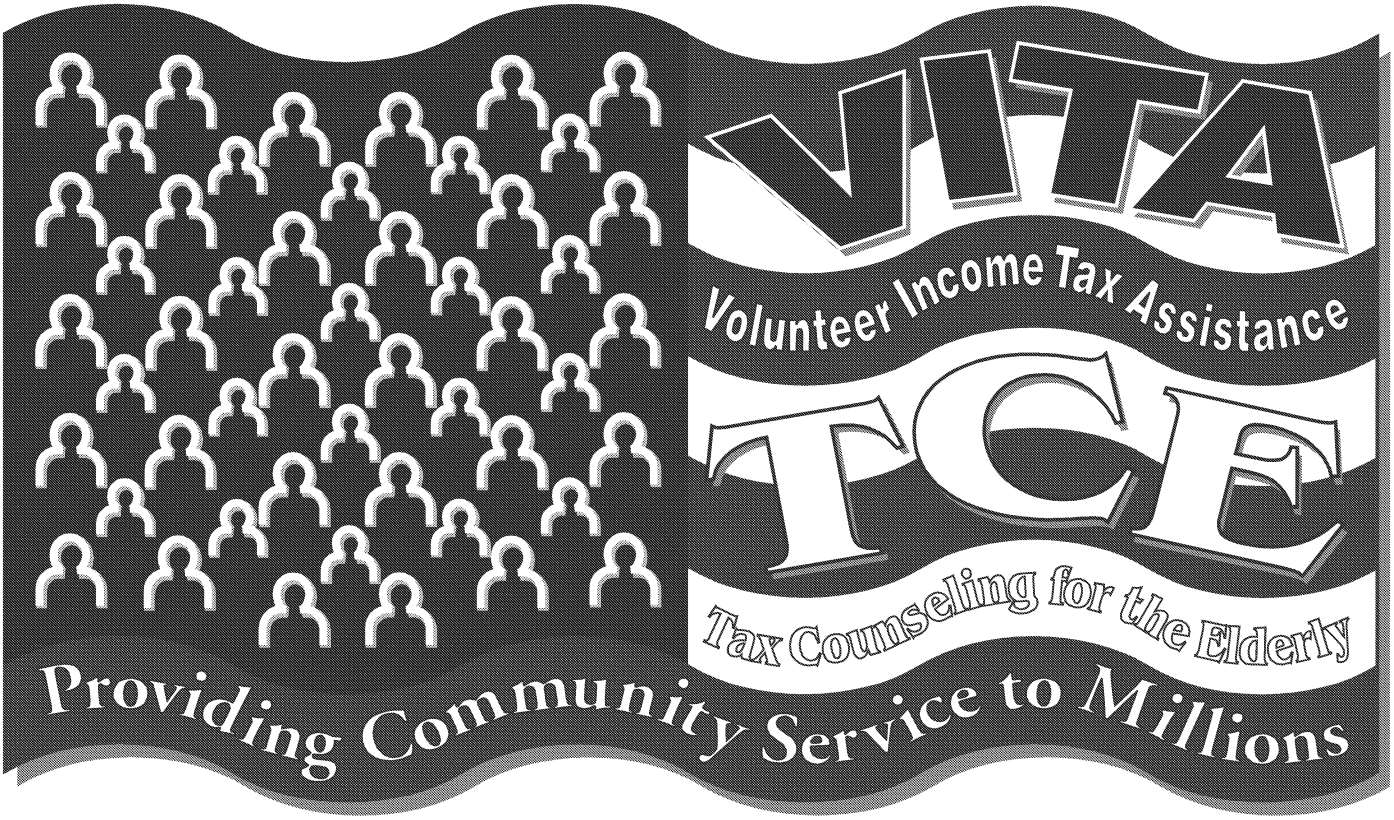

Stakeholder Partnerships, Education and Communication (SPEC)

Volunteer Site Manager's Guide

IRS
Department of the Treasury
Internal Revenue Service
Document 11750 (Rev. 9-02)
Catalog Number 33313Y

IRS VOLUNTEERS
www.irs.gov

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Introduction

This guide is designed to give you an overview of how to effectively manage a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site. This program offers free tax help to people who cannot afford professional assistance.

The material includes segments on planning, site selection, and training. It also includes applicable forms and contact information. Please take time to thoroughly review the information.

We recommend that you keep this guide at your site to use as a reference. It will be updated as needed. We have designed it as a three-hole punch product so that updates as well as your own notes can be conveniently inserted.

If you have questions or need assistance with any site operation or volunteer matter, please call or email your local IRS contact. Also, you may contact our Headquarters by writing to the following address:

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

The IRS Mission

> Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

You play an important role in helping the IRS accomplish this mission. As a volunteer site manager, you are providing a valuable service to your community.

The VITA program originated in 1969 as a result of an increased emphasis on taxpayer education programs due to the Tax Reform Act of 1969. Because of the success of the initial year, more emphasis was placed on expanding the program through increased recruitment of various religious, social and non-profit organizations; involvement of the military on a national level; development of specialized training materials; and expansion of assistance provided to the Spanish-speaking community.

Since implementing the volunteer income tax, assistance programs thousands of volunteers have prepared millions of tax returns for those in need of free assistance. Your volunteer work continues our tradition of providing quality community service for those in need.

Planning a Volunteer Income Tax Program

The purpose of establishing a volunteer income tax preparation site is to meet a need that is not currently being met by some other organization. Before you establish a site, it is also essential that you gather demographic information to see if people who need the free services can get to the location of the site.

As a site manager, you are responsible for planning, organizing, supervising and promoting all aspects of the community program. Your IRS contact is available to help you build an effective program. You may want to add the name, phone number, and address of your IRS contact in the directory section of this guide.

Policies and Procedures

Site managers are responsible for ensuring that VITA and TCE volunteers in each site adhere to IRS policies and procedures.

Volunteers will:

- Be properly trained on basic federal tax return preparation.
- Provide ***free*** tax assistance to all eligible taxpayers.
- Respect the confidentiality of the information on all returns.
- Decline to prepare tax returns when the accuracy of the information provided by the taxpayer is open to question.
- If trained, assist taxpayers with the preparation of state and local returns.
- Notate all returns with ***"VITA" or "TCE."***
- Never keep paper copies of anyone's tax return.
- Provide a quality review of every return.
- Refer taxpayers with complicated returns to appropriate sources for assistance.
- File returns **electronically** whenever possible.
- Safeguard computers and software.

