



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

22.30.1

OCTOBER 4, 2024

## EFFECTIVE DATE

(10-04-2024)

## PURPOSE

- (1) This transmits revised IRM 22.30.1, Taxpayer Services Outreach Procedures, Stakeholder Partnerships, Education and Communication.

## MATERIAL CHANGES

- (1) IRM 22.30.1.1.7(68) Related Resources, IPU 24U0149 issued 02-01-2024, deleted reference to Publication 5171, Return Review Job Aid Stakeholder Partnerships, Education and Communication (SPEC), which is obsolete per SPEC procedural change.
- (2) IRM 22.30.1.1.7(73) Related Resources, IPU 24U0149 issued 02-01-2024, 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 sites with an accurate tax return.
- (3) IRM 22.30.1.1.7(80) Related Resources, IPU 24U0149 issued 02-01-2024, added reference to Document 13511, QSS Return Review Job Aid for Form 6729-R. Quality Statistical Sample (QSS) reviewers use Document 15311 to complete Form 6729-R when conducting QSS reviews, per SPEC procedural change.
- (4) IRM 22.30.1.1.7(81) Related Resources, IPU 24U0149 issued 02-01-2024, added reference to Document 13513, QSS Site Review Job Aid for Form 6729. Quality Statistical Sample (QSS) reviewers use this document to complete Form 6729, QSS Site Review Sheet, when doing QSS reviews, per SPEC procedural change.
- (5) IRM 22.30.1.3.7(1) (c) Growth Relationship Manager Responsibilities, IPU 24U0149 issued 02-01-2024, added email and in-person due to the fact that SPEC relationship managers are sending emails and making cold calls to potential partners, per SPEC procedural change.
- (6) IRM 22.30.1.3.7 (table - first row), Growth Relationship Manager Responsibilities, IPU 24U0149 issued 02-01-2024, added email to calls not answered under “if” column. Added steps to address each type of attempted contact to clarify relationship manager responsibilities under the “then” column, per SPEC procedural change.
- (7) IRM 22.30.1.3.7 (table - second row), Growth Relationship Manager Responsibilities, IPU 24U0149 issued 02-01-2024, added email to calls answered under the “if” column and added response to email under the “then” column.
- (8) IRM 22.30.1.3.7(3) Growth Relationship Manager Responsibilities, added instruction that relationship managers must contact media relations in case of a special event, due to the fact they can occur more than once a year, as opposed to at least twice a year.
- (9) IRM 22.30.1.3.7.1(2) (b) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, added wording to clarify that the relationship manager must create a site in SPECTRM to provide a Site Identification Number (SIDN) to become unique to that partner site.
- (10) IRM 22.30.1.3.7.1(3) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, added clarity for relationship managers to guide, and not direct, new partners through their first filing season. This

step will improve and foster more communication between the relationship manager and the new partner to complete all required actions to become a viable VITA partner.

- (11) IRM 22.30.1.3.7.1(4) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, added clarity that the relationship manager must guide the partner to obtain an Electronic Filing Identification Number (EFIN), instead of directing the partner to do so. Some partners already have an e-Services account; therefore, it is an easier process to obtain an EFIN. For those that do not have an e-services account, the relationship manager must guide the partner to apply and then order an EFIN.
- (12) IRM 22.30.1.3.7.1(6) (a) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, modify instructions for the relationship manager to state the site in (2b) will now be updated with complete site information for that unique site to include all relevant materials.
- (13) IRM 22.30.1.3.7.1(8) (a-e) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, added steps the relationship manager must take to help new partners prepare for the filing season. Modified (b) and (c) to remove a partner responsibility from the relationship managers purview. Added paragraphs (d) and (e) that relationship managers must help with marketing plans, volunteer needs, obtain site coordinator information for SPECTRM, and confirm the partner site will open for the filing season.
- (14) IRM 22.30.1.3.7.1(8) (h) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, added a note to inform relationship managers that this list is not all inclusive.
- (15) IRM 22.30.1.3.7.1(9) Establish/Maintain Partnerships, IPU 24U0149 issued 02-01-2024, added clarification on ensuring relationship managers are communicating by following-up and confirming partners are receiving alerts.
- (16) IRM 22.30.1.3.7.2(1)(a) Partner Transfer from Growth Territory to Home Territory, IPU 24U0149 issued 02-01-2024, added that growth relationship managers must close out the filing season prior to transferring the partner to the home territory and the correct form must be completed to obtain the growth territory managers approval. This will ensure a smooth transition for all administrative duties, such as partner letters and volunteer certificates, from the growth RM to the home RM occurs after the filing season.
- (17) IRM 22.30.1.3.7.2(2) Partner Transfer from Growth Territory to Home Territory, IPU 24U0149 issued 02-01-2024, revised to remove the 10-day response timeframe by the home TM and remove the growth TM requirement to update SPECTRM. Added clarifying steps for transferring a partner to the home territory. Added table from paragraph (3) and a third row with a link to Form 15272, VITA/TCE Security Plan. Subsequent paragraphs in this subsection renumbered.
- (18) IRM 22.30.1.3.7.2(3) Partner Transfer from Growth Territory to Home Territory, IPU 24U0149 issued 02-01-2024, revised content clarifying steps for the growth relationship manager to follow when requesting to transfer a partner to the home Territory, now listed in paragraph (2). Added instructions that the growth relationship managers must review the partner CAPS orders prior to transfer to a Home Territory. Content now is listed in paragraph (3).
- (19) IRM 22.30.1.3.7.2(8) Partner Transfer from Growth Territory to Home Territory, IPU 24U0149 issued 02-01-2024, content moved to paragraph (4) instructing growth relationship managers to update SPECTRM within 10 days of the transfer to the Home Territory.
- (20) IRM 22.30.1.3.7.3(2) VITA/TCE Volunteer Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, revised months to state when the area summary reports are received, which is once a week starting in September (replacing August) and the last bi-weekly report is received in August (replacing July) for accuracy.

- (21) IRM 22.30.1.3.7.3(3) VITA/TCE Volunteer Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, modify the partner information received from the home RM. The Volunteer Management Database identifies volunteers by state and county; therefore, clarifying the duties the home relationship managers must provide.
- (22) IRM 22.30.1.3.7.3(3)(a)(b) VITA/TCE Volunteer Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, deleted paragraphs (a) and (b) and added instructions for home relationship managers must take in order for the growth relationship manager to use when sending weekly emails to potential volunteers.
- (23) IRM 22.30.1.3.7.3(4)(b) VITA/TCE Volunteer Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, added the correct number of days, fourteen (14) business days, to respond to the volunteer, as opposed to nine (9) business days. The VMS subject matter experts have five business to load information into the VMS database, then the growth RM's have nine days to contact the volunteer, which equals 14 days, per SPEC Leadership's direction.
- (24) IRM 22.30.1.3.7.3(5) VITA/TCE Volunteer Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, added instructions that growth territories are using TEAMS for the majority of their Volunteer Orientations. Each territory is no longer required to have a set number of orientations via the specific streaming media platforms. Each Territory requested at least one webinar to be closed caption to record for future use. Bilingual RMs recorded one webinar in closed caption for future use by all and paragraph (a) was deleted.
- (25) IRM 22.30.1.3.7.3(6)(7) VITA/TCE Volunteer Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, added relationship managers, and deleted members, who are responsible for responding to volunteer questions.
- (26) IRM 22.30.1.3.7.4(1)(b) VITA/TCE Partner Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, added September, replacing August, as this is the first month volunteer summary reports are received and the last bi-weekly summary report is received in August, instead if July.
- (27) IRM 22.30.1.3.7.4(1)(d) VITA/TCE Partner Recruitment Referral Process, IPU 24U0149 issued 02-01-2024, added instructions that growth relationship managers must confirm follow-up with potential partners and informing the territory manager was made.
- (28) IRM 22.30.1.7.2.14(7) Recognition Ceremonies, revised to extend the IRS Commissioners availability based on his varying schedule per SPEC procedural change.
- (29) IRM 22.30.1.7.2.15(7) Military VITA Recognition Ceremonies, revised to extend the IRS Commissioners availability based on his varying schedule per SPEC procedural change.
- (30) IRM 22.30.1.8(5) Volunteer Return Preparation Overview, revised VITA low-income threshold for 2023 to \$64,000 per SPEC procedural change.
- (31) IRM 22.30.1.8.1.1.3 Preparing Returns Using Virtual VITA/TCE, IPU 24U0149 issued 02-01-2024, replaced identification requirements in (6) (e) with link to IRM 10.10.3 to ensure staff follows required taxpayer verification actions at all intake sites, as required by Privacy, Governmental Liaison and Disclosure (PGLD): Identity Assurance office.
- (32) IRM 22.30.1.8.1.1.3(6) Preparing Returns Using Virtual VITA/TCE, revised to remove clarification of Policy for Use of Fax in Taxpayer Submission regarding IRS policy on accepting taxpayer submissions by fax per SPEC procedural change.
- (33) IRM 22.301.8.7.1.2(1) Training Delivery Methods, removed reference to requirement for volunteers to register and certify via LLT beginning filing season 2023 per SPEC procedural change.
- (34) IRM 22.30.1.1.8.7.1.3 Link and Learn Taxes (LLT), removed requirement for volunteers to register

and certify via LLT beginning filing season 2023 per SPEC procedural change; added Over the Phone Interpreter (OPI) as 11th course/certification in LLT per SPEC procedural change.

- (35) IRM 22.30.1.8.7.1.5.2(7) Domestic Military VITA, revised to reflect changes in overseas military VITA training request source from FS&A and SPEC HQ to the territories per SPEC procedural change.
- (36) IRM 22.30.1.8.7.1.5.2(9) Overseas Military VITA Timeline, revised to reflect timeline changes in the training schedule due to streamlining of the instructors responsibilities for these trainings. Also, changes to the overseas travel for the Military VITA Training has been extended into February per SPEC procedural changes.
- (37) IRM 22.30.1.8.7.1.8 Course and Instructor Evaluations, modified the requirement for volunteers to take the Level 3 survey after completing volunteer duties per SPEC procedural change.
- (38) IRM 22.30.1.8.7.1.10.3(1) (f) Territory Office Role, added due date the RM must forward report to the FSA assigned analyst per SPEC procedural change.
- (39) IRM 22.30.1.8.7.1.10.3(Note) Territory Office Role, removed note referring reader to The Point for CE Credit Internal Guidance as this information is no longer posted to The Point per SPEC procedural change.
- (40) IRM 22.30.1.8.7.1.11.1 Relationship Manager (RM) Responsibility for SPEC Training Support Tool, added language to clarify area/territory responsibilities per procedural change.
- (41) IRM 22.30.1.8.7.1.11.2 Territory Manager Responsibility for SPEC Training Support Tool, revised language to specify TM role for managing Form 13826 13826 per procedural change.
- (42) IRM 22.30.1.8.7.1.12(1) Volunteer Standards of Conduct (Ethics) (VSC) Training and Certification, revised language of each VSC for clarity.
- (43) IRM 22.30.1.8.7.1.12(2) Volunteer Standards of Conduct (Ethics) (VSC) Training and Certification(2), deleted reference to overview of Intake/Interview and Quality Review Process as part of VSC training per SPEC procedural change.
- (44) IRM 22.30.1.8.7.1.12.1(3) Failure to Follow the Volunteer Standards of Conduct (VSC), added Form 14511 as form the RM completes to begin the internal referral process per SPEC procedural change.
- (45) IRM 22.30.1.8.9.4.1.1 ITIN/SSN Mismatch Procedures, IPU 24U0149 issued 02-01-2024, replaced identification requirements in (1) Note and (2) and (3) with link to IRM 10.10.3, to ensure taxpayers know what to provide when presenting identification to a volunteer to prepare the tax return, as required by PGLD: Identity Assurance: Identity Innovations office.
- (46) IRM 22.30.1.8.12.1 Quality Site Requirements, revised language in entire table to clarify QSR, updated volunteer roles and certification process per SPEC procedural change.
- (47) IRM 22.30.1.8.12.1.1 Volunteer Certification Non-Compliance, revised language in table to clarify description of certification non-compliance per SPEC procedural change; deleted reference to Form 6744 as a tool for preparing to take certification tests per SPEC procedural change.
- (48) IRM 22.30.1.8.12.1(2) (table no. 2) Quality Site Requirements (QSR), IPU 24U0149 issued 02-01-2024, added reference to Publication 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.
- (49) IRM 22.30.1.8.12.1(2) (table no. 3) Quality Site Requirements (QSR), IPU 24U0149 issued

- 02-01-2024, replaced identification requirements in (3) with link to IRM 10.10.3 to ensure staff follows required taxpayer verification actions at all intake sites, as required by Privacy, Governmental Liaison and Disclosure (PGLD): Identity Assurance office.
- (50) IRM 22.30.1.8.12.3.1(4) Selecting Sites for Quality Statistical Sample (QSS) Review, updated language to specify site locations excluded from QSS review per SPEC procedural change.
  - (51) IRM 22.30.1.8.12.3.9(7) Selecting Returns for Quality Statistical Sample (QSS) Review, IPU 24U0149 issued 02-01-2024, deleted reference to Publication 5171, QSS Return Review Job Aid for Form 6729-R, which is obsolete and replaced it with Document 13511, QSS Return Review Job Aid for Form 6729-R, per SPEC procedural change.
  - (52) IRM 22.30.1.8.12.3.11(5) (13) Conducting Quality Statistical Sample (QSS) Return Reviews, IPU 24U0149 issued 02-01-2024, deleted reference to Publication 5171, QSS Return Review Job Aid for Form 6729-R, which is obsolete and replaced it with Document 13511, QSS Return Review Job Aid for Form 6729-R, per SPEC procedural change.
  - (53) IRM 22.30.1.8.12.3.11(10) Conducting Quality Statistical Sample (QSS) Return Reviews, added new para to describe tolerance application for dependents or taxpayers identified as dependents on another tax return per SPEC procedural change.
  - (54) IRM 22.30.1.8.12.3.12(1) Scanning and Redacting the Return(1), updated language to specify identifiers on the return to redact and added employer identification number (EIN) as PII per SPEC procedural change.
  - (55) IRM 22.30.1.8.12.3.12((2) Scanning and Redacting the Return, updated language to specify encryption procedures for Sensitive but Unclassified (SBU) information per SPEC procedural change.
  - (56) IRM 22.30.1.8.12.3.13, Conducting the Quality Statistical Sample (QSS) Site Review, deleted reference to Publication 5141, QSS Site Review Job Aid for Form 6729, which is obsolete and replaced it with Document 13513, QSS Site Review Job Aid for Form 6729, per SPEC procedural change.
  - (57) IRM 22.30.1.8.12.3.15.1(1) Post Review Notification - Quality Statistical Sample (QSS) Review, revised language to clarify the email notification process after the QSS review per SPEC procedural change.
  - (58) IRM 22.30.1.8.12.3.15.1(2) Post Review Notification - Quality Statistical Sample (QSS) Review, added language to specify actions taken via email by the TM and QSS reviewer per SPEC procedural change.
  - (59) IRM 22.30.1.8.12.3.15.1(3)(4) Post Review Notification - Quality Statistical Sample (QSS) Review, revised timeframe for territory office to respond to final results email from seven business days to 5 business days per SPEC procedural change; revised timeframe for reviewer to send a follow-up email if the territory does not respond from 5 business days to 2 business days per SPEC procedural change. Added language for steps the QSS reviewer takes if the territory does not respond per SPEC procedural change. Deleted para 4 to allow for consistency and flow of content in the section per SPEC procedural change.
  - (60) IRM 22.30.1.8.12.3.17 Final Results Email for Quality Statistical Sample (QSS) Reviews(2), added the primary relationship manager to the list of officials who receive the final results email per SPEC procedural change.
  - (61) IRM 22.30.1.8.12.3.26 Providing Secondary Review Written Feedback(5), added the primary relationship manager to the list of officials who receive the final results email per SPEC procedural change.

- (62) IRM 22.30.1.8.12.4.6 Conducting Field Site Visits (FSV)(7), added Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, as a resource to help with field site visit operations per SPEC procedural change.
- (63) IRM 22.30.1.8.12.5.4 Preliminary Research for Remote Site Reviews(1), revised the title of the electronic report from E-file 1541 Report to IRS E-File Report per SPEC procedural change.
- (64) IRM 22.30.1.8.12.5.6 Conducting Remote Site Reviews (RSR)(7), revised the title of the electronic report from E-file 1541 Report to IRS E-File Report per SPEC procedural change.
- (65) IRM 22.30.1.8.12.5.9 Reviewing Facilitated Self Assistance (FSA) Site - Remote Site Review (RSR), revised language to specify requirement for the reviewer to also review the FSA process while at the site per SPEC procedural change.
- (66) IRM 22.30.1.8.12.5.13(2) Errors Found After Remote Site Review (RSR), added reference to Document 13341 for more information on the SPECTRM Quality Module (SQM) per SPEC procedural change.
- (67) IRM 22.30.1.10.4.3(6) Updated the Disclosure Scanning Operation (DSO) to GLDS Support Services and updated the address of the office from Atlanta, GA to Chamblee, GA due to a realignment of work assignment.
- (68) IRM 22.30.1.10.9 Financial Review Process(1)(2), added language to specify actions taken by financial reviewers during the financial review process per SPEC procedural change.
- (69) IRM 22.30.1.10.9.1 Financial Reviewer Training, deleted Phase 1 and 2 Training and replaced it with Grants Management Training per SPEC procedural change.
- (70) IRM 22.30.1.10.9.2 Management Responsibilities, added responsibility of the PS manager to review and approve letters per SPEC procedural change.
- (71) IRM 22.30.1.10.9.3(1) Financial Reviewer Responsibilities, deleted reference to the GPO Shared Drive and replaced it with the GPO Electronic Management System (ECM) per SPEC procedural change.
- (72) IRM 22.30.1.10.9.4(1) Classification Process, revised language to specify types of grants (prior and possibly current year) included in the review process per SPEC procedural change.
- (73) IRM 22.30.1.10.9.5(1) Pre-Site Review, revised requirement for the financial reviewer to complete the financial review spreadsheet with all actions taken during the pre-site review per SPEC procedural change.
- (74) IRM 22.30.1.10.9.7.5 TCE Grant Unique Limitations, added cost of food for volunteers at VITA sites as a type of TCE Grant Unique Limitation per SPEC procedural change.
- (75) IRM 22.30.1.10.9.7.8 Correspondence Reviews, added the document upload tool (DUT) as a method for grantees to send documentation for the financial review conducted via correspondence and deleted postal mailings as an option per SPEC procedural change.
- (76) IRM 22.30.1.10.9.7.10 Post Site Review, added Note: there is no formal appeals process once the review is completed per SPEC procedural change.
- (77) IRM 22.30.1.10.9.7.11(1) Case Management, added requirement for financial reviewers to store case files on the Financial Review Spreadsheet per SPEC procedural change.

- (78) IRM 22.30.1.10.9.7.12 Financial Reviewers Secondary Reviews, IPU 24U0149 issued 02-01-2024, added new section for secondary reviews of financial reviewer case files per SPEC procedural change to mirror other SPEC reviews.
- (79) IRM 22.30.1.10.9.7.12.1 Financial Reviewer Secondary Review Procedures, IPU 24U0149 issued 02-01-2024, added new section to define secondary review procedures per SPEC procedural change to mirror other SPEC reviews.
- (80) IRM 22.30.1.10.9.7.12.1(1)(e) Financial Reviewer Secondary Review Procedures, added budgets and research as examples of information pertinent to the financial review per SPEC procedural change.
- (81) IRM 22.30.1.10.9.7.12.2 Selecting and assigning Case Files for Secondary Reviews, IPU 24U0149 issued 02-01-2024, added new section to list the process of selecting and assigning case files per SPEC procedural change to mirror other SPEC reviews.
- (82) IRM 22.30.1.10.9.7.12.2(1) Selecting and Assigning Case Files for Secondary Reviews, added the Financial Review Workbook as the source where the PS manager or designee selects the case files for secondary review per SPEC procedural change.
- (83) IRM 22.30.1.10.9.7.12.3 Case Files for Secondary Reviews, IPU 24U0149 issued 02-01-2024, added new section for completing and maintaining secondary review case files per SPEC procedural change to mirror other SPEC reviews.
- (84) IRM 22.30.1.10.9.7.12.3 Case Files for Secondary Reviews, deleted action of the financial reviewer placing an electronic version of the case file on the shared drive per SPEC procedural change.
- (85) IRM 22.30.1.10.9.7.12.4 Providing Secondary Review Written Feedback, IPU 24U0149 issued 02-01-2024, added new section for providing feedback once the secondary review is completed per SPEC procedural change to mirror other SPEC reviews.
- (86) IRM 22.30.1.12 Understanding Taxes, revised Note to add middle school and high school students as the targeted audience of the Understanding Taxes program per SPEC procedural change.
- (87) IRM 22.30.1.15.4 Volunteer Survey, added new section of guidance on Volunteer Surveys per SPEC procedural change.
- (88) IRM 22.30.1.15.4.1 Headquarter Responsibilities, added new section with guidance on Headquarters Responsibilities for volunteer surveys per SPEC procedural change.
- (89) IRM 22.30.2.25.4.2 Contractor Responsibilities, added new section with guidance on Contractor Responsibilities for volunteer surveys per SPEC procedural change.
- (90) IRM 22.30.1 Taxpayer Services Outreach Procedures, Stakeholder Partnerships, Education and Communication, editorial changes made throughout the IRM including updated some subsections for consistency, renumbered, and updated hyper-links, reorganized content, updated spelling, grammar, citation tags, email and website addresses, legal references, adhere to plain writing standards, and updated organizational title from Wage and Investment to Taxpayer Services.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 22.30.1, dated 09-08-2023 is superseded. . .

**AUDIENCE**

All Stakeholder Partnerships, Education and Communication (SPEC) employees and managers

Gwen Garren  
Stakeholder Partnerships, Education and Communication  
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22.30.1

Stakeholder Partnerships, Education and Communication

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22.30.1	Internal Revenue Manual	Cat. No. 36870C (10-04-2024)
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      - 22.30.1.10.9.7.7 Conduct the Exit Meeting (On-Site Only)
      - 22.30.1.10.9.7.8 Correspondence Reviews
      - 22.30.1.10.9.7.9 Communicating with Grant Recipients
      - 22.30.1.10.9.7.10 Post Site Review
      - 22.30.1.10.9.7.11 Case File Management

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- 22.30.1.10.9.7.12 Financial Reviewers Secondary Reviews
    - 22.30.1.10.9.7.12.1 Financial Reviewers and Secondary Review Procedures
    - 22.30.1.10.9.7.12.2 Selecting and Assigning Case Files for Secondary Reviews
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    - 22.30.1.11.6 Tax Education Seminars
      - 22.30.1.11.6.1 Planning and Publicizing Tax Education Seminars
  - 22.30.1.12 Understanding Taxes (UT) Program
    - 22.30.1.12.1 Responsibilities for the UT Program
  - 22.30.1.13 Community Coalitions/Community Based Partnerships (CBP) Overview
  - 22.30.1.14 Filing Season Readiness Executive Steering Committee
  - 22.30.1.15 Partner Survey
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      - 22.30.1.15.4.1 Headquarters Responsibilities
      - 22.30.1.15.4.2 Contractor Responsibilities
  - 22.30.1.16 TS SPEC Internet Content Publishing Procedures (IRS.gov updates and/or changes)
  - 22.30.1.17 SPEC Intranet
    - 22.30.1.17.1 SPEC Direct Email Box
      - 22.30.1.17.1.1 Purpose
      - 22.30.1.17.1.2 Procedures and Processes
      - 22.30.1.17.1.3 Communications Responsibilities of SPM in Administering the SPEC Direct E-mailbox
      - 22.30.1.17.1.4 Functional Office Responsibility
      - 22.30.1.17.1.5 Other Information
    - 22.30.1.17.2 Get to The Point
  - 22.30.1.18 Partner@irs.gov, Email Box
    - 22.30.1.18.1 SPEC SPM Staff Responsibilities

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22.30.1.18.2 Functional Contacts/Alternates for the SPEC Partner Email Box

22.30.1.19 SPEC Electronic Transmissions 508 Compliance Requirement

Exhibits

22.30.1-1 EFIN Deactivation Letter: Non-Compliance



22.30.1.1  
(09-04-2020)  
**Program Scope and Objectives**

- (1) Purpose: This IRM provides program direction and guidance to all Stakeholder Partnerships, Education and Communication (SPEC) employees and managers in delivering services to taxpayers with satisfying their tax responsibilities.
- (2) Audience: All SPEC employees, managers, and analysts.
- (3) Policy Owner: The Director, SPEC is the program owner.
- (4) Program Owner: SPEC Headquarters office.
- (5) Primary Stakeholders:
  - Media and Publications (MP)
  - Communication and Liaison (C&L)
- (6) Program Goals: Effectively, promptly, and efficiently oversee the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program to educate and prepare free tax returns for millions of low to moderate-income taxpayers, high school students, senior citizens, persons with disabilities, those with limited English proficiency, and Native Americans.

22.30.1.1.1  
(09-04-2020)  
**Background**

- (1) SPEC is the outreach and education function of IRS' Taxpayer Services (TS) Division. SPEC strives to help taxpayers in satisfying their tax responsibilities by building and keeping partnerships with key stakeholders who inform, educate, and communicate with our shared customers.
- (2) SPEC achieves its mission by combining resources and goals with other organizations for better access to lower income and underserved populations in local communities. This approach, known as a "leveraged" approach, places an emphasis on partner involvement and introduces relationship management as a key element in its operations.
- (3) SPEC partners consist of corporate, faith-based, non-profit, educational, financial, government and military organizations.
- (4) SPEC community coalition members must work together to help lower income individuals in their own neighborhoods. The coalitions have greater access to taxpayers, higher potential for expanded resources, and own the important intangibles of taxpayers' credibility and trust.
- (5) SPEC uses a three-pronged approach to serve the TS taxpayer: Tax Preparation, Tax Education (Outreach), and Financial Education and Asset Building.
  - a. **Tax Preparation** - The first part of SPEC's approach is to collaborate and work together with partners to prepare tax returns. The well-known volunteer tax preparation programs Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) draw involvement from community leaders who have common goals and customers.
  - b. **Tax Education** - The second part of SPEC's three-pronged approach encourages partners must supply helpful tax information to individuals who receive help. Partners in coalitions must educate families about tax issues like the Earned Income Tax Credit (EITC), filing responsibilities, and finding tax office locations.

- c. **Financial Education and Asset Building** - The third part of SPEC's three-pronged business mode encourages fiscal responsibility. SPEC and its partners must continue to educate low-income taxpayers about asset-building opportunities by collaborating to provide taxpayers with the information, knowledge and skills needed to evaluate their financial options and make informed financial decisions. See IRM 22.30.1.8.9.5, *Financial Education and Asset Building (FEAB)*.

22.30.1.1.2  
(11-18-2021)

**Authority**

- (1) Authorities for this program include:
  - Section 504 of the Rehabilitation Act of 1973
  - IRC 7526A
  - Taxpayer Bill of Rights (TBOR)
- (2) The Taxpayer Bill of Rights (TBOR) provides that taxpayers have the right to receive prompt, courteous, and professional help in their dealing with the IRS. Employees must talk to taxpayers in a way that helps them easy to understand any letters received from the IRS. Taxpayers have the right to speak to management, whenever not satisfied with the level of quality customer service.

22.30.1.1.3  
(10-01-2017)

**Responsibilities**

- (1) The SPEC Director oversees the policies in this IRM and approves and authorizes its issuance.
- (2) SPEC Executives, referred to as Chiefs and/or SPEC Headquarter Managers, must manage, prepare, and support SPEC programs.
- (3) Management officials must:
  - Use internal controls to supply program oversight, relating to each program, process, or activity for employees and staff
  - Verify all actions taken by employees and staff
- (4) SPEC employees execute all programs, policies, and procedures to successfully meet all program goals.

22.30.1.1.4  
(09-04-2020)

**Program Management Reviews**

- (1) For information on SPEC's measures reporting, see IRM 22.30.1.3, Measures Reporting.
- (2) For more information on Performance Reviews, see IRM 22.30.1.8.12.12
- (3) To manage the effectiveness of SPEC Programs and goals, SPEC staff uses the following reports:
  - Operational Reviews
  - Measures Report
  - Scorecard Report
  - Quality Statistical Sample (QSS) Reviews
  - Field Site Visit Reviews
  - Remote Site Reviews
  - Financial Reviews
  - Remote Site Reviews
  - Safety and Security Reviews
  - Travel Reviews
  - SPECTRM Reviews

22.30.1.1.5  
(09-04-2020)

## Terms

- (1) - Acronym An abbreviation formed from the first letters of a phrase or term.
- (2) Audience - SPEC employees must take responsible actions for those who need more knowledge about the program, process, or activity.
- (3) Internal Control - A process effected by management that supplies reasonable assurance that the program meets achieved goals.
- (4) Internal Management Control - Official communications that appoint policies, authorities and deliver instructions to IRS officials and employees.
- (5) IRS Organization - The highest-level operating division of office headed by an executive.
- (6) Management Official - An individual employed by an agency in a position having duties and responsibilities which require or authorize the individual to formulate, decide or influence the policies of the agency.
- (7) Manager - The SPEC employee's first line manager.
- (8) Policy Owner - IRS organization or the title of the executive (position only) responsible for the program. For more information on the IRS' organization, see *IRM 1.1.13, Organization and Staffing, Taxpayer Services*.
- (9) Program Controls - The program reviews and quality assurance activities associated with the program.
- (10) Program Effectiveness - SPEC staff measure program goals by using references, link to documents and/or websites to find the benefits to employees.
- (11) Program Owner - The office sets up policy, process, and procedures necessary to implement and manage the IRS program. The SPEC Director within this office must develop and publish IRM procedures.
- (12) Program goals, include:
  - Data sources
  - Storage location
  - Reporting mechanisms
- (13) Purpose - A description of the program, process, or activity. SPEC managers must figure out and name:
  - Program objectives
  - Employees responsible for taking the action
  - The type of work employees performs. See Audience

22.30.1.1.6  
(09-04-2020)

## Acronyms

- (1) The *Acronym database* supplies more definitions and titles found in SPEC's IRM. See below for a list of commonly used acronyms and abbreviations that SPEC uses.

