

IRM PROCEDURAL UPDATE

DATE: 02/01/2024

NUMBER: wi-22-0224-0149

SUBJECT: Related Resources

AFFECTED IRM(s)/SUBSECTION(s): 22.30.1.1.7

CHANGE(s):

IRM 22.30.1.1.7(68) Related Resources, deleted reference to Publication 5171, Return Review Job Aid Stakeholder Partnerships, Education and Communication (SPEC), which is obsolete per SPEC procedural change.

IRM 22.30.1.1.7(73) Related Resources, added reference to Pub 5838, VITA/TCE Intake/Interview and Quality Review Handbook Stakeholder Partnerships, Education, & Communication (SPEC), per SPEC procedural change. This product provides a guide sites can follow to ensure that all taxpayers leave the site with an accurate tax return.

IRM 22.30.1.1.7(80) Related Resources, added reference to Document 13511, QSS Return Review Job Aid for Form 6729-R, per SPEC procedural change. Quality Statistical Sample (QSS) reviewers use Document 15311 to complete Form 6729-R when conducting QSS reviews.

IRM 22.30.1.1.7(81) Related Resources, added reference to Document 13513, QSS Site Review Job Aid for Form 6729, per SPEC procedural change. Quality Statistical Sample (QSS) reviewers use this document to complete Form 6729, QSS Site Review Sheet, when doing QSS reviews.

(1) For information on SPEC's organization structure, see IRM 1.1.13.6.2, Stakeholder Partnerships, Education and Communications (SPEC).

(2) Pub 1, Your Rights as a Taxpayer.

(3) Pub 5170, Taxpayer Bill of Rights (Brochure).

(4) Form 1040, U.S. Individual Income Tax Return.

(5) Form 2333-V, Order for VITA/TCE Program.

(6) Form 3911, Taxpayer Statement Regarding Refund.

(7) Form 6729, QSS Return Review Sheet.

- (8) Form 6729-B, Shopping Return Review Sheet.
- (9) Form 6729-C, FSV Return Review Sheet.
- (10) Form 6729-D, Site Review Sheet.
- (11) Form 6729-R, QSS Return Review Sheet.
- (12) Form 6744, VITA/TCE Volunteer Assistor's Test/Retest.
- (13) Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.
- (14) Form 8653, Tax Counseling for the Elderly Program Application Plan.
- (15) Form 8843, Statement for Exempt Individuals and Individuals with a Medical Condition.
- (16) Form 8879, IRS e-file Signature Authorization.
- (17) Form 9234, Volunteer Certificate of Appreciation.
- (18) Form 9661, Cooperative Agreement.
- (19) Form 13206, Volunteer Assistance Summary Report.
- (20) Form 13357, Community Service Leadership Certificate of Appreciation.
- (21) Form 13533, VITA/TCE Partner Sponsor Agreement.
- (22) Form 13533-A, FSA Remote Sponsor Agreement.
- (23) Form 13614-C, Intake/Interview and Quality Review Sheet.
- (24) Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
- (25) Form 13632, Property Loan Agreement.
- (26) Form 13715, Volunteer Site Information Sheet.
- (27) Form 13747, Checklist for Stolen Equipment.
- (28) Form 13977, VITA Grant Budget.
- (29) Form 13978, Projected Operations VITA Grant Application
- (30) Form 13981, Grant Agreement.

- (31) Form 14044, W&I IRS.gov Content Publishing Request (CPR).
- (32) Form 14099, SPEC Partner/Site Financial Education & Asset Building Assessment.
- (33) Form 14204, Tax Counseling for the Elderly Program Application Checklist and Contact Sheet.
- (34) Form 14307, Partner Milestone Recognition.
- (35) Form 14308, Site Milestone Recognition Form.
- (36) Form 14309, SPEC Volunteer Milestone Recognition Form.
- (37) Form 14335, Contact Information for VITA/TCE Grant Programs.
- (38) Form 14355, Grant Financial Review Report.
- (39) Form 14446, Virtual VITA/TCE Taxpayer Consent.
- (40) Form 14511, Volunteer Standards of Conduct Violation Report.
- (41) Form 14512, Oversight Review History Sheet.
- (42) Form 14526, Employee Performance Review - Site Review.
- (43) Form 14700, Financial Review Grant Classification Sheet Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA).
- (44) Form 15025, Grant Financial Review Activity Record.
- (45) Form 15083, Employee Performance Record for QSS Reviews and QPO Activities.
- (46) Form 15272, VITA/TCE Security Plan.
- (47) Pub 730 Important Tax Records Envelope.
- (48) Pub 1101, Application Package and Guidelines for Managing a TCE Program.
- (49) Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
- (50) Pub 1915, Understanding Your IRS Individual Taxpayer Identification Number (ITIN).
- (51) Pub 3112, IRS E-File Application and Participation.

- (52) Pub 4012, VITA/TCE Volunteer Resource Guide.
- (53) Pub 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish Version).
- (54) Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust.
- (55) Pub 4454, Your Civil Rights are Protected.
- (56) Pub 4473, Computer Loan Program - Welcome Package.
- (57) Pub 4491, VITA/TCE Training Guide.
- (58) Pub 4491-X, VITA/TCE Training Supplement.
- (59) Pub 4557, Safeguarding Taxpayer Data A Guide for Your Business.
- (60) Pub 4671, Helping You Help Others VITA Grant Program Overview and Application Instructions.
- (61) Pub 4675, Request to Quality Review Your Federal Tax Return (English & Spanish Version).
- (62) Pub 4836, VITA/TCE Free Tax Programs - English & Spanish.
- (63) Pub 4883, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly.
- (64) Pub 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training.
- (65) Pub 5101, Intake/Interview & Quality Review Training 2022 Filing Season.
- (66) Pub 5140, Partner Site & Return Reviews Job Aid.
- (67) Pub 5166, VITA/TCE Volunteer Quality Site Requirements.
- (68) Pub 5245, Tax Counseling for the Elderly (TCE) Program Terms and Conditions.
- (69) Pub 5247, Volunteer Income Tax Assistance (VITA) Terms and Conditions.
- (70) Pub 5261, Fact Sheet: Filing Season 2022: TaxSlayer Procedural Updates for SPEC Partners and Employees.
- (71) Pub 5358, Fact Sheet: Filing Season 2022: VITA/TCE Training and Site Materials for SPEC Partners and Employees.

(72) Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators.

(73) Pub 5838, VITA/TCE Intake/Interview and Quality Review Handbook Stakeholder Partnerships, Education, & Communication (SPEC).

(74) Document 13172, Fact Sheet for SPEC Employees - Updates for Field Site Visits and Remote Site Reviews.

(75) Document 13364, VITA/TCE Scope and Product Change Requests for SPEC Employees.

(76) Document 13412, Where Do I Begin with a New SPEC Product Idea or Revision?

(77) Document 13414, Job Aid: SPEC Products At-A-Glance.

(78) Document 13447, Tax Counseling for the Elderly (TCE) Grant Program Technical Ranking Guide.

(79) Document 13456, Volunteer Income Tax Assistance Grant Program Technical Ranking Guide.

(80) Document 13511, Document 13511: QSS Return Review Job Aid for Form 6729-R.

(81) Document 13513, Document 13513: QSS Site Review Job Aid for Form 6729.

(82) Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978.

(83) IRC section 7526A, Return Preparation Programs for Applicable Taxpayers.