <i>Privacy and Confidentially - A Public Trust</i> ?						Measurement of this question will be determined from questions: 21, 22, 213, 24, 25 and 27.

Remarks: This section should be used to solicit feedback from Volunteers and Partners. Please record their general observations and comments in regard to the volunteer programs. Do not enter any information that identifies a specific person in the comments or remarks boxes.

Exhibit 4 — Form 6729B

Form 6729B Rev. July-2008	Department of the Treasury - Internal Revenue Service Shopping Review Sheet	Date of Review:	
Site Name:	SIDN		
Reviewer Name:		Scenario Number: <input type="checkbox"/> One <input type="checkbox"/> Two	
Site Type: <input type="checkbox"/> E-File <input type="checkbox"/> Paper Only	Type of Return: <input type="checkbox"/> 1040 <input type="checkbox"/> 1040A <input type="checkbox"/> 1040EZ		
<p>Instructions: SPEC shoppers will use this form to document the findings from the preparation of a tax return by volunteers. No taxpayer or volunteer information will be captured during the process. Do not enter any information that identifies a specific person or taxpayer in the comments box. The comments box is for general observations about whether processes are met.</p>			
Intake Procedures	Yes	No	Comments
1 What type of intake and interview sheet was completed to prepare this return? <input type="checkbox"/> Form 13614-C <input type="checkbox"/> TaxWise Option <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner Developed form <input type="checkbox"/> Unapproved Partner Developed form			
2 Did the certified volunteer discuss the information on the intake and interview sheet with you (have an interview) during the preparation of your tax return?			
3 Were you asked to show proof of identity?			
4 Were you asked for documents to verify the tax identification numbers (TIN/SSN) for you and everyone else described in your scenario?			
Filing Status	Yes	No	Comments
5 Was the correct filing status entered on the return?			
Dependents	Yes	No	Comments
6 Were the correct number of dependents entered on the return?			
Income/Adjustments	Yes	No	Comments
7 Was the correct income entered on the return?			
8 Were you asked about other income not reported on a Form W-2, Form 1099, etc. (i.e. gambling winnings, jury duty)?			
9 Were the correct adjustments to income entered on the return?			
Credits	Yes	No	Comments
10 Was the correct amount of Child & Dependent Care Credit entered on the return?			
11 Was the correct amount of Education Credit entered on the return?			
12 Was the correct amount of Child Tax Credit entered on the return?			

Exhibit 4 (continued) — Form 6729B

Credits		Yes	No	Comments
13	Was the correct amount of Additional Child Tax Credit entered on the return?			
14	Was the correct amount of Retirement Savings Contributions Credit entered on the return?			
15	Was the correct amount of EITC entered on the return?			
16	Was the correct amount of Advance EITC entered on the return?			
17	Is the amount of the Recovery Rebate Credit on the return correct?			
18	Was the correct amount of other credits entered on the return?			
Completion of the Return		Yes	No	Comments
19	Did the volunteer preparer review the completed tax return with you?			
20	Check which process was used to conduct the Quality Review of the return? <input type="checkbox"/> Self-review <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> None			
21	What type of Quality Review tool was completed for the return? <input type="checkbox"/> Form 8158 <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner Developed Form <input type="checkbox"/> Unapproved Partner Developed Form			
22	Was the return prepared using tax preparation software?			
Return Accuracy		Yes	No	Comments
25	Does the completed tax return reflect the correct federal refund/balance due?			
Additional Comments				

Exhibit 5 — Form 6729C

Form 6729C Rev. July - 2008	Department of the Treasury - Internal Revenue Service Accuracy Return Review Sheet	Date of Review:		
Site Name:	SIDN:	Site Review ID:		
Review conducted by: <input type="checkbox"/> SOI Cadre <input type="checkbox"/> TC non-RM <input type="checkbox"/> TM <input type="checkbox"/> RM <input type="checkbox"/> Partner <input type="checkbox"/> Other				
Type of QIP Review: <input type="checkbox"/> SOI <input type="checkbox"/> Criteria	Site Type: <input type="checkbox"/> E-File <input type="checkbox"/> Paper Only	Type of Return: <input type="checkbox"/> 1040 <input type="checkbox"/> 1040A <input type="checkbox"/> 1040EZ		
Instructions: This form is used to measure the accuracy of return preparation based on all available information. Indicate your answer by marking the appropriate box. Do not enter any information that identifies a specific person, either volunteer or taxpayer in the comments box. The comments box should include identified errors and corrective actions.				
Quality		Comments		
1 Prior to the review, what type of Intake/Interview Sheet was completed to prepare this return? <input type="checkbox"/> Form 13614C <input type="checkbox"/> TaxWise Option <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner Developed form <input type="checkbox"/> Unapproved Partner Developed form				
2 Prior to the review, what type of Quality Review Sheet was completed to review this return? <input type="checkbox"/> Form 8158 or 13614C <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner Developed Form <input type="checkbox"/> Unapproved Partner Developed Form				
Label/Identity	Yes	No	N/A	Comments
3 Is the taxpayer's name on the return correct?				
4 Is the taxpayer's SSN/ITIN on the return correct?				
5 Is the spouse's name on the return correct? If no spouse, check N/A and skip to Question 7.				
6 Is the spouse's SSN/ITIN on the return correct?				
Filing Status	Yes	No	N/A	Comments
7 What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW				
8 Based on the information provided, is the filing status on the return correct? If the filing status is correct, check yes and skip to Question 10.				
9 If the filing status is incorrect on the return what is correct filing status? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW				
Dependents	Yes	No	N/A	Comments
10 Are the dependents names on the return correct? Check N/A if no dependents and skip to Question 12.				
11 Are all dependent's SSN/ITIN(s) on the return correct?				
12 Based on the information provided, is the number of dependents claimed on the return correct?				
Income/Adjustments/Deductions	Yes	No	N/A	Comments
13 Is income from Forms W-2, 1099 and/or other sources reported on the return correctly?				
14 Are all adjustments to income reported on the return correctly?				
15 Is the standard deduction amount reported on the return correctly?				
16 Are all itemized deductions reported on the return correctly?				
Catalog Number 43859X Form 6729C (Rev. 7/2008)				

Exhibit 5 (continued) — Form 6729C

Child & Dependent Care Credit		Yes	No	Comments
17	Does the taxpayer qualify for the Child & Dependent Care Credit?			
18	Is the amount of Child & Dependent Care Credit on the return correct?			
Education Credit		Yes	No	Comments
19	Does the taxpayer qualify for the Education Credit?			
20	Is the amount of Education Credit on the return correct?			
Child Tax Credit		Yes	No	Comments
21	Does the taxpayer qualify for the Child Tax Credit?			
22	Is the amount of Child Tax Credit on the return correct?			
23	Does the taxpayer qualify for Additional Child Tax Credit?			
24	Is the amount of Additional Child Tax Credit on the return correct?			
Retirement Savings Contributions Credits		Yes	No	Comments
25	Does the taxpayer qualify for the Retirement Savings Contributions Credit?			
26	Is the amount of Retirement Savings Contributions Credit on the return correct?			
Other Credits		Yes	No	Comments
27	Were all other credits applied on the return correctly?			
Earned Income Tax Credit		Yes	No	Comments
28	Does the taxpayer qualify for the Earned Income Tax Credit?			
29	Is the amount of Earned Income Tax Credit on the return correct?			
30	Did the taxpayer receive Advance Earned Income Tax Credit?			
31	Is the amount of Advance Earned Income Tax Credit on the return correct?			
ESP Credit		Yes	No	Comments
32	Did the taxpayer qualify for the Recovery Rebate Credit (ESP)?			
33	Is the amount of the Recovery Rebate Credit on the return correct?			
Procedures		Yes	No	Comments
34	Based on the review of this return and supporting documentation, did the completed Intake and Interview Sheet reflect the information shown on the return?			
Return Results		Yes	No	Comments
35	Based on the information provided in this review, was an accurate return prepared?			Measurement of this question will be determine from questions: 3, 4, 5, 6, 8, 10, 11, 12,13 14, 15, 16, 18, 20, 22, 24, 26, 29, 31, 33.