Timeline of Activities

October	✓ Begin volunteer recruitment. ✓ Select or firm up site location. ✓ Apply for EFIN (Electronic Filing Identification Number) through local IRS office. ✓ Schedule electronic filing training. ✓ Schedule date and place for volunteer training and notify local IRS contact. ✓ Order electronic filing software. ✓ Identify/secure computer equipment for site.
November	✓ Complete Form 2333V for site material and mail or fax to local IRS contact no later than December 1. ✓ Complete Form 2333V for training material and mail or fax to local IRS contact at least four weeks prior to your training dates. ✓ Begin preparing site information sheet. ✓ Identify instructors for training sites.
December	✓ Complete site information sheet and mail or fax to local IRS contact. ✓ Begin community awareness publicity. ✓ Begin volunteer training - both technical and electronic filing. ✓ Meet with volunteers to plan strategy for staffing and operating site.
January	✓ Continue volunteer training. ✓ Post publicity posters. ✓ If necessary, update the site information sheet and mail or fax to the local IRS contact. ✓ Open VITA/TCE *e-file* sites ✓ If *e-filing*, mail applicable Forms 8453 to the IRS Submission Processing Campus, and SPEC Territory Office. ✓ Identify volunteer to serve as alternate site manager in your absence. ✓ Conduct volunteer training meeting. ✓ Verify order of forms and supplies for sites.

February	✓ Open VITA/TCE sites. ✓ Submit Volunteer Assistance Summary Report, Form 13206 **monthly**, as needed. ✓ If *e-filing*, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office unless the taxpayer used the Self-Select PIN. ✓ Provide local IRS Contact complete list of volunteer names and addresses. ✓ Recognize volunteer efforts.
March	✓ Continue to submit Volunteer Assistance Summary Report, Form 13206. ✓ If *e-filing*, mail Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office unless the taxpayer used the Self-Select PIN. ✓ Schedule volunteer recognition ceremonies and notify local IRS contact. ✓ Work with IRS contact to send/give certificates and or other recognition items to volunteers
April	✓ Continue to submit Volunteer Assistance Summary Report, Form 13206. ✓ Attend volunteer recognition ceremonies. ✓ Initiate formal appreciation for site sponsor (Certificate and Letter). ✓ If *e-filing*, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office.
May	✓ Evaluate filing season, site and volunteers. ✓ Provide IRS contact with feedback to improve or enhance operation for next year. ✓ When applicable secure/confirm site location for next year. ✓ Double check to see if you have sent in all Volunteer Assistance Summary Reports, Form 13206, to IRS. ✓ If *e-filing*, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and SPEC Territory Office. ✓ Schedule a closeout meeting with IRS contact.

IRS Contacts

As you continue to plan your program it is important to acquire and keep handy the names and addresses of individuals and organizations who will assist you with your program. Listed in the directory section of this guide is a space for you to enter a few of your important contacts. Work with your IRS contact to secure all IRS information needed to communicate properly.

You will need to know the name and address of the IRS Submission Processing Campus for your area unless the taxpayer uses the self-select pin option. Encourage taxpayers who are paper filing to use the envelope provided in their tax package. A list of the submission processing campuses is included in the directory section of this guide.

If you are *e filing*, you are required to send copies of Forms 8453 to the IRS Submission Processing Campus unless a Self-Select PIN was used. Discuss with your IRS contact which center you should use.

Technical Assistance Contact

For Technical Assistance, call 1-800-829-VITA (8482). This IRS telephone site is for use by volunteers only. It is usually open by the end of January. Your IRS contact will provide the opening date to you. This number is also listed in the directory at the end of this guide.

Referrals

If your site is understaffed or if there is a long wait time for taxpayers, you may want to refer taxpayers to a larger or different site. Contact your IRS contact for a copy of a site list or schedule for your area. Advise taxpayers that the other sites are just another option; you cannot guarantee that the other site will be able to assist them in any faster.

If the taxpayer needs assistance on issues that you have not been trained in or that is not a topic that should be handled in the IRS Volunteer Program, refer them to an IRS office or you may advise them to seek a paid tax practitioner. Do not refer them to a specific practitioner.

Partnerships

An effective volunteer program partners with other agencies in the community to ensure all eligible taxpayers are aware of the free tax assistance program. Valuable information can be disseminated to the residents of your community by partnering with other agencies. In addition, some partnerships will actually assist you in recruiting new volunteers. Work with your local IRS office to determine potential partners for your area.

Community Based Partnerships

Building Assets

Awareness and Education

- Help low-income workers learn about and file for Earned Income Tax Credit (EITC) and the Child Tax Credit.
- Design promotional products and distribute through partnership channels.

Tax Preparation Sites

- Assist low-income workers with free filing of their tax returns to ensure that they receive Earned Income Tax Credit (EITC) and other federal and state tax credits they are eligible for.
- Support community organizations that preserve the value of EITC.

Asset Building

- Assist families in using the EITC as a gateway to affordable accessible financial services.
- Provides financial literacy training.

Benefits

One of the most important -and least expensive - ways the community can help low-income working families is by informing them about, and helping them file for, the **E**arned

Income **T**ax **C**redit and the Child Tax Credit**.** These refundable credits can provide thousands of dollars to families to improve their standard of living and provide an asset-building opportunity.

A New Approach

This reflects a philosophical change in working with low-income families. Rather than providing a safety net and government assistance to sustain families while in poverty, *the new approach focuses on providing the ability to accumulate assets and move out of poverty to self-sufficiency.*

How Can Your Organization Help?

You can join other community organizations in a **Community Based Partnership** that links earned income and child tax credit education, free tax preparation and asset building. This coalition will emphasize greater coordination of existing services, leveraging of community resources, and **community collaboration** and outreach to assist low and moderate-income families.

Recruiting Volunteers

Recruiting volunteers is a year-round activity. The IRS will assist you in preparing news releases and with other recruitment efforts. You may also order posters, brochures and flyers from the IRS and distribute them at convenient community locations. Other recruitment efforts may include making speeches at work, church or civic meetings; writing articles for newsletters; and making media appeals. Some sample news releases are located in the publicity section of this book.

Interviewing Potential Volunteers

Screening and interviewing potential volunteers facilitate their commitment to the volunteer program. It shows the potential volunteer that you take both their time and the program seriously. It also gives you the opportunity to match the volunteer's qualifications with your needs. An interview is also the best time to define the volunteers' availability.

Below are some suggested interview questions. You can use these questions or develop our own.

- Why are you interested in volunteering for this program?
- Are you currently involved in any other volunteer programs? What kind? What do you like most about the duties you do there?
- Have you been involved in volunteer programs in the past? What is your fondest memory of your volunteer duties?
- Do you know what type of duties you would like to do for our program?
- Do you like to have face-to-face contact with others or do you prefer a position that lets you work behind the scenes?
- Do you have any tax training? What kind? Have you prepared returns before?
- Do you have good organizational skills?
- Do you have basic computer skills?
- Are you willing (and able) to attend tax and computer training?
- Would you prefer tangible or intangible rewards for your efforts?
- What area do you feel gifted in?
- When are you available? Would you prefer to work at the volunteer site or from your home? (Home duties would most likely be publicity or reports)
- Do you have any marketing or publicity skills?
- Are you multi-lingual? Do you know sign language?
- Do you enjoy teaching others new skills?
- Can you tactfully provide constructive feedback to others?
- Describe your ideal volunteer position.

To assist you in matching a volunteer to a job, we developed sample Position Descriptions. We included details of behaviors and attributes needed to perform the requested job skills. You may think of other volunteer positions for your site, such as childcare provider or room set-up person. While these volunteers would not be required to complete the technical training, they must provide their services without charge.