Acronyms and Abbreviations	Description
AARP	American Association of Retired Persons

Acronyms and Abbreviations	Description
ACORN	Association of Community Organizations for Reform Now
AFTC	Armed Forces Tax Council
ATS	Assurance Testing System
BIT	Basic Instructor Training
BOE	Business Objects Enterprise
CADE	Customer Account Data Engine
CAPS	Computer Assisted Publishing System
CARE	Customer Assistance Relationships and Education
CAS	Customer Account Services
CBA	Cash by Appropriations
CE	Continuing Education
CI	Criminal Investigations
CITC	Classroom Instructor Training Class
CPA	Certified Public Accountant
CRU	Civil Rights Unit
CTEC	California Tax Education Council
DATA	Digital Accountability and Transparency Act
DB	Dun and Bradstreet
DOJ	Department of Justice
E-Filing	Electronic Filing
E-Services	Electronic Services
EA	Enrolled Agents
EDI	Office of Equity, Diversity, and Inclusion
EFIN	Electronic Filing Identification Number
EITC	Earned Income Tax Credit
ELF	Electronic Filing
EN/CH	English/Chinese
EN/KR	English/Korean
EN/RU	English/Russian
ERO	Electronic Return Originator
FEAB	Financial Education and Asset Building

Acronyms and Abbreviations	Description
FFR	Federal Financial Report
FOIA	Freedom of Information Act
FSA	Facilitated Self Assistance
FS&A	Field Support and Analysis
FSV	Field Site Visit
GAAP	Generally Accepted Accounting Principles or Generally Accepted Practices
GAO	Government Accountability Office
GPO	Grant Program Office
HHS	Health and Human Services
HQ	Headquarters
HSA	Health Savings Account
IMF	Individual Master File
IMT	Inventory Management Tool
ITIN	Individual Taxpayer Identification Number
IRWorks	Internal Revenue Workflow Optimization, Request, and Knowledge System
KBI	Key Business Indicator
LEP	Limited English Proficiency
LLT	Link and Learn Taxes
MA	Management Assistant
MIS	Management Information System
MP	Media and Publications
MOU	Memorandum of Understanding
MR	Media Relations
NAB	National Asset Building
NDC	National Distribution Center
NHQ	National Headquarters
NP	National Partnerships
OLT	Online Taxes
PBT	Process Based Training
PLA	Property Loan Agreement

<b>Acronyms and Abbreviations</b>	<b>Description</b>
PMS	Payment Management System
POC	Point of Contact
POD	Post of Duty
PPRA	Performance Progress Report Performance Measure
Product PRO	SPEC's one-stop Intranet Site
PS	Program Support
PS&A	Product Systems & Analysis
PTIN	Preparer Tax Identification Number
QNA	Quantity Needs Assessment
QNS	Quantity Needs Survey
QPO	Quality Program Office
QSR	Quality Site Requirements
QSS	Quality Statistical Sample
RM	Relationship Manager
RPO	Return Preparer Office
RSR	Remote Site Reviews
SA	Survey Administrator
SAM	System for Award Management
SERP	Servicewide Electronic Research Project
SETR	Single Entry Time Reporting
SIDN	Site Identification Number
SL	Stakeholder Liaison
SOI	Statistics of Income
SOW	Statement of Work
SPECTRM	SPEC Total Relationship Management
SPM	Strategy and Program Management
SQM	Site Quality Module
TAC	Taxpayer Assistance Center
TCE	Tax Counseling for the Elderly
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number

Acronyms and Abbreviations	Description
TM	Territory Manager
TPDS	Third Party Data Store
UEI	Unique Entity Identifier
UT	Understanding Taxes
VITA	Volunteer Income Tax Assistance
VRPP	Volunteer Return Preparer Programs
VSC	Volunteer Standards of Conduct
VV	Virtual VITA

22.30.1.1.7  
(02-01-2024)

## Related Resources

- (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, VITA/TCE Return Review Sheet.
- (10) Form 6729-D, VITA/TCE 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, TS 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, VITA/TCE History Sheet for Site and Return Reviews.
- (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 SPEC HQ Reviews and 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 5088, VITA/TCE Site Coordinator Training.
- (66) Pub 5101, VITA/TCE Intake/Interview & Quality Review Training.
- (67) Pub 5140, VITA/TCE Site and Return Reviews for SPEC Partners.
- (68) Pub 5166, VITA/TCE Volunteer Quality Site Requirements.
- (69) Pub 5245, Tax Counseling for the Elderly (TCE) Program Terms and Conditions.
- (70) Pub 5247, Volunteer Income Tax Assistance (VITA) Terms and Conditions.
- (71) Pub 5261, Fact Sheet: Filing Season 2022: TaxSlayer Procedural Updates for SPEC Partners and Employees.
- (72) Pub 5358, Fact Sheet: Filing Season 2022: VITA/TCE Training and Site Materials for SPEC Partners and Employees.

- (73) Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators.
- (74) Pub 5838, VITA/TCE Intake/Interview and Quality Review Handbook Stakeholder Partnerships, Education, & Communication (SPEC).
- (75) Document 13172, Fact Sheet for SPEC Employees - Updates for Field Site Visits and Remote Site Reviews.
- (76) Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees.
- (77) Document 13364, VITA/TCE Scope and Product Change Requests for SPEC Employees.
- (78) Document 13412, Where Do I Begin with a New SPEC Product Idea or Revision?
- (79) Document 13414, Job Aid: SPEC Products At-A-Glance.
- (80) Document 13447, Tax Counseling for the Elderly (TCE) Grant Program Technical Ranking Guide.
- (81) Document 13456, Volunteer Income Tax Assistance Grant Program Technical Ranking Guide.
- (82) Document 13511, Document 13511: QSS Return Review Job Aid for Form 6729-R.
- (83) Document 13513, Document 13513: QSS Site Review Job Aid for Form 6729.
- (84) *Section 163 of the Revenue Act of 1978*, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978.
- (85) *IRC section 7526A, Return Preparation Programs for Applicable Taxpayers.*

22.30.1.2  
(09-04-2020)

**SPEC Business Model**

- (1) SPEC uses a leveraged approach to taxpayer service by placing primary emphasis on partner involvement and relationship management as key elements in achieving its goals. SPEC's Relationship Managers (RM) must supply oversight and guidance to partners and volunteers engaged in free tax preparation and outreach programs at sites throughout the nation.
- (2) SPEC delivers this taxpayer service through a three-pronged business model of income tax return preparation, educational outreach and financial education, and asset building information offered to taxpayers. SPEC supplies leveraged benefits to millions of taxpayers through national and local partners who deliver most of the programs and services.

22.30.1.3  
(09-08-2023)

**Measures Reporting**

- (1) The Products, Systems and Analysis (PS&A) group figures out the official annual SPEC count of sites and local partners. PS&A gets this information from SPEC Total Relationship Management (SPECTRM) by March 15 or the first business day; thereafter if March 15 falls on a weekend or holiday.

**Note:** This does not change the requirement that the analyst must enter all active sites in the SPECTRM system by January 15 of each year.

- (2) The National Partnerships (NP) group figures out the official annual count of national partners and coalitions. NP extracts this data from SPECTRM, except for the number of coalitions, found on The Point, until SPECTRM has the capability to capture this data.
- (3) SPEC Headquarter SPM Program Analyst sends weekly filing season and monthly Program Activity Code (PAC 1C) reports as directed by Customer Assistance Relationships and Education (CARE) Headquarters (HQ), which includes:
  - Monthly and cumulative planned data PAC 1C report
  - Monthly and cumulative fiscal year data for the previous two years via PAC 1C report
  - Anomaly statements on data more or less than 10 percent of the previous year cumulative performance
- (4) SPEC's SPM assigned program analyst uses the following methods to calculate Number of Returns Prepared by Volunteers.
  - Site Identification Number (SIDN) Workbook II Report 09 – Program Summary report (source for paper)
  - Facilitated Self Assistance (FSA) (prepared returns) reports (supplied by the Chief, NP)
  - The ELF 1541 SPEC Area and Territory Summary report to capture e-file returns
  - To calculate fiscal Year returns, add the sum of paper, e-file, and FSA returns for the periods October 1 through December 31, along with the following year filing season ending September 30

How to calculate total number of returns for calendar and fiscal years	Methodology
How to calculate the total number of returns filed (sum of paper and e-file returns filed)	Number of e-file Returns for FY xx (plus) the Number of paper Returns for FY xx (plus) total Number of FSA Paper/E-file Returns for xx (=) equals the total number of returns prepared Fiscal Year xx
How to calculate Fiscal Year E-file Returns (returns filed from October 1 through December 31 and January 1 through September 30)	E-file returns filed from October 1 to December 31, (plus) e-filed returns from January 1 to September 30, (=) the Number of e-file Returns for Fiscal Year xx
How to calculate Fiscal Year paper Returns (returns October through December and January to September 30)	Paper returns filed from October 1 to December 31, (plus) Paper returns filed from January 1 to September 30, (=) number of paper returns filed for Fiscal Year.

How to calculate total number of returns for calendar and fiscal years	Methodology
How to calculate Calendar Year E-file Returns (returns filed from January through December 31)	E-file returns filed from January 1 to December 31, (=) the Number of e-file Returns for Calendar Year xx.
How to calculate Calendar Year paper Returns (returns from January to December 31)	Paper returns filed from January 1 to December 31, (=) number of paper returns filed for Calendar Year.

- (5) SPEC's assigned program analyst uses 3 External Measures shown on Weekly Measures and Monthly PAC 1C report:

- **Outcome Measures:** Percent of Returns Prepared Electronically by SPEC Volunteers

**Note:** This measure reflects the percentage of individual returns (Form 1040-SR transmitted electronically by SPEC partners and Volunteers. As SPEC continues to process more paper returns, expect the percentage of e-file returns to decrease slightly.

- **Output Measure:** Number of Returns Prepared
- **Balanced Measures:** Surveys administered annually: Partner Satisfaction (Formerly Local Partner Satisfaction) and Partner Dissatisfaction (Formerly Local Partner Dissatisfaction)

**Note:** VITA/TCE Return Preparation Accuracy (formerly Volunteer Return Preparation Program (VRPP) Quality Rating): SPEC employees must continue to conduct return reviews. VITA/TCE sites measure the accuracy of volunteer return preparation volume using the total number of return reviews. SPEC staff decides the quality of return preparation returns by reviewing on-site returns. These reviews decide the application of tax law by comparing a customer prepared questionnaire (Intake Sheet) to the filing status, dependents, and EITC application on the return.

- (6) SPEC Weekly/Monthly Reports Guidelines.

22.30.1.3.1  
(10-01-2012)

#### Program Performance and Reporting

- (1) The following sections supplies guidance on SPEC Programs and reporting procedures.

22.30.1.3.2  
(10-03-2022)

#### SPEC Weekly/Monthly Reports Guidelines

- (1) SPEC's assigned SPM Program Analyst pulls or reviews the following reports:
- ELF 1541 report – pull the “MIDNIGHT” drain during filing season with an effective date of Sunday.
  - ELF 1541 report – pull the “MIDNIGHT” drain during non-peak season (5/1/xx-9/30/xx) with an effective date of Sunday.
  - ELF 1541 report on the Tuesday. SPEC uses the Area Reports and Non-Profit Organization Summary Report to calculate the Measures for VITA and TCE production

- SIDN report available Tuesday mornings, using the 09 and 02 production reports for the Measures
- The return production for the week requires management approval. SPEC sends the report to CARE by 11:00 a.m. every Thursday
- PAC 1C – due monthly – refer to CARE monthly due date report
- The Chief, NP sends the weekly FSA report to the SPM assigned analyst weekly.
- CAS Submission Processing Senior Tax Analyst sends the weekly (every Monday) Prior Year reports to the assigned SPM program analyst.
- Update all “HEADER and FOOTERS” on all Excel spreadsheets.
- The Chief of SPM must approve SPEC’s weekly report before sending to others.
- The SPM coordinator sends all Post, weekly and monthly reports to the Point, SPEC’s intranet site, to the assigned SPEC “the Point” coordinator.
- Request special BEARS permissions using the platform to access the ELF 1541 and SIDN reports. SPEC staff must contact the NP manager for further instructions to request access.
- For help with the SIDN report contact, Chief, NP.
- For help with the ELF 1541 report, contact the assigned Program Analyst in Submission Processing.
- The assigned NP analyst sends the TaxSlayer Production report to the assigned SPM Analyst, available on the STARS shared drive weekly, then monthly until after 9/30.

**Note:** Find the TaxSlayer folder on the STARS shared drive site.

22.30.1.3.3  
(11-18-2021)  
**Data Dictionary**

- (1) The *SPEC 2021 COMPREHENSIVE DATA DICTIONARY* lists and defines performance measures for SPEC. *Key Business Indicators* describe internal measures used by SPEC management. This report gauges the success of SPEC initiatives and helps management make decisions on how best to use limited resources to meet SPEC goals.

22.30.1.3.4  
(10-01-2012)  
**Returns Prepared Reports**

- (1) SPEC obtains the number of returns prepared at volunteer tax preparation sites from the IMF or CADE2 Report, Site Identification Workbook, and the ELF (Electronic Filing System) 1541 Report. These reports supply the total number of paper and electronic returns filed by SPEC’s volunteer programs.

22.30.1.3.5  
(10-01-2012)  
**Number of Sites**

- (1) SPEC reports the count and location of VITA, Military VITA, TCE, VITA Grant and co-located sites. All open tax preparation sites include sites open one-day a week for several weeks during the filing season, appointment only, and sites closed to the public. SPEC staff must enter all sites, including sites open for only one day, in SPECTRM.

22.30.1.3.6  
(09-09-2019)  
**Number of Volunteers (Form 13206, Volunteer Assistance Summary Report)**

- (1) SPEC must report the number of volunteers helping with the VITA/TCE programs. SPEC must count and report the number and certification level(s) of all volunteers.
- (2) Partners and Military VITA sites must report the names, positions, and certification levels for every volunteer. For more information on training and

certification levels, refer to IRM 22.30.1.8.7, VITA/TCE Training.

- (3) Partners and Military VITA sites must report all volunteers on Form 13206, Volunteer Assistance Summary Report, or similar listing having the same information by February 3 but no later than February 15, for sites opening after February 3rd. Partners and Military VITA sites must send a new report by the 3rd of each month to show new volunteers not previously reported. Form 13206 includes instructions for preparing a volunteer listing.
- (4) Except for AARP volunteers, SPEC territories must record the number of their local volunteers from Form 13206 or similar listing with the same information in the Production Module in SPECTRM. The territory office must review and approve all volunteer counts. To input volunteer counts:
  - a. Go to SPECTRM Production Module
  - b. Select Form 13206
  - c. Search for one site of the partner (search for one military site within the territory to report all volunteer counts)
  - d. Add the total number of volunteers assigned to the partner. As partners report new volunteers, add the new volunteer count to the existing count
  - e. Repeat this for every assigned partner
  - f. Refer to the SPECTRM User Guide for step-by-step directions
- (5) Territory offices must record all partner volunteer totals (except AARP volunteers) into SPECTRM within ten (10) business days of receipt.
- (6) Territory offices must record the total number of military volunteer counts for their territory into SPECTRM under one local Military VITA site listed in SPECTRM.
- (7) Territory offices must record all partner and Military VITA site volunteer totals (except AARP volunteers) into SPECTRM by May 15 for the official volunteer count.
- (8) AARP uses an alternative to Form 13206. AARP must supply a volunteer listing to the SPEC territory office by February 3 and or the third business day of each month as new volunteers report to the site. The site listing must include the same information as listed on the current Form 13206. SPEC must share the current Form 13206 with the AARP relationship manager (RM). Territory offices must not report the number of AARP volunteers in SPECTRM.
- (9) AARP National must send their official number of volunteer counts to the SPEC HQ designee by May 15. The SPEC designee must input this data into SPECTRM.
- (10) All domestic Military VITA sites must provide their volunteer listing on Form 13206 or similar listing with the same information to the Armed Forces Tax Council (AFTC) and a copy to their local SPEC RM by February 3 but no later than February 15, for sites opening after February 3. They must send a new report on the 3rd of each month to show new volunteers not previously reported.
- (11) All overseas Military VITA sites must supply their volunteer listing on Form 13206 or similar document having the same information to the SPEC HQ RM. The SPEC HQ RM must input the volunteer count into SPECTRM by May 15th.

- (12) The RM must review the Form 13206 partner listing, or AARP list for current IRS employees. To promote volunteerism, the RM reports IRS employees to SPEC HQ for special recognition.
- (13) The responsible territory or SPEC HQ office must compare all volunteer lists (Form 13206, partner listing and AARP list) to the names listed on the Volunteer Registry. If the Volunteer Registry includes a partner's or volunteer's name, the territory office must notify and inform the partner or volunteer they may never volunteer for the VITA/TCE program. If the partner or volunteer tries to volunteer after notification, the territory office must contact Treasury Inspector General of Tax Administration (TIGTA). Territory offices must not include the barred volunteer in the volunteer count in SPECTRM.

22.30.1.3.7  
(02-01-2024)  
**Growing SPEC – Growth  
Relationship Manager  
Responsibilities**

- (1) Growth RM must expand access and awareness of the SPEC cause (i.e., free tax preparation, and tax and financial education). RM do this primarily by re-researching and contacting local community organizations.
  - a. Research using various IRS tools and search engines
  - b. Research focuses on organizations aligning with SPEC's mission
  - c. After the RM conducts research, contact the organization by email, phone, or in-person to deliver recruitment and partnering information

If	Then
Email or Call Not Answered	<ul style="list-style-type: none"> <li>For email contact, the RM must follow-up with a phone call within five (5) business days</li> <li>For phone contacts, the RM must follow-up with an email within five (5) business days.</li> <li>All contacts must include recruitment and partnering information.</li> <li>If no response from a potential partner, save the information for future contact.</li> </ul>
Email or Call Answered	If the organization shows interest in partnering with the IRS, the RM must send a follow-up e-mail within one (1) business day from the date of the response email and/or call. Then the RM must furnish information about becoming a VITA/TCE partner and schedule a follow-up appointment.

- (2) Use a spreadsheet, word document, or other recording document, per the Growth TM to record each contact and any notes. Send the document to the TM monthly unless the TM sets a different procedure.
- (3) In case of a Special event, the RM must work with Media Relations to issue media releases in the area they cover. See further media relation guidance in IRM 22.30.1.6, Communications Guidelines for SPEC Employees.

22.30.1.3.7.1  
(02-01-2024)

**Establish/Maintain  
Partnerships**

- (1) Growth territories store partner files on their SharePoint site, local shared drive, or other location per their Growth TM that contain required forms and partner information.
- (2) When forming a new partnership, the relationship manager (RM) must take the following actions:
  - a. Secure Form 13533, VITA/TCE Sponsor Agreement, or Form 13533-A, FSA Remote Sponsor Agreement, from the new partner and enter the information into SPECTRM
  - b. Create site in SPECTRM with tentative site information to issue the partner an SIDN.
  - c. Ensure the new partner/volunteers understand the contents in Pub 5166, VITA/TCE Volunteer Quality Site Requirements, Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators and Pub 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.
- (3) Schedule and hold regular meetings with the new partner to guide them through their first tax season, which includes pre-filing, filing and post filing seasons.
- (4) Give the partner to obtain an EFIN for the site.
  - a. If Primary POC does not have an e-Services account, they must create an ID.me account to apply for an EFIN
  - b. If the Primary POC has an e-Services account, the RM will guide the partner through the EFIN application process.
  - c. It is recommended to secure an EFIN as soon as possible or by the end of December.
- (5) Order Equipment as needed (recommended completion in August). Refer to IRM 22.30.1.9.2.3.1.
  - a. The TM must designate a Post of Duty within the group to receive and store the growth group's assigned printers. Relationship manager (RM) must update SPECTRM to show the territory office location of shared printers.
  - b. If the growth teams' transfer a partner and the partner keeps a loaned printer from the growth teams' inventory, then a swap occurs from the home territory's inventory to the growth territory's inventory.
  - c. The growth team completes an "In Use Change Request" (IUCR) when a partner keeps laptop(s) or printer(s) beyond the filing season and document the new expected return date.
- (6) Secure Form 13715, Volunteer Site Information Sheet:
  - a. Update site information (referenced in 2b above) in SPECTRM and complete the required information: SEID and date entered in SPECTRM. Update as needed during the pre-filing and filing season.
  - b. Send the form to the TM for review and signature, per territory procedures. Store the approved Form 13715 per group procedures.
- (7) Determine training and site material needs. Refer to IRM 22.30.1.9.8, Product Ordering:
  - a. Growth territories forecast product needs based on projected current, new potential partners and volunteers.

- b. Growth territories work with home territories about the anticipated number of supplies needed in September and October.
  - c. Growth territories must notify the subject matter expert for Computer Assisted Publishing System (CAPS) in the home territory, per the order point number prior to placing the order to ensure sufficient supplies available.
- (8) Begin preparing the new partner for the filing season by:
- a. Helping with training needs by assisting with training and scheduling.
  - b. Helping with marketing plans
  - c. Helping volunteer needs
  - d. Obtaining Site Coordinator Information in SPECTRM
  - e. Confirming site will open for the upcoming filing season
  - f. Ordering software and training materials, recommended in October.
  - g. Soliciting Form 13206, Volunteer Assistance Summary Report, from the partner no later than February 15th. Then receive more submissions by the 3rd of each month thereafter.
  - h. RM reviews all received Form 13206 to verify accuracy and compare volunteers to the VITA/TCE *Volunteer Registry List* in SPECTRM. RM enters the form details into SPECTRM. RM completes, **IRS Use Only** section, and stores forms per group procedures. TM, or appointee, approves forms in SPECTRM needed.

**Note:** this list is not all inclusive. Some partners may require additional assistance.

- (9) Follow-up with your partners to confirm they receive and review Quality Alerts and share with volunteers.
- (10) RM must seek approval to conduct Field Site Visits (FSV) on all new partners/sites during their first year of operation to ensure the new partner/site follows the ten (10) Quality Site Requirements. If budget and/or travel restrictions prevent the RM from conducting an FSV, the RM must complete a Remote Site Review or wellness check on each new partner. TM approves RM's plan of FSV's, RSR's, and wellness checks.
- (11) See *IRM 22.30.1*, Taxpayer Services Outreach Procedures, Stakeholder Partnerships, Education and Communication for more partner management that is not specifically addressed for Growth Territories.

## 22.30.1.3.7.2 (02-01-2024) **Partner Transfer from Growth Territory to Home Territory**

- (1) The growth territory determines and initiates the transfer of a partner to the home territory. The transfer of the partner to the home territory can begin to take place once the partner completes at least one full filing season and shows adequate knowledge of the program and procedures. The growth territory manager must approve the transfer:
  - a. Growth teams must close out the filing season, to include partner and volunteer recognition, prior to transferring to the home territory.
  - b. The RM completes Form 15275-B, VITA/TCE Partner Transfer Checklist, for the growth TM approval.
- (2) The Growth Territory informs the Home Territory of a partner transfer by email. Once home RM is identified, the growth RM initiates and holds an introductory

## 22.30 Taxpayer Services Outreach Procedures

meeting between the partner and new home RM. The initial partner transfer email must include details and/or attachments with the following information:

Description	Required
Completed number of filing seasons	Yes
Complete forms (Form 13715, Volunteer Site Information Sheet, and Form 13206, Volunteer Assistance Summary Report.	Yes
Complete Form 15272, VITA Security Plan	Yes
Additional transfer partner forms: Form 15275, VITA/TCE Partner Contact Activity Significant History Log, Form 15275-B, VITA/TCE Partner Transfer Checklist, and Form 15275-A, VITA/TCE Partner Summary	No

- (3) Growth RM must review and/or approve any outstanding CAPS orders prior to transferring to the home RM.
- (4) Growth RM must update SPECTRM within ten (10) business days of receipt of the new RM's information. Update each SPECTRM partner, site, and contact module associated with the transferred partner to reflect the reassignment to the home territory. For example, update the territory field, management channel field and primary SEID associated with the partner.
- (5) The home territory becomes responsible for managing the partner and collecting information for future filing seasons once the partner meeting and partner file transfer has taken place.

### 22.30.1.3.7.3

(02-01-2024)

#### VITA/TCE Volunteer Recruitment Referral Process

- (1) Individuals interested in volunteering with the IRS can submit his or her contact information on *irs.gov*. Agency-Wide Shared Services provides the organization's information from *irs.gov* to SPEC HQ. SPEC HQ then compiles a spreadsheet of interested partners.
- (2) A PS&A analyst issues an area summary report spreadsheet with interested partner information to the Growth TM, PS&A Chief, and PS Chief. Delivery of the area summary report spreadsheet to the areas by PS&A. PS&A issues the reports once a week from September through April and on a biweekly basis from May through August.
- (3) Growth RM must reach out to all home RM every September, based on their area of coverage, to request a list of partners willing to accept IRS volunteers. The list must include the partner's name, partner ID, email address, name of the contact, state, and county identification, whether they accept virtual or face-to-face volunteers, and any other necessary information. The Growth RM compiles and sends the list to potential volunteers. Home RM must inform the Growth RM of any changes to the partner list.
- (4) The Volunteer Management System (VMS) Input Team must follow the duties below:
  - a. The VMS Input Team must prepare and upload the VITA/TCE volunteer sign-up information into VMS on the VMS SharePoint within five (5)

business days of receiving the list. The VMS Input Team sends an email to the responsible RM(s) to notify that they can send initial contact emails to the volunteers.

- b. The designated members of each growth territory send the initial contact email to the volunteers within nine (9) business days of receiving the notification of available volunteers. They must send the volunteer orientation registration links and a list of partners accepting the volunteer orientation registration links and a list of partners accepting volunteers. Update VMS with contact date and partner referral information.
  - c. The designated members for each growth territory send all volunteers a follow-up email within thirty (30) days of the initial contact email during the recruitment period and record the date of the email in VMS.
- (5) Each Growth Group territory hosts volunteer orientations between October 1st and February 28th. Each territory must conduct orientations, as designated by each growth TM. To maximize possible budgetary constraints, one Growth Territory will record in closed caption for everyone to use. Bilingual volunteer orientations will be recorded and made available for everyone to use.
  - (6) The designated growth RM must respond to any questions within five (5) business days of receiving any follow-up emails.
  - (7) The designated growth RM send a post filing season email to all potential volunteers that sign up through *irs.gov* between March 1st and September 30th, or after the groups last volunteer orientation in February, and enter the date into VMS.

## 22.30.1.3.7.4 (02-01-2024) **VITA/TCE Partner Recruitment Referral Process**

- (1) An organization interested in partnering with the IRS can submit its information on *irs.gov*. Agency-Wide Shared Services provides the organization's information from *irs.gov* to SPEC HQ. SPEC HQ then compiles a spreadsheet of interested partners.
  - a. A PS&A analyst issues an area summary report spreadsheet with interested partner information to the Growth TM, PSA Chief, and PS Chief.
  - b. A PS&A analyst delivers the area summary report spreadsheet to each area once a week from September through April and on a biweekly basis from May through August.
  - c. Local procedures set by the TM determines the process for providing potential partner information to each RM to contact. RM must contact potential partners, by phone and/or email, within fourteen (14) business days of receiving the list from PS&A.
  - d. RM must document the date of contact, type of contact, and outcome of the contact using a spreadsheet, word document, or other recording document, per the Growth TM to record each contact and any notes. Send the document to the TM monthly unless the TM sets a different procedure.

## 22.30.1.3.8 (10-01-2014) **VITA/TCE Return Preparation Accuracy**

- (1) Quality Statistical Sample (QSS) reviews measure the VITA/TCE site adherence to the Quality Site Requirements (QSR). QSS reviews also measure the accuracy of volunteer-prepared returns and provides SPEC's official quality measurement at VITA/TCE sites. SPEC rates return preparation quality through return reviews of a customer prepared questionnaire to the filing status, dependents, income, and credits on the return.

22.30.1.4  
(10-01-2012)  
**Disaster Relief**

- (1) The President of the United States signs Disaster Relief Acts to aid taxpayers affected by natural disasters. Disaster events result from grave sudden occurrences or major adverse natural processes of the Earth that cause great damage. When the President declares a city or county a disaster zone, the IRS develops guidelines for all levels of the agency. Based on those guidelines, SPEC shares these policies and guidelines with the areas, territories, and partners (i.e., talking points, instructions, SETR codes, etc.).
- (2) For more information on Disaster Relief, please refer to *IRM 25.16*, Disaster Assistance and Emergency Relief.

22.30.1.5  
(11-18-2021)  
**Record Retention**

- (1) SPEC assigned program analyst ensures management keeps records, follows laws, executive orders, agency procedures and follows proper disposal instructions according to established guidelines.
- (2) For information on Record Retention, please refer to *IRM 1.15*, Records and Information Management.

22.30.1.6  
(09-04-2020)  
**Communications  
Guidelines for SPEC  
Employees**

- (1) SPEC employees must review communication guidelines before agreeing to media interviews.
  - No SPEC employee must ever contact a media outlet without first contacting TS Communications and Liaison (C&L)
  - No SPEC employee must ever respond to a media inquiry without contacting TS C&L
  - If a SPEC employee becomes aware of media coverage or media activity resulting from a partner (partner news release or news conference), then they must notify C&L at once
- (2) If SPEC employees receive an IRS news release outside of the normal announcement or publicity of VITA and TCE sites, they must collaborate with TS (C&L) for approval. SPEC employees can re-write releases and distribute them locally without added clearance. Refer to the table below:

If	Then	Then
You wish to do a news release publicizing a VITA event. First check, The Point, for news release templates for your situation. If none.	TS C&L helps you write a news release for this event. TS C&L posts templates on the SPEC intranet site and include space to add local information for others to use.	Media Relations helps place the release with local media; and handles all incoming media calls; and serves as the point of contact for the media on the news release.
You get a call from any news outlet	You must contact TS C&L to handle the request.	TS C&L and Media Relations may contact you for more information after reviewing the inquiry.

22.30.1.7  
(10-01-2012)  
**SPEC Awards Program**

- (1) The SPEC Awards Program recognizes exemplary contributions to the SPEC organization made by SPEC employees. Any employee or manager in SPEC can nominate an employee or manager in SPEC. Task teams can nominate SPEC employees for an achievement award.