Exhibit 6 — Form 8158

Form 8158 (EN/SP) (Rev. July 2008)	Department of the Treasury – Internal Revenue Service Quality Review Sheet
	This form is used to Quality Review the completed tax return based on the Intake/Interview Sheet, the documents provided for the return preparation, and a conversation with the taxpayer. <ul style="list-style-type: none"> ● Involve the taxpayer in the Quality Review process. ● Complete this form prior to obtaining the taxpayer's signature on required tax forms. ● Compare the completed return with the Intake/Interview Sheet and all supporting documents.
<i>Quality Reviews complete the Quality Process and help ensure an accurate return.</i>	
Verifying the Return <i>Check each item only when you verify that the review step is complete.</i>	
1. <input type="checkbox"/> Yes <input type="checkbox"/> No	A completed Intake/Interview Sheet was used to prepare this tax return.
2. <input type="checkbox"/> Yes <input type="checkbox"/> No	Name(s) and SSNs/ITINs for taxpayer(s) match the supporting documents.
3. <input type="checkbox"/> Yes <input type="checkbox"/> No	The taxpayer(s) address and Date of Birth match the Intake/Interview Sheet and have been confirmed with the taxpayer.
4. <input type="checkbox"/> Yes <input type="checkbox"/> No	Filing status was correctly determined and is notated on the Intake/Interview Sheet.
5. <input type="checkbox"/> Yes <input type="checkbox"/> No	Dependent information is correctly shown including names, SSNs/ITINs, and DOBs.
6. <input type="checkbox"/> Yes <input type="checkbox"/> No	All income indicated on the Intake/Interview Sheet and W-2s/1099s is shown.
7. <input type="checkbox"/> Yes <input type="checkbox"/> No	Any Adjustments to Income are correctly reported.
8. <input type="checkbox"/> Yes <input type="checkbox"/> No	The completed return reflects the correct standard deduction unless itemized deductions were used. If itemized deductions were used, the Schedule A has been completed accurately based on supporting documents.
9. <input type="checkbox"/> Yes <input type="checkbox"/> No	The non-refundable credits have been correctly reported.
10. <input type="checkbox"/> Yes <input type="checkbox"/> No	All payments from W-2s and F1099's and estimated tax payments are correct.
11. <input type="checkbox"/> Yes <input type="checkbox"/> No	The refundable credits are correctly reported including the EIC determination based on the information provided.
12. <input type="checkbox"/> Yes <input type="checkbox"/> No	If direct deposit or debit was elected, information on the return matches the taxpayer's checking/saving account and routing information.
Finishing the Return Check the appropriate box once you have confirmed the steps have been taken.	
<input type="checkbox"/> E-File: Verify correct DCN and SIDN is printed on Form 8879. Obtain taxpayer signature and provide a copy of the return for their files. Retain original signed Form 8879 with the Forms W-2's and 1099's attached.	
<input type="checkbox"/> Paper: Verify the correct SIDN is printed on the return. Attach Forms W-2's and 1099's to the return. Obtain taxpayer signature and provide the signed return, a copy of the return, and the correct processing center mailing address to the taxpayer.	
<input type="checkbox"/> All taxpayer questions/issues about the completed return have been answered.	
Catalog Number 61027D	Form 8158 (EN/SP) (Rev. 7-2008)

Exhibit 7 — Form 13206, Volunteer Assistance Summary Report

Form 13206 (Rev. 8-2007)	Department of the Treasury – Internal Revenue Service Volunteer Assistance Summary Report Please mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site. Additional submission of this form is necessary only if new volunteers reported to your site. Volunteers should only be reported once. Contact your local IRS office for mail or e-mail address
------------------------------------	---

Date: _____ Site Identification Number: S _____

Site Name: _____

Site Address: _____

Site Coordinator/Manager's Name: _____

Address: _____ City: _____ State: _____ ZIP: _____

Site Coordinator/Manager's Phone Number: (_____) _____

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			

Exhibit 8 — Form 13315, Partner/Contact Outreach Activity

Form **13315**
Rev. (8-2008)

Department of the Treasury – Internal Revenue Service
Partner Outreach Activities
(See instructions on reverse)

Please use this form to record outreach activity.

1. Beginning Date: _____ Ending Date: _____
2. Partner Name: _____ 3. Number of Volunteers: _____
4. Type of outreach activity conducted. If multiple messages were delivered during a single activity a separate Form 13315 must be completed for each activity.

Program	Media Contacts	Non-Media Contacts
Compliance Outreach	<input type="checkbox"/>	<input type="checkbox"/>
EITC	<input type="checkbox"/>	<input type="checkbox"/>
E-Services	<input type="checkbox"/>	<input type="checkbox"/>
All Other Outreach _____	<input type="checkbox"/>	<input type="checkbox"/>

5. How many taxpayers did you reach during this activity? _____

6. Description of Activity and how the targeted audience was determined.

Estimated total taxpayers reached by partner. _____

Multiply by Outreach Market Segment % X _____

Equals = Targeted Audience _____

7. Contact Name: _____

Contact Number: _____

To be completed by the IRS Territory Office Only:

8. STARS Transaction Number: _____

Date Input:

Input By (Name & SEID)

Instructions for Completing Form 13315

All Partners who participate in the Internal Revenue Service (IRS) Stakeholder Partnerships, Education and Communication (SPEC) outreach activities are asked to report their accomplishments to their local territory office via email, telephone, fax or Form 13315 immediately following the activity.

SPEC Territory Managers, or their designee, should enter this data into STARS, in the month the event occurred for timely transmission.

Line 1 — Enter activity beginning and ending date.

Line 2 — Enter the name of the Partner (e.g. organization, individual, newspaper, radio station, etc.) responsible for initiating, arranging and/or delivering the event.

Line 3 — Enter the number of volunteers participating in the outreach activity. Record volunteers only once per fiscal year. If volunteers participate in more than one outreach activity, then please only report the volunteer once to SPEC and not each time they participate in an event.

Line 4 — Select from the list of activities the type of outreach being conducted. **Note: The “All Other” should only be used when identified by headquarters to track special initiatives.**

Line 5 — Enter the number of taxpayers contacted through this outreach activity. Please distinguish between Media and Non-media events. The number of taxpayer contacts is based on a reasonable correlation between the tax law information provided in the outreach event and the targeted audience. The targeted audience is the estimated number of listeners, subscribers, seminar participants, or the television audience, etc., who will benefit from the message being delivered (i.e. EITC information given to low income taxpayers). Targeted audience information should be obtained before the outreach event, if possible.