Position Descriptions

The Position Descriptions include:

- A brief outline of the volunteer **Program**
- A stated **Purpose of Position**
- Estimates on the **Length of Appointment** to use in determining commitment required
- Detailed **Responsibilities**
- **Qualifications** desired for the position
- **Support Available** in helping the volunteer perform the duties and meet the responsibilities of the position
- Estimated **Time Required** to perform duties

Volunteer site managers can use the following Position Descriptions in planning target recruitment campaigns and in determining recognition ideas specific to duties performed. Volunteer site managers should keep in mind that not all volunteer sites need or can staff all of the positions outlined and that more than one critical position may need to be shared by the same volunteer.

- Volunteer Screener
- Volunteer Tax Assistor
- Volunteer Quality Reviewer
- Volunteer Site Coordinator
- Volunteer Recruitment/Publicity Specialist
- Volunteer Training Specialist
- Volunteer Computer Specialist
- Volunteer Interpreter
- Volunteer Electronic Filing Transmission (EFT) Specialist

POSITION DESCRIPTION

Title: Volunteer Screener

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide support to the Volunteer Tax Assistors that volunteer at a VITA/TCE site. Performs screening of all taxpayers that are requesting assistance at the site to identify what type of return and tax schedules each taxpayer will need assistance with and to ensure the taxpayer has the necessary information required to complete his/her return. The screener usually does not have to pass the volunteer training test. If he or she does not pass the test, they are not allowed to perform quality review on technical issues but may check the return to make sure that procedural type items have been completed correctly. For instance, they may check the returns to make sure that the VITA/TCE return acronym is entered correctly.

Length of Appointment:

February 1 through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Develop a log or check sheet to sign in taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Perform screening process of all taxpayers:
  - Survey taxpayers to determine the type of assistance they will need and the tax forms that will be required to complete their tax return.
  - Ensure that taxpayer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
  - Complete taxpayer information sheet for Volunteer Preparer's reference.
- Sign in taxpayer and indicate what type of return needs to be completed.
- 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 a tax practitioner or firm. However, volunteers should never refer taxpayers to a specific practitioner or firm.
- Maintain confidentiality of taxpayer information.
- Provide general assistance to site patrons, including answering tax questions.
- Assist Volunteer Assistors as needed.

Qualifications:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week on VITA/TCE from approximately February 1 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.

Support Available:

- Orientation, training and on-site support will be provided by the Volunteer Site Coordinator.
- Technical support will also be available from the Internal Revenue Service.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the VITA/TCE site, size of the VITA/TCE site and volume of traffic.

POSITION DESCRIPTION

Title: Volunteer Tax Assistor

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide FREE tax return preparation assistance to taxpayers in the community, including those persons with a low to limited income, persons with disabilities, the non-English speaking, and elderly individuals.

Length of Appointment:

February 1 through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Attend basic and/or refresher tax law training as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Provide high-quality tax return preparation assistance to all taxpayers. Directly prepare taxpayer's return based on information provided by taxpayer or answer tax related questions.
- Interview taxpayer to determine if all income, deductions and allowable credits are claimed.
- Prepare only those tax returns for which training was provided.
- Prepare tax returns using electronic filing software (whenever possible).
- Refer taxpayers with complex returns to a tax practitioner or firm. However, volunteers should never refer taxpayers to a specific practitioner or firm.
- Identify all returns with the "VITA" or "TCE" acronym and site number.
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Timely complete and submit required statistical reports.
- Maintain confidentiality of taxpayer information.
- Ensure on-site quality review is performed on completed returns prior to being returned to taxpayer.
- Ensure a copy of the completed return is provided to the taxpayer.

Qualifications:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week on VITA/TCE from approximately February 1 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.

Support Available:

- Orientation, training and on-site support will be provided by the Volunteer Site Coordinator.
- Technical support will also be available from the Internal Revenue Service.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the volunteer site, size of the VITA/TCE site and volume of traffic. Time will also be required before February to attend either a basic or refresher tax law course, including the use of electronic filing software.

POSITION DESCRIPTION

Title: Volunteer Quality Reviewer

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide on-site review of all tax returns completed by Volunteer Tax Assistor's at the VITA/TCE site. Ensure every taxpayer visiting the site receives top quality service and that the tax returns are error-free.

Length of Appointment:

February 1 through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Attend basic and/or refresher tax law training as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Establish a quality review process or procedures for the site.
- Ensure that all Volunteer Tax Assistors 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 Assistors regarding errors made on tax returns prepared at the site.
- Timely complete and submit any required statistical reports on the quality of the returns prepared at a site to the Volunteer Site Coordinator.
- Maintain confidentiality of taxpayer information.

Qualifications:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week on VITA/TCE from approximately February 1 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.

Support Available:

- Orientation, training and on-site support will be provided by the Volunteer Site Coordinator.
- Technical support will also be available from the Internal Revenue Service.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the volunteer site, size of the VITA/TCE site and volume of traffic. Time will also be required before February to attend either a basic or refresher tax law course, including the use of electronic filing software.

POSITION DESCRIPTION

Title: Volunteer Site Coordinator

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

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

Length of Appointment:

September through May; renewable upon agreement with the volunteer.

Responsibilities:

- Locate and secure community locations that would make optimum VITA/TCE sites. Preferable locations should include adequate parking, access to public transportation, telephone, copier and storage space access, and ability to maintain taxpayer privacy.
- Maintain relationship with local Internal Revenue Service (IRS) office for obtaining site materials and other pertinent information.
- Schedule dates and times that VITA/TCE site(s) will be operational.
- 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 VITA/TCE training.
- 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 that adequate volunteer coverage (including assistor, screener, quality reviewer), supplies, and equipment is scheduled/maintained at corresponding VITA/TCE sites.
- Act as liaison between volunteers, the volunteer site(s) and relevant sponsor(s), stakeholders and/or partners.
- Gather/compile timely statistical reports from volunteers and provide the reports to relevant sponsor(s), stakeholders (including the IRS) and/or partners.
- Monitor site(s) to ensure quality review is being conducted, privacy is being maintained and the VITA/TCE acronym is being utilized on each return.
- Work collaboratively with Volunteer Interpreter(s) in establishing special VITA/TCE 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.

Qualifications:

- Organizational and leadership/management skills. Leadership training will be provided using the Volunteer Leadership Enhancement Series publication (Pub. 1883) as needed.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ), although not a requirement for this position. Basic tax training 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.
- Friendly, dependable and flexible.

Support Available:

- Orientation, technical, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the volunteer site(s), size of the VITA/TCE site(s) and volume of traffic. Generally, site coordinators begin identifying sites and recruiting volunteers in September and end with the recognition of volunteers and evaluation of site activities in May.

POSITION DESCRIPTION

Title: Volunteer Recruitment/Publicity Specialist

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

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

Length of Appointment:

July through May; renewable upon agreement with the volunteer.

