



## Prior Year Return Preparation

### Revised 09-17-2012

As a seasoned volunteer site, your site may be preparing prior year tax returns. Our goal is to ensure that you are equipped with the necessary tools to prepare accurate prior year returns. We recommend that volunteer sites only prepare the last three prior years.

**The following are procedures that will assist your site in preparing accurate returns for prior years:**

**Volunteer Certification:** Every effort should be made to secure experienced (at least 2 years of experience) volunteers for preparing prior year returns. Volunteers preparing prior year returns must be certified at the intermediate or advanced levels (current year), however, if the level of the return is more advanced, the preparers' level must be comparable.

**Software:** Site must use tax preparation software to prepare prior year returns. If your site uses TaxWise software, the tax year's final version of the software issued by TaxWise will contain the federal software needed to prepare the returns. The state returns can be downloaded on the TaxWise CD using the applicable state's website. If your site does not have the final version, you may contact TaxWise Customer Support at 1-800-411-6391 to request a copy. You may utilize your EFIN and Registration Code issued for the appropriate year or you may use the Generic EFIN and Codes provided in Publication 3189, *Volunteer e-file Administration Guide*. If your site used TaxWise Online (TWO) you may access the prior year software using the following URLs:

<https://twonline.taxwise.com/09>

<https://twonline.taxwise.com/10>

<https://twonline.taxwise.com/11>

**Reference Material:** Publication 17, *Your Federal Income Tax for Individuals*, Publication 4012, *Volunteer Resource Guide* and all Volunteer Tax Alerts must be available for the prior years. TaxWise software includes both the Publication 17 and Publication 4012. This is located on the TaxWise CD in the Document Folder. Prior year quality alerts are located on the Partner Page using the following link:

### **Quality Alerts:**

<http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>

**Intake and Interview Sheet, Form 13614C:** A prior year Intake and Interview Sheet must be completed for every prior year tax return to ensure taxpayer information did not change from year to year. Please contact your SPEC Relationship Manager if you do not have a copy of the Intake and Interview Sheet for the applicable prior years. They can also be obtained by accessing [www.irs.gov](http://www.irs.gov) on the Partner Page at the following links:

Form 13614-C Tax Year 2009: <http://core.publish.no.irs.gov/forms/public/pdf/52121h09.pdf>

Form 13614-C Tax Year 2010: <http://core.publish.no.irs.gov/forms/public/pdf/52121i10.pdf>

Form 13614-C Tax Year 2011: <http://core.publish.no.irs.gov/forms/public/pdf/52121j11.pdf>

**Quality Review Checklist:** Each site must perform a quality review on every prior year tax return prepared by using Section C of Form 13614-C. The quality review must be conducted by a volunteer that has been certified, at a minimum, the intermediate level (for the current tax year).

**Maintaining Taxpayer Information:**

IRC 7216 guidance must be followed if taxpayer data will be maintained for any purpose other than preparing tax returns. Please refer to the current Publication 4299, *Privacy, Confidentiality and Volunteer Standards of Conduct*, for additional guidance.

**How to File:** Tax years 2010 and later can be e-filed; however, 2009 and earlier years cannot be electronically filed. Therefore, 2009 and earlier years must be printed from the system and provided to the taxpayer with the proper address to mail their return. If there is a balance due, the taxpayer should mail payment with the return. **VITA/TCE volunteers must not accept balance due payments.** Taxpayers can also visit the local Field Assistance Tax Assistance Centers (TAC) for delivering the completed return and/or full payment for balance due returns.

If a taxpayer requests return preparation for returns older than three years or if the site is unable to prepare prior year returns, please research [www.irs.gov](http://www.irs.gov) to secure the address of the closest IRS TAC office that will prepare prior year returns.

**Note:** Not all IRS TAC will offer prior return preparation. Based on IRM 21.3.4.10.2, *Return Preparation Criteria*, designated IRS TAC will prepare prior year returns for up to six years. Prior year and amended returns that meet the criteria can be prepared year round but there is no guarantee the taxpayer will receive prior year return preparation during the filing season, unless this criteria is met and appointments are available.

**Correct Site Identification Number (SIDN):** To allow sites credit for filing prior year returns, the proper defaults must be set in TaxWise to ensure prior year returns contain the correct SIDN.

**Available Publications and References:** If the taxpayer is unable to make full payment, the following products are available to assist taxpayers:

- Publication 1, *Your Rights as a Taxpayer* (also in Spanish)
- Publication 4134, *Low Income Taxpayer Clinic List* (also in Spanish)
- Publication 594, *The IRS Collection Process* (also in Spanish)
- Form 9465, *Installment Agreement Request Form* (also in Spanish)
- “What if?” scenarios listed on [IRS.gov](http://IRS.gov) includes “What if I can’t pay my taxes?”
- IRS toll-free number: 1-800-829-1040

Publication 4742 and Publication 4750 are now available to promote the filing of prior year returns. Your site may wish to order the brochures and posters to assist in your outreach efforts.

The above publications are available at your local SPEC office or can be order by calling 1-800-829-3676. Call 1-800-829-1040 for your nearest site locations.