Line 6 — Provide a brief description of the outreach activity (e.g. newspaper article, radio broadcast, flyer, presentation, etc.) and the resources used to target the audience. Outreach Market Segment % is calculated by dividing market segment by the total population. Examples A: (1) 16,000 low income taxpayers reside within a zip code which has 40,000 total W&I taxpayers. $16,000/40,000 = 40\%$ low income market segment. Example B: A partner agrees to distribute EITC information to 10,000 taxpayers within a single zip code. The SPEC relationship manager uses SPEC research database to determine the low income market segment within the zip code is 40%. The total count reported on Form 13315 would be 4,000 taxpayers reached. Note: When multiple messages are delivered a separate Form 13315 must be completed for each activity not to exceed 100% of the total audience.

Estimated total taxpayers reached 10,000
Multiply by Outreach Market Segment X 40%
Target Audience = 4,000

Line 7 — Enter Contact Name and Contact Phone Number. Enter the name of the person identified to represent the partner.

Line 8 — Enter the transaction number from the STARS input screen. Note: This number will provide easy access to 13315s that were previously entered in STARS.

Privacy Act Notice— The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Exhibit 9 — Title VI, Letter to Partners (regarding Publication 1084)

Partner's Name
Partner's Address
Partner's City, Partner's State Partner's Zip Code

Response Due:

Dear:

The Internal Revenue Service (IRS) National Office of Equal Employment Opportunity (EEO) & Diversity, Office of External Civil Rights, is responsible for ensuring that the IRS is in compliance with Title VI of the Civil Rights Act of 1964. As a partner with the IRS' Stakeholder Partnership, Education and Communication (SPEC) division, you are responsible for ensuring that your organization also complies with Title VI of the Civil Rights Act of 1964. This means that no one shall be excluded from participating in, be denied the benefits of, or be subjected to discrimination because of: race, color, religion, national origin, sex, age, disability, or reprisal in any programs or activities financially-assisted by the Department of Treasury, Internal Revenue Service. Financial assistance is defined as:

- (1) Grants and money;
- (2) Other non-monetary forms such as loans of computer equipment;
- (3) Loan of IRS personnel;
- (4) Direct training and certification of VITA volunteers;
- (5) Provisions, supplies and equipment;
- (6) Use of Federal property at no cost;
- (7) Grants of computer software; and
- (8) Waiver of fees for electronic filing of tax returns.

Therefore, we are requesting that any partner who receives Federal financial assistance as defined above, sign the attached assurance form acknowledging their compliance with Title VI of the Civil Rights Act of 1964. This request is made in accordance with Code of Federal Regulations 28 part 42, Subpart F, from the Department of Justice (DOJ) entitled "Coordination of Enforcement of Non-Discrimination in Federally Assisted Programs". A signed and dated "Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships" must be submitted to the SPEC Territory Office, prior to the response due date shown above in order for your organization to continue partnering with SPEC. We value your support with SPEC's Volunteer Programs and hope to continue the mutually rewarding partnership for many years to come.

Partners who have solicited other partners, also known as "sub-recipients" to assist in providing volunteer services, must secure a signed assurance forms from their sub-recipient. Please contact the Stakeholder Partnership, Education and Communication (SPEC) Territory Office shown below for a copy of the sub-recipient assurance form.

Please return the signed and dated assurance form in the enclosed postage paid envelope to:

Internal Revenue Service (SPEC)
SPEC Territory Address
SPEC City, SPEC State, SPEC Zip Code

We look forward to working with you in the future. Should you have any questions, please feel free to call me at 202-927-2743 or my staff member, Ms. Diana Cosme-Avery at 202-927-4665.

Respectfully Yours,

/s/William H. Williams
William H. Williams
Director, External Civil Rights Unit

Exhibit 9 (continued) — Title VI, Form 13325, Assurance Form

Form 13325 (Rev. August 2007)	Department of the Treasury – Internal Revenue Service Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships	Area _____ If Headquarters (P&PD), leave blank
SPEC/ECRU Partner Tracking Number #		
We, _____ shall fulfill the obligations set (Name of Organizational Authorized Official)		
forth in this assurance in consideration of and for the purpose of obtaining Federal property or Other Federal financial assistance from the Internal Revenue Service. The "Partner" will agree:		
1. To conduct its activities and its sub-recipients' activities so that no person is excluded from participation in, is denied the benefits of, or is subject to discrimination, as prohibited by the statutes identified in paragraph 2, in the distribution of services and/or benefits provided under this financial assistance program.		
2. To compile and submit information to the Internal Revenue Service (IRS) External Civil Rights Unit concerning its compliance with Title VI of the Civil Rights Act of 1964 (Pub L. 88-352), as amended, Section 504 of the Rehabilitation Act of 1973 (Pub L. 93-112), as amended, Title IX of the Education Amendments of 1972 (Pub L. 92-318), as amended, and the Age Discrimination Act of 1975 (Pub L. 94-135, as amended, in accordance with those laws and the implementing regulations. All Civil Rights Assurances signed by sub-recipients will be compiled and maintained by its "Partner" and submitted to the IRS External Civil Rights Unit upon request.		
3. Within 30 days of any finding issued by a Federal or State court or by a Federal or State administrative agency that the "Partner" has discriminated on the basis of race, color, national origin, sex, age, or disability in the delivery of its service or benefits, a copy of such finding shall be forwarded to the IRS External Civil Rights Unit at the following address: NHQ: EEO:D Attn: William H. Williams Director, External Civil Rights Unit 1111 Constitution Avenue N.W. Room 2422 Washington, DC 20224		
4. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age, or disability, in the distribution of services and benefits resulting from this financial assistance program may file a complaint with the Director, External Civil Rights Unit, U.S. Department of Treasury. Civil rights posters indicating the process for filing complaints of discrimination		

Exhibit 9 (continued) — Title VI, Form 13325, Assurance Form

from the public must be conspicuously displayed at all times at each “Partner’s” location, as well as by its sub-recipients.

-
5. To investigate all complaints of discrimination filed by the public against the “Partner” that is directly related to the service and/or benefit provided by this IRS financial assistance program. The “Partner” will be responsible for compiling and maintaining a record of these complaints at their location and also the resulting investigative report conducted by the “Partner” or any investigatory agency. The “Partner” shall notify the IRS External Civil Rights Unit, within 30 days after receipt of the complaint regarding any potential complaint investigation that is or will be conducted by the “Partner” or its “Sub-recipient”.
-

Partners or sub-recipients receiving Federal financial assistance in the form of personal property or real property or interest therein shall be obligated to comply with this assurance for the period during which the property is used for a purpose for which the Federal financial assistance is extended. Partners and sub-recipients receiving Federal financial assistance in a form other than personal property or real property or interest therein shall be obligated to comply with this assurance for a period of one filing season. If the authorized official has changed during the effective one year filing season, another signed and dated assurance will be required by the new authorized official and submitted to the IRS External Civil Rights Unit at the above address.

The organizational official whose signature appears below is authorized to sign this assurance and commit the “Partner” to the above provisions.

NAME AND TITLE OF AUTHORIZED ORGANIZATIONAL OFFICIAL
(Please Print)

SIGNATURE OF AUTHORIZED ORGANIZATIONAL OFFICIAL

DATE

Exhibit 10 — Form 13533, Sponsor Agreement

Sponsor Agreement

We appreciate your willingness and commitment to serve as a sponsor in the Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) volunteer tax return preparation programs.