Responsibilities:

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers to work in the VITA/TCE 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 Internal Revenue Service (IRS) 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 VITA/TCE Program.
- Work with the Volunteer Training Specialist in recruiting potential instructors.
- Share potential volunteer names with the Volunteer Training Specialist for notification of VITA/TCE training course(s).
- Work with the Volunteer Site Coordinator to publicize VITA/TCE site information (e.g., 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).

Qualifications:

- 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), although not a requirement for this position. Basic tax training will be provided as requested.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of volunteer site(s), and size of the VITA/TCE site(s) and volume of traffic. Generally, recruitment and publicity specialists begin volunteer recruitment campaigns in July, conduct volunteer site publicity campaigns January through April, and end with recognition event publicity in May.

POSITION DESCRIPTION

Title: Volunteer Training Specialist

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

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

Length of Appointment:

July through January; renewable upon agreement with the volunteer.

Responsibilities:

- Responsible for all phases of VITA/TCE classroom training, including the recruitment, selection and scheduling of instructors to deliver the training.
- Evaluate, coordinate, and manage all phases of VITA/TCE training for the assigned volunteer sites.
- Maintain working relationship with local Internal Revenue Service (IRS) office to obtain VITA/TCE training materials, updates to tax laws and other pertinent training information.
- Plan, coordinate, and deliver three training courses using materials provided by the IRS. The first course is the Basic VITA/TCE Training for volunteers with no or limited tax knowledge. The second course is the Refresher Training 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 for VITA/TCE instructors that can assist in instructing Basic and Refresher Training.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training (including electronic filing software). The Volunteer Computer Specialist is responsible for the electronic filing training.
- 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 VITA/TCE training course(s).
- Monitor and evaluate VITA/TCE training 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).

Qualifications:

- Instructor and organizational skills.
- Ability to design and implement tax training.
- Knowledgeable about adult learning and training 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 in July, begin train-the-trainer training in October and complete tax software training by January.
- Basic computer skills for developing training 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.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact volunteer time required depends on background in training and ability to plan and execute tax courses. Generally, off-season training of volunteers begins in July, Train-the-Trainer training begins in October and the tax software training is completed by January.

POSITION DESCRIPTION

Title: Volunteer Computer Specialist

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Deliver electronic filing hardware/software training for new volunteers (or for volunteers planning to electronically prepare returns for the first time) and instructors (train-the-trainer) participating in the VITA/TCE Program. Provide technical (hardware/software) support to volunteer sites throughout the filing season.

Length of Appointment:

July through April; renewable upon agreement with the volunteer.

Responsibilities:

- Develop and execute electronic filing hardware/software training for volunteers and instructors participating in the VITA/TCE Program.
- Work with the Volunteer Training Specialist in coordinating and delivering electronic filing training (including electronic filing software).
- 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 Internal Revenue Service (IRS) office to gather electronic filing hardware/software information, updates and other pertinent information.
- 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 at identified electronic filing sites, including the installation of approved electronic filing software.
- Maintain electronic filing hardware inventory and specifications of hardware listed by assigned volunteer site, including site information and *e-filing* statistical data.
- Solicit hardware donations from community organizations/businesses.
- Develop sources for hardware maintenance, repairs and upgrading.

Qualifications:

- Working knowledge of personal computers, software and communication systems.
- Knowledge of electronic filing procedures and program, including the electronic transmission of tax returns. If necessary, training will be provided by the IRS.
- Ability to plan, design, and implement hardware/software training.
- Basic computer skills for developing training modules and training aides.
- 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 in July, begin train-the-trainer training in October, complete tax software training 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.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.
- *e-file* software technical support will be available from the tax software provider.

Time Required:

The exact volunteer time required depends on computer knowledge and ability to plan and execute tax preparation software courses. Generally, begin off-season volunteer training in July, begin train-the-trainer training in October, complete tax software training by January and provide day-to-day computer support throughout the filing season.

POSITION DESCRIPTION

Title: Volunteer Interpreter

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide FREE interpreter services to taxpayers at a VITA/TCE site (e.g., non-English speaking and hearing-impaired).

Length of Appointment:

February 1 through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Work with the Volunteer Site Coordinator to establish special VITA/TCE 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 VITA/TCE site promotions.
- Provide free interpreter services at VITA/TCE site(s).
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Timely complete and submit required statistical reports.
- Maintain confidentiality of taxpayer information.

Qualifications:

- 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 will be provided if requested.
- Willingness to share time, skills, and interests – e.g., provide interpreter services during the filing season (February 1st 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.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

- The exact time required depends on number of VITA/TCE sites that request the need for interpreter services or the number of special sites offering a specific interpreter skill.

Identifying and Evaluating Potential Sites

A primary issue to consider in locating a site is the make-up of the neighborhood's population as compared to VITA or TCE eligibility requirements. Consideration should also be given to existing free tax services in the area. Make sure that the taxpayer base can support your site.

The most successful sites are:

- Set up in public places convenient to the target populations
- Are convenient to public transportation or parking
- Have no evident security risks
- Are handicapped accessible

Once a determination has been made that a neighborhood would benefit from a volunteer tax assistance program, the next step is to find a suitable space for the site. **Note: You are not authorized by the Internal Revenue Service to sign indemnity clause contracts. The government is self-insured and cannot enter into "hold harmless" agreements.** If a sponsor or other organization insists that a contract is necessary before you use their space, please call your IRS contact for assistance.

Here is a list of facilities where sites have been successfully located:

- Banks
- Churches and other places of worship
- City halls
- Social service agencies (i.e. community action agencies)
- Colleges
- Community centers
- Courthouses
- Cultural centers
- Government offices
- Libraries
- Malls and shopping centers
- Nursing homes
- Retirement community centers
- Seniors centers
- YMCAs or YWCA
- Grocery or Discount Marts

In evaluating the suitability of a particular location, please keep the following in mind:

- The space must be **rent free** to the IRS.
- Sites that are located near other types of assistance, such as human resource services, voter registration, or driver's license applications, will draw heavier traffic and often have built-in security and other required amenities already in place. In addition, the space must be evaluated in terms of desirable physical characteristics.
- IRS also, supports Co-located sites

Co-located Sites: A co-located VITA site is a site that is located in close proximity (usually within one mile) to a Taxpayers Assistance Center and assists the overflow of taxpayers needing tax return preparation assistance.

Ideally, sites:

- Provide privacy for volunteer tax assistors and taxpayers to work together.
- Have telephones nearby so volunteers can call the toll-free IRS Hotline for technical assistance.
- Have adequate space, including a waiting area for taxpayers.
- Have adequate light, ventilation, and acceptable heating and cooling.
- Have adequate storage space for materials and/or computers when applicable.
- Are near restrooms that can be used by both the volunteers and taxpayers.
- Are accessible to persons with disabilities. Sites should be located on the ground floor of buildings or on a floor that is served by an elevator.
- Are places where taxpayers and volunteers alike feel comfortable?
- Have access to electricity
- Have tables and chairs for site use

Federal Forms and Publications

The *Form 2333V, Volunteer Order Form*, is used to order both training and site material. It is preferable that you use a separate form for each type of order. Each year this form is updated to reflect changes and availability of tax forms. It is important to use the most current form. Usually the revision date of the most recent form will be August, September, or October. For example, the current form has a revision date of August 2002. Next year you would use a form with a revision date of August, September, or October 2003.