**Note:** *Work groups cannot nominate task teams for the achievement award. A SPEC employee cannot nominate themselves.*

22.30.1.7.1  
(09-08-2023)  
**Nomination and Selection Process**

- (1) SPEC staff must send all nomination forms by email to the SPEC Awards Program to the Employee Recognition Team inbox at *wi.spec.employee.recognition.team@irs.gov*.
- (2) Upon receipt of all nominations, the SPEC Employee Recognition Team must evaluate all submissions prior to sharing with the Executive Champion for concurrence. The Employee Recognition Team recognizes the final selections during the SPEC annual Recognition Ceremonies (Military, Partner, and Employee). The Employee Recognition team recognizes the finalists on SPEC's website, The Point, and The Wall of Praise SharePoint.
- (3) The SPEC Recognition Selection Committee includes:
  - Director, SPEC
  - Executive Champion
  - Chief, National Partnerships
  - Three Territory Managers (one from each Area office)
  - SPEC Recognition Leader/Coordinator (Identified by the Executive Champion)

22.30.1.7.1.1  
(10-01-2012)  
**Writing an Effective Award Nomination**

- (1) Writing an effective award nomination lets others know why your nominee should win the award! You can brag about someone you know, but you may only use words to introduce this person. SPEC staff must write a narrative that describes the nominee.
- (2) As a nominee, you must make every word count. Put yourself in your reader's shoes. Assume your reader has no knowledge of your nominee's contribution. Then tell them why your nominee clearly deserves this award.
  - First, you must name and use the criteria when you write something. You must have a purpose whether you compose a letter to a friend or drafting a novel. When writing an award nomination, you must include specific criteria. These criteria form the basis of your nomination narrative.

**Example:** The criteria for a SPEC Achievement Award: One, exceptional individual or team effort in support of SPEC's program goals and aims and two, creation or development of a major program enhancement or improvement of high value to SPEC.
  - You must use strong verbs to address the criteria and to explain accurately how your nominee reflects the criteria. As a rule, prefer words that convey action rather than passive verbs that include derivations of the infinitive "to be," such as: is, are, were, etc.

**Example:** Weak: Mary brought the SPEC partnership model to life in her community. A substantial number of people attended her presentation.

Better: Mary pioneered the partnership model in her community. People flocked to her presentation.

- Show do not tell. You must show and do not tell. As much as possible, give examples that illustrate and describe the characteristics of the individual. Let your words evoke a picture. Use sentences that describe situations where your nominee displayed the criteria asked for. Be specific and write down the details that matter.

**Example:** Weak: Mary helped in the development of several volunteer management tools last year.

Better: Mary recognized that partners needed to recruit volunteers for several jobs. She designed, developed, and created nine individual job descriptions for volunteer opportunities.

- Your narrative must standalone. Prepare the narrative so that it tells your story with no other documents attached or necessary.
- Adhere to the requirements by using the proper format, page limit, criteria, etc. specified by the award guidelines.

22.30.1.7.2  
(09-08-2023)

#### **SPEC Awards**

##### (1) The SPEC Employee Recognitions:

- Catherine Harvey Award
- Leader of the Year
- Administrative Assistant
- Taxpayer Experience
- Above and Beyond
- Community Builder
- Behind the Scenes Star
- Mover of Mountains
- Creative Solutions Finder
- Uplifter
- Leads the Charge
- VITA/TCE IRS Employee Volunteer Spirit

22.30.1.7.2.1  
(09-08-2023)

#### **Catherine Harvey**

- (1) SPEC presents this notable award in memory of Catherine Harvey, SPEC's former Senior Technical Advisor. The Award recognizes an individual who has made significant contributions to SPEC and models a high degree of excellence.

- (2) The Catherine Harvey Award recognizes individuals who demonstrates the following:

- Significant contributions to SPEC
- Exceptional communication skills
- Supplies excellent leadership
- Top-notch customer service
- Shows a high degree of excellence.

**Note:** Who qualifies: All SPEC employees.

22.30.1.7.2.2  
(09-08-2023)  
**Leader of the Year**

- (1) SPEC presents this award to a territory and headquarters managers who encourage employees to reach their full potential.
- (2) The Leader of the Year Award recognizes territory and headquarters managers who demonstrate the following:
  - Excellent Leadership
  - Promote employee engagement
  - Outstanding people management skills
  - Responsive to their team's needs
  - Encourager

**Note:** Who qualifies: All SPEC Managers.

22.30.1.7.2.3  
(09-08-2023)  
**Administrative Assistant Recognition**

- (1) This award recognizes an administrative official who goes above and beyond in support of SPEC's mission.
- (2) The Administrative Assistant Award recognizes individuals who provide exceptional clerical support and demonstrates the following:
  - Unmatched ability to effectively use their time
  - Exceptional collaboration abilities
  - Outstanding people skills
  - Responsive to their team and others' needs
  - An optimistic outlook

**Note:** All SPEC Administrative Assistants and Secretaries.

22.30.1.7.2.4  
(09-08-2023)  
**Taxpayer Experience Recognition**

- (1) This award recognizes an individual who puts taxpayers and IRS partners first:
- (2) The Taxpayer Experience Recognition Award recognizes an individual who demonstrates the following:
  - Creates an overall exceptional experience for taxpayers and partners in their interactions with the IRS
  - Ensures Taxpayer Bill of Rights principles are upheld

**Note:** Who qualifies: All SPEC personnel.

22.30.1.7.2.5  
(09-08-2023)  
**Above and Beyond**

- (1) This award recognizes individuals who model superior service.
- (2) The Above and Beyond Award recognizes individuals who puts in extra effort to support SPEC's mission.

**Note:** Who qualifies: All SPEC personnel.

22.30.1.7.2.6  
(09-08-2023)  
**Community Builder**

- (1) This award recognizes individuals who promote excellence in building relationships.
- (2) The Community Builder Award recognizes individuals who promote inclusive excellence and cultivates relationships.

**Note:** Who qualifies: All SPEC personnel.

- 22.30.1.7.2.7  
(09-08-2023)  
**Behind the Scenes Star**
- (1) This award recognizes individuals who perform critical tasks to support SPEC's mission.
  - (2) The Behind-the-Scenes Award recognizes individuals who performs critical tasks in support of SPEC's mission but are not usually in the spotlight.
- Note:** Who qualifies: All SPEC personnel.
- 22.30.1.7.2.8  
(09-08-2023)  
**Mover of Mountains**
- (1) This award recognizes individuals who display resourcefulness and achieve desired outcomes despite adversity.
- Note:** Who qualifies: All SPEC personnel.
- 22.30.1.7.2.9  
(09-08-2023)  
**Creative Solutions Finder**
- (1) This award recognizes individuals who solves problems creatively, uses modern/new technology methods, and finds innovative ways to grow and learn.
- Note:** Who qualifies: All SPEC personnel.
- 22.30.1.7.2.10  
(09-08-2023)  
**Uplifter**
- (1) This award recognizes individuals who make work a better experience through their positive attitude.
- Note:** Who qualifies: All SPEC personnel.
- 22.30.1.7.2.11  
(09-08-2023)  
**Leads the Charge**
- (1) The Leads the Charge recognizes individuals who take initiative on new projects in support of SPEC's mission.
- Note:** Who qualifies: All SPEC personnel.
- 22.30.1.7.2.12  
(09-08-2023)  
**The VITA/TCE IRS Employee Volunteer Spirit**
- (1) The VITA/TCE IRS Employee Volunteer Spirit recognizes IRS employees who volunteered for VITA/TCE program for 7 or more years.
- Note:** Who qualifies: All SPEC personnel.
- 22.30.1.7.2.13  
(10-03-2022)  
**SPEC Partner Recognition Ceremonies**
- (1) Starting in 2017, SPEC began hosting a virtual ceremony to acknowledge the accomplishments of our partners and their vital contributions to the overall success of SPEC's mission and core programs.
  - (2) These events allow for all SPEC partners to receive recognition and appreciation from IRM senior leaders, with nominations for specific partner recognition categories supplied by employees.
- 22.30.1.7.2.14  
(10-04-2024)  
**VITA/TCE Recognition Ceremonies**
- (1) The SPEC Partner Recognition Team works with the field, national partners, TS Communications and Liaison (C&L) and IRS Senior Leaders to conduct a virtual ceremony each year that recognizes partner/volunteer accomplishments and years of service.
  - (2) TS C&L works with the IRS Commissioner's speech writer and other staff during the filing season to coordinate the drafting of executive talking points for the ceremony.

- (3) The Partner Recognition Team solicits the field for partner nominations (including recognition categories) and narratives early in the filing season, with a submission deadline close to the end of the filing season.
- (4) Upon receipt of the final partner nominations/narratives, the Partner Recognition Team incorporates that wording into the final script for the ceremony.
- (5) The Partner Recognition Team also creates and distributes a PowerPoint after the event.
- (6) The SPEC Partner Recognition Team collaborates with the presenter team (including SPEC Executives) to conduct practice sessions ahead of the ceremony. This allows the Partner Recognition Team to identify issues with the script and make edits prior to the actual event.
- (7) The final event date depends on the availability of the IRS Commissioner in early-to-mid May or June. The VITA/TCE Partner event typically precedes the Military Partner ceremony.

22.30.1.7.2.15  
(10-04-2024)

**Military VITA  
Recognition Ceremonies**

- (1) The SPEC Partner Recognition Team works with the field, the Armed Forces Tax Council (AFTC), the American Bar Association (ABA), TS Communications and Liaison (C&L) and IRS Senior Leaders to conduct a virtual ceremony each year that recognizes partner/volunteer accomplishments and years of service.
- (2) TS C&L works with the IRS Commissioner's speech writer and other staff during the filing season to coordinate the drafting of executive talking points for the ceremony.
- (3) The Military Analyst (on the National Partnerships staff) solicits the field for partner nominations (including recognition categories) and narratives early in the filing season, with a submission deadline close to the end of the filing season. The Military Analyst also coordinates with AFTC and ABA to secure a list of bases that received training and participated in Military VITA (including types of tax models supported in-person, virtual or FSA).
- (4) Upon receipt of the final partner nominations/narratives, the Partner Recognition Team incorporates that wording into the final script for the ceremony.
- (5) The Partner Recognition Team also creates and distributes a PowerPoint after the event.
- (6) The SPEC Partner Recognition Team collaborates with the presenter team (including SPEC Executives) to conduct practice sessions ahead of the ceremony. This allows the Partner Recognition Team to identify issues with the script and make edits prior to the actual event.
- (7) Final event date depends on the availability of the IRS Commissioner but normally occurs sometime in early-to-mid May or June. The Military Partner event typically comes after the VITA/TCE Partner ceremony.

22.30.1.8  
(10-04-2024)

**Volunteer Return  
Preparation Overview**

- (1) Organizations (for profit and not for profit), employers and individuals (referred hereinafter as partners) across America share a commitment to public service and partner with the IRS to supply free tax preparation to the under-served populations in local communities. SPEC HQ and National Organizations sign a memorandum of understanding (MOU) with National Organizations to create a national partnership. SPEC TM must use Form 13533, VITA/TCE Partner Sponsor Agreement, or Form 13533-A, FSA Remote Sponsor Agreement, to approve local organizations not affiliated with a national partner. The targeted audiences for these free tax preparation services include taxpayers with low-to-moderate income (defined by the EITC threshold), persons with disabilities, elderly, taxpayers in rural locations, members of the Armed Forces and their spouses, Native Americans, and taxpayers with Limited English Proficiency (LEP).
- (2) SPEC's volunteer program offers federal and state tax preparation services, free of charge. IRS partners recruit volunteers to work the program. All volunteers must complete tax law certification offered by the IRS prior to volunteering their services by passing a test with a score of 80 percent or higher. Partners must ensure volunteers adhere to all IRS QSR.
- (3) Volunteer sites run in geographic areas consistent with the targeted audience populations. SPEC offices, along with partners, decide the best location for volunteer sites with the use of existing research, including census data, to find the largest concentrations of the targeted population.
- (4) The volunteer return preparation program limits the scope of specific tax law topics. The scope of the volunteer programs changes periodically depending on IRS and legislative change. Therefore, to ensure volunteers only prepare returns within the scope of the volunteer program, refer to Pub 4012, VITA/TCE Volunteer Resource Guide, for a list of the latest tax law topics. The Volunteer Protection Act of 1997 protects all volunteers who adhere to QSR and prepare returns only within scope of the volunteer return preparation program.
- (5) SPEC partners must market their programs to our targeted populations; the low to moderate income taxpayers (defined by the annual EITC threshold), elderly, persons with disabilities, and those with LEP. The value of low to moderate income can vary depending on the cost of living in a particular geographic location; therefore, partners must exercise sound judgement in setting up income limitations for return preparation. Caution: At least 90 percent of taxpayers served by VITA grantees must have income at or below the maximum annual income limit to qualify for the EITC (the VITA low-income threshold). Grantees need to take this limitation into consideration in deciding whether to prepare returns for taxpayers with income above the VITA low-income threshold.

**Note:** For example, the VITA low-income threshold is \$64,000 for Tax Year 2023. If a taxpayer with W-2 income of \$70,000 comes to a site and all income and expense items fall within scope according to the scope chart in Pub 4012, the site must exercise sound judgement and rationale in deciding whether to prepare the return.

- 22.30.1.8.1  
(10-01-2012)  
**Volunteer Return Preparation Components**
- (1) SPEC's Volunteer Return Preparation Program consists of two components which include:
- Volunteer Income Tax Assistance (VITA)
  - Tax Counseling for the Elderly (TCE)
- 22.30.1.8.1.1  
(01-10-2013)  
**Volunteer Income Tax Assistance (VITA)**
- (1) Thousands of volunteers supply free tax aid and prepare millions of U.S. Federal and State tax returns since the implementation of the VITA program in 1969. The targeted population for VITA services includes individuals with low-to moderate-income (defined by the EITC threshold), persons with disabilities, elderly, and LEP. The VITA program delivers service to those taxpayers who most need tax aid and cannot afford the services of a paid preparer.
- (2) SPEC allows volunteers to use IRS software to prepare and electronically file their own tax return and the returns of family and friends. Unlike VITA/TCE returns, these returns have no income or tax law scope limitations.
- (3) SPEC considers the Military a partner in the VITA program. The Armed Forces Tax Council (AFTC) consists of tax program coordinators from the Army, Air Force, Navy, Marine Corps and Coast Guard. The AFTC oversees the operation of the military tax programs worldwide. They serve as the main channel for outreach and free tax preparation to military personnel and their families.
- 22.30.1.8.1.1.1  
(03-25-2013)  
**Virtual VITA/TCE**
- (1) The Virtual VITA/TCE (formerly Alternative VITA/TCE Model and Alternative Rural) approach uses the same process as traditional VITA/TCE except that the preparer and/or quality reviewer does not prepare/review the return in the same location at the same time as the taxpayer. Technology, such as internet, fax and video connect the volunteer preparer and the taxpayer. Although suitable for rural environments where fewer traditional VITA sites exist, this approach applies to urban settings to supply a free alternative to qualified taxpayers.
- 22.30.1.8.1.1.2  
(03-25-2013)  
**Purpose of Virtual VITA/TCE**
- (1) In traditional VITA and TCE sites, a certified volunteer interviews taxpayers face-to-face before preparing, quality reviewing and e-filing tax returns. Most volunteers prefer to use this method.
- (2) To increase the amount of free tax preparation provided to all eligible taxpayers, SPEC expanded the VITA and TCE Site requirements to address the needs of partners and taxpayers. One possibility for SPEC Partners involves the use of Virtual VITA/TCE Model instead of a traditional model to meet the needs of their taxpayers and volunteers.
- (3) Virtual VITA/TCE sites exist when volunteers prepare or quality review a return in a different location from the taxpayer (non-face-to-face).
- 22.30.1.8.1.1.3  
(02-01-2024)  
**Preparing Returns Using Virtual VITA/TCE**
- (1) Eligible taxpayers cannot take advantage of the traditional VITA and TCE program for a variety of reasons, while partners face their own distinct challenges trying to run a traditional free tax preparation site. This includes taxpayers unable to visit a traditional VITA and TCE site due to travel constraints and sites that lack certified volunteers or equipment.

- (2) The Virtual VITA/TCE Model uses the same process as traditional VITA/TCE except for the location of the taxpayer during return preparation/quality review. Technology (i.e., internet, fax, video, phone, etc.) connects the volunteer preparer and the taxpayer.
- (3) In traditional VITA and TCE sites, a certified volunteer must conduct face-to-face interviews with taxpayers ahead of return preparation, quality review and e-filing.
- (4) Partners can use the Virtual VITA/TCE Model as an alternative for closed VITA/TCE sites.
- (5) This model supplies VITA and TCE services through the site models listed below:
  - Intake Site
  - Preparation Site
  - Quality Review Site
  - Drop Off Site
- (6) In all instances, the Virtual VITA/TCE process must include the following:
  - a. Adherence to the ten (10) QSR.
  - b. Approved partner documentation of the Virtual VITA/TCE process (using Form 15272, VITA/TCE Security Plan), by the TM. This happens before the site opens. This only applies to those partners who run Virtual VITA/TCE site(s) during their normal course of business, not partners who only use Virtual VITA/TCE as part of their filing Contingency Plan.
  - c. Explanation of the process to the taxpayer(s). This explanation includes the time it takes to prepare the return.
  - d. Agreement to the process and signature on Form 14446, Virtual VITA/TCE Taxpayer Consent. This consent form stores all the required information outlined later in the IRM. Sites must not use substitute forms for consent.
  - e. Refer to *IRM 10.10.3*, Centralized Authentication Policy (CAP), to see what taxpayer verification is required at the intake site.
  - f. Non-face-to-face communication between the taxpayer(s) and preparer, and/or the quality reviewer by phone or by electronic means, such as video conference.
  - g. The same certified volunteer who prepares the return cannot complete the quality review.
  - h. Availability of all tax documents including the completed Form 13614-C, Intake/Interview and Quality Review Sheet, to the certified volunteers during the return preparation and the quality review.
  - i. Other approved delivery methods, such as mail, fax, personal delivery, email, secure video conference or secure scan/upload.

**Note:** When necessary, volunteers must use electronic filing or Enterprise e-Fax (EEF) in lieu of manual faxing.
  - j. The opportunity for taxpayers to review their return and ask questions to a certified volunteer before e-filing occurs.
  - k. Form 8879, IRS e-file Signature Authorization, signed by the taxpayer.
  - l. A copy of the signed Form 8879, IRS e-file Signature Authorization, and their e-filed tax return given to the taxpayer.

22.30.1.8.1.1.4  
(03-25-2013)

## Types of Returns Prepared

- (1) Each Virtual Site serves taxpayers that meet the current VITA and TCE guidelines.

22.30.1.8.1.1.5  
(09-10-2018)

## Virtual Site Process

- (1) The transmitting site must apply for only one EFIN.
- (2) Each Virtual Site location must obtain a separate SIDN for use on all tax returns prepared using the Virtual VITA/TCE Model. This allows SPEC to track those sites using the Virtual VITA/TCE process and while allowing taxpayers to find those sites using IRS.gov.
- (3) All sites must follow the software contract requirements.
- (4) The volunteer at the virtual intake location:
  - a. Explains the process to the taxpayer
  - b. Verifies the photo ID and the Social Security cards for the taxpayer and dependents
  - c. Recommends that the taxpayer complete the Form 13614-C, Intake/Interview and Quality Review Sheet. If necessary, help the taxpayer with completing Form 13614-C.
  - d. Supplies the taxpayer with a Form 14446, Virtual VITA/TCE Taxpayer Consent, and secure a signed permission prior to discussing taxpayer information.
- (5) The Form 14446, Virtual VITA/TCE Taxpayer Consent, must explain the entire process including:
  - a. Why the site must make copies of their personal information
  - b. How and why the site sends the information from one site to another
  - c. Where the information goes
  - d. How the partner/site uses the information
  - e. The timeline for return preparation and maintenance of taxpayer information
  - f. How the partner/site protects taxpayer information
  - g. How the partner/site delivers necessary taxpayer documents (via mail, fax, email, personal delivery, secure video conference or secure scan/upload) to the virtual location for tax return preparation and/or the quality review
  - h. Partner site location phone number and contact person.
- (6) An IRS-certified volunteer at the virtual preparation or quality review site contacts the taxpayer and conduct an interview using the completed Form 13614-C, supporting documents, and reference materials (if necessary). A certified volunteer prepares the tax return (using the Preparation Site SIDN). Then, a different IRS-certified volunteer contacts the taxpayer to conduct the quality review by confirming the accuracy of the information on the tax return based on the source documents, Form 13614-C and the taxpayer interview.
- (7) An IRS-certified volunteer that did not prepare the return may conduct the quality review either face-to-face or non-face-to-face.
- (8) Once the taxpayer(s) receives and reviews the completed tax return, the taxpayer(s) must sign Form 8879, IRS e-file Signature Authorization.

- (9) SPEC employees must return all documents to the taxpayer, including the signed Form 8879, IRS e-file Signature Authorization and the signed Form 14446, Virtual VITA/TCE Taxpayer Consent, with a copy of the completed return. The Form 8879, IRS e-file Signature Authorization, does not require storage at the site. The volunteer returns all other documents to the taxpayer or disposes of those documents correctly.

22.30.1.8.1.1.6  
(09-26-2020)

**Virtual Site Process  
Approval**

- (1) A partner's Virtual Site Plan, Form 15272, VITA/TCE Security Plan, requires submission through the RM to their TM for approval. To allow sufficient time for review, feedback and approval, the RM must send all Site Plans to the Territory office by December 31. Send all filing season requests for approval at least one week before the Virtual VITA/TCE site expects to open. Territory offices should keep all Virtual Site Plans for their partners; do not send to HQ.
- (2) A partner's Virtual Site Plan may roll over from one year to the next if no changes to the Plan (including the location of the site(s) involved in the Virtual VITA/TCE process.
- (3) Partners that only intend to use the Virtual VITA/TCE process on a contingency basis (i.e., due to loss of internet connectivity or software downtime) are not required to provide a Virtual Site Plan to the Territory.

22.30.1.8.1.1.7  
(09-10-2018)

**Measured Result**

- (1) SPEC measured results include:
- Increased number of VITA and TCE Sites from SPECTRM database reports
  - Increased number of tax returns filed using the Virtual VITA/TCE Model reported from responses to the Partner Use field on TaxSlayer
  - Increased coverage rates in rural communities as decided by the SPEC Return Database
- (2) SPEC captures all Virtual VITA/TCE returns (including those prepared under the optional Contingency Plan) by using the optional Custom Questions in TaxSlayer. RM must recommend that partners to use the Virtual VITA/TCE Partner Use Field to accurately count and report all returns prepared virtually.

22.30.1.8.1.1.8  
(10-03-2022)

**Preparing Returns Using  
the Facilitated Self  
Assistance (FSA) Model**

- (1) Not all taxpayers meeting the qualifications for the Volunteer Income Tax Assistance (VITA) Program receive assistance through the direct model. SPEC partners offer a self-help version of this service to taxpayers through a *Facilitated Self Assistance (FSA)* Model. The approach uses a certified volunteer to help taxpayers prepare their own tax return. This approach allows sites to offer more tax preparation options for taxpayers. Partners can use any software that captures the SIDN and supplies both free federal and state filing options.
- (2) The information that follows in this section:
- Indicates criteria for inclusion of FSA in the VITA and TCE Program
  - Describes the types of available self-service models

22.30.1.8.1.1.9  
(10-01-2012)

**Facilitated Self  
Assistance Model for  
VITA and TCE Program**

- (1) SPEC supplies various FSA models to taxpayers in the VITA and TCE Program.
- (2) To count an FSA return as a part of the VITA and TCE Program, the following conditions apply:
  - a. Return income cannot exceed the Free-File limits established by the IRS each year (with the exception for active-duty military taxpayers).
  - b. Taxpayer must input their own tax return (may receive occasional help from a volunteer).
  - c. An available certified volunteer (minimum training level: VITA Basic) helps taxpayers and answers questions, as needed. Refer to IRM 22.30.1.8.7, VITA and TCE Training for more information.
  - d. FSA does not require intake and quality review.

**Note:** Sites can set up more controls as needed.
  - e. A unique SIDN/vendor link (separate from any direct site) allows for an exact number of FSA returns.

**Note:** FSA models do not have a unique EFIN for their location.
  - f. Sites use an approved software provider which can generate an SIDN for the return record without requiring taxpayer input. This occurs through the insertion of either the SIDN or corresponding code into the provider URL.
  - g. Providers must supply both federal and state returns offered at no cost to the taxpayer.

22.30.1.8.1.1.10  
(10-03-2022)

**Facilitated Self  
Assistance Software  
Programs**

- (1) SPEC offers several types of self-service models under the VITA and TCE programs. Availability of specific models may vary for each filing season.
- (2) Some primary models include:
  - a. VITA/TCE Free File vendors: Offers vary by company and in most cases, link to their external offers on the Free File page on *irs.gov*. Links sent to partners include the embedded SIDN. Participating Free File software vendors include Tax Act, and Online Taxes (OLT). Companies agree to help SPEC individually outside of the main IRS MOU with Free File, Inc.
  - b. MyFreeTaxes: an online collaborative sponsored by United Way Worldwide. United Way supplies taxpayer support through certified volunteers staffed at select 2-1-1 locations nationwide.
  - c. Military One Source: Offers a variety of service resources to active-duty members of the military. HR Block supports the free federal and state tax preparation software for eligible taxpayers. No income/age restrictions for members of the military.
  - d. TaxSlayer: TaxSlayer offers an FSA option for partners that wish to implement facilitated tax preparation at their in-person sites. Partners must not post this TaxSlayer FSA link on a public facing website article, blog, or mass taxpayer mailing.

22.30.1.8.1.1.11  
(11-18-2021)

**Facilitated Self  
Assistance (FSA)  
Program Types**

- (1) FSA Fusion: Sites offer FSA services at the same location with the same operating days/hours as traditional VITA/TCE services. Fusion sites allow partners to triage taxpayers to decide which service works best for them.

- (2) FSA Stand-Alone: Sites found independently of traditional VITA/TCE services or with distinct hours from traditional VITA/TCE operations at the same address. Stand-Alone sites focus on taxpayers who wished to prepare their own return with help from a certified volunteer on-site.
- (3) FSA Remote: A remote site emails the site's custom URL to a known individual and/or places a link on an intranet site. The site must offer an IRS-certified volunteer to help the client with tax law questions. Partners may offer this aid to taxpayers via phone, chat, or email on time.
- (4) TaxSlayer FSA Remote sites cannot take any of the following actions with their custom URL:
  - Place on public-facing website
  - Send out in mass email
  - Post on any social media/blog platform
  - Include in electronic or paper newsletter/newspaper article

22.30.1.8.1.1.12  
(11-18-2021)

**Territory Required  
Actions for Facilitated  
Self Assistance**

- (1) RM must take the following actions so that SPEC maximizes the potential of the FSA program:
  - a. Large potential partners promote the use of the FSA model wherever possible. High volume sites, college campuses and career centers present some of the best areas for growth (with large numbers of computer-savvy taxpayers).
  - b. Add the site into SPECTRM with the following naming convention: Site Name - FSA Model
  - c. Input and select "Software Used," depending on the software vendor
  - d. For non-TaxSlayer related links, SPEC HQ must pull the SPECTRM data for FSA sites and email site links, instructions, etc. to FS&A Areas and Territories prior to the filing season.
  - e. Engage partners to use this service during peak times for tax return preparation. The best ratio for volunteers involves helping between two to four taxpayers during peak times.
  - f. Find any concerns/issues and elevate them to SPEC HQ for resolution by the national technical contacts/program managers for the software providers. DO NOT contact the software vendor contacts directly.
- (2) Sites can request equipment for the FSA model. SPEC staff must refer to IRM 22.30.1.9.2, Equipment and Tax Preparation Software for Volunteers for more information about computers for volunteers.

22.30.1.8.1.2  
(09-10-2018)

**Tax Counseling for the  
Elderly (TCE)**

- (1) The TCE Program offers free tax aid to individuals 60 years of age or older. *Section 163 of the Revenue Act of 1978*, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes TCE cooperative agreements for the purpose of supplying training and technical aid to prepare volunteers to supply tax counseling help for elderly individuals in the preparation of their federal income tax returns. IRS awards grants to private or public non-profit agencies and organizations granted tax exemption under IRC 501 of the Internal Revenue Code or federally recognized Indian tribal governments.

**Note:** SPEC allows volunteers to use the software supplied by the IRS to prepare and electronically file their own tax return and the returns of family and friends. Unlike VITA/TCE returns, these returns have no income or tax law scope limitations.

- (2) TCE sites can use the Virtual VITA/TCE Model for delivery of services to its targeted audience. For more information about VITA grants see IRM 22.30.1.10, Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) Grant Programs.

## 22.30.1.8.2 (09-04-2020) **Volunteer Program - Headquarters Responsibilities**

- (1) SPM manages SPEC's budget (human and capital) to ensure successful delivery of SPEC's programs. This includes serving as the liaison between SPEC and various oversight agencies, such as Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO).
- (2) PS issues volunteer program policies and procedures, monitors adherence to the volunteer program policies and procedures, and equips employees with essential information for successful delivery of the filing season.
  - a. PS&A develops the training materials and products volunteers use to train and certify for tax return preparation. PS&A defines the "scope" of tax law topics for volunteers preparing tax returns in support of the volunteer program. PS&A develops and creates products for tax education and outreach. PS&A must issue the program plan which defines the measure of success for all SPEC programs and monitoring status. PS&A also manages SPECTRM, SPEC's Management Information System.
  - b. The Quality Program Office (QPO) oversees the QSS reviews used to rate VITA and TCE site accuracy rates. QPO defines the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). QPO develops the training products, forms, and publications SPEC partners and employees use to follow the QSR and VSC for site reviews. QPO tracks adherence of site and return quality during the filing season.
- (3) Grant Program Office (GPO) manages the VITA and TCE Grant programs. This includes awarding the grants and ensuring compliance to OMB Grant Requirements.
- (4) NP secures and supports national partners with organizations that share common values with IRS for educating and preparing free tax returns for SPEC's targeted audience. NP secures Memorandums of Understanding (MOUs) for all national partners. Local affiliates of these national partners aids with the delivery of the VITA and TCE programs.

## 22.30.1.8.2.1 (11-18-2021) **Legal Opinions from the Office of Chief Counsel**

- (1) Send an email to the assigned PS analyst (see *Program Support Program Assignments*) to request an opinion from the Office of Chief Counsel. The email must include the following:
  - Subject
  - Detailed background information on the issue
  - Reason for the request

- (2) The assigned PS analyst sends the request to a Special Counsel to the Division Counsel (Taxpayer Services). Once Chief Counsel returns the opinion, the assigned PS analyst sends an email to the requestor, with copies to proper parties.

- (3) Counsel supplies an opinion within 45 days.

**Note:** For opinions needed sooner than 45 days, specify the date or timeframe in the email request. (e.g., within 10 days, 14 days, etc.).

22.30.1.8.2.1.1  
(11-18-2021)

**Partner Endorsements**

- (1) SPEC employees must not use their government position, title, or authority to endorse products or organizations. When a partner asks for a quote from the IRS to support the partner's services, contact Chief, PS to obtain Chief Counsel approval.
- (2) Counsel approves general statements of fact such as "ABC Partner has helped families with free return preparation since 1995." Counsel also approves statements focused on all partners or a class of partners such as "We at the Internal Revenue Service (IRS) appreciate how financial institutions embrace and support the VITA program."