To maintain program integrity and provide for reasonable protection of information provided by the individuals who use the services, it is essential that the following key principles be followed.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners must obtain taxpayer consent, either by paper or electronically depending on how the return is being filed, before the tax return information can be disclosed to any third party or used for any purpose other than filing the return.
- Partners and volunteers who use IRS loaned equipment must delete data after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.

Tell us about the products and services (other than tax return preparation) you will provide at your VITA/TCE site:

Sponsor Name:

Street Address:

Telephone Number:

E-Mail Address:

Please complete the information requested above and sign below. By signing below, you agree to ensure volunteers participating in the VITA or TCE program are aware of the Standards of Conduct and privacy and confidentiality key principles.

Sponsor Signature

Date

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Exhibit 11 — Form 13614-C Intake/Interview Sheet (Page 1 Of 4)

Form **13614-C**
(September 2008)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB # 1545-1964

You (and Spouse) will need:

- *Proof of Identity*
- *Social Security Card or Individual Tax Identification Number (ITIN) letter for all individuals to be listed on the return*
- *Copies of ALL W-2, 1098, 1099 forms*
- *Amounts of any other income*
- *Child care provider's identification number*
- *Amounts/dates of estimated or other tax payments made, etc.*
- *Bank documents showing routing and account numbers if requesting direct deposit/debit*

Part I: Taxpayer Information

1. Your First Name		M.I.	Last Name		2. Date of Birth (mm/dd/yyyy)	
3. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		4. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		5. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		6. Occupation
7. Spouse's First Name		M.I.	Last Name		8. Date of Birth (mm/dd/yyyy)	
9. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Occupation
13. Address			Apt #	City		State Zip Code
14. Phone Number and e-mail address Phone: () e-mail:				15. Could you or your spouse be claimed as a dependent on the income tax return of any other person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
16. On December 31st						
a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed						
b. If married, did you live with your spouse during any part of the last six months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No						
c. Is your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name (first, last)	Date of Birth mm/dd/yyyy	Relationship to you (son, daughter, etc.)	Number of months person lived with you last year	US Citizen, Resident of US, Canada or Mexico (yes or no)	Is the dependent a full time student? (yes or no)
(a)	(b)	(c)	(d)	(e)	(f)

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (9-2008)

Please Complete Page 2, except Part V. A Certified Volunteer will confirm the information with you.

Exhibit 11 (continued) — Form 13614-C Intake/Interview Sheet (Page 2 of 4)

COMMON INCOME AND EXPENSES

Part III. Income – Did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
- Yes No 2. Tip income
- Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
- Yes No 4. State tax refund (may be taxable if you itemized last year)
- Yes No 5. Self Employment Income - business, farm, hobby, **1099-Misc or any earned income not reported on W-2**
- Yes No 6. Alimony income
- Yes No 7. Sale of Stock, Bonds or Real Estate
- Yes No 8. Disability income
- Yes No 9. Pensions, Annuities, and/or IRA distributions
- Yes No 10. Unemployment (1099-G)
- Yes No 11. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
- Yes No 12. Other Income: Identify _____

Part IV. Expenses – Did you (or your spouse) make or have:

- Yes No 1. Alimony payments (if yes, you must provide the name and SSN of the recipient)
- Yes No 2. Contributions to IRA or other retirement account
- Yes No 3. Educational expenses for you, your spouse and/or dependents
- Yes No 4. Un-reimbursed medical expenses
- Yes No 5. Home mortgage payments (interest and taxes – see Form 1098)
- Yes No 6. Charitable contributions
- Yes No 7. Child/dependent care expenses that allow you (and your spouse - if married) to work
- Yes No 8. Any estimated tax payments for this tax year
- Yes No 9. Was EIC previously disallowed? (if yes, you may not be eligible for EIC)

Part V. For Completion by a Certified Volunteer

Volunteer Preparer Instructions: You must conduct a thorough interview to complete an accurate return. This Intake/Interview Sheet is the start of your conversation with the taxpayer. Use the decision trees in Publication 4012, Volunteer Resource Guide, while discussing the questions on this form. **Remember to ask for all documentation.** Update the Intake/Interview Sheet with any changes identified during your interview. Confirm all information with the taxpayer.

- Yes No 1. Did any of these dependents file a joint return for this tax year?
- Yes No 2. Can anyone else claim any of these dependents on their income tax return?
- Yes No 3. Did any dependent on the return provide more than 50% of their own support?
- Yes No 4. Were any of these dependents permanently and totally disabled last year?
- Yes No 5. Did the taxpayer provide over half the support for each of these dependents?
- _____ 6. Based on the interview, how many individuals qualify as dependents for this return?
- Yes No 7. Based on the interview, does the taxpayer qualify for EIC?

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW
*If MFS, then spouse's name and SSN should be included on the tax return.

Did the taxpayer receive an Economic Stimulus Payment last year?
 Yes No If yes, how much? _____

Exhibit 12 — Form 13615, Volunteer Agreement

Form 13615 (Rev. 8-2008)	Department of the Treasury – Internal Revenue Service Volunteer Agreement Standards of Conduct – VITA/TCE Programs	Cat. No. 38847H
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The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

Instructions: To be completed by all volunteers in the VITA/TCE program.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will safeguard the confidentiality of taxpayer information.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)

Volunteer Information

Print Full Name	Daytime Telephone
Home Street Address	E-mail Address
City, State and Zip Code	<i>Signature</i>
Site and/or Partner Name	<i>Date</i>

This form is to be retained at the Site or by the Partner.

Volunteer position(s) _____
(screener, preparer, interpreter, reviewer, etc.)

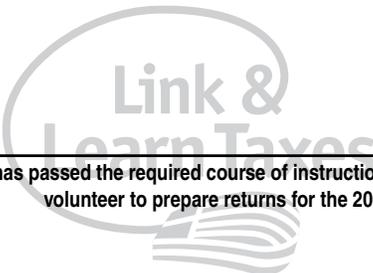
(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

	Basic	Intermediate	Advanced	Military	International	Foreign Student/Scholars		
						Part 1	Part 2	Part 3
Volunteer's Test Score								
Certification level – Mark the appropriate box								

Certified by (IRS or SPEC Partner Only): _____ **Date:** _____

Privacy Act Notice—The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Exhibit 13 — Form 13645, Wallet Card



has passed the required course of instruction and is certified as a volunteer to prepare returns for the 20__ Tax Season.

PROVIDING COMMUNITY SERVICE TO MILLIONS

Authorizing Official

Training Courses Passed (Check all that apply)

- VITA Basic
- VITA/TCE Intermediate
- VITA/TCE Advanced
- VITA Military/International (M-VITA/VECTA)
- VITA Foreign Student
- VITA Puerto Rico

Form 13645 (Rev. 8-2007) Catalog No. 39462C Department of the Treasury – IRS

see Testing Volunteers for Competency for more informaton

Exhibit 14 — Form 13715, Site Information Sheet

Form 13715 Rev. August 2007	Department of the Treasury — Internal Revenue Service SPEC Volunteer Site Information Sheet	OMB#
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Purpose: Information from this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site. Please carefully **review and update** the information below to correct missing **and/or existing** information. Once complete, return to your local IRS contact. **Once this form is submitted, if the site information changes, immediately contact your local SPEC contact person.**

SITE General Information

Site Name:		Is the site an Appointment only Site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Site Address:		Appointment Phone Number	
City, State, ZIP:		Name of Site Contact for Appointments	
County:		Program Type: VITA, Military, AARP, TCE	
Site ID Number (SIDN)		Federal e-file	<input type="checkbox"/> Yes <input type="checkbox"/> No
		State e-file	<input type="checkbox"/> Yes <input type="checkbox"/> No
First day open/ Last day open	/	Is the site open to public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Languages Offered at Site			

Schedule

Day	Time		Comments (e.g. holiday closures, alternative opening times)
	Open	Close	
MON			
TUE			
WED			
THUR			
FRI			
SAT			
SUN			

Site Coordinator or Contact

Name:		Best Time to Call:	<input type="checkbox"/> AM <input type="checkbox"/> PM
Mailing Address:		Email Address:	
City, State ZIP:		Is this a revision of information you previously provided for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Phone Number:		Date of this revision	

IRS Use Only

Date Form 13715 Received in Territory Office	
Territory Manager Approval (Signature & Date)	
Date STARS Updated	
SEID of employee who updated STARS	

Privacy Act Notice – Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801. The primary purpose of asking for this information is to assist us in providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]. Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to provide accurate information regarding the locations and services at volunteer tax preparation sites.

