

Volunteer Reporting Procedures

Form 13206, *Volunteer Assistance Summary Report*

Background The Volunteer Program offers free tax return preparation or assistance to individuals with low to moderate income (as defined by the EITC threshold), elderly, disabled, and limited English Proficiency.

Volunteers sponsored by various organizations receive training to prepare basic tax returns in communities across the country. A certification process is used to measure the volunteer's competency in tax law.

Stakeholder Partnerships, Education and Communication, (SPEC), the function within the IRS with oversight for the Volunteer Program, is responsible for validating volunteer's certification. All volunteers supporting the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs must certify completion of the Volunteer Standards of Conduct (VSC) Training. Volunteers instructing tax law classes, responding to tax law questions, performing quality reviews, or preparing tax returns, must certify completion of the VSC and to tax law competency.

The information below provides the volunteer reporting process.

New for Tax Year 2012 Beginning with Tax Year 2012, all SPEC Partners must submit a list of their volunteers using Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information. Partners are no longer required to provide the list of volunteers at the site level.

This change was made to reduce partner burden in tracking volunteer movement from site to site and to reduce the amount of administrative time SPEC employees spend inputting volunteer counts into the SPEC Total Relationship Management (SPECTRM) database.

Effective Date October 1, 2012

**Form 13206,
Volunteer
Assistance
Summary
Report**

Partners* are required to complete Form 13206, or similar document containing the same information. Form 13206, or similar document, is used to validate the Partner's receipt of Forms 13615, *Volunteer Standards of Conduct Agreement*, and confirms the volunteers working in their program have completed the Volunteer Standards of Conduct (VSC) Training, and where applicable, certified to the appropriate level in tax law competency.

Form 13206, or similar document, may be provided in printed or electronic format. SPEC Territory Office's are responsible for retaining all Forms 13206 for a minimum of one-year from receipt.

Military bases will provide Forms 13206 or similar document to the Armed Forces Tax Council (AFTC). The AFTC will provide this information to SPEC Headquarters (HQ) Military Relationship Manager.

Note: SPEC Territory Offices may at their discretion include volunteer information in the contact module in SPECTRM from Form 13206, or similar document. This is not a requirement of the volunteer reporting process, only the total volunteer count must be input into SPECTRM.

*The term Partners includes AARP State or District Coordinators

**Completing
Form 13206**

Partners are required to provide to their local SPEC Territory Office the completed Form 13206, or similar document containing the same information, by the third business day after the end of the month for all volunteers that worked at your site(s). Partners must list all volunteers on Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information. Partners are required to update this form only if a volunteer is removed and/or added to their program. Updated Form 13206 must be provided to the local SPEC Territory Office by the third business day after the end of the month.

Identity Section:

- Partners must show the date for completion of this form.
- Partners must include their name, address, the primary contacts name, and address (if different), and the primary contacts phone number. The primary contact is the person the local SPEC Territory Office should contact with any questions or concerns regarding Form 13206.

**Completing
Form 13206
(continued)**

Volunteer Information Section:

- Include the volunteers name and primary position, such as preparer, quality reviewer, site coordinator, or greeter.
- Provide the primary mailing address for the volunteer.
- If the volunteer is an Enrolled Agent (EA) or Registered Tax Return Preparer (RTRP), include their Preparer Tax Identification Number (PTIN). SPEC requires this information to provide Continuing Education (CE) credits.

Volunteer Certification Section:

- Check the appropriate level of certification for each volunteer. **Note:** All volunteers must certify by completing the Volunteer Standards of Conduct Training and passing a competence test with a score of 80% or higher.

EA or RTRP Section: If the volunteer is an EA or a RTRP requesting CE credits for their volunteer work, the partner must:

- Provide the PTIN in the Volunteer Information Section.
- Check the appropriate activity the EA or RTRP performed: Quality Reviewer or Instructor. **Note:** CE credits are not offered to EAs or RTRPs who work only as a volunteer return preparer.

Entering Form
13206 into
SPECTRM

Territory Offices are required* to input the number of volunteers reported on Form 13206, or similar document, into SPECTRM. To be included in the official volunteer count, the number of volunteers must be entered in SPECTRM no later than the May 15 annually.

Since partners will report all of their volunteers on one Form 13206, or similar document, the SPEC Territory office will:

1. Select one of the Partner's active sites to report the total number of volunteers for that partner.
 2. Enter the total number of volunteers for the Partner in the selected site.
 3. Update the number of volunteers only if the Partner provides an updated Form 13206, or similar document.
 4. Refer to the SPECTRM User Guide for instructions on entering volunteer counts.
- SPEC Territory Offices are not required to input the number of volunteers for AARP or Military sites. National AARP and Armed Forces Tax Council will provide total report of volunteers to SPEC HQ.

Contact

If you have any questions, please contact Les Horton by email:
leslie.j.horton@irs.gov or call him at 404-668-6796.