Ask your IRS contact for the most current version of the Form 2333V. Use the following guidelines when completing the form.

Remember, new tax law material is not available before Dec. 1 of each year. Please circle the calendar (filing) year, 2001, or 2002, of the tax forms and publications that you are requesting. If there is a question on availability, check with your IRS SPEC, Contact.

Completing the Order Forms:

Look at the order form; take time to review the categories and items listed on the order forms. Enter information in each area where needed. Each grouping of forms is titled by type. For instance, the catalog number (CAT NO) is printed on Forms, 2333V in the space preceding the area where the quantity (QTY) of the items needed is listed. Opposite the QTY, area is the form number/name of the item requested. Determine the quantity needed and enter in the QTY. If you are ordering an item not shown on the form, you must write in the catalog number, quantity, and item name/number in the Other section of Forms 2333V or on Form 2333X. The 2333X is used to order items not listed on the Form 2333V.

Submitting Your Order

Orders on Form 2333V may be faxed, mailed, or telephoned to the IRS Territory Office for approval. Make sure all orders are legible. The SPEC Tax Specialist or manager in your geographical area will provide address and phone number to you

Also, only order the quantities you need of each product. DO NOT write in packages or boxes. Most items are classified as each. However, some items are in pads or packages of 50 or more. Quantities are indicated in parenthesis on the Form 2333V whenever the quantity is more than one.

Mail
Orders may be mailed to your local SPEC office to the address provided to you by your local SPEC contact.

Other Ordering Tips

Orders should be submitted as much in advance as possible.

Volunteer Site Managers/Coordinators must submit orders directly to their territory manager or other SPEC contact person.

All products not in stock will automatically be placed on back order and shipped when available. No action is required on your part unless the "last date an item can be accepted has expired". All items on backorder will cancel 2 days prior to the "last date the order can be accepted". If you have not received the product within two days of the date needed you will need to reorder that item (s).

You must complete a separate order form for each address to which you want an order sent. If you are ordering the same item and quantity for multiple locations, you may attach a listing of addresses. You must indicate in the shipping address section: "See Attached List". See the instructions for Form 2333V for more information.

Trouble Shooting Tips

Received a double order? This usually means that the IRS received your order more than once. Be sure that you do not fax or send in the same order twice.

More products than you can use this filing season? Call IRS Office to find out your disposal options.

Form 2333V Instructions:

- Box 1: Enter the current date.
- Box 2: Enter the name of the person to whom the order will be shipped.
- Box 3: Enter the daytime telephone number of the person in Box 2.
- Box 4: Enter the date the order is needed. You will probably want to fill in a date about 3 days prior to the actual needed date to allow for an unexpected delay. Please allow as much lead-time as possible (preferably 21 days).
- Box 5: Enter the delivery location: building, room, floor, etc.
- Box 6: Enter the street address. **Do not use a post office box address.** Private delivery companies are used to ship orders.
- Box 7: Enter the city, state, and zip code.
- Box 8: Enter the last date the order can be accepted. We recommend you enter April 15th for site material.
- Box 9: Check whether the order is for training or site material. Remember that you need separate forms for each type of order.
- Box 10: Be sure to indicate if a *Form 2333X, Attachment Sheet,* or other sheet is included.
- Boxes 11,12, & 13. Leave blank for IRS use only.
- Box 14: Please write in the year, 2001 or 2002, calendar (filing) year of the tax forms and publications that you are ordering for.
- Box 15: Leave blank for IRS use only

Training Material

Training material should be ordered at least <u>four weeks</u> prior to your training class. The following should be ordered for each student:

- 1 - *Pub 678, Student Guide* (The test, plastic bag and *Pub 1977, IRS Volunteer Quick Reference Guide and the Tax Forms Booklet Appendix, Publication 3657*, are included in the shrink wrap).
- 1 - *Doc 6656, EIC Job Aid* (usually not available until mid February).
- 1 - *Pub 2192,* ***e-file*** *Easy Reference Guide* (for all volunteers who will ***e-file***).
- 1 - *Pub 17, Your Federal Income Tax for Individuals.*

Site Material

Important Message: All VITA/TCE sites must use the IRS Forms1040, 1040A, and 1040EZ with the pre-printed VITATCE acronyms on them for manually prepared returns. For more information on the importance of using the VITA/TCE acronym, please review the reporting section of this guide in the last chapter.

Site material should be ordered no later than December 1. During the filing season, the site manager should track the supply of forms and order additional material when needed. When using electronic filing software the computer automatically produces both federal and state income tax forms. *E-file* sites should not need a large number of paper forms.

State Forms

You must order your individual state Department of Revenue forms separately. Your local IRS contact may have state order forms or the name and phone number of an individual who can assist you with securing state forms. Some IRS offices make arrangements for your first order. When using electronic filing software the computer automatically produces both federal and state income tax forms.

We have listed state taxation office telephone numbers in the directory section of this guide. You may want to circle the contact for your state and for states that border your location.

Supplies

For VITA Sites Only: The IRS may have a limited amount of supplies for your use in your site; These supplies include pens, pencils, erasers, scratch paper, copy paper, staplers, calculators, etc. Please contact your IRS office if you are not able to obtain these types of items from your site sponsor.

Federal and State Tax Training

Volunteer income tax training is normally conducted during the months of December or January. However, VITA sites that are electronically filing tax returns may use prior year software to conduct training earlier for new volunteers. Early *e-file* training usually gives your less experienced volunteers an added incentive to complete the technical portion of the training later on. Many coordinators elect to have early *e-file* classes so that they can open *e-file* sites the third week in January (normally when electronically filed returns are first accepted by the IRS).

- Select your dates, you may allow up to 40 hours for typical VITA/TCE technical training sessions. Plan an additional 4-8 hours for software training.

- Choose a training facility that is conducive to learning. Many community organizations, office complexes, educational institutions, and other agencies have classroom type space available for community projects. Use the same standards for selecting your training site as you use for site selection.

- Identify qualified instructors early. Many professional tax practitioner associations, banks, government entities, and corporate offices have tax departments that may have members who are willing to serve as volunteer instructors. You may find phone numbers and addresses via the Internet or local phone directory. To find the right people ask for the Public Affairs, Communications Officer, or Human Resources Department. They normally will be able to steer you in the right direction.

- Alert your local IRS contact as soon as possible of your training plans. You may use the VITA/TCE training request form following the Site Information section. Also, submit training dates, training material, and instructor needs with your request. Do not hesitate to ask for assistance if needed.

Quality Review

VITA and TCE volunteers are dedicated to providing quality, free tax assistance to taxpayers who require their assistance.

The quality review process helps ensure the high accuracy standards. Because sites are unique with varying numbers of volunteers serving a variety of taxpayers, there are at least four methods of quality review.

- Volunteer accurately prepares the return and checks own work.
- Another volunteer reviews the completed return.
- The site manager designates a specific person to quality review all returns.
- Volunteer double checks data with taxpayer as each entry is made.