Exhibit 16 — Draft News Releases

DRAFT NEWS RELEASE (COMMUNITY TAX PROGRAM VOLUNTEERS)

Volunteers Needed To Help People File Tax Returns

Do you like helping people? Then the **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town), may be just what you're looking for. The Internal Revenue Service promotes this program that involves volunteers helping community members who cannot afford professional tax assistance.

The VITA/TCE Programs helps those with low-to-moderate incomes. Trained Volunteer Tax Assistors explain the many special credits and deductions and how people may claim them on their tax returns. Volunteers will help individuals complete and electronically file their returns – all for free.

Who are these volunteers? People just like you — college students, law students, homemakers, members of volunteer or community organizations, and businessmen and women. You name it. Volunteer Tax Assistors receive free instruction and all training and certification materials necessary to prepare basic income tax returns. Training and certification generally is conducted in December and the following January. Although this may seem like a long way away, now is the time to sign up. Training and certification is conducted at locations that are convenient for both instructors and volunteers.

Volunteers are also needed to help in other ways. Some volunteers help organize tax sites, while others only do publicity for a site. If you have a skill and would like to help, we can find a way to involve you in the program.

If you or your organization wants to get involved and would like more information about the VITA/TCE Programs, contact (local number).

Exhibit 16 (continued) — Draft News Releases

RADIO SPOT — LIVE COPY

The Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs Offers Free Tax Help

:10

Need tax help, but can't afford to pay for it? Don't worry. If your family income is less than \$_____, bring your tax forms to (place) on (date) at (time) for free tax help.

:20

Need help filling out your tax return? The **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town), will help you with basic tax returns. If your family income is less than \$_____, bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for details.

:30

Confused about all the changes in the tax law? How to fill out your return? Which exemptions, deductions and credits you can claim? The Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs sponsored by (organization) in (city/town), provides free tax preparation assistance for low-to-moderate income community members. If your family income is less than \$_____, bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

DRAFT NEWS RELEASE

Coordinators Are Needed for the Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs.

Do you like to talk to people and conduct publicity campaigns? Are you an organizer and good at getting other people involved? If so, the VITA/TCE Programs sponsored by (organization) in (city/town), needs volunteers to help organize and manage free income tax assistance sites in the local community. If you are interested and would like to help make a real difference in our community, call (local number).

Exhibit 16 (continued) — Draft News Releases

NEWSLETTER ITEM

The Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs Offers Free Tax Help

Are you puzzled by the tax law and which credits and deductions you still can take? Free tax help is available through the **VITA/TCE Programs** sponsored by (organization) in (city/town).

Help with basic income tax returns will be offered on (date) at (location) by trained and certified community Volunteer Tax Assistors.

VITA/TCE Programs offers free assistance to those with low-to-moderate incomes, including persons with disabilities, limited-English proficiency and older taxpayers who file Form 1040EZ, Form 1040A, or basic Form 1040 Federal tax returns. Our Volunteer Tax Assistors also assist community members in claiming any special credits and deductions for which they may be eligible.

Community members who visit a Volunteer Tax Site should bring this year's tax package, wage and earnings statement (Form W-2) from all employers, interest statements from banks (Form 1099), a copy of last year's tax return if available, and other relevant information about income and expenses. Volunteer Tax Assistors must complete an IRS training and certification course in basic income tax return preparation before they can assist customers.

If your family income is less than \$_____, bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

Exhibit 16 (continued) — Draft News Releases

DRAFT NEWS RELEASE

Volunteers Needed for Free Community Tax Service

Release date: ()

Volunteers are needed to help people prepare their tax returns in the **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town).

Volunteer Tax Assistors provide free, basic income tax preparation services to community members with low-to-moderate incomes.

Volunteers also are needed to help in other ways. Some volunteers help organize tax sites, while others may do publicity for a site. If you have a skill and would like to help, the (organization) can find a way to involve you in the program.

If you or your organization want to get involved and would like more information about the **VITA/TCE Programs**, contact (local number).

DRAFT NEWS RELEASE

Tax Counseling for Older Americans

Tax Counseling for the Elderly (TCE), a program coordinated by the Internal Revenue Service in cooperation with public and private non-profit organizations, provides free tax information and assistance to individuals age 60 and over.

Volunteer Tax Assistors are specially trained to help older Americans with the tax credit for the elderly, their personal exemption, the proper method of reporting pension and Social Security income, and other subjects of special interest and concern. These volunteers also will help taxpayers fill out their tax returns.

TCE is provided in neighborhood areas, which makes getting needed help easier and more convenient. Taxpayers age 60 or over can bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

Exhibit 17 — Roles, Tasks, and Skills

Volunteer Site Coordinator

Roles:

Provide coordination, organization, and supervision for all aspects of Volunteer Tax Program site locations, from the establishment of site(s) in the community to overseeing the site(s) operation during the filing season.

Tasks:

- Attend IRS SPEC Site Coordinators Training
- Locate and secure community locations that would make optimum Volunteer Tax sites. Preferable locations should include adequate parking, access to public transportation, telephone, copier and storage space access, and ability to maintain customer privacy.
- Maintain relationship with local IRS SPEC office for obtaining site materials and other pertinent information.
- Schedule dates and times that Volunteer Tax site(s) will be operational.
- Provided current site operating data and immediately notify IRS SPEC contact of any necessary changes.
- Develop and maintain schedules for volunteers to work at sites.
- Collaboratively work with Training Specialist to obtain listing of volunteers that have successfully passed the Volunteer Tax training and certification.
- Maintain list of where volunteers reside for purposes of assigning volunteers to corresponding sites.
- Once the sites are established, work with the Recruitment/Publicity Specialist to publicize the sites throughout the community.
- Ensure free services are provided to all taxpayers.
- Ensure that adequate volunteer coverage (including assistant, screener, quality reviewer), supplies, and equipment is scheduled/maintained at Volunteer Tax sites.
- Act as liaison between volunteers, the volunteer site(s) and relevant sponsor(s), stakeholders and/or partners.
- If necessary, compile timely statistical reports and provide to relevant sponsor(s), stakeholders (including the IRS) and/or partners.
- Monitor site(s) to ensure that an intake process includes the use of an intake sheet for every return, a quality review is being conducted, privacy is being maintained and the Site Identification Number is being annotated on each return.
- Work collaboratively with Volunteer Interpreter(s) in establishing special Volunteer Tax site(s) that focus on the Interpreter's skill (e.g., Spanish speaking, hearing-impaired).
- At the conclusion of filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsor(s), stakeholder(s) (including the IRS) and/or partner(s) to host recognition event(s) or ceremony(ies) for volunteers
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Organizational and leadership/management skills.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as requested.
- Willingness to share time, skills, and interests – e.g., spend time each week from September through May in performing site coordinator responsibilities.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Tax Preparer

Roles:

Provide free basic tax return preparation for eligible taxpayers. To establish the greatest degree of public trust, volunteers have a responsibility to provide free high quality service and uphold the highest of ethical standards.