22.30.1.8.2.2  
(11-18-2021)

**Volunteer Programs -  
Field Support & Analysis  
(FS&A) Office  
Responsibilities**

- (1) The FS&A office administers overall program guidance to Territory offices and measures Territory office accomplishments to carry out program goals.

22.30.1.8.2.3  
(11-18-2021)

**Volunteer Programs -  
Territory Office  
Responsibilities**

- (1) Territory offices manage the volunteer program at the local level. Employees of the Territory offices receive direction from the FS&A office. Employee concerns and suggestions from the territory office must go through the FS&A office. The Territory office must communicate with SPEC local partners and volunteers.

22.30.1.8.3  
(11-18-2021)

**Volunteer Protection Act  
of 1997**

- (1) The Volunteer Protection Act of 1997 is a Public Law, that applies to the IRS and relates to organizations that use volunteers to supply services.
- (2) 42 USC 14505 (6) defines a volunteer as an individual performing services for a nonprofit organization or a governmental entity. This includes service as director, officer, trustee, or direct service volunteer who does not receive more than \$500 total in a year for these services from the organization or entity as:
  - a. Compensation (other than reasonable reimbursement or allowance for expenses actually incurred)
  - b. Any other thing of value in lieu of compensation
- (3) 42 USC 14503 (a) states that no volunteer of a nonprofit organization or governmental entity is liable for harm caused by an act or omission of the volunteer on behalf of the organization if the following apply:
  - a. Volunteer acts within the scope of the volunteer's responsibilities in the nonprofit organization or governmental entity at the time of the act or omission

- b. If needed, the volunteer is properly licensed, certified, or authorized by authorities for the activities or practice in the State in which the harm occurred, where found, or practice within the scope of the volunteer's responsibilities in the nonprofit organization or governmental entity
  - c. The harm is not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer
- (4) The Act does not protect volunteers, whether a coordinator, sponsor employee, or student, who receive more than \$500 per year as compensation for work in the volunteer program from liability. Characterizing the payment as a stipend does not change the effect of the payment on the volunteer's status under the Act. To ensure protection, a partner, whether grant recipient or not, who intends to pay their volunteers more than the amount above, can ask for legal advice from their attorney about potential liability for their organization and their volunteers.
  - (5) The IRS is not pursuing requests to change statutory language of the Volunteer Protection Act.
  - (6) SPEC employees must not give written advice on the Volunteer Protection Act of 1997. If a partner has questions about the Volunteer Protection Act, SPEC employees can supply the partner with a copy of the Volunteer Protection Act, found on "The Point." For more information, refer to Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust.

22.30.1.8.3.1  
(09-04-2020)  
**Compensation**

- (1) IRS allows partners to use Federal Grant funds to supply stipends to volunteers within the volunteer return preparation program. Stipends may reimburse volunteers for travel or meals and presented in the form of regular or fixed payment amounts. Under the VITA and TCE Grant Programs, stipends are an allowable expenditure and addressed within both grant application booklets.
- (2) For purposes of the IRS Grant Program, partners can use a stipend to reimburse volunteers for out-of-pocket expenses.

22.30.1.8.3.1.1  
(10-01-2011)  
**Compensation for the (TCE) Program**

- (1) The TCE Program must follow rules specific to compensation:
  - Participants may use grant funds to pay salaries, wages, and benefits of clerical personnel only
  - Grant funds cannot supply compensation in the form of salaries, wages, and benefits of program sponsor executives or administrators
  - Grant recipients may supply volunteers a stipend for travel and food

22.30.1.8.3.1.2  
(03-02-2023)  
**Compensation for the Grant Program**

- (1) The VITA Grant Program must follow rules for specific to compensation. VITA Grant funds cannot supply compensation (money given in exchange for work done) for the following positions:
  - Tax Assistor/Preparer
  - Screener
  - Quality Reviewer
- (2) The VITA Grant Program allows its participants to supply compensation (in the form of salaries, wages, and benefits) for the following positions whose roles

and responsibilities, as described in the Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators, does not include the preparation of tax returns:

- Program and/or Financial Coordinator (not included in Pub 5683)
- Site Coordinator
- Clerical Support
- Tax Law Instructor
- Clerical Support
- Interpreter
- Information Technology Specialist (Computer Specialist)
- Any other position accepted by the GPO following prior approval

- (3) The VITA Grant Program allows grant recipients to supply volunteers a stipend for travel expenses only.

22.30.1.8.4  
(09-11-2015)  
**Volunteer Program  
Publicity**

- (1) NP and Territories must watch partner publicity, so it does not misrepresent the VITA and TCE programs.
- (2) Partner publicity items must:
- Refer to the annual EITC eligibility amounts for families in any reference to income limitations
  - Not alter the sequence of the term “IRS-Certified VITA and TCE Volunteer Preparer”
  - Use the term “IRS-Certified” only as a modifier to the word volunteer, i.e., IRS-certified VITA and TCE volunteer preparer
  - Only use existing IRS logos when approved, and only on a case-by-case basis. Requests to use the logos must follow the current process. For more information, please refer to: *Process for use of IRS Logo by SPEC Partners*

22.30.1.8.5  
(11-18-2021)  
**Volunteer Programs and  
Title VI of the Civil  
Rights Act of 1964**

- (1) Title VI applies to all SPEC partner operations if the partner participates in a federal program or activity found in the United States that supplies benefit to others and receives federal financial help. Federal financial help includes grants and money, and other non-monetary forms such as the following:
- Loans of computer equipment
  - Loan of IRS personnel
  - Direct training of VITA volunteers
  - Provision of supplies and equipment
  - Use of federal property at no cost
  - Grants of computer software
  - Waiver of fees for electronic filing of tax returns
- (2) The IRS must ensure the recipient of government financial aid does not discriminate against potential beneficiaries of the help. Also, recipients must display posters explaining the procedures for filing complaints.

22.30.1.8.5.1  
(03-02-2023)  
**Civil Rights  
Requirements**

- (1) The Civil Rights Unit (CRU) in collaboration with SPEC, incorporates Civil Rights assurance language into Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. Partners agree to follow with these assurances by signing, Form 13533 VITA/TCE Partner Sponsor Agreement, prior to receipt of federal financial aid as defined in IRM 22.30.1.8.5, Volunteer Programs and Title VI of the Civil Rights Act of 1964.

- (2) SPEC must ask partners for Sponsor Agreements annually. The agreement stays valid for one year from the date of signature.
- (3) The table below outlines the steps for SPEC employees to fulfill civil rights requirements:

## ***Required Actions for Civil Rights Requirement***

Step	Required Action
1	<p>Territories must review the current listing of partners to decide whether they receive federal financial assistance.</p> <p><b>Note:</b> Use SPECTRM to print a list of partners who show they signed a Sponsor Agreement by checking “yes” in the required SPECTRM Title VI fields under the partner profile.</p>
2	The territory office must contact the assigned civil rights FS&A analyst with questions or problems.
3	<p>Each required partner must be given, Form 13533, VITA/TCE Partner Sponsor Agreement, and one or more of the following civil rights notification documents:</p> <ul style="list-style-type: none"> <li>• Pub 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English and Spanish Version), for use by VITA in the correct languages for the site demographics (Pub 4053 (EN/SP) (BR)-English/Spanish Braille, Pub 4053 (EN/KR), Pub 4053 (EN/CN) and/or Pub 4053 - (EN/VN)</li> <li>• Pub 730, Important Tax Records Envelope, or TCE created publication with the same civil rights notification</li> <li>• Pub 4454, Your Civil Rights are Protected - The optional civil rights brochure (English and Spanish) for use if a site sends a taxpayer away and the taxpayer did not receive their civil rights (no poster displayed, or no return preparation)</li> </ul>
4	Provide the partner with the due date to return the signed sponsor agreement to the territory office no later than January 10.

Step	Required Action
6	<p>Once the partner returns the signed Sponsor Agreement, the Territory office keeps the forms for a minimum of three years. (Do not send the forms to the Civil Rights Unit. Partners must secure and keep Sponsor Agreements signed by their sub-recipients).</p> <ul style="list-style-type: none"> <li>• If a partner does not respond by the response due date, territories must follow-up with a courtesy call</li> <li>• If a partner refuses to sign or does not provide the signed Sponsor Agreement after a follow-up courtesy call, the Territory office must end the relationship with the partner. Partners cannot receive Federal aid if they refuse to sign the Sponsor Agreement</li> </ul> <p><b>Note:</b> NP must secure and keep Form 13533, VITA/TCE Partner Sponsor Agreement, for AARP and the military.</p>
7	<p>Enter the civil rights indicator in the partner profile section in SPECTRM by January 15th for each SPEC partner. Two fields in the partner profile/partner information section require completion:</p> <ul style="list-style-type: none"> <li>• "Is Title VI Required? (Yes or No)"</li> <li>• "Title VI Date"</li> </ul>

22.30.1.8.6  
(11-18-2021)

**Volunteer Recognition**

- (1) RM must take every opportunity to recognize and thank volunteers, partners, and sites for their support of the volunteer programs. Be creative while adhering to IRS policies for use of federal funds.
- (2) Federal funds may not buy plaques, medals, trophies, or other commemorative items to recognize partners or volunteers.

22.30.1.8.6.1  
(10-01-2011)

**SPEC Partner Letters and Certificates to Recognize Volunteers**

- (1) Certificates and letters SPEC partners use to recognize volunteers include:

Letter or Certificate of Appreciation	Purpose
Form 9234, Volunteer Certificate of Appreciation	Territory offices issue this certificate to individuals and groups or organizations that help the IRS through one of IRS' volunteer and programs.
Pub 3711, VITA/TCE Certificate Folder (Catalog 31083Z)	Territory offices use this folder to hold certificates.

Letter or Certificate of Appreciation	Purpose
Form 13357, Community Service Leadership Certificate of Appreciation	Territory offices issue this certificate to partners or coalitions that help the IRS through one of IRS' volunteer or outreach programs.
Letter 3674 and Letter 3674 (SP), SPEC Volunteer Letter of Appreciation	Territory offices issue this letter to personally recognize the efforts and contributions of the volunteers who take part in the VITA /TCE program. The SPEC Director signs this letter.
Letter 3674-A Letter 3674-A (SP), SPEC Partner Letter of Appreciation	Territory offices issue this letter to volunteers and partners to recognize their volunteer tax preparation services and/or participation in the VITA and TCE program. The SPEC Director signs this letter.

22.30.1.8.6.2  
(11-18-2021)  
**Volunteer Milestone Recognition**

- (1) Partners, sites, and volunteers receive milestone certificates to recognize 10, 20, 30, and 40 years of service to the VITA/TCE programs.

22.30.1.8.6.2.1  
(03-02-2023)  
**Headquarters Role**

- (1) SPEC HQ must adhere to the following about Volunteer Milestone Recognition:
- Prepare and ship all 20, 30, and 40-year volunteer, site, and partner milestone requests to meet the April 10th delivery deadline
  - Send a reminder to the areas that they must send all milestones to SPEC HQ by February 25th
  - Supply milestone due date information in the Critical Action Calendar posted on The Point
  - Confirm spelling for 20, 30, and 40-year requests
  - Complete and ensure Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators, includes correct recognition instructions

22.30.1.8.6.2.2  
(11-18-2021)  
**Territory Role**

- (1) The Territory offices follow the Volunteer Milestone Recognition. They must:
- Prepare and ship all 10-year milestone certificates for volunteers, sites, and partners by April 10th
  - Send 40-year partner milestone requests to the PS HQ Analyst by February 25th
  - Communicate the milestone recognition process and the February 25th deadline to partners and supply templates (Form 14307 Partner Milestone Recognition Form, Form 14308, Site Milestone Recognition Form, and Form 14309, Volunteer Milestone Recognition Form), to ease the process
  - Ensure partners have current RM/TM contact information for emailing all 10-year milestone requests for volunteers, sites, and partners

- Instruct and send a reminder for partners to send all 10-year milestone requests to their RM/TM highlighting the February 25th ordering deadline
- Instruct and remind partners to send all 20, 30 and 40-year milestone requests for volunteers and sites to partner@irs.gov by February 25th
- Confirm spelling of all requests received
- Decide a method for record keeping of all 10, 20, 30 and 40-year milestone requests received
- Ensure prompt responses to requests for clarification received from SPEC HQ
- Coordinate travel arrangements for the SPEC Director's award presentations where budget allows
- Supply and take part in ceremonies for 30+ years recognitions if the budget allows

22.30.1.8.6.2.3  
(03-02-2023)

**Partner Role**

- (1) Partners must complete the templates provided to them by their SPEC RM, naming volunteer and site milestone accomplishments. Partners must:
  - Send all completed 10-year milestone templates for volunteers, sites, and partners annually to the RM/TM no later than February 25
  - Send all completed 20, 30 and 40-year milestone templates for volunteers and sites annually through partner@irs.gov no later than February 25th
  - Confirm all spelling
  - Decide how to make presentations to recipients
  - Refer to Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators, or the Partner Corner on *irs.gov* for more information on volunteer recognition

22.30.1.8.7  
(03-02-2023)

**VITA/TCE Training**

- (1) SPEC supplies paper and electronic training and testing products for the VITA/TCE programs. SPEC employees and VITA/TCE volunteers must pass tests to take part in the program. This helps volunteers provide quality service and accurate tax returns. Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators, contains an overview of the program, testing requirements, roles and responsibilities, policies, etc. The Product Professional, located on The Point, provides links to all the volunteer training products. Refer to the *Partner and Volunteer Resource Center* for training and outreach products and other useful tools. SPEC updates this content each year.

22.30.1.8.7.1  
(10-03-2022)

**Types of VITA/TCE Courses (Volunteers)**

- (1) Volunteers may choose from two traditional courses of study: Basic and Advanced. Two optional specialty modules exist for volunteers who prepare Military and International returns. Courses for Puerto Rico, Foreign Student and Scholar, and Federal Tax Law Updates for Circular 230 Professionals exist for volunteers in need of these specific topics. A summary of each course follows:
  - Basic: This course covers the completion of wage-earner type returns including wages, interest, Social Security income, and some adjustments and credits. Volunteers serving as return preparers and quality reviewers must certify in this course at a minimum.
  - Advanced: This course covers the completion of the full scope of returns prepared by the volunteer tax return preparation programs including capital gains and losses and more complex pension issues. This stand-

- alone course requires no tax law prerequisites. All VITA/TCE tax law instructors must certify in this course at a minimum.
- Military: This course covers domestic military topics. It requires certification in Advanced as a prerequisite. Military representatives or instructors who go overseas to help or teach must certify in both Military and International courses.
- International: This course covers the completion of returns for taxpayers, both military and non-military, living outside the United States and includes the foreign earned income exclusion and foreign tax credit. It requires certification in Advanced as a prerequisite.
- Puerto Rico: This course covers topics for U.S. citizens /bona fide residents of Puerto Rico who must file a U.S. federal income tax return. It requires certification in Basic or Advanced as a prerequisite.
- Foreign Student and Scholar: Volunteer tax return preparers who help foreign/international students and scholars in preparing their returns use this course. It covers determination of residency status and application of tax treaties in addition to other federal tax issues commonly faced by foreign nationals. This course requires no prerequisites.
- Federal Tax Law Update Test for Circular 230 Professionals: This course certifies VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant and Enrolled Agent, to certify on new provisions and tax law changes. Volunteers with the Federal Tax Law Update Test for Circular 230 Professionals certification can prepare or quality review all returns within the scope of the VITA/TCE Program. Volunteers may choose the Federal Tax Law Update Test for Circular 230 Professionals test or the traditional certification path. SPEC partners may have other certification requirements; volunteers must check with the sponsoring partner.

- (2) All volunteers must pass the Volunteer Standards of Conduct exam. All tax law certified volunteers, site coordinators, quality reviewers, and instructors must pass the Intake/Interview and Quality Review certification.
- (3) Site coordinators must complete the Site Coordinator Training and pass the Site Coordinator certification.

22.30.1.8.7.1.1  
(09-04-2020)

**Syllabus and Curriculum**

- (1) SPEC strives for consistency in the training of all volunteers and supplies web-based Pub 4555-E, VITA/TCE e-instructor guidance. The publication has suggested course syllabuses and presentation times for classroom instructions. SPEC designed LLT training and the printed materials for instructor led classroom training and self-study. All products use process-based training, a performance-based curriculum that supports SPEC's volunteer return preparation quality goals and incorporates the following four steps:
  1. Screening and interviewing the taxpayer
  2. Using key resource materials
  3. Understanding and applying tax law
  4. Conducting quality reviews
- (2) Partners must tailor training to meet the needs of the taxpayers the volunteers serve. Each instructor has the flexibility to design their course for new or returning volunteers, a combination of both, and as a refresher training for the most experienced volunteer.

22.30.1.8.7.1.2  
(10-04-2024)  
**Training Delivery  
Methods**

- (1) All volunteers must register and certify via Link & Learn Taxes (LLT). SPEC encourages all employees and volunteers to train using LLT. SPEC encourages instructors to devote at least two hours of preparation time for every hour of instruction. The amount of time for each lesson/course depends on the competencies of the student and/or instructor. Pub 4555-E, VITA/TCE e-instructor guidance, explains lesson presentation times, checklists for teaching each lesson, effective techniques, etc. This publication supplies a list of added training options available to teach these training products. Partners decide the methods used based on their needs. SPEC designed the training products for process-based training using the following delivery methods.
  - a. Classroom instruction combining lecture, role-playing and general discussions with completing problems and exercises using tax preparation software and using Pub 4491, VITA/TCE Training Guide
  - b. On-Line classroom instruction using LLT includes lecture and discussion in combination with the applicable course content and the online tax software Practice Lab on the LLT application
  - c. Self-Study instructions allow students using Pub 4491 and/or LLT to independently complete their course with ad hoc face-to-face or electronic guidance from the instructor

22.30.1.8.7.1.2.1  
(10-01-2011)  
**Training for Hearing and  
Visually Impaired  
Volunteers**

- (1) Under the Rehabilitation Act of 1973, Section 504, the requirement to make "reasonable accommodation" for employees (volunteers) with disabilities includes visually impaired employees (volunteers).
- (2) Provisions must accommodate hearing/visually impaired volunteers.
- (3) Supply sign language interpreters for hearing impaired volunteers. Contact community associations for the hearing impaired in the community for a volunteer interpreter.
- (4) Volunteers with hearing or visual impairments can train using Link & Learn Taxes. Territories may supply a written transcript of the training session.
- (5) Refer to IRM 22.30.1.8.8.1, Reasonable Accommodation for VITA and TCE Sites, for more detailed information on accommodating employees (volunteers) with disabilities.

22.30.1.8.7.1.2.2  
(09-08-2023)  
**Printed Training  
Products**

- (1) SPEC training products guide volunteers through the information and skills they need to prepare correct returns. SPEC employees can find printed training products electronically on IRS.gov by mid-October. Partners and employees receive printed copies of the training materials in late November. Pub 4189, VITA/TCE Volunteer Test/Retest Answers, generates electronically in Link and Lean Taxes for SPEC territory managers (TM), site coordinators and instructors who achieve a passing score of 80 percent or higher on the Advanced test and any of the Specialty courses. See IRM 22.30.1.8.7.1.6, Certification Requirements and Testing for Volunteer Training for more information.
- (2) Refer to Pub 5358, Fact Sheet: Filing Season 2024: VITA/TCE Training and Site Materials for SPEC Partners and Employees, for a complete listing and description of the training and site materials in print, electronic and e-book format. Pub 5358 includes key ordering information and dates for printed products.

**Note:** PS&A updates and posts Pub 5358 to IRS.gov each filing season.

- (3) See links to SPEC's e-learning applications, *Link & Learn Taxes* and *Understanding Taxes* on The Point and the Products PRO page.
- 22.30.1.8.7.1.2.3  
(09-09-2019)  
**E-learning Products**
- (1) SPEC supports two e-learning applications: *LLT* and *Understanding Taxes*. SPEC launches both products in the fall of each year with information for the upcoming filing season.
- 22.30.1.8.7.1.3  
(03-02-2023)  
**Link and Learn Taxes (LLT)**
- (1) All volunteers must register and certify via Link & Learn Taxes. Volunteers must generate Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs and give it to their Site Coordinator prior to volunteering. The application contains the following VITA/TCE courses/certifications:
- Intake/Interview and Quality Review Sheet
  - Volunteer Standards of Conduct (VSC)
  - Site Coordinator
  - Basic
  - Advanced
  - Military
  - International
  - Circular 230 Professionals
  - Foreign Student
  - Puerto Rico
  - Over-the-Phone-Interpreter (OPI)
- (2) The Practice Lab includes software lessons and tax law for the upcoming filing season. Volunteers can use the Practice Lab to train and certify. LLT connects volunteers to the Practice Lab.
- 22.30.1.8.7.1.4  
(09-09-2019)  
**Understanding Taxes (UT) Program Overview**
- (1) The Understanding Taxes (UT) program originated in 1954 as a local project in the District of Columbia. UT introduces students to tax education, tax terminology, tax history, politics, and the economics of taxation. It presents several taxpayer simulations for an interactive experience with return preparation.
- (2) UT migrated from a print product with annual updates to a web-based application. The website holds complete ready-to-teach lesson plans for the classroom. Every lesson includes a link listing the applicable national and state standards, making it simple to integrate into existing classroom curricula.
- Note:** The information on UT does not reflect current tax law. It is based on the law in effect in 2014, which has changed significantly.
- (3) The UT application uses various levels of education and training. It includes several effective curriculum courses: History, Math, Economics, Vocational Education, Government, Civics and Business.
- (4) For more information on the program, refer to *Understanding Taxes* and/or IRM 22.30.1.12, Understanding Taxes (UT) Program.

22.30.1.8.7.1.5  
(09-04-2020)

**Foreign Student and  
Scholar Program  
Training**

- (1) Volunteers who work at VITA/TCE sites and specialize in preparing Form 1040-NR, US Nonresident Alien Income Tax Return, and Form 8843, Statement for Exempt Individuals with a Medical Condition, complete the income tax law course, Foreign Student and Scholar module of LLT. Volunteers locate this e-learning stand-alone course via LLT and primarily use the training for self-study. Volunteers can complete the course through a traditional classroom setting as resources allow. Volunteers must successfully complete the training paths and complete the certification tests.
- (2) SPEC encourages colleges and universities to set up self-sufficient VITA/TCE sites offering this unique specialization.
- (3) Volunteers must not use the VITA Hotline to obtain help about topics related to the preparation of the returns/forms mentioned above in paragraph one (1). The Frequently Asked Questions (FAQs) About International Individual Tax Matters at *Frequently Asked Questions About International Individual Tax Matters*, supplies answers to many general international federal tax matters affecting individual taxpayers.

22.30.1.8.7.1.5.1  
(11-18-2021)

**Puerto Rico Course**

- (1) Volunteers who help residents of Puerto Rico must train and certify using the Puerto Rico course and test.
- (2) The SPEC office in Puerto Rico coordinates the training for this course.
- (3) LLT holds the annually updated Puerto Rico course and test in English and Spanish. SPEC supplies the Puerto Rico course and test only in e-learning format.

22.30.1.8.7.1.5.2  
(10-04-2024)

**Military**

- (1) The Military National Relationship Manager (MNRM) coordinates Military VITA training and site management. The IRS and Armed Forces Tax Council partner to coordinate effective training, support, and operation of the Armed Forces' global tax assistance efforts. MNRN negotiates locations for military VITA training with AFTC.
- (2) MNRM roles include but not limited to:
  - Serving as liaison between AFTC and SPEC
  - Communicating with AFTC members as needed
  - Coordinating the Overseas VITA training
  - Ordering tax preparation software and training products for overseas military VITA sites
  - Supplying guidance to AFTC as it relates to VITA Programs (Traditional, FSA, and Virtual)
  - Supplying return preparation and VITA training reports to AFTC starting in February
  - Resolving technical tax law issues
  - Supplying updates to the military of returns prepared via TaxSlayer, FSA, and ELF Reports bi-weekly (or as asked) starting in February
  - Ordering VITA training and site material for overseas VITA sites by October 1
  - Ordering tax software as soon as it becomes available for overseas VITA sites
  - Preparing volunteer recognition certificates for overseas Military VITA volunteers

- Reporting the total number of military volunteers into SPECTRM by May 15.
- (3) Military VITA (FS&A) analysts roles include:
- a. Serving as a liaison between SPEC HQ, Areas, and Territories.
  - b. Communicating policy, changes, updates, etc., to the Areas and Territories.
  - c. Participating on conference calls coordinated by SPEC and AFTC.
- (4) Annual Post Filing Season meeting activities by MNRM and the AFTC Executive Director include:
- Scheduling the meeting for all participants at a convenient location, date, and time SPEC and AFTC usually host annual post-filing meeting in May
  - Include all key participants from SPEC and AFTC, including leadership from both organizations
  - Jointly developing the meeting agenda
- (5) Communication between SPEC and AFTC:
- Any communications to the AFTC representatives from FS&A areas and territories must include MNRM
- (6) Military Page on IRS.gov
- MNRM must review and approve all information added to irs.gov relating to Military VITA.
- (7) Domestic Military VITA
- HQ does not coordinate domestic military VITA unless requested by the territory. .
  - FS&A must coordinate all domestic tax preparation software orders with the field.
- (8) Overseas Military VITA Training
- The AFTC along with SPEC decides which overseas installations receive face-to-face VITA training
  - SPEC can use Virtual training as an alternative method as opposed to face-to-face
  - See Overseas Instruction Guide
- (9) Overseas Military VITA Timeline

Monthly	Timeline
May - July	Headquarters SPEC leadership meets with AFTC to select overseas VITA locations for face-to-face training
August	Confirm overseas military sites for face-to-face VITA training

Monthly	Timeline
September	<ul style="list-style-type: none"> <li>• Solicit overseas VITA instructors throughout SPEC</li> <li>• Select overseas instructors</li> </ul>
October	<ul style="list-style-type: none"> <li>• Conduct conference call with selected instructors, TM, FS&amp;A analysts to discuss overseas travel requirements, responsibilities, and deadlines</li> <li>• Assign overseas instructors to their respective tour</li> <li>• Provide instructors with respective military point of contact information</li> <li>• Complete Form 1321, Authorization for Official Travel, consistent with IRS Travel Policy</li> </ul>
November	<ul style="list-style-type: none"> <li>• Instructors must certify on LLT through International module before Train-the-Trainer class</li> <li>• Instructors must prepare all necessary documents to exit U.S. by November 30</li> </ul>
December	<ul style="list-style-type: none"> <li>• Finalize overseas instructors' e-Country clearance process which includes but not limited to passport, Visa, training etc.</li> </ul>
January	<ul style="list-style-type: none"> <li>• Travel to respective base</li> <li>• Complete travel voucher by travel guidelines</li> <li>• Return Official Passport to IRS Travel Office within 5 days of return to U.S.</li> <li>• Supply Trip Report to SPEC Overseas Military VITA Training Coordinator within 5 days of instructor's return</li> </ul>

Monthly	Timeline
February	<ul style="list-style-type: none"> <li>•Travel to respective base</li> <li>•Complete travel voucher by travel guidelines</li> <li>•Return Official Passport to IRS Travel Office within 5 days of return to U.S.</li> <li>• Supply Trip Report to SPEC Overseas Military VITA Training Coordinator within 5 days of instructor's return</li> </ul>

22.30.1.8.7.1.6  
(03-02-2023)  
**Certification  
Requirements and  
Testing for Volunteer  
Training**

- (1) Certification of volunteers verifies that all volunteers and participants meet basic competency requirements. Establishing standardized tests and certification processes increases the quality of the returns prepared and the level of customer service delivered. Beginning filing season 2023, all volunteers must register and certify via Link & Learn Taxes. Volunteers must generate Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs and give it to their Site Coordinator prior to volunteering. Volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using that method but must transcribe their answers to the test in Link & Learn Taxes. Volunteers must certify LLT as shown in the table below:

Volunteer Type	Requirement
Volunteer return preparers, quality reviewers, and site coordinators	<p>All volunteer tax preparers, quality reviewers, and site coordinators must annually take and pass the Volunteer Standards of Conduct and Intake/ Interview and Quality Review tests to certify annually. Site coordinators must successfully pass the Site Coordinator certification. Volunteers must certify at either the Basic or Advanced levels based on their training, experience, and specific site needs to prepare and quality review returns.</p> <p><b>Note:</b> Volunteers must successfully pass Advanced as a prerequisite to taking the Military or International exams.</p>

Volunteer Type	Requirement
Instructors	All instructors must annually take and pass the Volunteer Standards of Conduct, Intake/Interview and Quality Review tests, and other tests for all curriculums they teach. Instructors must certify at the Advanced level or higher. The instructor's certification level must be equivalent or higher than the current course they instruct.
Other Volunteers	Volunteers only working in reception, clerical, non-preparer, or non-quality reviewer roles must only take the Volunteer Standards of Conduct test.

- (2) Volunteers access VITA/TCE training and online certifications through *Link & Learn Taxes e-learning*. LLT automatically scores the test and volunteers may sign, and print or email the electronic Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs. The volunteer must deliver the certification document to the training coordinator, instructor, or another person as appointed designated by the VITA/TCE partner.
- (3) LLT includes the Practice Lab tax preparation software to help in the certification process. Only VITA/TCE volunteers can use the Practice Lab as authorized licensees. SPEC RM must send the password to partners prior to training.
- (4) As needed, partners seek non-IRS instructors, such as college professors, enrolled agents, and accountants, to administer tests. When administering paper tests, instructors must correct the test or retest, mark correct answers, and include explanatory remarks.
- (5) Volunteers must keep the test document and only return the Form 13615 and the test answer sheet, if applicable, to their training coordinator, site coordinator or designee.
- (6) Volunteer tax preparers and quality reviewers must pass the VITA/TCE certification with a score of 80 percent or higher. Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, includes instructions for completion of the test and obtaining certification. Volunteers who prefer to take the certification test on paper utilizing Form 6744 may continue to complete the test using that method but must transcribe their answers to the test in Link & Learn Taxes.
- (7) The TM, SPEC Headquarters' designee and FS&A analysts can obtain certification reports on LLT and can supply partner specific listings to sites for validation. IRS employees must use secure messaging when emailing within the IRS if data contains Personally Identifiable Information (PII) information. To share with partners, use phone, fax, or postal mail. See *IRM 10.5.1, Privacy and Information Protection, Privacy Policy (Faxing section)*. Beginning Filing Season 2023, territory managers or their designee must have access to LLT Administrative Reports. Refer to Fact Sheet for Employees, Link & Learn Taxes Certification Reports for instructions on how to request access to the report.