Do not send tax returns to the IRS office in Quality Review Envelopes unless directed to do so by your local IRS contact.

Site Information/ Site Lists

The IRS goal is to have all site locations, days, and hours of operation entered into the IRS site database for use by IRS toll-free customer service representatives, Media Relations, and internet listings by **January 1** of each year. This will facilitate advance publicity of your site(s) and allow your local IRS office, to assist you in advertising your site(s) during the filing season.

Each year you must complete a site information sheet indicating the location, days, and hours of operation of your site(s). Return this information to your local IRS contact. Many offices produce hardcopy flyers, brochures, and booklets to place in libraries, social service agencies, and other community access locations to further publicize your site(s). In order to include your site information in applicable lists most IRS offices require that you submit site data no later than **December 1.**

If you do not know the exact days or hours your site will be open, annotate that section as TBD (to be determined). If at all possible, include a telephone number for taxpayers to call to check on hours of operation. As soon as the exact days and hours are determined, complete an updated sheet and return to the IRS contact.

VITA/TCE

TRAINING REQUEST FORM

Site Name: _____
Contact Person: _____
Telephone Number: _____
Email Address: _____

Training Date(s)/Time: _____
Training Location Name: _____
Street Address: _____
City, State & Zip Code: _____
Telephone Number: _____

Type of Training (Place 'X' to indicate): _____ **VITA/TCE** _____ ***E-file***
IRS Instructor Needed (Place 'X' to indicate choice): _____ **Yes** _____ **No**

Training Materials:
Number of Instructors/Pub 1155: _____
Number of Students/Pub 678: _____
Number of Publication 17: _____

========== **(FOR USE BY SPEC STAFF ONLY)** ==========

CAPS Order #: _____

Received Date _____ **Initials** _____
Input Date _____ **Initials** _____

Site Information Sheet

SITE NUMBER	(IF AVAILABLE)
SITE NAME	
STREET ADDRESS	
CITY, STATE, ZIP	
TELEPHONE	( ) -
TYPE OF SITE	VITA MILITARY TCE AARP *E-FILE* (PLEASE CIRCLE SITE TYPE(S))
DATES OF OPERATION	(PLEASE INDICATE MONTH/DATE)
DAYS OF WEEK	MON TUE WED THUR FRI SAT SUN (PLEASE CIRCLE DAYS OPEN)
HOURS OF OPERATION	
AVAILABILITY	OPEN TO PUBLIC CLOSED TO PUBLIC (PLEASE CIRCLE ONE)
HANDICAP ACCESSIBLE	YES NO (PLEASE CIRCLE ONE)
APPOINTMENT NEEDED	YES NO (PLEASE CIRCLE ONE)
APPOINTMENT NUMBER	
SITE MANAGER	
MAILING ADDRESS	
CITY, STATE, ZIP	
TELEPHONE NUMBER	RES.: ( ) -
	BUS.: ( ) -
	CELL/PAGER: ( ) -
BEST TIME TO CALL	AM PM

Staffing and Site Set-up

Identify and schedule your volunteers to work as soon as possible. Give each volunteer a copy of his/her schedule. Some volunteers are willing to work more than the scheduled time. You may want to establish a stand-by system where these volunteers will be on call to fill in behind absent volunteers. Where possible you should designate alternate site managers, receptionists, and publicity workers prior to the site opening. This will insure that someone is available to take on the responsibilities required to operate an efficient site and will allow you some flexibility in scheduling your time. When possible give each volunteer his or her schedule prior to the site opening. You may give this information to them by phone, e-mail, fax, or at a meeting prior to your opening date. A volunteer schedule and sample letter are included in this booklet on pages 40 & 41.

Make sure to go over the various duties and responsibilities with the volunteers as a group and individually with each volunteer who has a management role.

Volunteers should report to the site manager upon arrival. The site manager keeps track of the volunteers working at the site and reports monthly to the local IRS Territory Manager or designee.

Designate a check-in space for taxpayers to sign up for services. Someone should be assigned to greet the taxpayers as they walk in and explain the type services that the site offers. You should place posters in this area specifying the type of services offer.

Some site managers use an interview sheet so that the taxpayers can enter name, social security number, and income information to speed up the return preparation process.

Supplies are placed in convenient receptacles for the volunteer tax preparer's use.

Electronic Filing

There are specific requirements for electronic filing. For more information, please refer to publication 2192, IRS Volunteer Easy Reference Guide and Publication 3189, *e~file* Handbook. These items can be ordered on the Form 2333V.

Sample Letter to Send to New Volunteers

Dear_____,

This letter is to thank you for your interest in the Volunteer Income Tax Assistance (or Tax Counseling for the Elderly) site in _____. It was a pleasure to talk to you (meet with you) and discuss your skills and interests.

The technical tax training is scheduled for _____ in _____. The *e-file*/computer training is scheduled for _____ in _____.

Since you will be serving as a (n)_____. You will (not) need to attend this training. After training, I will mail a schedule to all volunteers. As we discussed, your willingness to provide free assistance to this program is an invaluable asset to your community. Once again thank you. I look forward to working with you.

If you have any questions, please call me.

Sincerely,

VITA/TCE Site Manager

Volunteer Reporting Schedule

Site Name and Code _____

Site Address _____

Days and Hours of Operation _____

Volunteer Name _____

Volunteer Telephone Number _____

Site Manager Name and Phone Number _____

Schedule

Dates	Jan	Feb	March	April	Comments

Publicity

Suggested news releases for new volunteers and site locations are included below. Your IRS contact can provide assistance on contacting the media as well as preparing news releases.

Free Tax Help from IRS Trained Volunteers

Both federal and state tax help is now available from IRS trained volunteers at one of the many Volunteer Income Tax Assistance (VITA) sites in your community. VITA volunteers assist low-income, elderly, disabled, and non-English speaking taxpayers with their tax returns.

Volunteers receive training from the IRS in the preparation of basic state and federal tax returns. They also can complete most of the common forms and schedules such as the earned income credit and child tax credit.

Taxpayers who visit a VITA site should bring this year's tax package, all wage and earnings statements (Form W), all interest statements (Form 1099-INT), and any other relevant information about income and expenses.

In this area, volunteers are available at the following locations:
(Insert your site locations)

VITA Offers Free Tax Assistance

Did you find last year's tax form confusing? You may be eligible for free help through VITA, the Volunteer Income Tax Assistance program, sponsored by the Internal Revenue Service. Help with basic income tax returns will be offered by trained VITA volunteers at the following location(s).

Taxpayers who visit a VITA site should bring this year's tax package, all wage and earnings statements (Form W-2), all interest statements (Form 1099-INT), and any other relevant information about their income and expenses.

Volunteers Needed To Help People File Tax Returns

Do you enjoy meeting and helping people? Do you want a chance to do something interesting and at the same time feel a real sense of accomplishment? If the answer is yes, then the Internal Revenue Service Volunteer Income Tax Assistance (VITA) program is for you.