Tasks:

- Attend new and/or refresher tax law training and certify annually, including the use of electronic filing software.
- Provide high-quality assistance to all taxpayers. Directly prepare taxpayer's return based on information provided by taxpayer or answer tax related questions.
- Interview customer to determine if all income, deductions and allowable credits are claimed.
- Prepare only those tax returns for which training and certification were provided.
- Prepare tax returns using electronic filing software (whenever possible).
- Refer customers with complex returns to the IRS web site or help number, or to a tax practitioner or firm. However, volunteers should never refer customers to a specific practitioner or firm.
- Identify all returns with the Site Identification Number assigned to your site.
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Maintain confidentiality of customer information.
- Ensure on-site quality review is performed on completed returns prior to being returned to customer.
- Ensure a copy of the completed return is provided to the taxpayer.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week for the Volunteer Tax Program from approximately Mid-January through April 15.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Deal with the public in a helpful and supportive manner, including interviewing skills. Interviewing skills training will be provided as needed.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Quality Reviewer

Roles:

Provide free on-site review of all tax returns completed by Volunteer Tax Preparers at the volunteer tax site. Ensure every customer visiting the site receives free top quality service and that the tax returns are error-free.

Tasks:

- Attend new and/or refresher tax law training and certify annually, including the use of electronic filing software.
- Establish a quality review process or procedures for the site.
- Ensure that all Volunteer Tax Preparers are aware of the Quality Review procedures.
- Timely review all tax returns for accuracy before the returns are provided to the taxpayer and/or are electronically filed.
- Provide feedback to Volunteer Tax Preparers regarding errors made on tax returns prepared at the site.
- Maintain confidentiality of taxpayer information.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Certified using Basic, Intermediate, Advanced, Military, International or foreign student tax law knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week at a Volunteer Tax Program site from approximately Mid-January through April 15.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Ability to deal with the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Screener Certified

Roles:

Provide support to the Volunteer Tax Preparers who volunteer at a Volunteer Return Preparation site. Performs free screening for all taxpayers that are requesting assistance at the site to identify what type of return and tax schedules each customer will need assistance with and to ensure the taxpayer has the necessary information required to complete his/her return. The screener must be certified at the appropriate levels for providing assistance (Basic, Intermediate, Advanced, Military, etc.), if they will assist taxpayers with any tax law topics. This screener can also determine the certification levels required for preparing each tax return based on the taxpayers income level and all supporting documents. The screener can also check the returns to make sure that the Site Identification Number is entered correctly.

Tasks:

- Develop a log or check sheet to sign in customers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- If certified, assist taxpayers with tax law questions.
- Perform free screening process of all taxpayers:
- Survey customers to determine the type of assistance they will be needing and the tax forms that will be required to complete their tax return.
- Ensure the taxpayer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
- Have the taxpayer complete the information sheet for Volunteer Preparer's reference.
- If certified, sign in taxpayer and indicate the level of complexity based on the taxpayers income level and/or supporting documents.
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.
- Refer customers with complex returns to a tax practitioner. However, volunteers should never refer customers to a specific practitioner or firm.
- Maintain confidentiality of customer information.
- Provide general assistance to site patrons.
- Assist Volunteer Tax Preparers as needed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- If applicable, certified at the appropriate tax law levels for providing assistance (Form 1040, Form 1040A and Form 1040EZ). Tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week on the Volunteer Tax Program from approximately Mid-January through April 15.
- Ability to deal with the public in a helpful and supportive manner.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Screener Non-Certified

Roles:

Provide support to the Volunteer Tax Preparers who volunteer at a Volunteer Return Preparation site. Performs free screening of all taxpayers that are requesting assistance at the site to ensure the customer has the necessary information required to complete his/her return. The screener can check the returns to make sure that the Site Identification Number is entered correctly.

Tasks:

- Develop a log or check sheet to sign in customers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Perform free screening process of all taxpayers:
- Survey taxpayers to determine the type of assistance they will be needing and the tax forms that will be required to complete their tax return.
- Ensure the customer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
- Sign in taxpayer.
- Have the taxpayer complete a information sheet.
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.
- Refer taxpayers with complex returns to the IRS website or toll-free help number, or to a tax practitioner or firm. However, volunteers should never refer customers to a specific practitioner or firm.
- Maintain confidentiality of taxpayer information.
- Provide general assistance to taxpayers.
- Assist Volunteer Tax Preparers as needed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week on the Volunteer Tax Program from approximately Mid-January through April 15.
- Ability to deal with the public in a helpful and supportive manner.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Recruitment/Publicity Specialist

Roles:

Provide volunteer recruitment and program publicity campaign(s) for the corresponding VITA/TCE site(s).

Tasks:

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers to work in the Volunteer Tax Program.
- Work with the Volunteer Site Coordinator to determine key message(s) or emphasis that should be included in the recruitment and publicity campaign(s) – e.g., bilingual skills, computer skills for electronic filing, etc.
- Maintain relationship with local IRS SPEC Communications/Media Specialist for obtaining national recruitment and publicity material.
- Develop and maintain relationship with local mass media contacts.
- Utilize data on key demographic, social, economic, and/or technological trends, which impact the ability to attract and/or keep volunteers. Use this data within recruiting and marketing campaigns.
- Develop a database to compile volunteer information (e.g., name and address) for volunteers expressing interest in participating in the Volunteer Tax Program.
- Work with the Volunteer Training Specialist in recruiting potential instructors.
- Share potential volunteer names with the Volunteer Training Specialist for notification of Volunteer Tax training and certification course(s).
- Work with the Volunteer Site Coordinator to publicize Volunteer Tax site information (eg., location, hours of operation, electronic filing services, etc.) throughout community, especially in low-income areas.
- At conclusion of filing season, work with Volunteer Site Coordinator to publicize recognition event(s) and/or ceremony(ies) for volunteers, site sponsors, stakeholders (including IRS representatives) and/or partners involved in the volunteer site(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Marketing, recruitment, publicity, and organizational skills.
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin volunteer recruitment campaigns in July, conduct volunteer site publicity campaigns January through April, and end with recognition event publicity in May.
- Basic computer skills for developing recruitment and publicity campaign products.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is a plus but not required.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Training Specialist

Roles:

Plan and deliver basic (for new volunteers), refresher (for those knowledgeable in taxes) and instructor (train-the-trainer) tax training and certification courses for the assigned Volunteer Tax site(s).