22.30.1.8.7.1.7  
(03-02-2023)  
**VITA Retest-All  
Volunteer Training**

- (1) Form 6744, Volunteer Assistor's Test/Retest, test booklet mirrors *Link & Learn* (LLT). Volunteers who prefer to take the certification test on paper utilizing Form 6744 may continue to complete the test using that method but must transcribe their answers to the test in Link & Learn Taxes.
- (2) Test takers have a different test for the test and retest.
- (3) For volunteers who do not pass the test, they can re-take the retest. LLT will grade the test in the same manner. Only offer the retest to volunteers once.
- (4) Instructors and partners must consider added training for volunteers not passing the test on the first try.
- (5) The partner may provide instructions with a letter to volunteers not passing the test. The letter must invite the volunteer to receive added training and take the retest, or to participate in another aspect of the VITA/TCE program activity such as: publicity, scheduling volunteers, clerical duties, greeter, etc.

22.30.1.8.7.1.8  
(10-04-2024)  
**Course and Instructor  
Evaluations**

- (1) SPEC encourages volunteers to send course evaluations. LLT has online surveys. Volunteers may take the Level 1 Survey after completing training with the VITA/TCE program. They may take the Level 3 Survey only after completing their volunteer duties with the VITA/TCE program.

22.30.1.8.7.1.9  
(10-01-2008)  
**State and Local Tax  
Training - All Volunteer  
Training**

- (1) Partners or site managers request training for state and local tax return preparation through state and local tax officials. State and local training occurs along with or after federal tax training.

22.30.1.8.7.1.10  
(09-08-2023)  
**Continuing Education  
(CE) Credit for  
Volunteers of the  
VITA/TCE Program**

- (1) SPEC is an approved provider for Continuing Education (CE) credits for Enrolled Agents (EA) and non-credentialed tax return preparers take part in the IRS Annual Filing Season Program (AFSP), and California Tax Education Council (CTEC) registrants. Certified Financial Planners (CFP) can self-report CE credits. Attorneys and Certified Public Accountants (CPA) can qualify, depending on the policies of their state or national licensing board. Offering CE credits to tax professionals encourages them to take part in SPEC programs and supply professional tax related services. A volunteer can earn CE Credits after taking the right coursework and volunteering as a Quality Reviewer, Tax Preparer and/or Tax Law Instructor at a Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site.
- (2) The Return Preparer Office (RPO) oversees IRS approved continuing education providers and the Annual Filing Season Program for tax return preparers. This program allows non-credentialed tax return preparers to obtain an AFSP Record of Completion for participation in an annual continuing education program. See link for more information about the program: *Annual Filing Season Program*.
- (3) The CTEC must register non-credentialed tax preparers for the state of California, approve tax schools and certify the education of tax preparers. CTEC registrants who take part in the VITA/TCE program can receive CE credit for completing volunteer training.

- (4) Volunteers can receive up to 14 hours of IRS CE credits for certifying in tax law at the advanced level and volunteering as a quality reviewer, tax return preparer, or tax law instructor for a minimum of 10 hours. Volunteers who certify in a specialty course can earn 4 more hours of CE credits. Volunteers can earn a maximum of 18 CE credit hours.
- (5) Volunteers who meet all requirements receive a CE Certificate. SPEC reports information to RPO for all volunteers requesting CE credits who supply a valid Preparer Tax Identification Number (PTIN) in LLT. Attorneys and CPAs must send their CE Certificates to their local governing board/society for CE credit approval. CFP's must self-report their CE credits on the CFP website.

**Note:** Enrolled Agents, Non-Credentialed tax return preparers, and CTEC registrants with a PTIN rejected by RPO do not receive a VITA/TCE CE Credit certificate.

22.30.1.8.7.1.10.1  
(09-08-2023)

**Program Requirements  
and Volunteer  
Responsibilities**

- (1) All volunteers requesting Continuing Education (CE) credits must have a valid PTIN for reporting CE credits to their IRS PTIN account. For more information see *PTIN Requirements for Tax Return Preparers*.

**Note:** Attorneys, CPA's and CFP's do not require a PTIN to earn IRS SPEC CE credits; however, if provided, their PTIN account reflects the hours.

- (2) The volunteer must register within LLT and complete the following fields on the My Account Page in addition to the required fields:
  - a. Select a Professional Status - Non-credentialed tax return preparers must take part in the IRS Annual Filing Season Program (AFSP) to earn CE credits.
  - b. Name as listed on PTIN Card - Required if the volunteer has a PTIN.
  - c. PTIN - EA, non-credentialed tax return preparers, CTEC registrants and volunteers who would like their credits posted to their PTIN account, must have a PTIN.
  - d. CTEC Number - CTEC registrants must have a CTEC number.
- (3) The volunteer must complete the following certifications before beginning volunteer service:
  - a. VSC Training and pass the test with a score of 80 percent or higher.
  - b. Intake/Interview & Quality Review Test.
  - c. Certify to the Advanced level in tax law, using LLT with a score of 80 percent or higher.
- (4) The volunteer must provide the partner or site coordinator with their LLT printed Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, along with the certificates associated with each completed tax law certification module.
- (5) The volunteer must complete a minimum of 10 hours volunteer service as a quality reviewer, tax return preparer, or instructor.

22.30.1.8.7.1.10.2  
(09-09-2019)

**VITA or TCE Partner  
Role**

- (1) Partners play a key role in protecting the integrity of the CE credit program. SPEC partners must meet the following conditions, so volunteers receive proper CE credits:
- Validate the volunteer's identity.
  - Document the number of hours the volunteer spends teaching Basic, Advanced, or specialty courses, preparing tax returns, and/or quality reviewing tax returns.
  - Secure Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, from the volunteer (printed from LLT Taxes and signed by the volunteer) and add the sponsoring partner name/site name if not included.
  - Review Form 13615 to ensure the volunteer certified (P) in VSC, Intake/Interview Quality Review Test, and Advanced and at least one specialty module if the volunteer requests the maximum 18 CE credits.
  - Complete the following in the Continuing Education Credits ONLY section of Form 13615: input the SIDN, site or training address, identify the certification level and total hours of service.
  - Validate Form 13615, CE credit information after the volunteer meets all CE credit qualifications by signing (electronic or original signature) in the proper place(s). This may include signing in two sections.

**Note:** Volunteers cannot sign their own Form 13615 as the approving official.

- Send a completed Form 13615 to their SPEC RM when the volunteer meets all program requirements to qualify for continuing education credits

**Note:** Send all forms for Overseas Military Volunteers directly to the Overseas Military SPEC HQ National RM.

- Send Form 13615 to SPEC no later than April 30th for sites closing by April 15th. For year-round sites, provide it monthly after April 30th for volunteers meeting CE requirements.

22.30.1.8.7.1.10.3  
(10-04-2024)

**Territory Office Role**

- (1) Once a partner or site coordinator sends Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, confirming volunteer completion of CE requirements, all RM must review the form to:

- Ensure completion of all required sections of Form 13615 and verify signature of the sponsoring partner, site coordinator or instructor as the approving official. If the approving official identifies as the sponsoring partner or if no outside partner exists, the TM or designee should approve the form. The TM, or designee, cannot sign as the approving official for a volunteer who does not identify as a site coordinator, instructor, or sponsoring partner.

**Note:** Volunteers cannot sign their own Form 13615 as the approving official.

- Confirm completion of all CE requirements, such as passing all required certifications, and meeting volunteer hour requirements.
- Use the CE Credit Pending Report from FS&A to complete the volunteer hours completed column for each volunteer to show yes or no to reflect the volunteer completion of the minimum ten volunteer hours.

- d. Update the Approved by RPO column on the pending report to show yes for all volunteers not subject to RPO approval. (i.e., attorneys, CFP, and CPA)
- e. Save all Form 13615 until the end of the calendar year in case of any necessary follow-up.
- f. Forward the updated CE Credit Pending Report to the assigned FS&A contact via email by the due date requested by HQ. All emails with PTIN information require encryption.
- g. During field site visits, confirm site coordinators know the CE credit procedures. If applicable, review Form 13615 at the site and supply help if necessary.
- h. Explain CE credit requirements during partner discussions.

22.30.1.8.7.1.10.4  
(11-18-2021)

**Field Support & Analysis  
(FS&A) Office Role**

- (1) Serve as liaison between territory offices and PS.
- (2) Export the CE Credit Pending Report and provide it to territories.
- (3) Combine the CE Credit Pending Reports provided by the territory offices.
- (4) Coordinate with territories on discrepancies with data provided to PS affecting the ability to supply CE credits to volunteer. PS must supply FS&A discrepancies requiring follow-up and reconciliation.

**Note:** PS must give FS&A access to the CE credit shared drive.

- (5) Review the combined report to confirm completion of all required items. This includes volunteer first and last name, address, email address, PTIN name PTIN Number, CTEC Number, professional status, volunteer hours completed, and the approved by RPO column should show yes for volunteers identified as an Attorney, CPA, or CFP. Forward the final report to PS via email and upload the report to the CE Credit shared drive. FS&A staff must encrypt all emails prior to sending.

22.30.1.8.7.1.10.5  
(11-18-2021)

**Overseas Military HQ  
National Relationship  
Manager (RM) Role**

- (1) The SPEC HQ National RM for Overseas Military must ensure the receipt of all Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, for Overseas Military volunteers. Upon receipt, the RM must:
    - a. Verify all required sections of the form for completion, signature and date of the sponsoring partner, site coordinator or instructor as approving official
- Note:** Volunteers cannot sign their own Form 13615 as the approving official.
- b. Confirm completion of all CE requirements, such as passing all required certifications, and meeting volunteer hour requirements.
  - c. Export the CE Credit Pending Report from the Reports Menu in LLT and filter the report to include only volunteers with an approved Form 13615.
  - d. Complete the "Volunteer Hours Completed" column of the CE Credit Pending Report for each volunteer and the "Approved by RPO" column to yes for all volunteers not subject to RPO approval. (i.e., attorneys, CFPs, and CPAs).
  - e. Forward the updated CE Credit Pending Report to PS via email. All emails require encryption.

22.30.1.8.7.1.10.6  
(11-18-2021)

**Program Support (PS)  
Office Role**

- (1) SPEC HQ must communicate changes or updates to FS&A, the territory and Area offices related to the CE credit program. The Return Preparer Office mandates the record keeping retention requirement for Continuing Education (CE) credits for a term of 4 years. SPEC HQ must keep copies of all completed CE Credits pending reports for volunteers requesting CE credits.
- (2) The LLT data portal stores CE credit data, generates certificates and allows volunteers to print out a completed CE Certificate.
- (3) PS uses the CE Credit Pending Report to confirm volunteers meet the CE requirements.
- (4) PS must use the CE PTIN template to upload PTIN hours to RPO. PS must complete a template for each area using the data in the CE Credit Pending Report and send to RPO for approval.
- (5) After approval or rejection by RPO, the analyst must update the "Approved by RPO" column for PTIN volunteers in the CE Credit Pending Reports for each area to either yes or no. All rejected volunteers must return to the respective FS&A contact for correction. Resubmit corrected rejects to RPO for approval and update on the pending report.
- (6) The analyst uploads the CE Credit Pending Report into LLT Base Camp SharePoint Site for generation of certificates.
- (7) PS must create folders on a shared drive to keep the CE PTIN Hours Upload template and the results of the LLT survey for a period of 4 years to meet RPO requirement.

22.30.1.8.7.1.11  
(09-04-2020)

**SPEC Training Support  
Tool**

- (1) SPEC created the SPEC Training Support Tool to assess partner's direct training needs for volunteers and site coordinators by selecting the criteria listed on Form 13826, SPEC Training Support Tool. The relationship manager (RM) and territory manager (TM) must decide the actions for each partner's training based on their assessment and the method selected for delivering training. The TM must assess and make the final approval. The TM may use the SPEC Training Support Tool to justify travel costs if applicable.
- (2) SPEC needs the SPEC Training Support only when the partner needs direct support or an assessment for direct support and the area director (AD) and/or territory manager (TM) mandate its use.

22.30.1.8.7.1.11.1  
(10-04-2024)

**Relationship Manager  
(RM) Responsibility for  
SPEC Training Support  
Tool**

- (1) If the AD and/or TM mandate its use, the RM must use Form 13826, SPEC Training Support Tool, as a guide to assess a partner's training plan for their volunteers and to discuss plans and actions for partners with the territory manager.

22.30.1.8.7.1.11.2  
(10-04-2024)

**Territory Manager  
Responsibility for SPEC  
Training Support Tool**

- (1) If mandated, the TM must manage the Form 13826, SPEC Training Support Tool by:
  - Delivering the Training Support Tool to all relationship managers (RM) and discussing the benefits

- Reviewing completed Form 13826, SPEC Training Support Tool, and discussing the results with the RM. Showing agreement or other actions needed by signing and dating the form.
- Keeping Form 13826, SPEC Training Support Tool, either in a partner file kept by the RM or in a territory group file.

22.30.1.8.7.1.11.3  
(09-11-2015)

**Criteria Used to  
Consider Direct Training  
Support for Partners**

- (1) Form 13826, SPEC Training Support Tool, supplies the criteria for assessing whether a partner needs direct training support. The relationship manager (RM) reviews each factor and considers the partners' needs. The RM recommends and documents the process for delivering training and the cost associated with the method. The territory manager approves or disapproves the recommendation and supplies feedback.

22.30.1.8.7.1.12  
(09-08-2023)

**Volunteer Standards of  
Conduct (Ethics) (VSC)  
Training and  
Certification**

- (1) The integrity of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs depends on keeping public trust. All taxpayers using VITA/TCE services must be confident they receive accurate return preparation and quality service. All volunteers must supply the highest quality and best service to taxpayers. Along with this responsibility, all volunteers must sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, each year, stating they agree to uphold the highest ethical standards and agree to follow the Quality Site Requirements (QSR). SPEC developed the VSC specifically for the operation of free tax preparation programs. Volunteers must agree to adhere to the standards prior to working in a VITA/TCE free return preparation site. All participants in the VITA/TCE programs must adhere to the six Volunteer Standards of Conduct, listed in the table below. For a full description of the standard of conduct program and examples of ethical situations, see Pub 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training.

Volunteer Standards of Conduct	Requirements
<b>VSC #1 - Follow all Quality Site Requirements (QSR).</b>	Volunteers must follow the QSR for quality and accuracy of tax return preparation and consistent site operation. Refer to Pub 5166, VITA/TCE Volunteer Quality Site Requirements, for a full explanation of each QSR. Non-adherence to any QSR only becomes a violation of the VSC if volunteers refuse to follow the QSR. Corrected issues do not violate the VSC.

Volunteer Standards of Conduct	Requirements
<p><b>VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.</b></p>	<p>“Free” means we do not accept payment for our services from the clients we serve. We do not want to confuse the taxpayer by asking for donations. Donation or tip jars located in the return preparation or taxpayer waiting area violate this standard. A client may offer payment, but volunteers must always refuse with a smile and say something like, “Thank you, but we cannot accept payment for our services.” If someone insists, recommend cookies or donuts for the site. Taxpayers can make cash donations to the sponsoring organization, but not in the tax preparation area. Refer taxpayers interested in making cash donations to the appropriate website or the coordinator for more information. Taxpayers’ federal or state refunds must not be deposited into VITA/TCE volunteers’, partners’ personal or any associated organizations’ personal or business bank/debit card accounts. VITA/TCE sites must only request direct deposit of a taxpayer’s refund into accounts bearing the taxpayer’s name.</p>
<p><b>VSC #3 - Do not solicit business from taxpayers you help or use the information gained about them (taxpayer information) for any direct or indirect personal benefit for yourself or any other specific individual or organization.</b></p>	<p>Volunteers must properly use and safeguard taxpayers’ personal information. Volunteers may not use confidential or non-public information to engage in financial transactions. They cannot allow improper use of taxpayer information to further their own, another person or organization’s private interests. Sites cannot offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns. Keep taxpayer and tax return information confidential. A volunteer preparer may discuss information with other volunteers at the site, but only for purposes of preparing the return. Do not use taxpayer information for your personal or business use.</p>

Volunteer Standards of Conduct	Requirements
<b>VSC #4 - Do not knowingly prepare false returns.</b>	<p>Volunteers must correctly apply tax law to the taxpayer's situation. While it can be a temptation for a volunteer to bend the law to help taxpayers, this causes problems down the road for taxpayers. Volunteers must not knowingly prepare false returns. Not following ethical standards jeopardizes trust in the IRS and the local sponsoring organization. Fraudulent returns can result in unwanted taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax, plus interest and penalties resulting in an extreme burden. Also, the taxpayer may seek damages under state or local law from the SPEC partner for the volunteer's fraudulent actions. Even so, the IRS would still seek payment of the added taxes, interest, and penalties from the taxpayer.</p> <p>Nationwide, identity theft continues to grow at an alarming rate. Unfortunately, unscrupulous volunteers use information obtained at a VITA/TCE site to steal the identity of taxpayers. For example, a volunteer steals a taxpayer's SSN to file a false return to obtain a refund. Any suspicion of identity theft occurring at a VITA/TCE site must be reported to IRS Criminal Investigation (CI) and Treasury Inspector General for Tax Administration (TIGTA). The IRS considers this a very serious crime and put measures in place to detect possible identity theft situations at VITA/TCE sites. The IRS continually implements new processes for handling returns, new filters to detect fraud, new initiatives to partner with stakeholders, and a continued commitment to investigate the criminals who commit these crimes.</p>
<b>VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.</b>	<p>SPEC can prohibit volunteers from taking part in the VITA/TCE program if they engage in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct harmful to the government. Volunteers must take care to avoid interactions that discredit the program. A taxpayer may look to state or local law to seek money from the SPEC partner for a volunteer's fraudulent actions.</p>

Volunteer Standards of Conduct	Requirements
<b>VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.</b>	To safeguard the public interest, IRS employees, partners, and volunteers must keep the confidence and respect of the people we serve. All volunteers must conduct themselves professionally in a courteous, businesslike, and diplomatic manner. Volunteers take pride in helping individuals who come to VITA/TCE sites for return preparation. Taxpayers under a lot of stress may wait extended periods for help. This situation can make patience run short. Remain calm and create a peaceful and friendly atmosphere.

- (2) VITA/TCE volunteers must certify in VSC by passing a test. Volunteers must certify in the VSC prior to certifying in tax law (i.e., Basic and Advanced) and before the volunteer begins working at a VITA/TCE site.

The VSC training includes:

- An explanation of the six Volunteer Standards of Conduct defined on Form 13615
- Information on how to report violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior

- (3) SPEC supplies the Volunteer Standards of Conduct Training online using LLT or in the following products available for download at IRS.gov:

- Pub 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training
- Form 6744, VITA/TCE Volunteer Assistor's Test/Retest

Volunteers who prefer to take the Certification Test on paper utilizing Form 6744 , may continue to complete the test using that method but must transcribe their answers to the Test in LLT.

- (4) After completing the required certifications, volunteers must generate Form 13615 and give it to their site coordinator prior to volunteering.
- (5) All volunteers, including greeters/facilitators and interpreters, must certify in the VSC. SPEC allows one exception for volunteers who only schedule appointments for the site and do not discuss any personal tax information provided by the taxpayers.

The Volunteer Standards of Conduct requirements must be met in addition to the tax law certification process to become a certified volunteer instructor, preparer, and quality reviewer.

SPEC requires new volunteers to view the VSC Training before taking the VSC certification test. Volunteers assigning tax returns and new volunteers planning to be a coordinator or hold a position requiring tax law certification must view the Intake/Interview and Quality Review Training before taking the associated certification test. All coordinators and alternate coordinators must certify by passing the Site Coordinator Test with a score of 80% or higher prior to working at a site. Volunteers can access the Site Coordinator test on LLT.

- (6) All volunteers must provide the highest quality and best service to taxpayers. Also, volunteers must sign and date Form 13615 each year, agreeing to uphold the highest ethical standards and follow all QSR. Furthermore, all IRS-SPEC partners must sign either Form 13533, Sponsor Agreement, or Form 13533-A, FSA Remote Sponsor Agreement, certifying adherence to the strictest standards of ethical conduct. By signing this agreement, the sponsor agrees to make the volunteers aware of the standards of conduct and the key principles of privacy and confidentiality.
- (7) At management's discretion, SPEC may circulate an alert to address any volunteer or partner egregious VSC non-compliant activities. The alert notifies volunteers of corrective actions and if needed, make changes, updates and/or clarifications to a volunteer standard of conduct.

22.30.1.8.7.1.12.1  
(10-04-2024)

**Failure to Follow the  
Volunteer Standards of  
Conduct (VSC)**

- (1) By law, tax return preparers must exercise due diligence in preparing or helping in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return. The information on the return must be correct and complete. Doing your part includes confirming a taxpayer's (and/or spouse, if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities.
- (2) Unfortunately, one volunteer's unethical behavior can cast a cloud of suspicion on the VITA/TCE program as a whole. IRS-SPEC has closed tax sites due to unethical behavior which left taxpayers without access to free tax preparation in their community. The consequences to the tax site or sponsoring organization may include:
  - Removal from all VITA/TCE programs
  - Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
  - Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number)
  - Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
  - Termination of your sponsoring organization's partnership with the IRS
  - Termination of grant funds from the IRS to your sponsoring partner
  - Referral of your conduct for potential TIGTA and criminal investigations
  - Disallowing use of IRS-SPEC logos
  - Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site
- (3) The RM and/or TM must address any violations with the site coordinator and/or partner. If the reviewer finds a potential VSC violation, the RM must contact the TM at once and begin the Internal Referral Process by completing Form 14511, Volunteer Standards of Conduct Violation Report. For instructions, refer to IRM 22.30.1.8.12.7, Internal Referral Process.

22.30.1.8.7.2  
(10-03-2022)

**Filing Season Readiness (FSR) Training Requirements (SPEC Employees and Territory Managers)**

- (1) SPEC commits to supply top quality service to all taxpayers that we serve. SPEC's success depends on our ability to collaborate with our partners and volunteers to address the diverse needs of our mutual customer base. SPEC's continued success relies on Filing Season Readiness (FSR) training.
- (2) All tax consultants and territory managers (TM) must complete the following training:
  - a. Volunteer Standards of Conduct (Ethics) and Intake/Interview & Quality Review: Prior to certifying in tax law, all tax consultants and TM must certify in the VSC and Intake/Interview & Quality Review using LLT
  - b. Tax Law Training: All tax consultants and TM must certify in LLT in tax law through Advanced level. and certify in tax law through the Military level if conducting a Field Site Visit (FSV) and return review at a Military site or instructing Military tax law
  - c. VITA/TCE Site Coordinator's (SC) Training and Site Coordinator Test Certification: Site Coordinator training supplies instructions and tools to help the SC manage their volunteers and monitor adherence to the VSC and the QSR. All tax consultants and TM must complete the Site Coordinator Training and pass the Site Coordinator Test Certification
  - d. Field Site Visits Training: All tax consultants and TM must complete this training before conducting field site visits. The training supplies information on how to conduct field site visits and complete Form 6729-D, VITA/TCE Site Review Sheet
  - e. Software Training (or refresher): All tax consultants and volunteers take the vendor classes and/or the refresher training by completing the recorded vendor webinars available in the Practice Lab. After successfully completing the vendor class, the employee and TM recognize issues in the set-up of the site's vendor software, such as security requirements, EFIN, and SIDN
- (3) Filing Season Readiness Training (FSR): All employees who review returns, write training materials, or educate partners on tax law topics must take FSR training. Also, TMs who complete performance reviews on employees must take FSR training. This training equips employees with the necessary information for successful execution of the filing season.

22.30.1.8.7.3  
(11-18-2021)

**Training Single Entry Time Reporting Codes**

- (1) SPEC employees must refer to Document 11684, SETR Codes for SPEC, for a complete listing of training SETR codes.

22.30.1.8.7.4  
(03-02-2023)

**Employee Training Certification**

- (1) Employees must use LLT to complete their VSC and tax law certifications.
- (2) After completing the required tests in LLT, the SPEC employee must complete the certification Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, sign, and date the form, and supply a copy to the TM. The TM keeps the signed and dated copy of the form in the employee's personnel file.

22.30.1.8.7.5  
(10-01-2012)

**Territory Manager  
Responsibility**

- (1) When assigning Tax Consultant's (TC) to conduct reviews, the TM must trust in the TC's skills, knowledge, and professionalism. The results of the reviews conducted by the territory drives strategic improvements in the volunteer return preparation programs. The TM must ensure and train all TCs.
- (2) At the conclusion of all required training, the TM must secure copies of the tax consultants' (TC) completed certifications. Once the TC has completed all the required training, The TC must provide the TM with copies of the specific training certifications. The TM must keep the certification documents in the Employee's Performance File (EPF) for one year.

22.30.1.8.8  
(03-02-2023)

**VITA and TCE Site  
Management**

- (1) SPEC requires that partners locate VITA and TCE sites where low-income taxpayers live, work, or conduct other business. Territory offices must help volunteers and partners find preferred site locations to maximize the opportunity for free tax preparation in the community.
- (2) Potential sites must offer:
  - Adequate parking
  - Accessibility by public transportation
  - Handicap accessibility
  - Privacy during return preparation
  - Secure storage for computers, printers and other equipment left at the site
  - Telephone line and/or internet access
  - Have no security risks
- (3) VITA and TCE sites require on-site management by a coordinator and oversight by the SPEC territory office. SPEC partners must ensure that each site has a coordinator. SPEC encourages sites have alternate coordinators. Coordinators and/or alternate coordinators must be present either physically at sites during operation, or available via phone or other electronic means.
- (4) For more information, refer to Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators.

22.30.1.8.8.1  
(10-01-2013)

**Reasonable  
Accommodation for  
VITA and TCE Sites**

- (1) For reasonable accommodations requests, see IRM 22.30.1.8.7.1.2.1, Training for Hearing and Visually Impaired Volunteers.
- (2) Several federal statutes require reasonable accommodation for persons with disabilities. Both IRS and their sponsors must make reasonable accommodation for taxpayers and volunteers. Facts and circumstances decide the level of accommodation and responsible party.
- (3) For purposes of supplying reasonable accommodations for disabilities, the IRS and their sponsors must accommodate both taxpayers and volunteers at VITA sites.
- (4) If a partner sponsors a VITA site, the IRS has no obligation to supply reasonable accommodation for either a volunteer or taxpayer. The sponsor has an obligation under Section 504 of the Rehabilitation Act of 1973.
- (5) At an IRS sponsored site, the IRS must supply reasonable accommodation for volunteers and taxpayers. The IRS must also decide reasonable accommodation on a case-by-case basis.

- (6) An organization, either IRS or sponsor, can use the least expensive means for a person's accommodation request.

**Example:** A SPEC TM must supply instruction for students with hearing-impairments, by supplying an interpreter to sign, provide instructors and a written transcript or use videotaped training sessions.

- (7) The TM must consider whether the volunteer at a site can deliver services to the taxpayers after training.
- (8) If the sponsor or partner conducts a training class for VITA volunteers, they have an obligation to supply reasonable accommodation upon request. The same analysis described above applies to the sponsor or partner's obligation.

**Example:** AARP must supply reasonable accommodation for a volunteer or taxpayer at an AARP sponsored site upon request. IRS must supply reasonable accommodation for an AARP volunteer attending an IRS conducted training class upon request.

22.30.1.8.8.1.1  
(09-04-2020)

## Request for Reasonable Accommodation Funds

- (1) Refer to *Taxpayer Services Equity, Diversity, and Inclusion* for interpreter services; look under "Disability" and click on "Disability Helpful Links and Forms" and then "Centralized funding for sign language interpreting and CART services."

22.30.1.8.8.1.2  
(09-04-2020)

## Accommodating Persons with Disabilities Referred from Taxpayer Assistance Centers (TAC)

- (1) Follow the process below for taxpayers with disabilities who visit a TAC and need tax preparation help from VITA/TCE sites. Sites must give special consideration to taxpayers with disabilities who need help.
- (2) If a taxpayer with disabilities (either clear or self-disclosed) cannot get return preparation services while visiting a TAC and requests the help of a manager:
  - The TAC manager secures the taxpayer's name and phone number and contacts the local SPEC contact TM
  - The SPEC contact must reach out to a VITA/TCE site to arrange a return preparation appointment for the taxpayer with disabilities
  - The site must contact the taxpayer with disabilities within 48 hours to arrange for the return completion
  - For sites unable to reach the taxpayer within 48 hours, the TM or RM must contact the taxpayer.
- (3) SPEC watches this process to ensure taxpayers with disabilities receive service.

22.30.1.8.9  
(03-02-2023)

## Preparing Returns at Volunteer Sites

- (1) SPEC partners must recruit and keep volunteers to deliver the free tax preparation program they support. SPEC needs volunteers to complete training and become certified, using the IRS approved tests, prior to return preparation. Volunteers must adhere to the Volunteer Standards of Conduct (VSC) as outlined in Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators.
- (2) The integrity of the volunteer program relies heavily on protecting taxpayer privacy. To instill confidence, SPEC implemented a policy requiring volunteers to prepare all tax returns at the site with the taxpayer present, unless approved

for a Virtual VITA/TCE model. Having the taxpayer present to answer questions ensures that the site completes and files a correct return. Sites must use Form 13614-C, Intake/Interview and Quality Review Sheet for every return. If a volunteer cannot complete a taxpayer's tax return due to missing information, the volunteer must return all documents to the taxpayer, with a request to return with the missing information needed.

- (3) Volunteers must not accept balance due payments. The taxpayer must schedule an electronic payment through the tax software or mail the payment with the return if they owe on the return. Taxpayers must visit *Pay Online* for available payment options.
- (4) Volunteers must refer taxpayers unable to make full payment to the following products (in the proper language):
  - Pub 1, Your Rights as a Taxpayer
  - Pub 4134, Low Income Taxpayer Clinic List
  - Pub 594, The IRS Collection Process
  - Form 9465, Installment Agreement Request

22.30.1.8.9.1  
(03-20-2017)  
**Processing Form 8453,  
U.S. Individual Income  
Tax Transmittal for an  
IRS e-file Return**

- (1) Sites use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, for an IRS e-file return to send supporting documents to the IRS.
- (2) Sites must send Form 8453 to the designated Submission Processing Center. Territory offices must supply address labels to sites for sending Form 8453 to the Submission Processing Center. Sites must use the labels.
- (3) Sites can attach PDF files to Form 8453 with the e-filed return. For more information refer to *irs.gov* "Modernized e-file."