VITA is a program that involves volunteers helping taxpayers who cannot afford professional tax assistance. As a VITA volunteer, you will help people who probably need tax help the most... those with low to limited income, individuals with disabilities, non-English speaking, and elderly taxpayers.

Volunteers are needed to organize and manage sites, arrange publicity, and prepare the tax returns. An accounting background can be helpful, although it's not necessary. The only requirement is a willingness to learn something new and a desire to help others.

IRS certified instructors provide VITA volunteers with free instruction and all training materials necessary to prepare basic income tax returns. Training is normally conducted during the month of January at locations convenient for volunteers and instructors alike.

Now is the time to sign up as a volunteer. If you or your organization is interested in volunteering or if you want more information, please contact:

Recognition Activities

People exhibit three types of motivation: affiliation, achievement, and power/influence. By keying in on your volunteer's motivation, you can personalize your recognition program. The characteristics of each type of motivation are listed below:

Affiliation

- Gets involved with group projects
- Likes to have a personal relationship with supervisor
- Needs to be perceived as a good person and be liked
- Seeks socialization opportunities – needs personal interaction

Achievement

- Needs specific goals with boundaries and feedback
- Has a desire to achieve unique accomplishments
- Works well alone
- Needs feedback and tangible rewards
- Sticks to tasks until they are completed

Influence

- Needs to impact and influence others
- Enjoys teaching others
- Can respond to the needs of people or programs
- Seeks positions of authority and responds to titles that depict authority
- Has strong feelings about status and prestige
- Is a self starter and is persuasive
- Can work alone or in a group

Realizing and integrating recognition into what motivates volunteers, results in people feeling rewarded, valued, and good about the volunteer program as a whole. This in turn affects your whole program because volunteers will:

- Stay longer
- Tell others good things about the program
- Establish lines of trust
- Are more receptive to change
- Help make the program more effective
- Grow as individuals

Recognition activities do not have to be expensive. Many times frequent low-cost items will provide the continued motivation your volunteers need. Below is a list of very low cost recognition ideas that you can use throughout the filings season. These are just a few ideas that you can use with your volunteers. Feel free to develop your own low cost recognition ideas.

- Give each volunteer a small candle. Attach a note that says, "You helped make someone's day brighter."
- Give each volunteer a small heart shaped candy. Attach a note that says, "Thank you for having a big heart."
- Give each volunteer a miniature can of Play-Dough. Attach a note that says, "Your help is worth a lot of dough."
- Give each volunteer a mint with a note attached that says, "You're worth a mint."

Directory/Contacts

IRS SPEC Office Contact Information (please enter data):

Name _____

Address _____

Telephone Number _____

Email Address _____

Fax Number _____

Technical Assistance Contact

For Technical Assistance call 1-800-829-VITA (8482). This IRS telephone site is for volunteers only and is normally open by the end of January. Your IRS contact will provide you the opening date

Other Important Contacts:

Name of Organization _____

Contact Name _____

Street Address _____

City _____ State _____ Zip Code _____

Phone Number _____ Fax Number _____

Email Address _____

Contacts:

Name of Organization _____

Contact Name _____

Street Address _____

City _____ State _____ Zip Code _____

Phone Number _____ Fax Number _____

Email Address _____

Contacts:

Name of Organization _____

Contact Name _____

Street Address _____

City _____ State _____ Zip Code _____

Phone Number _____ Fax Number _____

Email Address _____

Contacts:

Name of Organization _____

Contact Name _____

Street Address _____

City _____ State _____ Zip Code _____

Phone Number _____ Fax Number _____

Email Address _____

Submission Processing Campuses

Andover Submission Processing Campuses
Attn: Shipping and Receiving
Receipt and Control Branch
310 Lowell Street
Andover, MA 05501

Austin Submission Processing Campuses

Attn: Shipping and Receiving
Receipt and Control Branch
P. O. Box 1231
Austin, TX 78767-1231

Cincinnati Submission Processing Campuses
Internal Revenue Service
Stop 2701
Cincinnati, OH 45999

Memphis Submission Processing Campuses

Internal Revenue Service
P. O. Box 1898
Memphis, TN 38101

Ogden Submission Processing Campuses

Internal Revenue Service
Attn: Stop 6052
1160 West 1200 South
Ogden, UT 8420

State Department of Taxation (Forms and Information)

Alabama	(334) 242-1000
Alaska	(907) 465-2333 – (No Requirements)
Arizona	(602) 255-3381
Arkansas	(800) 882-9275 (501) 682-7280 – Refunds (800) 438-1992
California	(800) 852-5711
Colorado	(303) 232-2446
Connecticut	(800) 382-9463 (860) 297-5962
Delaware	(302) 577-3300
District of Columbia	(202) 727-6104
Florida	(904) 488-6800 – (No Requirements)
Georgia	(404) 656-4188 or 4071 (404) 656-6286 – Refund Only
Hawaii	(800) 222-3229 (808) 587-4242
Idaho	(208) 334-7660 – FAX (800) 972-7660
Illinois	(217) 782-3336
Indiana	(317) 232-2240
Iowa	(515) 281-3114 (800) 367-3388
Kansas	(785) 296-3051
Kentucky	(502) 564-4580 or 4581
Louisiana	(504) 925-7537 – INFO (504) 925-7532 – FORMS
Maine	(207) 626-8475
Maryland	(800) 638-2937 (301) 974-3981
Massachusetts	(617) 887-6367 (800) 392-6089 – In State Only
Michigan	(517) 373-3200 (800) 487-7000
Minnesota	(612) 296-3781 (800) 487-7000
Mississippi	(601) 923-7800 (601) 923-7000
Missouri	(573) 751-7191 or 3505
Montana	(406) 444-2837

Nebraska	(800) 742-7474 (402) 471-2971
Nevada	(702) 687-4892 – (No Requirements)
New Hampshire	(603) 271-1110 – (No Requirements)
New Jersey	(609) 588-2200 (800) 323-4000
New Mexico	(505) 827-0700
New York	(518) 485-6800
North Carolina	(336) 733-4682
North Dakota	(701) 224-2770 (800) 638-2901
Ohio	(614) 846-6712 (800) 522-8165 – Ext.3125
Oklahoma	(405) 521-3125 (800) 282-1780
Oregon	(503) 378-4988
Pennsylvania	(717) 787-8201 or 8210
Rhode Island	(401) 272-2905
South Carolina	(800) 762-1295 (803) 898-5000
South Dakota	(605) 773-3311 – (No Requirements)
Tennessee	(615) 741-2594
Texas	(800) 252-5555 – (No Requirements)
Utah	(801) 297-2200
Vermont	(802) 828-2865
Virginia	(804) 367-8031
Washington	(206) 753-5540 (800) 233-6349 (No Requirements)
West Virginia	(304) 558-3333
Wisconsin	(608) 267-9420 (608) 266-1911
Wyoming	(307) 777-7961 – (No Requirements)

Reporting VITA/TCE Volunteers and Important Overprinted Forms Information

Effective 10-1-02 volunteers are no longer required to report the number of taxpayers assisted and other data previously established on Form 6522 (Volunteer Assistance Report). However, individual IRS Territory Offices may ask for statistical or other information to determine the type service provided to a particular area.