Tasks:

- Responsible for all phases of Volunteer Tax classroom training and certification, including the recruitment, selection and scheduling of instructors to deliver the training and certification.
- Evaluate, coordinate, and manage all phases of Volunteer Tax training and certification for the assigned volunteer sites.
- Maintain working relationship with local IRS SPEC office to obtain Volunteer Tax training and certification materials, updates to tax laws and other pertinent training and certification information.
- Plan, coordinate, and deliver three training courses using materials provided by the IRS. The first course is the Basic Volunteer Tax Program Training and certification for volunteers with no or limited tax knowledge. The second course is the Refresher Training and certification Course for repeat volunteers or volunteers knowledgeable in taxes that need an update on new laws or policies. The third course is the Instructor (or Train-the-Trainer) Training and Certification for Volunteer Tax Program instructors that can assist in instructing Basic and Refresher Training and certification.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software). The Volunteer Computer Specialist is responsible for the electronic filing training and certification.
- Complete Standards of Conduct and the volunteer certification training levels.
- Issue optional wallet cards to all certified volunteers.
- Work with the Volunteer Recruitment/Publicity Specialist in recruiting potential instructors.
- Gather potential volunteer names from the Volunteer Recruitment/Publicity Specialist to notify potential volunteers of Volunteer Tax Program training and certification course(s).
- Monitor and evaluate Volunteer Tax training and certification courses, including instructors' performance. Provide feedback to the Site Coordinator.
- Ensure tests are graded and names are certified by Instructors and provided to Volunteer Site Coordinator(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Instructor and organizational skills.
- Ability to design and implement tax training and certification.
- Knowledgeable about adult learning and training principles.
- Certification is required. The required levels of certification will be based on the assigned teaching courses (Basic, Intermediate, Advanced, etc.)
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training and certification in July, begin train-the-trainer training and certification in October and complete tax software training and certification by January.
- Basic computer skills for developing training and certification modules and training aides.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Instructor

Roles:

Instruct tax law classes and/or tax preparation software classes for VITA/TCE Programs. Classes could be basic (for new volunteers), refresher (for those knowledgeable in taxes), or, train-the-trainer (for those who are going to instruct other classes). Classes may be an integrated class that combines tax law and software training and certification.

Tasks:

- Complete and pass an IRS test at **80%** or above.
- Assist the Volunteer Training Specialist as necessary to deliver the training and certification.
- Maintain working relationship with local IRS SPEC office to obtain Volunteer Tax training, and certification materials.
- Plan, coordinate, and deliver tax law training and certification courses tailored to the needs of the volunteers using materials provided by the IRS.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software).
- Ensure that all volunteers are using interviewing techniques.
- Ensure that all volunteers are protecting the taxpayers' privacy and confidentiality.
- Ensure all volunteers are aware of the need for accuracy in return preparation.
- Ensure all volunteers are familiar with and know how to use reference materials such as Publication 17, Your Federal Income Tax for Individuals, and Publication 4012, Volunteer Resource Guide.
- Ensure all volunteers have agreed to the Standards of Conduct.
- Ensure all volunteers are aware of Title VI procedures if required.
- Ensure all volunteers are using a Quality Review Checklist.
- Ensure tests are graded and volunteers are certified and names submitted to Volunteer Site Coordinator(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.
- Mail in class evaluations

Skills:

- Instructor and organizational skills
- Certification is required. The required levels of certification will be based on the assigned teaching courses (Basic, Intermediate, Advanced, etc.)
- Ability to design and implement tax training and certification.
- Knowledgeable about adult learning and training and certification principles.
- Tax law knowledge (Form 1040, Form 1040A and Form 1040EZ).
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training and certification in July, begin train-the-trainer training and certification in October and complete tax software training and certification by January.
- Basic computer skills for developing training and certification modules and training aides.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Equipment Procurement Coordinator

Roles:

Solicit local businesses/organizations for equipment compatible with the electronic filing program. This is to include computers, printers and printer cartridges.

Tasks:

Solicit local businesses/organizations for equipment compatible with the electronic filing program. This is to include computers, printers and printer cartridges.

Skills:

- Working knowledge of personal computers, software and communications systems.
- Good community connections.
- Outgoing personality.
- Creative nature.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Computer Specialist

Roles:

Deliver electronic filing hardware/software training for volunteers and instructors (train-the-trainer) participating in the Volunteer Tax Program. Provide technical (hardware/software) support to volunteer sites throughout the filing season.

Tasks:

- Work with the Volunteer Training Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software).
- Ensure users are familiar with requirements for protecting the equipment and data.
- Work with the Volunteer Recruitment/Publicity Specialist in recruiting potential hardware/software instructors and ensuring the publicity of electronic filing sites.
- Maintain working relationship with local IRS SPEC office to gather electronic filing hardware/software information and updates.
- Provide day-to-day technical support for hardware and software needs to volunteer sites throughout the filing season.
- Work with the Volunteer Site Coordinator to evaluate the need for computer hardware and determine the volunteer sites to offer electronic filing in order to maximize the efficient utilization of computer hardware.
- Install computers and software at identified electronic filing sites.
- Maintain electronic filing hardware inventory and specifications of hardware listed by assigned volunteer site, including site information and e-filing statistical data.
- Develop sources for hardware maintenance, repairs and upgrading.
- Complete an Annual Property and Data Deletion Certification form at the end of each filing season and submit to your IRS SPEC contact. This form certifies that all customer data has been backed-up and removed from all computer equipment and that all data deletion steps have been completed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Working knowledge of personal computers, software and communication systems.
- Knowledge of electronic filing procedures and program, including the electronic transmission of tax returns.
- Ability to plan, design, and implement hardware/software training and certification.
- Basic computer skills for developing training and certification modules and training aides.
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training and certification in July, begin train-the-trainer training and certification in October, complete tax software training and certification by January and provide day-to-day computer support throughout the filing season.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills Volunteer Interpreter

Roles:

Provide FREE interpreter services to customers at a Volunteer Tax site (e.g., non-English speaking and hearing-impaired).

Tasks:

- Work with the Volunteer Site Coordinator to establish special Volunteer Tax site(s) that focus on the volunteer's interpreter skills (e.g., Spanish speaking and hearing-impaired).
- Work with Volunteer Recruitment/Publicity Specialist to ensure interpreter services are advertised in special Volunteer Tax Program site promotions.
- Provide free interpreter services at Volunteer Tax Program site(s).
- Maintain confidentiality of customer information.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Experienced interpreter. Volunteer Interpreter should be proficient in a particular interpreter skill (e.g., speaks and can translate to and from English, sign-language).
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is helpful, but it is not required for this position. Basic tax training and certification will be provided if requested.
- Willingness to share time, skills, and interests – e.g., provide interpreter services during the filing season (Mid-January through April 15).
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners, and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

GLOSSARY

Accurate return – A return is accurate when the tax law is correctly applied based on the taxpayer interview, all supporting documentation, and is free from error.

AARP – A national organization that has a Tax Counseling for the Elderly (TCE) grant which is operated under the name Tax-Aide.

Certification – Successfully trained and passed the IRS VITA/TCE test with a minimum score of 80% or above. This is required annually.

(CPA) Certified Public Accountant – A person who has fulfilled all the legal requirements and is certified by the state in which the requirements are met. CPA's are often willing to instruct VITA/TCE Programs classes and may receive Continuing Professional Education (CPE) credit.

(e-file) Electronic filing –Your tax return is prepared and transmitted on a computer. IRS provides methods of e-filing individual income tax returns through an Authorized IRS *e-file* Provider or by using a personal computer. *e-file* is a registered ® trademark of IRS.

(EFIN) Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to an electronic filer. Form 8633, Application to Participate in IRS e-file program must be filed to receive the number. The number is required for all *e-file* sites. The same number will be used as long as the site is in operation.