22.30.1.8.9.2  
(09-04-2020)  
**Prior Year and Amended  
Return Preparation**

- (1) Volunteer sites with the necessary software and reference materials may prepare prior year (PY) tax returns within three years of the current tax year. Sites may prepare older tax returns if the site has the older year software available. Sites must assign these returns to experienced volunteers.
- (2) All sites must use a current year Form 13614-C, Intake/Interview and Quality Review Sheet, to decide the scope and tax law certification level of the return.
- (3) Volunteer preparers and quality reviewers must hold current certification(s) at the proper level(s) for the return.
- (4) Reference materials include:
  - Pub 17, Your Federal Income Tax (For Individuals, for the applicable year)
  - Pub 4012, VITA/TCE Volunteer Resource Guide, and Volunteer Tax Alerts
- (5) Prior year and amended returns must follow the current and/or prior year tax law requirements. This includes new or prior year legislative changes and updates for the applicable years. Refer to Pub 4012 for more information.

22.30.1.8.9.3  
(09-09-2019)  
**State Return Preparation**

- (1) VITA and TCE preparers may prepare and electronically file state tax returns for taxpayers with a federal tax filing requirement.

- (2) VITA/TCE sites may electronically file state tax returns together with a federal tax return for taxpayers without a federal tax filing requirement to get a credit or benefit from the state.
- (3) VITA/TCE sites may electronically file state tax returns without filing a federal tax return for taxpayers seeking to get a credit or benefit from the state.
- (4) VITA/TCE volunteers must not accept balance due payments. For a return with a balance due, the taxpayer must schedule an electronic payment through the tax software or mail a payment with the return.

22.30.1.8.9.4  
(10-03-2022)  
**Individual Taxpayer  
Identification Number**

- (1) All U.S. federal tax returns filed after December 31, 1996 must have a valid Tax Identification Number (TIN) for each person listed on the return. Valid TINs include a valid Social Security number (SSN) or an Individual Taxpayer Identification Number (ITIN). IRS issues an ITIN (tax processing number) for certain resident and non-resident aliens, their spouses, and dependents. Individuals who have a filing requirement but who do not have, and do not meet eligibility requirements for an SSN receive a nine-digit ITIN. ITIN recipients only use ITINs for federal income tax purposes.
- (2) The issuance of an ITIN does not:
  - Entitle the recipient to Social Security benefits
  - Create an inference about the individual's immigration status
  - Give the individual the right to work in the U.S.
- (3) SPEC employees, partners and volunteers may:
  - a. Conduct outreach sessions to help applicants with completion of Form W-7, Application for IRS Individual Taxpayer Identification Number.
  - b. Supply educational information to applicants about requirements in applying for an ITIN.
  - c. Review the required documentation including a federal tax return. If a Certifying Acceptance Agent (CAA) takes part in the outreach sessions and the taxpayer wants to use the CAA process, the applicant may be directed to the CAA to submit their application.
  - d. Direct applicants to or give Pub 1915, Understanding Your IRS Individual Taxpayer Identification Number (ITIN), and the completed Form W-7, Application for IRS Individual Taxpayer Identification Number, if the CAA does not take part in outreach sessions. The applicant must either mail the application with the required documentation to the IRS Austin campus ITIN Unit, make an appointment to take the completed application and original identity documents to a local Taxpayer Assistance Center (TAC) by calling 844-545-5640, or apply through a CAA.
- (4) Trained SPEC employees, partners and/or volunteers may offer return preparation in the outreach sessions.

**Note:** Unless the partner or volunteer is a CAA, they must not accept the Form W-7 for sending to the Austin campus ITIN Unit. SPEC employees will not be CAA's.

22.30.1.8.9.4.1  
(09-04-2020)

**Individual Taxpayer  
Identification Number/  
Social Security Number  
(ITIN/SSN Mismatch)**

- (1) Although an ITIN does not authorize an individual to work in the U.S., ITIN holders frequently file tax returns under their ITIN with attached Form W-2, Wage and Tax Statement, showing the SSN they provided to an employer. This creates an ITIN/SSN mismatch.
- (2) IRS may contact employers to verify wages and withholding as part of its efforts to detect fraudulent returns. The ITIN/SSN mismatch alerts the IRS that the true owner of the SSN did not earn the wages and prevents issuing mistaken notices about unreported income to that taxpayer.

22.30.1.8.9.4.1.1  
(02-01-2024)

**ITIN/SSN Mismatch  
Procedures**

- (1) When an individual comes to a volunteer tax preparation site with a Form W-2, Wage and Tax Statement, reflecting an SSN for return preparation, the volunteer can prepare the tax return with the documents supplied if the name on Form W-2, Wage and Tax Statement, matches the ITIN holder.

**Note:** Prior to completion of any tax return, the volunteer must request proof of identity. Refer to *IRM 10.10.3, Centralized Authentication Policy (CAP)* to see what a taxpayer must provide when presenting identification to a volunteer to prep the tax return.

**Note:** When the name on the return doesn't match the name on the W-2, allow the W-2 if the wages can be verified. The taxpayer can document the wages and withholding by providing the following:

- Form W-2, Wage and Tax Statement
- Form W-2 G, Certain Gambling Winnings
- Form 1099-R, Distribution from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc, or similar documentation (such as, year ending pay stub)

- (2) Sites can prepare and electronically file returns with an ITIN/SSN mismatch. Do not change any information on the Form W-2, Wage and Tax Statement. Use the name that is on the W-2, Wage and Tax Statement, even if there is a name mismatch, if the taxpayer has verified it is their income by providing additional documentation as required in *IRM 22.30.1.8.9.4.1.1(1)*. For ITIN returns, the site must disable tax preparation software features that auto-populate the TIN on Form W-2, Wage and Tax Statement, based on the TIN entered on the return. The software must allow the preparer to list the SSN on the Form W-2.
- (3) The taxpayer has no eligibility for the Earned Income Tax Credit (EITC). If the taxpayer becomes a permanent resident of the United States and secures a valid SSN later, they may claim the EITC on returns due after receiving the valid SSN.
- (4) The individual must also show a second form of identification (the original or a copy of the ITIN card or letter).
- (5) One or both forms of identification must reflect the taxpayer's current mailing address. If the taxpayer cannot prove their identity, or if the volunteer feels uncomfortable accepting items presented as proof of identity, the volunteer must refer the taxpayer to obtain/seek professional tax help.

- 22.30.1.8.9.5  
(11-18-2021)  
**Financial Education and Asset Building (FEAB)**
- (1) SPEC's Financial Education and Asset Building (FEAB) program supports partners who give taxpayers the information and knowledge needed to evaluate financial options and find those that best suit the taxpayer's needs.
  - (2) SPEC's overall objective helps taxpayers, through its partners, with outreach, education, and tax return preparation. Many partners see "tax time" as a gateway to connect individuals and families to financial education and asset building programs. FEAB, in conjunction with tax education outreach and tax preparation, forms the third prong of the SPEC business model.
- 22.30.1.8.9.5.1  
(03-24-2016)  
**SPEC Role in FEAB**
- (1) SPEC shares information among SPEC partners to promote financial education and asset-building opportunities for SPEC's targeted audience.
  - (2) Examples of topics for information sharing include:
    - Direct Deposit
    - Savings Bonds
    - Cancellation of Debt
    - Grant/Banking opportunities
    - FEAB Product development/use
    - Surveying the community needs with regards to financial education and asset building
    - Holding a one-time workshop on various financial education and asset building topics
    - Aiding taxpayers in opening bank accounts, buying U.S. Saving Bonds and credit counseling
    - Individual Development Accounts (IDA) and/or individual cash coaching programs
- 22.30.1.8.9.5.2  
(09-04-2020)  
**Administrative Requirements**
- (1) The SPEC RM must complete the Form 14099, SPEC Partner/Site Financial Education and Asset Building Assessment Tool. This form guides the RM in deciding FEAB services offered by the partner/site.
  - (2) Form 14099, SPEC Partner/Site Financial Education and Asset Building Assessment Tool assesses the overall activity level around awareness/planning, knowledge, transaction, and application activities at all sites listed in the partner module of SPECTRM.
  - (3) SPECTRM records partner involvement about financial education and asset building. RM must record partner/coalition involvement concerning financial education and asset building activities as well as prepare Form 13315 module in SPECTRM, to record all FEAB outreach. TM must verify that all reporting of all financial education and asset building activities for partners and coalitions in SPECTRM.
- 22.30.1.8.9.5.3  
(10-01-2013)  
**Headquarters Responsibilities**
- (1) SPEC HQ responsibilities about FEAB:
    - Supplying guidance to SPEC territories about promoting of FEAB opportunities
    - Monitoring performance using SPECTRM reports
    - Updating Form 14099, SPEC Partner/Site Financial Education and Asset Building Partner Assessment Tool, as needed

- Collaborating with partners to provide taxpayers with the necessary information and knowledge to evaluate their financial options and find those financial options that best suit the taxpayers' needs and circumstances
- Updating SPECTRM as needed to capture partners FEAB activities.

22.30.1.8.9.5.4  
(03-24-2016)

#### **National Partnerships**

- (1) National Partners incorporates FEAB programs into everyday partner relationship management by sharing information with internal and external stakeholders.
- (2) NP must:
  - Maintain updated information on FEAB activities in territories
  - Review materials available from national and local partners
  - Work with SPEC Communication staff to update Financial Education and Asset Building Resource Center
  - Promote best practices
  - Publishes FEAB Partner Spotlights

22.30.1.8.9.5.5  
(11-18-2021)

#### **Field Support and Analysis (FS&A) Responsibilities**

- (1) The FS&A office supplies oversight, analysis, and support of FEAB strategies.
- (2) FS&A must:
  - Maintain updated information about FEAB activities in their territories
  - Supply monthly reports to AD about the results of territory activities involving FEAB
- (3) FS&A conducts conference calls as needed with Territory Staff and Managers to:
  - Monitor progress
  - Supply data as requested
  - Encourage and support territory participation
  - Obtain changes and anomalies of financial education and asset building (outreach)
  - Share best practices
  - Discuss roadblocks or resistance issues raised by partners, tax consultants with the HQ FEAB analyst

22.30.1.8.9.5.6  
(03-24-2016)

#### **Territory Responsibilities**

- (1) TM communicate FEAB expectations to RM via territory meetings, monthly briefings, and conference calls. Each TM supports this effort by taking part in Area/HQ conference calls to promote and share successes and best practices. Each TM supports their staff by aiding them in the development of strategies for partners. TM meet with external stakeholders at coalition and partner events/meetings to encourage participation and collaboration. This includes highly-successful financial education and asset building partners as well as, new partners or those in the initial stages of financial education and asset building.
- (2) TM must:
  - Take ownership of FEAB efforts
  - Gather FEAB information from tax consultants about their partnerships
  - Address FEAB in briefings and territory conference calls
  - Promote best practices

- Share FEAB Partner Spotlights

22.30.1.8.9.5.7  
(03-24-2016)

## **RM Responsibilities**

- (1) RM must familiarize themselves with internal FEAB resources. They must educate and share best practices with their partners in the arena of financial education and asset building.
- (2) RM must:
  - Take ownership of FEAB
  - Analyze partners' status about FEAB activities
  - Encourage partner growth in FEAB programs
  - Incorporate FEAB discussions in all partner planning meetings
  - Capture specific partner information in monthly briefing reports
  - Share FEAB Partner Spotlights
- (3) RM must interact with the National RM to:
  - Supply data as requested
  - Communicate and develop best practices
  - Communicate anomalies and changes
  - Assess the overall activity level of SPEC partnerships around awareness, planning, knowledge, and application activities at all sites listed in the Partner Module of SPECTRM annually
  - Enter the data secured from Form 14099, SPEC Partner/Site Financial Education and Asset Building Partner Assessment Tool, into the Partner Module of SPECTRM by January 15 annually
  - Monitor FEAB activity of SPEC partners through field site visits

22.30.1.8.10  
(10-01-2012)

## **Identifying VITA and TCE Returns**

- (1) Tax returns must show as VITA and TCE prepared. The SIDN finds all VITA and TCE Returns. Volunteers must ensure the correct SIDN appears on each paper and electronic return.
- (2) VITA and TCE returns feed into qualitative and quantitative reviews of the SPEC program. The Electronic Filing 1541 (ELF1541) extract and the I48061 Master File (IMF) 460-15 data extract capture the number and type of return prepared by the volunteer program.

22.30.1.8.11  
(10-01-2012)

## **Toll Free Assistance**

- (1) The VITA and TCE program offer toll-free help to volunteers from January through April. Volunteers in all fifty (50) states receive this assistance by calling, 800-829-8482 (800-TAX-VITA). Volunteers must prove themselves as VITA and TCE volunteers when calling for technical help. Do "not" give this number to the public.
- (2) Volunteers must use of this restricted toll-free number to seek answers to tax law questions within the scope of the VITA/TCE Program.
- (3) For questions about form orders or account questions from callers, volunteers must refer them to *irs.gov*, under Where's my refund?

22.30.1.8.12  
(09-08-2023)

## **Quality Review Process**

- (1) SPEC developed the five (5) Core Principles of the Quality Process:

- Communicate proactively the value of the quality improvement efforts to stakeholders
  - Support partners in verifying all volunteers receive proper training
  - Provide volunteers and partners with a set of required Quality Site Requirements (QSR)
  - All participants in the volunteer preparation program must understand their respective roles, and responsibilities to prepare accurate returns
  - Collaborate continually with stakeholders to assess the quality of the volunteer return preparation program
- (2) SPEC created a comprehensive multi-tiered quality review process. Types of reviews include:
- Quality Statistical Sample (QSS) Reviews (made up of a site review and at least three return reviews)
  - Field Site Visits (FSV)
  - Remote Site Reviews (RSR)
  - Internal/external referral reviews
  - Grant financial reviews
  - Grant administrative visits
- (3) All review plans consider the continuing operation of the site during the visit. SPEC conducts most site visits between February 1 and April 15. Do not visit during the first scheduled week of site operation. SPEC conducts the review with the site coordinator or alternate coordinator in the absence of the site coordinator.
- (4) Reviewers enter review results into the SPECTRM Site Quality Module.
- (5) SPEC trains all reviewers on effectively conducting reviews, capturing best practices, and sharing constructive feedback to the site coordinator on how to improve potential problem areas.

22.30.1.8.12.1  
(10-04-2024)

**Quality Site  
Requirements (QSR)**

- (1) SPEC developed the Quality Site Requirements (QSR) for the preparation of quality and accurate tax returns and consistent site operation. All volunteers and partners must follow the 10 QSR.
- (2) For more details on each QSR, see Pub 5166, VITA/TCE Volunteer Quality Site Requirements and the table below:

No.	Quality Site Requirements
1	<p>Certification: New volunteers must take the Volunteer Standards of Conduct (VSC) Training, available in LLT and in Pub 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. SPEC encourages returning volunteers to review the VSC Training as a refresher. All volunteers must pass the VSC certification test using LLT. Volunteers who do not help with tax law related issues such as greeters, receptionists, equipment coordinators, do not have to certify in tax law but must take the VSC certification test. All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must take Pub 5101 training and must pass the Intake/Interview &amp; Quality Review certification.</p> <p>Volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns, must certify annually in tax law prior to conducting tax law related tasks. They must pass either the Basic, Advanced, or Federal Tax Law Update Test for Circular 230 Professionals certifications. Volunteers must certify in tax law annually.</p> <p>All coordinators and alternate coordinators must complete site coordinator training annually. Volunteers can access Pub 5088 Site Coordinator Training, on LLT or IRS.gov.</p> <p>All coordinators and alternate coordinators must pass the Site Coordinator Test certification with a score of 80 percent or higher prior to performing any site coordinator duties. The Site Coordinator Test is an annual requirement. Volunteers must certify using LLT. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification tests.</p>
2	<p>Intake/Interview and Quality Review Process: All sites must use Form 13614-C, Intake/Interview and Quality Review Sheet, for every return prepared by an IRS certified volunteer. Form 13614-C guides the IRS-certified volunteer preparer through the interview with the taxpayer and allows them to gather information to prepare an accurate return.</p> <p>All returns must be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or peer-to-peer review follow this requirement. SPEC does not recognize self-review as an approved method.</p> <p>Every site must conduct a complete Quality Review Process to confirm that the tax return is free from errors, based on the completed Form 13614-C, taxpayer's supporting documentation, and preparer's notes and comments.</p> <p>For more details, refer to <i>Publication 5838</i>, VITA/TCE Intake/Interview and Quality Review Handbook Stakeholder Partnerships, Education &amp; Communication (SPEC). Volunteers use Pub 5838 as a key resource on how to conduct effective intake, interview, and quality review of tax returns at VITA/TCE sites.</p>

## 22.30 Taxpayer Services Outreach Procedures

No.	Quality Site Requirements
3	<p>Confirming Photo Identification and Taxpayer Identification Numbers (TIN): Coordinators must have a process in place to confirm taxpayers' identities. All volunteers must perform verification procedures prior to tax return preparation and before a taxpayer signs a VITA/TCE prepared tax return and receives a copy of the return.</p> <p>This process must include using acceptable documents to confirm taxpayers' identities and TIN. Refer to <i>IRM 10.10.3</i>, Centralized Authentication Policy (CAP) for more information.</p>
4	<p>Reference Materials: All sites must have in paper or electronic form the following reference materials available for use by volunteers:</p> <ul style="list-style-type: none"> <li>• Pub 4012, VITA/TCE Volunteer Resource Guide</li> <li>• Pub 17, Your Federal Income Tax (For Individuals)</li> <li>• Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust</li> <li>• Volunteer Tax Alerts (VTA), and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide)</li> </ul>
5	<p>Volunteer Agreement: All volunteers (coordinators, return preparers, designated or peer-to-peer quality reviewers, greeters, screeners, client facilitators, interpreters etc.) must annually complete the VSC certification. They must agree to follow the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.</p> <p>The partner's approving official (coordinator, sponsoring partner, instructor), or IRS contact, must certify (sign and date) the Form 13615 confirming they verified the volunteer's identity, name, and address, using government-issued photo identification. The approving official must also confirm the volunteer completed all required certifications and signed and dated Form 13615.</p>
6	<p>Timely Filing: All sites must have a process to verify every tax return is electronically filed or delivered to the taxpayer on time. For e-filed returns, the taxpayer (and spouse, if married filing jointly) must sign Form 8879, IRS e-file Signature Authorization, before the return is transmitted to the IRS. This gives the site permission to e-file their tax return.</p>
7	<p>Civil Rights: All sites must make available to all taxpayers who request services at the site a current, Pub 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC), or a current AARP D143, AARP Foundation Tax-Aide (poster). Taxpayers must have access to the civil rights information even if they do not have a tax return prepared. For virtual sites, the posted must be sent or made available to all seeking services.</p>
8	<p>Site Identification Number (SIDN): All sites must include the correct SIDN on all tax returns prepared.</p>
9	<p>Electronic Filing Identification Number (EFIN): All sites must include the correct EFIN on all tax returns prepared.</p>

No.	Quality Site Requirements
10	Security, Privacy and Confidentiality: Sites must follow all security, privacy and confidentiality guidelines as outlined in Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. A copy (paper or electronic) must be available at every site as reference for security, privacy, and confidentiality, and civil rights issues.

- (3) Sites pass a quality site review when they meet all QSR listed above. The measured questions in bold on Form 6729, QSS Site Review Sheet and Form 6729-D, VITA/TCE Site Review Sheet, decide adherence to the QSR. Refer to the table and sections below for corrective actions:

If ...	Then ...
SPEC finds a non-compliance issue at a site while conducting reviews and/or field site visits,	SPEC works with the coordinator to help them become compliant as soon as possible, but no later than five (5) business days. Supply the support necessary to meet the QSR. This may involve discussions, counseling, and/or mentoring help with the coordinator within a reasonable period. SPEC considers withdrawing support and/or closing a site as the last resort.
the reviews require follow-up actions,	the relationship manager (RM) must complete action(s) within five (5) days after the first visit. The RM must notify the territory manager (TM) of any non-compliant QSR.

If ...	Then ...
the issues call for withdrawal of IRS support,	the physical safety of all parties at the site must have the highest priority. If the environment becomes confrontational for the SPEC employee while removing government property from a site, the SPEC employee must at once leave the premises, contact the Treasury Inspector General for Tax Administration (TIGTA) and their TM, and wait for their help and/or guidance on how to proceed. The TM must notify the Field Support & Analysis (FS&A) analyst who must notify the Chief, Program Support (PS).

22.30.1.8.12.1.1  
(10-04-2024)

**Volunteer Certification  
Non-Compliance**

(1) A non-compliant issue occurs:

If...	Then...
Coordinators and alternate coordinators have not passed the Site Coordinator Test with a score of 80 percent or higher prior to the opening of the site,	Partners may not allow coordinators and alternate coordinators who have not passed the Site Coordinator Test to serve as coordinators at the site. Once coordinators have certified by passing the Site Coordinator Test, they can fulfill the coordinator role at the site. Volunteers must certify using LLT.

If...	Then...
All volunteers at the site have not certified in Volunteer Standards of Conduct (VSC), Intake/Interview and Quality Review (if required) and/or tax law,	Inform the site coordinator that the volunteers cannot prepare returns or perform quality reviews until they become certified. Allow the volunteers to complete any returns in process, but they cannot prepare any other returns. If certified at the correct level, the IRS reviewer at the site must quality review the returns prepared by the uncertified volunteers. Use care to inform the remaining taxpayers that the site must close for the day. Alternatives include the site asking for help of IRS certified volunteer preparers from other sites. If not possible, the remaining taxpayers must receive information about other local VITA/TCE site locations that may help with their tax return preparation. The site cannot reopen until the volunteers certify in VSC and tax law at the correct level(s).
The site needs verification of volunteer certification,	The volunteer preparer may complete the return currently in process, and an IRS certified volunteer must review the return for accuracy. The volunteer preparer may not prepare or quality review any other returns until the partner's relationship manager (RM) receives verification of Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.

If...	Then...
<p>The complexity of the return exceeds the volunteer certification level,</p> <p><b>Note:</b> IRS-certified volunteer preparers can only prepare returns and conduct designated, or peer-to-peer quality reviews based on their levels of certification.</p>	<p>Volunteer preparers must complete the return in process and an IRS certified volunteer preparer with the correct level of certification must review the return for accuracy. IRS certified volunteer preparers cannot complete any returns above their certification level. If the return does not fall within any volunteer preparer's certification level, refer the taxpayer to another IRS certified volunteer preparer with the correct certification level or to another site that prepares returns at that certification level.</p>
<p>Volunteer preparer, quality reviewer, site coordinator, or instructor did not pass the certification test for the Intake/Interview and Quality Review Training,</p>	<p>All volunteer instructors, preparers, coordinators, and quality reviewers must certify in Intake/Interview &amp; Quality Review Training by passing the associated certification test with a score of 80 percent or higher. Direct volunteers to LLT to certify for the Intake/Interview &amp; Quality Review Training. Volunteers can use Form 6744 as a tool to prepare for the certification tests. The volunteer preparer must supply the Form 13615 to the partner or RM for certifications before preparing or quality reviewing any other returns.</p>

- (2) Recommended Follow-up Action: The RM verifies and ensures written confirmation all volunteers have certified in VSC and tax law if preparing or reviewing tax returns within five (5) business days.

22.30.1.8.12.1.2  
(10-03-2022)

**Intake and Interview  
Process Non-compliance**

- (1) A non-compliant issue occurs when the reviewer finds the site not using a complete intake and interview process including an interview with the taxpayer while reviewing Form 13614-C, Intake/Interview and Quality Review Sheet. The reviewer must explain to the site coordinator the requirement to use a correct intake and interview process for all returns prepared.
- (2) Recommended Follow-up Action: The relationship manager (RM) must begin follow-up actions at once, or within five (5) business days after the first review to ensure the use of a complete intake and interview process when preparing returns.

22.30.1.8.12.1.3  
(09-08-2023)

**Quality Review Process  
Non-Compliance**

- (1) A non-compliant issue occurs when the reviewer identifies the site does not have a complete quality review in place which includes a discussion with the taxpayer, verification of the taxpayer's source documents, and review of Form 13614-C, Intake/Interview and Quality Review Sheet. The reviewer must explain the requirement for a correct quality review process for all returns prepared.
- (2) Recommended Follow-up Action: The relationship manager (RM) must begin follow-up actions at once, but within five (5) business days after the first review to ensure that the use of a complete quality review process on all returns prepared.

22.30.1.8.12.1.4  
(09-08-2023)

**Confirming Photo  
Identification and  
Taxpayer Identification  
Numbers (TIN)  
Non-Compliance**

- (1) A non-compliant issue occurs when the reviewer finds IRS tax law-certified volunteers not confirming taxpayers' identities using acceptable documentation and no exception applies:
  - Not confirming the taxpayers' identities (and spouse, if married filing joint) using original photo identification
  - Not confirming TIN for everyone listed on the tax return using acceptable documentation
- (2) Recommended Follow-up Action: The relationship manager (RM) must begin follow-up actions at once, or within five (5) business days after the first review/visit. To confirm taxpayers' identities and TINs for everyone listed on the tax return, sites must refer to Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, for acceptable documentation and exceptions for taxpayers known to the site.

22.30.1.8.12.1.5  
(03-02-2023)

**Reference Materials  
Non-Compliance**

- (1) A non-compliant issue occurs when the reviewer finds any of the required reference materials not available at the site in paper or electronic form. Reviewers must help the site coordinator with downloading the reference materials from TaxSlayer or IRS.
- (2) Recommended Follow-up Action: The relationship manager (RM) must make a phone call or site visit within five (5) business days to confirm access to required reference materials used by the volunteers. The RM must elevate to the territory manager (TM) for resolution if the volunteers cannot access the reference materials.

22.30.1.8.12.1.6  
(03-02-2023)

**Volunteer Agreement  
Non-Compliance**

- (1) A non-compliant issue occurs when the reviewer finds Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, is incomplete prior to the volunteer working at the site:
  - Volunteer did not sign and date Form 13615
  - Partner did not confirm the volunteer's identity, name, and address with government-issued identification
  - Partner did not sign and date the Form 13615

Another non-compliant issue occurs when a site or volunteer engages in conduct or an activity that violates the Volunteer Standards of Conduct (VSC) Agreement. For sites, or sponsoring organization, the consequences of not following these standards may include:

- Removal from all VITA/TCE programs
  - Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
  - Deactivation of the sponsoring partner's VITA/TCE site electronic filing identification number (EFIN)
  - Removal of all IRS products, supplies, loaned equipment, and taxpayer information from the site
  - Termination of the sponsoring organization's partnership with the IRS
  - Termination of grant funds from the IRS to the sponsoring partner
  - Referral of the partner or volunteer's conduct for potential TIGTA and criminal investigations.
- (2) The reviewer must inform the site coordinator that the volunteer cannot work at the site until the volunteer and coordinator complete Form 13615. The volunteer signs and dates the form and the partner's approving official certifies by signing and dating.
- (3) If a VSC violation occurs, the IRS reviewer must notify their manager and begin the Internal Referral Process at once.
- (4) Anyone seeking services from a site may find and report violations to IRS by sending an email to SPEC HQ at *wi.voltax@irs.gov* and copy the partner and local SPEC territory office as appropriate. The email notification should include the contact's (or "your") name, contact number, site name, and a detailed description of the incident including the individual's full name, date the incident occurred, and the number of taxpayer's affected by the violation if applicable. Sites must make available to all taxpayers, Pub 4836, VITA and TCE Free Tax Programs - English and Spanish. Form 13614-C, Intake/Interview and Quality Review Sheet, Pub 730, Important Tax Records Envelope, and D143, AARP Foundation Tax-Aide (posted) also list the email address and information.
- (5) The relationship manager (RM) and/or territory manager (TM) must address any violations with the site coordinator and/or partner. If the reviewer finds a potential VSC violation, the RM must contact the TM at once and begin the Internal Referral Process by completing Form 14511, Volunteer Standards of Conduct Violation Report. For instructions, refer to IRM 22.30.1.8.12.7, Internal Referral Process.

22.30.1.8.12.1.7

(09-08-2023)

**Timely Filing of Tax  
Returns -  
Non-Compliance**

- (1) A non-compliant issue occurs when the site does not have a process in place for:
- Taxpayers to sign Form 8879, IRS e-file Signature Authorization
  - Timely submission of e-filed returns
  - Timely retrieving electronic tax acknowledgements
  - Promptly resolving rejects
  - Timely contacting taxpayers with unresolved rejects
  - Providing taxpayers with the correct mailing addresses to file paper returns
  - Promptly notifying taxpayers of problems concerning return processing delays
- (2) The reviewer must provide the site coordinator with the correct procedures for timely filing of tax returns. The reviewer must refer to the Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, which

explains the e-file process. The reviewer must also notify the territory manager (TM) and relationship manager (RM) of the non-compliance.

- (3) Recommended Follow-up Action: The RM must start follow-up actions at once, or within five (5) business days, to confirm understanding and compliance of the processes for timely filing of tax returns.

22.30.1.8.12.1.8  
(01-22-2021)  
**Civil Rights  
Non-Compliance**

- (1) A noncompliant issue occurs when the reviewer finds the current Civil Rights information not available for all taxpayers who request services at the site. The site must share the civil rights information with all taxpayers whether the site prepares the return or not. Sites serving Limited English Proficient taxpayers must provide Pub 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs, as available in the taxpayers' first languages. The reviewer must direct the site to *IRS.gov/Forms & Instructions* to download the correct civil rights products:
  - Poster, Pub 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs
  - Pub 4454, Your Civil Rights are Protected
- (2) If a Tax-Aide site does not have a current D-143 poster, the reviewer gives them a copy of Pub 4053. Tax-Aide may get D-143 posters from their state coordinator.
- (3) Recommended Follow-up Action: The relationship manager (RM) must begin follow-up actions at once, or within five (5) business days to verify the posting and availability of civil rights information for taxpayers seeking services. If the site refuses to comply, the RM must elevate to the territory manager for resolution.

22.30.1.8.12.1.9  
(09-08-2023)  
**Site Identification  
Number (SIDN)  
Non-Compliance**

- (1) A non-compliant issue occurs when tax returns prepared at the site show a missing or incorrect SIDN. If the reviewer finds an incorrect SIDN or no SIDN, the site must correct or input the SIDN on all non-networked computers and any non-transmitted tax returns. The reviewer gives the correct SIDN, assists in editing the preparer(s) set up and educates the coordinator on the importance of including the correct SIDN on all tax returns prepared by the site. The reviewer must immediately notify the territory manager (TM) and relationship manager (RM).
- (2) Recommended Follow-up Action: RM reviews the weekly SIDN Report to verify sites use of the correct SIDN. If the site refuses to comply and does not use a correct SIDN, the RM must elevate the situation to the TM for resolution.