Volunteer Site or other Coordinators must report the **number of volunteers to IRS Territory Managers monthly, when applicable, using Form 13206 (Volunteer Assistance Summary Report).**

This report is designed to capture the date of the report, the identifying site code, the name and address of the site and the site coordinator/manager's name.

Site Coordinator's/Managers are asked to report **monthly, when applicable,** the total number of volunteers previously counted, new volunteers, and the total volunteers reported this filing season. See Form on pages 50 and 51.

Volunteer Assistance Summary Report

Date: _____

Site Code: ___ - ___ ___ - ___ ___ - ___ ___ - ___ ___ ___ ___ ___

Site Name: _____

Site Address: _____

_____

_____

Site Coordinator/Manager's Name: _____

Site or Coordinator/Manager's phone number: _____

Reminder:

- Please mail or e-mail ONLY this summary page back to your IRS reporting office at the end of the month. See IRS contact for mail or e-mail address.

1. TOTAL NUMBER OF VOLUNTEERS PREVIOUSLY COUNTED _____
2. TOTAL NUMBER OF NEW VOLUNTEERS _____
3. TOTAL NUMBER OF VOLUNTEERS REPORTED THIS FILING SEASON (ADD 1 & 2) _____

Volunteer List

The name of each volunteer should only be entered on this form the first time they report to your site. Future completion ot this form is only necessary if new volunteers have reported to your site.

Volunteer Name	Check if volunteer worked at more than one site*		If Yes, indicate Site Name	If Yes, Indicate Program	
	Yes	No		VITA	TCE

Volunteer List (Continued)

Volunteer Name	Check if volunteer worked at more than one site*		If Yes, indicate Site Name	If Yes, Indicate Program	
	Yes	No		VITA	TCE

Enter total number of volunteers that worked for the first time at a VITA/TCE site on line 2, page 1 of this form.

***Territory Offices—**Before including the volunteer in your count, please make sure they have not been previously counted at another site for this filing season.

Important Information:

IRS will capture the number of tax returns prepared using information from the IRS, Individual Master File (IMF) report. The IMF report tracks the number of tax returns that are processed that have the VITA or TCE acronym printed or entered in the preparer's section of the tax return. To make sure that we capture each volunteer prepared return we ask that you make sure that your site has an adequate supply of the **overprinted Forms 1040, 1040A,and 1040EZ** at the site.

Also for returns prepared electronically, we ask that the correct defaults are used or that you manually enter the correct acronym so that the return will be properly counted. **Listed below are specific instructions for the use of overprinted forms.**

See Overprinted forms information on the following page.

OVERPRINT INSTRUCTIONS

It is very important that all VITA and TCE volunteers ensure that the federal returns they prepare are documented per the instructions below. The Internal Revenue Service captures the number of federal returns prepared by the volunteer programs through a report called the IMF (Individual Master File) Verification Report that is reported as part of the Service' overall accomplishments.

In order for these returns to be captured on the IMF report, "VITA or TCE" must be marked, written or stamped on the form under the space provided for the taxpayer's signature. There are two methods to file a VITA or TCE return at a site.

1. Paper returns-These returns should be prepared on the VITA/TCE overprint form.
2. Electronic returns-These returns are filed electronically using the IRS approved TaxWise software package.

The following procedures must be used when returns are prepared at a VITA or TCE site. The Overprint Forms 1040EZ, 1040A and 1040 should be ordered and received before each site opens for the filing season. The supporting territory offic will assist you with ordering these forms. The overprint forms are identified by the large "**VITA/TCE**" acronym located on th return, directly below the taxpayer's signature section.

The following is an example of what should be included on an **overprint form:**

Sign Here Joint return? See page 21. Keep a copy for your records	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayers) is based on all information of which the preparer has any knowledge.			Daytime phone number ( )
	Your name	Date	Your Occupation	
	Spouse's signature	Date	Spouse's occupation	May the IRS discuss this return with the preparer shown below (see page 50)? Yes ☐ No ☐

VITA/TCE **Site Code**_____

(REMINDER: circle "VITA" or "TCE")

Form 1040A

The IRS territory office will explain the procedures on how to use the territory site code. If you are working in a TCE site you should circle "TCE". If you are working at a VITA site you should circle "VITA".
If your site has run out of these forms or the orders were not received in a timely fashion, each volunteer is responsible for writing, marking or stamping "**VITA or TCE**", whichever applies, in **big bold letters** in the preparers section of each return.

Here is an example on how to print, mark or stamp on a **regular form** 1040A in the paid preparer's section:

	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayers) is based on all information of which the preparer has any knowledge.			
Sign Here Joint return? See page 21. Keep a copy for your records	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature	Date	Spouse's occupation	May the IRS discuss this return with the preparer shown below (see page 50)? Yes ☐ No ☐
Paid Preparer's Use Only	Preparer's signature	Date	Check if Self-employed	Preparer's SSN or PTIN
	Firm's name (or yours If self-employed), Address, & Zip code	VITA		EIN
				Phone no.

Preparers Edition

Electronically Filed Returns

VITA or TCE electronic filing sites will prepare returns electronically using the approved TaxWise software package. **Note: The only time a volunteer should be using the approved TaxWise software package to file a paper return is when the return has been rejected and the software will not accept the return electronically. All other returns completed using the TaxWise software package should be electronically filing by that site.** Each site that uses this approved software must follow the instructions to set up their computers to automatically indicate the VITA or TCE acronym in the Paid Preparer's section of each return. The instructions are located in Publication 3189, "Volunteer e-file Handbook" in the section entitled, "Tax Form Defaults-Main Information Sheet". The set-up must be completed on your computer (one time) at the beginning of each filing season unless you are a combined (TCE & VITA site. In this case the default must be completed at the beginning of each VITA or TCE site.

After the electronic or paper returns are prepared each volunteer should review the copies of each return(s) printed for the taxpayer to ensure these returns are marked with the correct acronym(s). If it is not, for paper returns, each volunteer must write, mark or stamp "**VITA or TCE**", which ever applies, in **big bold letters** in the Paid Preparer's section of each return. For returns prepared by the TaxWise System, (paper or electronic returns) as stated above, the Tax Form Defaults under the Main information sheet should be set again using publication 3189, however, if you are experiencing problems with your TaxWise Software set up application, please contact the appropriate Stakeholder, Partnerships, Education and Communication (SPEC) territory office employee for resolution.

If the taxpayer inquires about the VITA/TCE designation, volunteers should explain that this is merely a way of counting his or her return as one prepared by a VITA or TCE site. This does not affect the likelihood of an IRS examination (audit) of the taxpayer's return.

BOTTOM LINE

Each paper or e-file return should be identified with the appropriate "VITA or TCE" acronym. This will ensure that all volunteer prepared returns are correctly counted once received by the Internal Revenue Service. If neither the VITA or TCE acronym is circled on an overprint form it will default to be counted as a VITA prepared return, however, if the TaxWise default is not set to include the acronym on a paper generated return, it will not be credited to our volunteer program.