(EA) Enrolled Agent – A person who has met the requirements of the Director of Practice and is granted permission to practice before the Internal Revenue Service. EA's are often willing to instruct VITA/TCE Programs classes and can receive Continuing Professional Education (CPE) credit.

(IRS) Internal Revenue Service – The IRS is the nation's tax collection agency and it administers the Internal Revenue Code enacted by Congress.

(ITIN) Individual Taxpayer Identification Number – A nine-digit number issued by the Internal Revenue Service to be used for tax purposes only by individuals who do not qualify for a Social Security Number. The first digit is 9, the fourth and fifth digits range from 77-88.

Partner – Partners are organizations that have joined with IRS SPEC. VITA/TCE program as individual partner organizations or members of community-based coalitions. Both types of partnerships help us educate taxpayers and provide them hands-on assistance to help them comply with their tax responsibilities. We share common goals with our partners.

Practitioner PIN Program – Methods for signing a tax return electronically through the use of personal identification numbers are available to all EROs. With the practitioner PINs, the taxpayer provides a PIN to the volunteer and signs Form 8879, IRS e-file Signature Authorization, granting permission to the volunteer to enter their PIN.

(QSRA) Quality Site Requirement Alert – SPEC's communication to update, correct, and/or clarify site operational procedures and/or processes as they generally relate to the ten quality site requirements during the filing season.

Site – A term used by IRS SPEC to refer to a free volunteer tax preparation location.

(SIDN) Site Identification Number – A number assigned by your local IRS SPEC office to each Volunteer Site for identification purposes. Your SIDN will start with the letter "S" followed by 8 digits.

(SPEC) Stakeholder Partnerships, Education & Communication – SPEC is the outreach and education function of Internal Revenue Service's Wage and Investment Division. SPEC administers the VITA/TCE Programs usually referred to in this document as IRS SPEC.

(TCE) Tax Counseling for the Elderly – One of the volunteer return preparation programs is TCE. The TCE program provides free tax counseling and income tax preparation aimed at taxpayers 60 years of age or older. Emphasis is on reaching older persons who are disabled or who have other special needs. Although the focus of the TCE program is on older individuals, assistance may be provided to all taxpayers provided the elderly are given priority service.

(VITA) Volunteer Income Tax Assistance – One of the volunteer return preparation programs is VITA. The VITA program provides free income tax return preparation for taxpayers who have limited or moderate incomes, limited English proficient, persons with disabilities, and the elderly.

Volunteer Return Preparation Programs – The term used in this text to refer to all VITA and TCE programs, including Military VITA.

Volunteer Quality Alerts (VQA) – Volunteer Quality Alerts (VQA) are an excellent tool used to distribute volunteer educational messages on tax law subject matters that are updated, corrected or more clearly defined.

Volunteer Tax Assistor – A trained and certified volunteer who prepares free tax returns for the customers at the volunteer site based on their level of training and certification.

SUGGESTED PRODUCTS AND REFERENCE LIST

- Publication 17, Your Federal Income Tax for Individuals- covers the general rules for filing a federal income tax return
- Publication 730, Important Tax Records envelopes - stores the taxpayers tax records and paperwork
- Publication 1084, Volunteer Coordinator's Handbook - offers guidance on the best method of organization, recruiting, publicity, etc.
- Publication 1303, Volunteer Badges (May also be created by partner.) - badges for VITA/TCE volunteers
- Publication 1345, Handbook for Authorized IRS *e-file* Providers - provides important information regarding return submission, record keeping requirements, payment options, and refunds
- Publication 1345A, Filing Season Supplement for Authorized IRS *e-file* Providers (Note: this can not be ordered in hard copy. Download the digital version from www.irs.gov.)
- Form 2333V, IRS SPEC Volunteer Order Form - allows volunteers to order material for training and site assistance
- Form 8633, Application to Participate in the IRS e-file program - to obtain a EFIN for VITA/TCE free site and can be completed electronically.
- Publication 3676-A, VITA e-file poster - poster to advertise sites
- Publication 4491, PBT Student Guide - contains all five VITA/TCE training courses using integrated process of tax law, return preparation process, and quality process
- Publication 4555, PBT Facilitator's Guide - lesson plans using PBT to train VITA volunteers
- Publication 4480, Link & Learn Taxes Training Kit - train VITA/TCE volunteers using Link and Learn which is an internet based volunteer preparer training application

SUGGESTED PRODUCTS AND REFERENCE LIST

- Publication 3189, Volunteer *e-file* Administrator Guide - used by volunteers as an electronic filing desk guide and training guide
- Publication 4012, Volunteer Resource Guide - training tool and site reference guide for volunteers in the VITA/TCE program
- Publication 4053 (and Pub 4053SP), Your Civil Rights Are Protected poster - sites are prohibited from discriminating against taxpayers on the basis of race, color, sex, national origin, disability, reprisal or age
- Publication 4481, Your Civil Rights Are Protected Stuffer - available at sites where Pub 4053s aren't viewable due to size.
- Document 9282D Business Reply Labels, Andover or Document 9282E Business Reply Labels, Austin - prepaid labels for Andover or Austin IRS Service Centers to mail Form 8453, US Individual Income Tax Declaration for Electronic Filing
- IRS SPEC local mailing labels - label to mail information to your local IRS SPEC office
- Form 8158, Quality Review Sheet - checklist used by VITA/TCE volunteers to confirm the accuracy of each taxpayers return prior to obtaining the taxpayers signature
- Form 8879 - IRS e-file Signature Authorization - taxpayers sign when their return is e-filed using the practitioner PIN method
- Form 13206, Volunteer Assistance Summary Report (or partner developed document containing the same information) - list of all volunteers working at VITA/TCE sites, including certified volunteers, date of certification, and level of training.
- Form 13315 - Partner Outreach Activity Report - used by partners to report outreach by IRS SPEC office
- Form 13533, Sponsor Agreement - capture agreement between IRS SPEC office and VITA partners.
- Form 13614, Intake and Interview Sheet (or partner developed form with same content) - mandatory form to gather information from the taxpayer relevant to tax preparation at every VITA/TCE sites
- Form 13615, Volunteer Agreement - outlines the behavior expected from volunteers as the assist taxpayers.
- Form 13632 - Volunteer Property Loan Agreement - completed when loaning IRS property to partners
- Form 6729 - Volunteer Tax Preparation Visitation Report - used to evaluate VITA/TCE sites for effectiveness
- Form 6729B - Volunteer Return Preparation Program - Shopping Visit Data Collection Form - used to help determine the accuracy of return preparation in at VITA/TCE sites.
- Form 6729C - Volunteer Tax Preparation - Return Review - used to help determine the accuracy of return preparation at VITA/TCE sites
- Form 13645, optional Wallet Card - used by volunteers to show that they are certified to assist taxpayers in the VITA/TCE program
- Form 13715, Site Information Sheet (or partner developed form with same content) - site information including name, address, dates, hours, etc.

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This course is available on-line

www.irs.gov

Enter keyword: "volunteer training" or "link and learn"

The benefits.....

- Work at your own pace
- Access it anytime, anywhere-24/7...it's on the Internet
- Complete your volunteer certification online

Share your opinion.....

Check-out the course and send your comments to
partner@irs.gov

Volunteer Quality Alerts – Tax Tips and Updates

Go to www.irs.gov and type "Volunteer Quality Alerts" in the keyword field.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. If you believe taxpayers are eligible for TAS assistance, you can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.



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