22.30.1.8.12.1.9.1  
(09-04-2020)  
**Invalid Site Identification  
Numbers (SIDNs)**

- (1) SPEC finds site identification numbers (SIDN) used on reported returns in the SIDN Workbook report but appear as inactive sites in SPECTRM. The information entered in the tax preparation software must match information in SPECTRM to ensure volunteer sites receive credit for the returns processed at their location. The Product, Systems, and Analysis (PS&A) analyst sends the Field Support & Analysis (FS&A) analyst the Invalid SIDN report at least seven (7) times during the year (Feb, Mar, Apr, May, July, Sep, Nov). The reports pull all invalid SIDNs with a minimum of one (1) return. The assigned FS&A analyst shares this information with their territories to make corrections in the tax preparation software, if necessary. The FS&A analyst sends the Invalid SIDN

report back, including updates/comments, to the PS&A analyst. The PS&A analyst refers any unresolved or suspicious invalid SIDNs to the IRS Return Preparer Office (RPO) for further action.

- (2) SPEC must locate individuals or sites in the report using an SIDN instead of a primary tax identification number (PTIN). An SIDN is identified by an "S" and a PTIN is identified by a "P." Any individual who prepares or helps in the preparation of a tax return for compensation must follow IRS procedures and requirements for return preparers. Among these requirements, return preparers must register for a PTIN with the RPO.

22.30.1.8.12.1.10  
(10-03-2022)  
**Electronic Filing  
Identification Number  
(EFIN) Non-Compliance**

- (1) A non-compliant issue occurs when the site uses an incorrect EFIN. If the reviewer finds an incorrect EFIN, the site must correct the EFIN. The reviewer gives the correct EFIN and helps the coordinator set up the correct defaults in the tax preparation software. The reviewer advises the coordinator to immediately contact the tax preparation software company for instructions on resetting EFINs on returns already prepared but not transmitted.
- (2) If the site uses the TaxSlayer software and incorrectly uses an EFIN which does not meet SPEC's approved licensing exceptions, the reviewer must immediately notify the territory manager (TM) and relationship manager (RM). The reviewer advises the coordinator of the TaxSlayer licensing agreement and explains the site cannot use the software to prepare tax returns. The coordinator must refer taxpayers to another site

22.30.1.8.12.1.11  
(10-03-2022)  
**Non-Compliance with  
Security, Privacy and  
Confidentiality  
Guidelines**

- (1) A non-compliant issue occurs when the reviewer finds the site did not follow all security, privacy, and confidentiality guidelines as outlined in, Pub 4299 Privacy, Confidentiality, and Civil Rights - A Public Trust. The reviewer supplies Pub 4299 to the site coordinator if needed, and explains the correct procedures as outlined in Pub 4299.
- (2) Recommended Follow-up Actions: The relationship manager (RM) must ensure the site sets up proper procedures per Pub 4299 within five (5) business days. If violations continue, the RM must elevate to the territory manager for resolution.

22.30.1.8.12.1.12  
(04-05-2022)  
**Data Breaches -  
Reporting Breaches at  
VITA/TCE Sites**

- (1) SPEC developed procedures for reporting potential data breaches at VITA/TCE sites. To protect the taxpayers we serve, volunteers must follow this guidance when a potential data breach affects one or more taxpayers.
- (2) A VITA/TCE data breach occurs when an employee sends a taxpayer's Personally Identifiable Information (PII), whether physically or electronically, without taxpayer permission.
- (3) Types of data breaches:
  - a. Unintentional (a mistake) – volunteer mistakenly gives a copy of another taxpayer's tax return or tax documents in error
  - b. Intentional (on purpose) – data loss incidents such as access to a preparer network without permission and/or theft of PII

22.30.1.8.12.1.12.1  
(11-18-2021)

## Headquarters Responsibility

- (1) SPEC HQ must review all potential data breaches reported to SPEC.
- (2) SPEC HQ must recommend the territory when to send the potential data breach to RICS data loss mailbox and any other actions needed based on the below chart:

If	Then
A volunteer mistakenly shares a copy of another taxpayer's return or tax documents,	<p>The Territory must tell the partner to:</p> <ul style="list-style-type: none"> <li>• Contact the taxpayer(s), whose information was mistakenly shared, an offer an apology and supply a brief description of what happened. Also inform the taxpayer of actions taken to avoid future occurrences</li> <li>• Encourage the impacted taxpayer(s) to apply for an IP PIN since the IRS has expanded the program to all taxpayers</li> <li>• Check all files and downloads from the TaxSlayer software (or any other tax preparation software) prior to sharing regardless of the sharing platform</li> </ul>
The unauthorized access or theft results in data loss,	Instruct the territory to follow IRM 22.30.1.8.12.1.12.2 (5), Territory Responsibility, to report the incident to the RICS mailbox.

- (3) The assigned SPEC HQ analyst provides a brief overview of the data breach and the status to the Chief, PS for sharing with the SPEC Director.
- (4) The assigned SPEC HQ analyst tracks the number of data breaches reported, including the overview and status.

22.30.1.8.12.1.12.2  
(09-08-2023)

## Territory Responsibility

- (1) The Territory office decides if a data breach reported by a taxpayer, partner, volunteer, or other source, meets the criteria of a potential data breach.
- (2) The Territory office sends all VITA/TCE potential data breaches to the assigned SPEC HQ analyst in PS and FS&A.

**Note:** Do not send any information directly to the IRS Return Integrity and Compliance Services (RICS) data loss mailbox.

- (3) The Territory office includes the following when sending to SPEC HQ:

- Date the incident occurred
  - Full name and telephone number of the point of contact who reported the breach
  - Partner name and address
  - Site name and address
  - Brief description of the incident and actions taken by the territory
- (4) The Territory office instructs the partner not to send taxpayer information to SPEC.
  - (5) If instructed by SPEC HQ, the Territory office sends the above contact information via email to RICS using the *dataloss@irs.gov* mailbox.
  - (6) The Territory office explains to the partner that a member from IRS Return Integrity and Compliance Services (RICS) team may contact them to discuss the details of the data breach and obtain the partner client list, if needed and any other breached items. The information RICS requests depends on the specifics of the data breach but could include SSN's, EFINs, PTIN's, etc.
  - (7) The Territory office informs the partner to follow the instructions in Pub 4557, Safeguarding Taxpayer Data, for reporting data loss to IRS/States. Exception: SPEC partners should not report client data theft to the local stakeholder liaison. SPEC partners should instead report potential client data theft to the local SPEC Territory office.

**Note:** For a complete checklist, see *Data Theft Information for Tax Professionals*.

- (8) After making the referral to RICS, the Territory office follows normal procedures for:
  - Compromised EFINs - Refer to IRM 22.30.1.9.2.11.1.8, Required Actions for a Compromised EFIN
  - TIGTA Referrals - In consultation with PS, the AD decides whether to remove support from the site, and/or refer the issue to TIGTA and/or Criminal Investigation

**Note:** For a complete checklist, see *Data Theft Information for Tax Professionals*.

22.30.1.8.12.1.12.3  
(09-04-2020)

**IRS Return Integrity and Compliance Services (RICS) Responsibility**

- (1) IRS Return Integrity and Compliance Services (RICS) must:
  - Check the *dataloss@irs.gov* mailbox for new receipts
  - Review newly reported potential data breaches and contact the partner
  - Evaluate the breach during the interview
  - Obtain the partner client list, if needed, and any other breached items. The information requested can include specifics of the data breach and SSNs, EFINs, PTINs, etc.

22.30.1.8.12.1.13  
(09-04-2020)

**Discontinuance of IRS Support**

- (1) Partners who do not follow the Quality Site Requirements violate Volunteer Standards of Conduct 1, which may result in removal from the VITA/TCE Programs and adding the partner to the Volunteer Registry. SPEC removes IRS support if the site coordinator or sponsoring partner refuses to correct the unacceptable actions or violations.

- (2) SPEC employees must notify PS at once if a site conducted unacceptable activities that may have a negative impact on the integrity of the IRS and the VITA/TCE program.
- (3) TM must decide what IRS supplied support to stop at non-compliant sites. FS&A office must review and make a final decision to ensure all efforts to mediate the situation happens. FS&A must notify PS of the final decision. PS must agree with the decision prior to withdrawing support.
- (4) In rare instances, SPEC HQ may decide to end the relationship with a national partner. In these instances, NP issues the guidance for discontinuance of support.
- (5) SPEC prioritizes and values physical safety to protect all parties at VITA/TCE sites. SPEC employees must leave the premises at once, contact TIGTA and the TM, and wait for instructions on how to proceed if in the process of discontinuing a relationship or removing government property from a site, the environment becomes confrontational. The TM must notify the FS&A office and the Chief, PS.

22.30.1.8.12.1.13.1  
(09-04-2020)

## **Discontinuance of IRS Support Required Actions**

- (1) If the TM decides to stop IRS support of a partner, the partner or site coordinator must take the following actions:
  - a. Validate the transmission of all tax returns and acknowledgement by the IRS. If the return rejected, take necessary actions to correct the error or provide the taxpayer with a paper return for sending to the IRS
  - b. Back-up all taxpayer returns for desktop users only
  - c. After backing up the data, remove all taxpayer data from every IRS-loaned or non-IRS computers for desktop users only. Contact the IRS SPEC Territory office for instructions on removing taxpayer information on vendor software
  - d. Return IRS-loaned printers to the local IRS SPEC Territory office
  - e. Return IRS-loaned computers to the VITA Computer Depot
  - f. Return Taxpayer Consents secured as required by IRC 7216 (with taxpayer signatures) to the local IRS SPEC Territory office
  - g. Return IRS products (including training materials) to the local IRS SPEC Territory office
  - h. Stop using IRS or SPEC logos
- (2) Territories must take the following actions to ensure taxpayer safety when stopping IRS support at a VITA or TCE site:
  - a. Validate the site coordinator transmitted all tax returns to the IRS and received acknowledgement for the returns and the IRS accepted the returns or the volunteer gave the taxpayer their return for sending to the IRS. Refer taxpayers with incomplete returns to another volunteer site nearby
  - b. Remove the partner and/or site from SPECTRM
  - c. Notify the GPO if a grant recipient runs the site
  - d. Deactivate the EFIN. Refer to IRM 22.30.1.9.2.11.1.9, Deactivating VITA and TCE Electronic Filing Identification Number (EFIN)
  - e. For sites using an alternative electronic return preparation and transmission software, the site coordinator must back up all taxpayer data and give the disk to the TM or RM

- f. Send all Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to the correct processing center per Pub 1345, IRS e-file Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- g. Secure and keep taxpayer consents (IRC 7216) for one year from the date signed
- h. Destroy all publicity posters and training materials received from the site coordinator or partner
- i. Ensure the partner or site coordinator returns all loaned computers to the VITA Computer Depot
- j. Ensure the partner or site coordinator returns all loaned printers to the territory
- k. Provide the site with procedures for removing taxpayer data, if applicable

22.30.1.8.12.2  
(10-04-2024)

**SPEC Employee Name  
Tags for External Visits**

- (1) All SPEC employees must wear a name tag displaying their name while conducting return reviews or meeting face-to-face with external stakeholders, such as partners, volunteers, taxpayers, etc. If an employee has not requested or received a name tag, they must verbally identify themselves by stating their name and employee identification number (all 10 digits of their Personal Identification Number) for all external visits.
- (2) The Strategy and Program Management (SPM) Headquarters staff provides oversight to the Employee name tag process and provides name tags to SPEC employees.
- (3) Employee name tags must be displayed with the entire first name, last name, and employee identification number. Courtesy titles may be used with the entire first and last name or with the last name. The employee identification number must be included on the name tag. SPEC employees cannot use first name "initials" on the name tag. See examples below:
  - a. Entire First Name, Entire Last Name, and Employee Identification Number.
  - b. Courtesy title (Mr., Mrs., Miss, or Ms.) Entire First Name, Entire Last Name and Employee Identification Number.
  - c. Courtesy title (Mr., Mrs., Miss, or Ms.) Last Name, and Employee Identification Number.

**Note:** Do not use first or last name **initials**.
- (4) The SPM analyst orders new name tags when the following conditions exists:
  - a. Newly hired employees in Stakeholder Partnership, Education and Communication (SPEC).
  - b. Employee assigned to new position that requires face to face external visits.
  - c. Employee did not receive a name tag in the original order.
- (5) The SPM analyst orders replacement name tags when the following conditions exist:
  - a. Employee has a legal name change consist with IRS records.
  - b. Worn or unable to read name tag.
  - c. Misspelled name on original name tag.

22.30.1.8.12.2.1  
(09-08-2023)

## Ordering New or Replacement Employee Name Tags Process

- (1) The Strategy and Program Management analyst must take the following steps to order Name Tags:

Step	Action
1	Strategy and Program Management (SPM) does not order name tags one at a time. The SPM analyst must order new or replacement name tags in bulk, bi-annually for SPEC employees. The SPEC analyst must order the name tags (Area and Headquarter) by March 31 and September 30. <b>Note:</b> Replacement name tags require a justification (lost, worn, name change, misspelled name).
2	Strategy and Program Management (SPM) Tax Analyst sends a solicitation to the Area Analyst and each HQ Chief approximately 4 weeks prior to the due date. The email must include the current IRM requirement and a pre-formatted excel spreadsheet. The SPM Tax analyst must review and combine the HQ report into one sheet and ensure the Atlanta Post of Duty address lists the HQ Secretary as the point of contact and phone number on the document.
3	Upon receipt of requests from the Areas, HQ Analyst must review for accuracy by following IRM requirements.
4	The SPM HQ tax analyst must submit the reviewed spreadsheets to the Products, Systems and Analysis (PS&A) Analyst responsible for the Publishing Service Requests.
5	PS&A Analyst must input a Publishing Service Request (PSR) and attach the completed spreadsheets to order the new/replacement name tags.
6	PS&A Analyst provides SPM Analyst with the UPS tracking information received from Media & Publishing (M&P).
7	The employee must let the SPM HQ Analyst know immediately of any issue with the incorrect spelling of their name.

22.30.1.8.12.2.1.1  
(09-08-2023)

#### **Destruction of Name Tags Process**

- (1) The Strategy and Program Management analyst must take the following steps to destroy Name Tags:

Step	Action
1	The SPEC HQ analyst must notify the COR to renew the contract for destruction of name tags every August for 1 year. The SPEC HQ analyst must confirm with the Field Assistance Contracting Officer that the contract is renewed.
2	Notify the Area of where to send the worn/old name tags for destruction to include the vendor's name and address. For consistency, we must keep the same quarterly schedule as the name tag order request.
3	The Area contacts must notify the SPM HQ Analyst with the following required information for each shipment: <ul style="list-style-type: none"> <li>• The number of name tags sent to be destroyed</li> <li>• The date the name tags were sent</li> <li>• Name of the persons sending the name tags for destruction</li> <li>• Include the weight of the name tags shipped</li> </ul>
4	SPEC's SPM Analyst then must ship the name tags for destruction once per year usually in September.
5	The SPM HQ Analyst must send the above information in Step 3 to the Contracting Officer Technical Representative (COTR) in Field Assistance (FA), who monitors the contract.

22.30.1.8.12.3  
(10-04-2024)

#### **Review Types**

- (1) SPEC's quality process relies on multi-tiered reviews including site reviews, return reviews, and referral reviews in a complete quality review process that includes all the following:

- 100 percent Quality review of all returns at the site
- VITA and TCE Grant Partner reviews
- Quality Statistical Sample (QSS) reviews
- Field Site Visits/Remote Site reviews
- Grant Program Office financial reviews. See IRM 22.30.1.10.9

22.30.1.8.12.4  
(09-08-2023)

#### **Quality Statistical Sample (QSS) Reviews**

- (1) The Quality Program Office (QPO) promotes and measures compliance to the Quality Site Requirements (QSR) with the goal of supplying top quality service and correct tax returns for VITA/TCE taxpayers.
- (2) The Chief, QPO, reports to the Chief, Program Support (PS). Tax analysts assigned to QPO conduct QSS reviews.
- (3) A QSS review consists of a site review and three return reviews. The review process confirms the accuracy of tax returns and compliance with QSR and Volunteer Standards of Conduct (VSC). These reviews identify trending issues and highlight best practices.

22.30.1.8.12.4.1  
(10-04-2024)

## **Selecting Sites for Quality Statistical Sample (QSS) Review**

- (1) QPO works with Statistics of Income (SOI) to decide the sample of sites to review before the start of the filing season. For a valid accuracy measure of the VITA/TCE program and to promote an unbiased appearance, SOI randomly selects the sites for review based on criteria set by SPEC.
- (2) Selected sites for QSS reviews come from a prior year site listing provided to SOI pulled from SPECTRM by Program Support (PS).
- (3) The SOI office randomly selects QSS sites using the following criteria:
  - Both VITA and TCE sites
  - Geographic distribution among SPEC area offices
  - Mixture of various partners
  - Sites open and not open to the public
  - Sites with production greater than fifty (50) returns
  - Sites open the previous year in SPECTRM
- (4) In-person QSS reviews exclude sites with any of the following criteria:
  - Sites located in Hawaii, Puerto Rico, Alaska, and outside of the United States
  - Sites closed the previous year in SPECTRM
  - Mobile-only sites
  - Facilitated Self Assistance (FSA) standalone and remote sites
  - One-day sites
  - Sites reviewed by QPO in the prior year
- (5) Virtual Quality Oversight Reviews exclude sites with any of the following criteria:
  - Sites located in Puerto Rico
  - Sites closed the previous year in SPECTRM
  - Mobile-only sites
  - Facilitated Self Assistance (FSA) standalone and remote sites
  - One-day sites
  - Sites reviewed by the Quality Program Office in the prior year
- (6) QSS reviewers do not announce in person QSS reviews and do not notify the territory manager (TM), relationship manager (RM), and Field Support & Analysis (FS&A) analyst prior to the actual site review. QSS reviewers only announce the review if they must receive prior approval to access the site.

22.30.1.8.12.4.2  
(10-03-2022)

## **Validation of Quality Program Office (QPO) Statistics of Income (SOI) Site Sample Data**

- (1) The Chief, QPO assigns the SOI selected sites to Quality Statistical Sample (QSS) reviewers based on their geographic locations to increase cost savings to the government.
- (2) Because SOI selects sites based on prior year filing season data, QSS reviewers must research current year data in SPECTRM for their assigned sites. QSS reviewers confirm the status and schedule for their assigned sites prior to traveling:
  - a. Search by Site Identification Number (SIDN) - Review the site if the site selected is open in SPECTRM with the same name and SIDN

- b. Search by SIDN - Review the site if the site selected is open in SPECTRM with the same SIDN but a different name and/or address. The reviewer bases the review on the SIDN listed on the SOI list and the updated information in SPECTRM
- c. Search by Site Name - Review the site if the site selected is open in SPECTRM with the same name but the SIDN has changed. The reviewer bases the review on the site name if the SIDN does not exist in SPECTRM

**Note:** Do not review the site if SPECTRM does not list the site by SIDN or site name. The QSS reviewer must notify the Chief, QPO. The QSS reviewer marks these sites as closed on the QSS review schedule on the Quality SharePoint.

22.30.1.8.12.4.3  
(09-09-2019)

**Chief, Quality Program  
Office (QPO)  
Responsibilities**

- (1) The Chief, QPO approves requests for travel, travel vouchers, travel compensatory time, regular compensatory time, and credit hours, as required by QSS reviewers to complete review assignments.
- (2) The Chief, QPO conducts at least one field performance review for each QSS reviewer. The Chief, QPO notifies the QSS reviewer of the site selected for the performance review. The Chief, QPO views the employee's adherence to QSS policy and guidance, tax law determinations, and site review file documentation.
- (3) The Chief, QPO shares verbal feedback with the QSS reviewer after completion of the field performance reviews. After the QSS reviewer uploads the case file, the Chief, QPO, documents the employee's performance on Form 15083, Employee Performance Record for SPEC HQ Reviews and Activities. The Chief, QPO shares the performance review feedback and keeps the signed documents in the employee's Employee Performance Folder (EPF).
- (4) The Chief, QPO may assign a designee to complete these responsibilities. The Chief, QPO must approve all performance reviews before issuance to QSS reviewers.

22.30.1.8.12.4.4  
(10-03-2022)

**Training Requirements  
for Quality Statistical  
Sample (QSS) Reviewers**

- (1) QSS reviewers must complete the following training and pass required certification tests with scores of 80 percent or higher:
  - Filing Season Readiness (FSR) training
  - Volunteer Standards of Conduct (VSC) test
  - Intake/Interview and Quality Review test
  - Tax law certification at the Advanced and Military level
  - Site Coordinator Training
  - Site Coordinator Test
  - QSS Continuing Professional Education (CPE)
  - Tax preparation software training
- (2) This list may change based on tax law changes and/or updated SPEC requirements.

- |  |   |
|--|---|
| <p>22.30.1.8.12.4.5<br/>(09-08-2023)<br/><b>Quality Statistical Sample (QSS) Continuing Professional Education (CPE)</b></p> | <ol style="list-style-type: none"> <li>(1) QSS reviewers must complete course 32055, "Quality Statistical Sample (QSS) Reviews" in Integrated Talent Management (ITM) prior to attending QSS CPE.</li> <li>(2) The Quality Program Office (QPO) conducts QSS CPE which serves as a critical part of preparing to conduct reviews in a consistent manner. It encompasses changes to policy, procedures, and products that affect QSS reviews. QSS reviewers present and discuss SPEC expectations and tax law updates for the current filing season during CPE. SPEC requires all QSS reviewers to complete the QSS CPE prior to completing QSS reviews.</li> </ol>  |
| <p>22.30.1.8.12.4.6<br/>(09-08-2023)<br/><b>Quality Statistical Sample (QSS) Site Data Research</b></p>                      | <ol style="list-style-type: none"> <li>(1) QSS reviewers must conduct extensive preliminary research after assignment of QSS Site Review List. The QSS reviewer researches the status of the site for the current year, site operational information, and contact information. The QSS reviewer records the data on Form 14512, VITA/TCE History Sheet for Site and Return Reviews, to plan for the reviews. Resources include:               <ul style="list-style-type: none"> <li>• SPECTRM – verify SIDN, EFIN, days/hours of operation, the primary contact (site/local coordinator), territory manager (TM) and relationship manager (RM) contact information</li> <li>• <i>AARP Tax-Aide Locator</i>- to find AARP sites</li> <li>• E-File Report - verify site e-file return production</li> <li>• SERP/IRS.gov - verify data on SERP and IRS.gov match SPECTRM</li> <li>• Third Party Data Store (TPDS) - to verify EFIN status and ensure the application lists at least one responsible official</li> <li>• SIDN Workbook Report on SPECTRM - verify site e-file paper return production</li> <li>• Tax software reports - verify return production</li> </ul> </li> </ol>   |
| <p>22.30.1.8.12.4.7<br/>(03-02-2023)<br/><b>Planning for Quality Statistical Sample (QSS) Reviews</b></p>                    | <ol style="list-style-type: none"> <li>(1) The QSS reviewer confirms assigned sites plan to open for the upcoming filing season based on data in SPECTRM. If research shows a QSS selected site as closed, notify the Chief, Quality Program Office (QPO).</li> <li>(2) QSS reviewers do not review FSA standalone sites, as taxpayers prepare their own tax returns. QSS reviews focus only on returns prepared by volunteers. If research shows a selected site as a Facilitated Self Assistance (FSA) Stand-alone site, notify Chief QPO.</li> <li>(3) QSS reviewers plan all site visits and update the QSS Review Schedule document on the Quality Share Point in the current Filing Season folder. QSS reviewers may reschedule assigned reviews due to unforeseen circumstances such as inclement weather and unscheduled site closure. QSS reviewers must keep the review schedule updated on a weekly basis.</li> <li>(4) QSS reviewers must post their travel requests using the QSS Travel Request spreadsheet to secure funding for the scheduled site visits. This spreadsheet on the Quality Share Point under Quality Reviewer Travel Requests folder. Once QSS reviewers receive approval for their travel, they must complete authorizations in Concur.</li> </ol> |

22.30.1.8.12.4.8  
(10-03-2022)

**Initial Site Contact for  
Quality Statistical  
Sample (QSS) Reviews**

- (1) QSS reviewers must conduct reviews in a courteous and professional manner. Upon arrival reviewers watch the general atmosphere and activity at the site. The reviewer introduces themselves to the site coordinator, shows their IRS identification, and hands the coordinator their business card, and a copy of Pub 4675, Request to Quality Review Your Federal Tax Return.
- (2) The QSS reviewer explains Pub 4675, Request to Quality Review Your Federal Tax Return to ensure the site coordinator understands the QSS review process. The reviewer asks the coordinator to explain the site's physical layout. The reviewer requests a workstation with access to an electrical outlet and two chairs if possible. Reviewers must secure their computer with a cable lock or carry it as they walk around the site. After setting up a workstation, the reviewer randomly selects the first return to review.
- (3) If a disruption occurs such as a software outage, loss of internet, or lack of quality reviewers, the site coordinator may implement a contingency plan to keep the site operating. If this occurs during a QSS visit, the reviewer must assess the process and decide if QSS return reviews can take place. These contingency plans do not apply to all sites. If the QSS reviewer cannot complete the QSS review, the reviewer must contact the Chief, QPO.

22.30.1.8.12.4.9  
(02-01-2024)

**Selecting Returns for  
Quality Statistical  
Sample (QSS) Review**

- (1) The QSS reviewer randomly selects a return, including amended and/or prior year returns for the review. The site coordinator must not decide which returns to review.
- (2) Select a return from the quality reviewer that has been quality reviewed but not signed by the taxpayer. If a site does not use a quality review process, the QSS reviewer must select a return for QSS review after the return is prepared and prior to the taxpayer's signature.
- (3) When selecting returns for review, the QSS reviewer must present their IRS identification to the taxpayer and ask permission to review their tax return.
- (4) To ensure the taxpayer understands the QSS review process, explain the process and give the taxpayer Pub 4675, Request to Quality Review Your Federal Tax Return, to keep with the taxpayer's tax return in case they have questions about the QSS review after the fact. The Pub 4675 must include the QSS reviewer's name (full name, first name and last initial, or first initial and last name) or IRS Smart Card ID number. This allows management to prove that the QSS reviewer performed a valid review.
- (5) Pub 4675 Request to Quality Review Your Federal Tax Return, emphasizes the QSS reviewer does not keep personally identifiable information (PII) as part of the QSS review. Taxpayers may refuse to take part in the QSS review process. If they refuse to take part, the QSS reviewer must randomly select another return for review.
- (6) The random selection policy requires selecting from a pool of every tax return available. This includes returns that do not meet WHO MUST FILE or WHO SHOULD FILE, scope requirements for VITA/TCE and AARP, and returns taxpayers want to e-file or mail to the IRS. If a selected return does not meet the Who Must File, Who Should File, and scope criteria, the QSS reviewer must review more returns for the sample. The QSS reviewer may need to review more than three tax returns.

- (7) Refer to Document 13511, Document 13511: QSS Return Review Job Aid for Form 6729-R, for specific information about selecting and conducting the return review.
- 22.30.1.8.12.4.10  
(10-03-2022)  
**Quality Statistical Sample (QSS) Reviews of Returns Prepared Using the Virtual VITA/TCE Model**
- (1) Statistics of Income (SOI) may select sites using the Virtual VITA/TCE Model for QSS reviews. Research SPECTRM prior to performing the review. If SPECTRM shows the site uses the Virtual VITA/TCE Model, or if the reviewer finds the site uses a virtual process not noted in SPECTRM, follow these procedures to conduct return reviews:
- QSS reviewers randomly select a return previously prepared, and quality reviewed using a virtual process. When visiting a site that uses both traditional and virtual processes of tax preparation, QSS reviewers must try to select virtually prepared returns before selecting returns prepared using the traditional VITA/TCE method.
  - Check Form 14446, Virtual VITA/TCE Taxpayer Consent, to ensure the taxpayer marked the applicable “Yes” box consenting to IRS review of their tax return.
  - Include the return in the review if the taxpayer checked the “Yes” box.
  - Randomly select another return if the taxpayer checked the “No” box or did not check either box.
  - Continue until the reviewer finds a return with the taxpayer consent to the IRS review box checked “Yes.”
  - Review the accuracy of the tax return using the same procedures as a traditional VITA/TCE site. If the QSS reviewer needs to clarify the information, then the site coordinator contacts the taxpayer, preparer, and quality reviewer to verify the questionable information. If the QSS reviewer receives clarification, review the return.
  - If the QSS reviewer cannot verify the information, explain the issue to the site coordinator so it can be resolved before filing the return. The reviewer identifies the return as inconclusive and does not review it. The reviewer must then randomly select another tax return for review.
  - During the Virtual VITA/TCE return review, supply Pub 4675 Request to Quality Review Your Federal Tax Return, to the site coordinator to give to the taxpayer when the taxpayer picks up the return.
- 22.30.1.8.12.4.11  
(10-04-2024)  
**Conducting Quality Statistical Sample (QSS) Return Reviews**
- (1) QSS reviewers must not review out-of-scope tax returns for the VITA/TCE programs. Reviewers must understand scope differences between VITA and AARP Tax-Aide. For a complete list of in-scope tax law topics, refer to Document 13170, Fact Sheet Quality Site Requirements (QSR) Applicable to AARP Foundation Tax-Aide Sites for SPEC employees. Reviewers must verify that volunteers only prepare, and quality review returns within their certification level.
- (2) The reviewer must secure the following information necessary to conduct a thorough return review.
- Primary and secondary taxpayer’s photo ID
  - Social Security cards/ITIN letters for everyone listed on the return
  - Bank account and routing information for a direct deposit

**Note:** Preferably, the QSS reviewers look over the above documents in the presence of the taxpayers to confirm the information on their return. Once confirmed, the QSS reviewer must return the information to the taxpayer at once.

- Completed Form 13614-C, Intake/Interview and Quality Review Sheet
  - Tax return, schedules, and worksheets
  - Tax statements such as Forms *W-2*, *1099-MISC*, *1095-A* (Heath Insurance Marketplace Statement),
  - Other supporting documents such as expense statements, receipts, etc.
  - If applicable, signed consent forms required by IRC 7216 (secured prior to input of the PIN - See Form 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust)
- (3) After securing the above information, the QSS reviewer verifies the completeness of Form 13614-C. The QSS reviewer compares the tax return to a completed and corrected Form 13614-C and the taxpayers' statements as the basis for a correct tax return. If the QSS reviewer finds missing information or needs clarification, the reviewer keeps the tax return and requests the necessary information for a correct assessment.
  - (4) The QSS reviewer must have all the questions answered on Form 13614-C for a thorough return review. If Form 13614-C requires correction(s), the QSS reviewer marks "QSS" on Form 13614-C and adds or corrects the information.
  - (5) The QSS reviewer uses Form 6729-R, QSS Return Review Sheet, to verify the accuracy of the selected return. The QSS reviewer uses Document 13511 , QSS Return Review Job Aid for Form 6729-R, for guidance to review each line of the tax return.
  - (6) If the QSS reviewer finds an error on the tax return, the reviewer keeps the original return, and the site must make the correction (s). The site coordinator must give copies of the corrected return to the taxpayer and the QSS reviewer.
  - (7) The IRS defines an accurate return as a return with the tax law applied correctly with no errors found based on current tax law, the completed Form 13614-C, and taxpayer's supporting documents.
  - (8) SPEC considers an accurate return for purposes of the QSS or return review when the return has the tax law applied correctly, all income reported on the correct Form 1040 line, and any error does not exceed tolerance criteria and cause a change of:
    - More than \$50 to "Total Income" or "AGI"
    - More than \$14 to "Total Tax", "Federal Income Tax Withheld", "Refund", or "Amount You Owe"
  - (9) Tolerance does not apply to the Entity section of the return which contains the name(s), address, and TIN(s). An error in a name, TIN or address makes the return incorrect.
  - (10) Tolerance does not apply to dependents or taxpayers identified as dependents on another return.
  - (11) In the case of an error within tolerance, the QSS reviewer must require the site to correct the return, so the taxpayer receives an error free return.

- (12) The e-filing of \$1 as unearned income to allow e-filing of a state return for the benefit of the taxpayer meets tolerance criteria if it does not generate a credit.
- (13) Incorrect direct deposit or debit information does not impact the accuracy of the return. In case of an error with direct deposit or debit information, the QSS reviewer must require the site to correct the return, so the taxpayer receives an accurate return.
- (14) Refer to Document 13511 for more specific information about selecting and conducting the return review.

22.30.1.8.12.4.12  
(10-04-2024)

## **Scanning and Redacting the Return**

- (1) When resources allow, QSS reviewers scan the documents used to prepare each return reviewed QSS reviewers do not scan SSN cards, ITIN letters, photo ID or bank information. Prior to leaving the site, the QSS reviewer redacts (removes) the names, SSNs, bar codes, phone numbers, employer identification number (EIN), addresses, local business names, and any other identified Personally Identifiable Information (PII) from the scanned returns and supporting documents. The QSS reviewer must keep the birth dates, job titles, and citizenship status.
- (2) If the QSS reviewer cannot remove the PII from the return and supporting documents due to time limits, the reviewer must secure un-redacted returns in a Sensitive but Unclassified (SBU) encrypted folder on their computer prior to leaving the site. The QSS reviewer must redact PII prior to sending the site review file to SPEC HQ or uploading to the SPEC Quality Shared Drive.
- (3) The management assistant (MA) in the Quality Program Office (QPO) controls the scanner inventory. The MA creates and keeps a spreadsheet that tracks the scanner inventory in QPO. The spreadsheet, at a minimum, includes the bar code, serial code, the assigned employee, date assigned, condition of the scanner, and date returned. In addition, the MA show whether the scanner has issues or missing parts, etc.
  - When a new or detailed reviewer joins QPO for QSS reviews, the MA selects a scanner, updates the spreadsheet to list the assigned scanner information, and releases or mails the scanner to the reviewer. At the end of the QSS reviewer detail, the MA retrieves the scanner at the end of the filing season and notes the date the QSS reviewer returned the scanner on the spreadsheet. The MA ensures employees detailed to QPO return the scanners no later than May 1
  - The MA reconciles the spreadsheet annually for accuracy.

22.30.1.8.12.4.13  
(02-01-2024)

## **Conducting the Quality Statistical Sample (QSS) Site Review**

- (1) QSS reviewers conduct site reviews to measure site adherence to Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC), and to find areas of improvement. QSS reviewers use Form 6729, QSS Site Review Sheet, for this purpose. The reviewer conducts the return reviews first; however, the reviewer may address the site review questions if waiting for a return to review.
- (2) QSS reviewers complete Form 6729 based on site operations, interviewing the coordinator, and reviewing required documents. The reviewer must rely more on observation rather than oral testimony. The QSS reviewer uses their

judgement to measure adherence to the QSR. The QSS reviewer considers the severity of any identified issues or a systemic violation of each QSR.

- (3) On Form 6729 each QSR section has only one measurement question. The Quality Program Office (QPO) bolded the measurement questions and valued each question at 10 percent. If the site meets all ten QSR, the QSS reviewer rates the site with 100 percent. By underlining an answer, the reviewer must include an explanation in the comments field section.
- (4) Refer to *Document 13513*, Document 13513: QSS Site Review Job Aid for Form 6729, for more specific information about completing the form.
- (5) If a QSS reviewer finds any violations of any VSC, the reviewer must notify the Chief, Quality Program Office (QPO) at once using Form 14511, Volunteer Standards of Conduct Violation Report. For more information, refer to IRM 22.30.1.8.12.7, Internal Referral Process.

22.30.1.8.12.4.14  
(09-26-2016)

**Quality Statistical  
Sample (QSS) Reviews -  
Verbal Feedback with  
Site Coordinator and  
Volunteers**

- (1) The QSS reviewer must have feedback discussions with the coordinator prior to leaving the site. The discussion must include expressing appreciation, offering constructive feedback, naming any corrective actions, and addressing coordinator's questions and concerns. Explain the reviewer sends the final results email to the Territory office and the RM shares the final results with the site.
- (2) The QSS reviewers must thank available volunteers and acknowledge their valuable service to their communities.

22.30.1.8.12.4.15  
(09-04-2020)

**Quality Statistical  
Sample (QSS) Review  
Errors Found After  
Leaving the Site**

- (1) After leaving the site, if the QSS reviewer finds an error that changes the result of a tax return review, the QSS reviewer must contact the coordinator to explain the identified error. The coordinator must correct the error and contact the taxpayer. The QSS reviewer must notate the corrective action taken on the Form 14512, VITA/TCE History Sheet for Site and Return Reviews, and revise Form 6729-R, QSS Return Review Sheet.

22.30.1.8.12.4.15.1  
(10-04-2024)

**Post Review Notification  
- Quality Statistical  
Sample (QSS) Review**

- (1) Within 24 hours after conducting a QSS review, the reviewer must notify the territory manager (TM) of the QSS review. If the QSS reviewer requires no action from the TM, the reviewer sends a post review courtesy information email. When action must be taken, the QSS reviewer uses one of the action email templates with deadlines provided based on the date they sent the action email. If the QSS reviewer has completed all review work and can issue the final results email including copies of Form 6729 , QSS Site Review Sheet and Form 6729-R , QSS Return Review Sheet, within 24 hours, the reviewer may issue the final results email in lieu of the above notification emails.
- (2) The territory office must respond within two (2) business days to an action email that asks for:
  - Validation that volunteer(s) completed the necessary certification(s)
  - Confirmation that volunteer(s) and approving official signed and dated Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Programs
  - Validation of sites' SPEC-approved Form 15272 , VITA/TCE Security Plan
 If the TM responds with the necessary information, the QSS reviewer

sends the final results email with no error. If the TM does not respond with the necessary information, the QSS reviewer addresses the error(s) on the final results, closes the case and documents the information on Form 14512, VITA/TCE History Sheet for Site and Return Reviews. If the RM or TM does not respond by the date noted on the email, the reviewer must resend the email with a deadline for a response within two (2) business days. If the RM or TM does not respond, the QSS reviewer elevates through the QPO Chief to the Area Director as a potential VSC #1 Follow all Quality Site Requirements.

- (3) The territory office must respond within five (5) business days to an action email to address VSC violations. If the TM responds and no further issue must be addressed, the QSS reviewer sends the final results email and documents the case file. If the TM agrees with the identified VSC violation, follow the VSC process. If the RM or TM does not respond about recommended corrective and/or follow-up actions by the date noted on the email, the reviewer must send the email with a deadline for a response within two (2) business days. If the TM does not send a response, the QSS reviewer elevates the issue through the QPO Chief to the area director. These emails do not include the final results of the review. Timeframes for final results emails may be extended due to action email follow up.

22.30.1.8.12.4.16  
(03-02-2023)

## **Completing the Site Quality Module (SQM) Database for Quality Statistical Sample (QSS) Reviews**

- (1) By Tuesday of the following week after a review, the QSS reviewer must correctly enter Form 6729, QSS Site Review Sheet, and Form 6729-R, QSS Return Review Sheet, into the Site Quality Module (SQM) in SPECTRM. Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, provides instructions on how to access and input results into SQM.
- (2) The reviewer enters the Form 6729 first because it becomes a “parent” form. The reviewer then enters the Form 6729-R second, linking to the “parent” Form 6729 for the review.

22.30.1.8.12.4.17  
(10-04-2024)

## **Final Results Email for Quality Statistical Sample (QSS) Reviews**

- (1) The QSS reviewer must send the final results email no later than ten (10) business days after the review. The reviewer must attach copies of Form 6729, QSS Site Review Sheet, and Form 6729-R, QSS Return Review Sheet, to the email. For consistency, reviewers must use the final results email template updated each year for this purpose. The final results email must be un-encrypted to allow external partners to read it.
- (2) Send the final results email to:
  - Territory manager
  - Primary relationship manager per SPECTRM records for the site
  - Chief, Field Support & Analysis (FS&A)
  - Quality Analyst, FS&A analyst
  - Chief, Quality Program Office (QPO)
  - AARP national relationship manager (for AARP sites)
  - Grant Program Office (GPO) (for VITA/TCE Grant sites)
- (3) The final feedback includes the results of the site and return reviews and any identified activities such as:

- Quality Site Requirements (QSR) noncompliance
- Volunteer Standards of Conduct (VSC) violations
- Areas of weaknesses
- Corrective actions provided to the site coordinator
- Best practices
- Recommended follow-up action for the territory

(4) If the QSS review requires no follow up from the territory, the territory office forwards the final results email no later than five (5) business days after receipt to:

- Site coordinator
- Responsible partner
- AARP State Coordinator, if applicable

22.30.1.8.12.4.18  
(09-08-2023)

**Quality Statistical  
Sample (QSS) Case Files**

- (1) As QSS reviewers complete a planned review, they prepare a case file with the results of the site review and three return reviews.
- (2) The QSS reviewer records the accuracy of returns and the results of the site review in the Final-Results email.
- (3) The QSS reviewer uploads the redacted site review files in pdf format to QSS Reviews shared drive within ten (10) business days after the review. The electronic files include:
  - a. Post Review Courtesy, Information Request, and final results emails
  - b. Relationship managers (RM) corrective/follow-up actions response from the territory office,
  - c. Form 14512, VITA/TCE History Sheet for Site and Return Reviews, completed and in pdf format
  - d. Form 6729, QSS Site Review Sheet, in pdf format from Business Objects
  - e. Separate tax return case file for each tax return in pdf format and in order according to QSS case file assembly guide including:
    - Form 13614-C, Intake/Interview and Quality Review Sheet, for accuracy and completeness
    - Form 14446, Virtual VITA/TCE Taxpayer Consent, for taxpayer consent allowing IRS to review the return for virtual sites (if applicable)
    - Tax return including schedules and worksheets, source documents, and corrected returns (if applicable)
- (4) The QSS reviewer keeps the electronic files on their computer in an encrypted folder until September 30th. The QSS reviewer case files remain on the QSS Reviews shared drive for three (3) years.
- (5) If the QSS reviewer cannot scan and upload paper site review files, the reviewer mails the hard copy of the redacted case file no later than fifteen (15) business days after the review to the following address:

Internal Revenue Service

Attn: SPEC - Quality Program Office

401 W. Peachtree St. NW, Stop 54-WI

Atlanta, GA 30308

22.30.1.8.12.4.19  
(10-03-2022)

**Quality Statistical  
Sample (QSS)  
Secondary Reviews**

- (1) QSS return reviews establish the official SPEC accuracy measure. Secondary reviews confirm that QSS return reviewers prepared reviews correctly and ensure the case files have adequate documentation to make a correct assessment. The case file review includes both the site review and at least one return review. The secondary reviewer must confirm redaction of all Personally Identifiable Information (PII) in the case file during the secondary review process.
- (2) The Chief, Quality Program Office (QPO) may conduct or delegate a SPEC HQ analyst to conduct secondary reviews of QSS case files. The secondary review includes a review of the completed case file, including the site review and at least one return review. The Chief, QPO may use these reviews to evaluate the performance of the QSS reviewer.
- (3) Secondary reviews highlight opportunities to correct trending issues or best practices.
- (4) The Chief, QPO keeps results of these reviews in the QSS reviewer's Employee Performance Folder (EPF) as an official document. The Chief, QPO (or designee) approves and signs the secondary reviews before issuing the results to the QSS reviewer.

22.30.1.8.12.4.20  
(09-08-2023)

**Quality Statistical  
Sample (QSS)  
Secondary Review  
Procedures**

- (1) The secondary reviewer must check that the case file includes the correct:
  - a. Post Review Courtesy, Information Request, and final results email
  - b. Relationship managers (RM) corrective/follow-up actions response from the territory office
  - c. Form 14512, VITA/TCE History Sheet for Site and Return Reviews, completed and in pdf format
  - d. Form 6729, QSS Site Review Sheet, completed and in pdf format
  - e. Separate Forms 6729-R, QSS Return Review Sheet, for reach reviewed return in pdf format from Business Objects
  - f. Separate tax return case files for each tax return in pdf format and in order according to the QSS case file assembly guide including:
    - Form 13614-C, Intake/Interview and Quality Review Sheet, for accuracy and completeness
    - Form 14446, Virtual VITA/TCE Taxpayer Consent, for taxpayer consent allowing IRS to review the return for virtual sites (if available)
    - Tax return including schedules and worksheets, source documents, and corrected returns (if applicable)
- (2) The secondary reviewer must:
  - Review at least one tax return and confirm the QSS reviewer correctly determined the accuracy of the tax return reviewed
  - Compare the QSS reviewer's final results email to the case file to ensure accuracy and consistency
  - Search for un-redacted Personally Identifiable Information (PII) and redact any found
  - Review the case files for accuracy, completeness, clarity, and timeliness
  - Confirm the order of the case file and the correct use of headers and footers based on the QPO case file assembly guide
  - Complete secondary case file reviews within fifteen (15) business days of the date the case files posts to the QPO Reviews shared drive

22.30.1.8.12.4.21  
(03-07-2018)

**Secondary Reviewer  
Training**

- (1) Analysts conducting secondary reviews must complete the following annual training and certification:
  - Filing Season Readiness (FSR) training
  - Intake/Interview and Quality Review Process Training
  - Quality statistical sample (QSS) training - all sessions
  - Minimum of tax law certification at the Advance and Military levels
  - TaxSlayer training

22.30.1.8.12.4.22  
(09-08-2023)

**Selecting and Assigning  
Case Files for  
Secondary Reviews**

- (1) The Chief, Quality Program Office (QPO), or designee, selects case files for secondary review from all planned Quality Statistical Sample (QSS) return reviews provided by Statistics of Income (SOI) annually. QPO must complete at least one secondary review on each QSS reviewer.
- (2) The Chief, QPO reviews at least one case file for each analyst conducting secondary reviews.
- (3) If there are multiple secondary reviewers, the Chief, QPO distributes cases to each secondary reviewer based on their availability.

22.30.1.8.12.4.23  
(09-08-2023)

**Case Files for  
Secondary Reviews**

- (1) The QSS reviewer must place an electronic version of the case file on the quality shared drive within ten (10) business days of the QSS review.
- (2) The secondary reviewer must complete each secondary case file reviews within fifteen (15) business days of receipt of the completed QSS case file.
- (3) The secondary reviewer keeps a copy of the reviewed electronic secondary case files in an encrypted folder on their computer until September 30.
- (4) The reviewer adds the secondary review case files to the QSS shared drive. Case files must be kept on the QSS shared drive for three (3) years.

22.30.1.8.12.4.24  
(10-03-2022)

**Conducting the  
Secondary Reviews**

- (1) The secondary reviewer verifies that the case file includes the correct Site Quality Module (SQM) generated Form 6729, QSS Site Review Sheet, and Form 6729-R, QSS Return Review Sheet. The reviewer verifies the five-digit Review ID numbers at the top of all forms in the case file match the respective numbers in the SQM database. The SPECTRM system assigns the five -digit number after the employee enters the review into SQM.
- (2) The secondary reviewer confirms that the QSS reviewer issued the correct Form 6729 and Form 6729-R with the final-results email, and that the QSS reviewer included forms in the completed case file.
  - a. If the forms match, the secondary reviewer continues their review
  - b. If the forms do not match or the file has more than one Form 6729, or more Form 6729-R, than returns reviewed, the secondary reviewer must inform the Chief, Quality Program Office (QPO) of the discrepancy
- (3) The secondary reviewer ensures the case file has all required documents in the proper order based on instructions in the case file assembly guide, found on the Quality SharePoint site.
- (4) If the case file has any missing or incomplete documents, the secondary reviewer must try to find them on the QPO Reviews shared drive.

- a. Missing or incomplete documents do not result in an inaccurate review because the secondary reviewer may make an accuracy assessment without it.
  - b. If the secondary reviewer cannot find the missing information (incomplete return, pertinent forms or supporting documents) on the QPO Review shared drive, and the secondary reviewer cannot make an accurate assessment without them, the secondary reviewer contacts the QSS reviewer to ask about the documents.
  - c. If the QSS reviewer cannot supply the documents, the secondary reviewer must obtain concurrence from the Chief, QPO that the case file must have the missing forms. The secondary reviewer must put the case file documents in the correct order if needed.
- (5) The secondary reviewer checks the tax return and source documents for any un-redacted Personally Identifiable Information (PII). If the case file has un-redacted PII, the secondary reviewer redacts the PII and notates these findings in their secondary review results.
- (6) Footers and headers must be correct, based on the scanning and redacting job aid.
- (7) Compare Form 13614-C, Intake/Interview and Quality Review Sheet, to the tax return, and all source documents. All information must match. The case file needs only page 1 and 2 of the Form 13614-C unless page 3 shows comments. When page 3 shows comments, include page 3 in the case file.
- (8) Verify Form 13614-C does not have any unanswered questions and all “Unsure” answers changed to “Yes” or “No.” The QSS reviewer considers missed or any “Unsure” responses on Form 13614-C as an incomplete form.
- (9) Check Form 6729-R and/or Form 14512, VITA/TCE History Sheet for Site and Return Reviews, for any clarification of any tax law issues on the tax return.
- (10) The secondary reviewer uses their tax law knowledge and available job aids to verify if they correctly determine return accuracy by comparing Form 13614-C, and all supporting documents to the tax return and Form 6729-R.
- (11) Confirm the case file includes enough information to verify the QSS reviewer made the correct return accuracy determination.
  - a. Complete the secondary review if the file has enough information.
  - b. Contact the QSS reviewer for clarification and document any information provided by the QSS reviewer if the case file is missing information.
  - c. Include more information the QSS reviewer supplies in the secondary review results.
  - d. Contact the Chief, QPO for a recommendation of a final decision if the QSS reviewer cannot give more information. The secondary reviewer decides if the QSS reviewer made the wrong accuracy determination or if the QSS reviewer supplied an inconclusive case file.
- (12) Review Form 6729, QSS Site Review Sheet, Form 14512, VITA/TCE History Sheet for Site and Return Reviews, and the final-results email to verify all match.

- (13) If the QSS reviewer incorrectly found the return as in-scope of the VITA/TCE program, the QSS reviewer must do the following:
- Review the return
  - Leave the Form 6729-R in the SQM database
  - Send the case to the Chief, QPO for reassignment if the secondary reviewer does not have the tax law certification level for the return
  - Notate the “out-of-scope” return and the reason in the secondary review results
  - Notate the change to Form 6729, QSS Site Review Sheet, in the SQM database explaining the site prepared out-of-scope returns and included the tax law topic considered out-of-scope

**Note:** Do not base return scope on the preparer’s certification level. The VITA/TCE Program bases out-of-scope returns on the Scope of Service chart in Form 4012, VITA/TCE Volunteer Resource Guide.

22.30.1.8.12.4.25  
(03-07-2018)  
**Correcting the Site  
Quality Module (SQM)**

- (1) If the secondary reviewer finds an error on either Form 6729, QSS Site Review Sheet or Form 6729-R, QSS Return Review Sheet, the secondary reviewer must work with the QSS reviewer and SPECTRM Help Desk to correct the Site Quality Module (SQM) database.

22.30.1.8.12.4.26  
(10-04-2024)  
**Providing Secondary  
Review Written  
Feedback**

- (1) The secondary reviewer must give written feedback to the Quality Statistical Sample (QSS) reviewer on Form 15083, Employee Performance Record for SPEC HQ Reviews and Activities, at the completion of the secondary review. The Chief, QPO must approve the secondary review before issuance to the QSS reviewer.
- (2) The Chief, QPO includes the results of the secondary review in the QSS reviewer’s Employee Performance File (EPF).
- (3) If the secondary reviewer finds errors made in the QSS reviewer’s case file that do not change the QSS reviewer’s determinations, the secondary reviewer notifies the Chief, QPO. Once the QSS reviewer and the Chief, QPO, agree, the Chief, QPO sends the results of the secondary review to only the assigned QSS reviewer.
- (4) If the secondary reviewer wants to change the outcome of a QSS reviewer’s findings due to insufficient case file documentation resulting in an inconclusive outcome, the secondary reviewer must work with the QSS reviewer to obtain the necessary documentation. If the secondary reviewer cannot get the documentation, the secondary reviewer must work with the QSS reviewer and the Chief, QPO, to make a final determination. The secondary reviewer must make the change(s) to these forms in the Site Quality Module (SQM). The secondary reviewer must send a feedback email to:
- The assigned QSS reviewer
  - The Chief, QPO
- (5) However, if the secondary reviewer finds the QSS reviewer made an incorrect tax law determination, the secondary reviewer must work with the QSS reviewer and the Chief, QPO to make a final determination. The secondary reviewer must make change(s) to the forms entered in the SQM database. The QSS reviewer sends an email notifying of a change to the final results. The QSS reviewer must send this email unsecured with the corrected forms to the:

- Territory manager
- Primary relationship manager per SPECTRM record for the site
- Field Support & Analysis FS&A quality analyst
- Chief FS&A
- Chief, QPO
- AARP national relationship manager (for AARP sites)
- Grant Program Office (GPO) manager (for VITA/TCE Grant sites)

- (6) The territory manager (TM) sends the notice of change to the final results and corrected forms to their site coordinator/partner within five (5) business days.

22.30.1.8.12.4.27  
(03-02-2023)

### **Keeping the Secondary Review Case Files**

- (1) Once a secondary reviewer completes a review of all sampled returns in a case file and has given feedback, the secondary reviewer must share the results of the secondary review to the Chief, Quality Program Office (QPO) for approval and issuance.
- (2) SPEC HQ keeps both the QSS and secondary review case files on the QPO Reviews shared drive for three (3) years.

22.30.1.8.12.5  
(10-01-2017)

### **Field Site Visits (FSV) Overview**

- (1) SPEC considers FSV as oversight reviews conducted in person by tax consultants (TC). SPEC designed FSV to ensure taxpayers receive top quality service at VITA/TCE sites. SPEC conducts FSV to measure adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC).
- (2) Benefits of FSV:
- Increase IRS presence
  - Improve site efficiency
  - Improve partner communication and customer satisfaction
  - Educate partners about quality improvements
- (3) For FSV, SPEC uses the term “relationship manager” (RM) when the TC assigned to the partner conducts the review. SPEC uses the term “tax consultant” (TC) when a TC not assigned to the partner conducts the review. A reviewer may be either the RM or a TC.
- (4) SPEC territory offices must visit a minimum number of the total sites within territory boundaries. This promotes the IRS relationship with site coordinators and volunteers and supports HQ requirements.
- (5) FSVs consist of one site review and one return review. Report the site review results on Form 6729-D, VITA/TCE Site Review Sheet, and the return review results on Form 6729-C, VITA/TCE Return Review Sheet.
- (6) The territory manager (TM) assigns all FSV. The assigned reviewer completes the FSV. Any TC may conduct an FSV. The SPEC territory office must consider employee experience level as no grade limit exists.
- (7) SPEC Territory offices conduct most FSV during the filing season (January through April 15). However, SPEC territory offices also conduct FSV at sites open after April 15 to carry out oversight all year.

22.30.1.8.12.5.1  
(09-08-2023)

**Selection of Sites for  
Field Site Visits (FSV)**

- (1) SPEC HQ supplies the territory with the percentage of the minimum number of reviews each year. SPEC territory offices plan a minimum number of reviews to meet the needs set by SPEC HQ.
- (2) SPEC territory offices FSV comprehensive plan must include the review of at least one site affiliated with each of the VITA and TCE grant partners in their territory. SPEC territory offices may complete reviews at more than one site from each grant partner.
- (3) When selecting sites for FSV, territory offices should consider if partners have sites located near each other. Partners often have sites near each other that share the same coordinator and volunteers. The territory offices must avoid selecting multiple sites led by the same coordinator and volunteers for review in the same year. When a review must occur on sites that share the same coordinator and volunteers, the territory conducts a FSV on the first site and remote site reviews (RSR) on the remaining sites.
- (4) Territories must select sites for FSV using the following criteria:
  - New sites during their first year of operation
  - Problem sites - complaints or negative feedback on processes and/or volunteers (current or prior year), unsatisfactory performance based on prior year site review, etc.
  - Returning sites with new site coordinators
  - Sites not reviewed in the last five years
  - E-file sites with high reject rates
  - Facilitated Self Assistance (FSA) fusion sites (FSA and traditional VITA/TCE services provided)
  - Virtual VITA/TCE sites
  - VITA/TCE grant sponsored sites
  - Sites taking part in the Certified Acceptance Agent (CAA) program
  - Territory manager's choice
- (5) SPEC territory offices must not include FSA-standalone and FSA remote sites in the criteria for selecting sites for FSV.
- (6) SPEC territory offices consider Quality Statistical Sample (QSS) reviews, FSV, and RSR when finding sites not visited within the past five (5) years and selecting sites for review.
- (7) Territories must visit every site, every five (5) years with a minimum of 15 percent of reviews conducted as FSV and a minimum of 15 percent as RSR.
- (8) SPEC territory offices must include one-day, ad hoc, roving, and mobile sites when planning FSV.
- (9) SPEC territories can conduct more ad hoc FSV as decided by the TM.
- (10) SPEC territory offices conduct FSV/RSR on the traditional VITA/TCE part of FSA fusion sites, Review must also include the FSA process used at the site. If the site does not adhere to the QSR in the FSA process, the reviewer must rate the site as not met for that QSR on the site review.
- (11) When a reviewer cannot conduct FSV on the intake, tax preparation, and quality review stages for Virtual VITA/TCE sites, they review Form 15272, VITA/TCE Security Plan, for virtual sites to decide whether to use FSV or RSR to complete the review.

22.30.1.8.12.5.2  
(10-03-2022)

**Roles and  
Responsibilities for Field  
Site Visits (FSV)**

(1) Territory managers (TM) must:

- Assign FSV to the reviewer.
- Approve requests for travel, travel vouchers, travel compensatory time, regular compensatory time, and credit hours as required by reviewers to complete review assignments.
- Conduct at least one field performance review on each tax consultant (TC). The TM notifies the TC of the site selected for the performance review. The TM bases the review on the employee's determination of the site's adherence to the quality site requirements (QSR), tax law determinations, and site review file documentation. The TM notes overall ratings for the employee's critical job elements (CJEs).
- Share verbal feedback with the TC after completion of the field performance review. The TM documents the employee's performance on Form 14526, SPEC Employee Performance Review - Site Review. The TM shares the performance review feedback and keeps the signed documents in the Employee's Performance File (EPF).
- Decide if a reviewer needs to return to a site to complete a return review.
- Help the reviewer decide the best way to follow up. .

(2) Territory offices must:

- Name a minimum number of sites for FSV per guidance supplied by SPEC HQ.
- Keep the FSV reports updated with changes to track progress towards set goals.

(3) The Field Support and Analysis (FS&A) analysts must:

- Revise and share the FSV/RSR Planning and Tracking Spreadsheet template with the territories when planning for the filing season. Conduct training with the Quality SMEs on the use of the spreadsheet. Give guidance throughout the filing season on updating the tracking spreadsheet.
- Run Business Objects reports and send the reports to the TM and Quality SMEs to assist the territories in monitoring Form 6729-C, , VITA/TCE Return Review Sheet and Form 6729-D , VITA/TCE Site Review Sheet, entries in SPECTRM for potential duplicates or missing information.
- Monitor territory FSV/RSR Planning and Tracking Spreadsheets and share bi-weekly progress towards plan/goal with each area director and senior leadership.

(4) SPEC HQ must:

- Supply policy and procedures for the FSV program.
- Share timekeeping (SETR) and travel (Internal Order) codes.
- Make final decisions for all elevated Internal/External Referrals.
- Decide to add a volunteer to the Volunteer Registry.

22.30.1.8.12.5.3  
(10-03-2022)

**Training Requirements -  
Field Site Visits (FSV)**

- (1) All tax consultants (TC) must complete the following training and pass the certification tests with scores of 80 percent or higher prior to instructing or conducting reviews:

- Filing Season Readiness (FSR)
- Volunteer Standards of Conduct - Ethics (VSC) Test
- Intake/Interview and Quality Review Test
- Tax law certification at the Advanced level (also Military level if reviewing a Military VITA site)
- Site Coordinator Training
- Site Coordinator Test
- Tax preparation software training (TaxSlayer)

**Note:** This list may change based on tax law changes and/or updated SPEC requirements.

- (2) New SPEC employees who conduct FSVs must complete the ITM Course 40643, Stakeholder Partnerships, Education, and Communication - Field Site Visits.

22.30.1.8.12.5.4  
(03-02-2023)

**Preliminary Research for  
Field Site Visits (FSV)**

- (1) The reviewer must conduct thorough research after assignment of reviews. The reviewer researches the status of the site for the current year, site operational information, and contact information. The reviewer records the data on Form 14512, VITA/TCE History Sheet for Site and Return Reviews. Resources include:

- a. SPECTRM - The reviewer must use SPECTRM to verify the SIDN, EFIN, days/hours of operation, the primary contact person at site (site/local coordinator), and available services
- b. Link & Learn Taxes Volunteer Certification Listing - to confirm Site Coordinator Test completed
- c. AARP Tax-Aide Locator – to find AARP sites and to verify information matches SPECTRM
- d. SERP/IRS.gov - to verify that data on SERP and IRS.gov match SPECTRM
- e. Third Party Data Store (TPDS) - to verify EFIN status and at least one responsible official listed

- (2) The reviewer must confirm volunteer information with Form 13206, Volunteer Assistance Summary Report, Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, or partner developed list with the same information. The TC must use Form 14512 to capture the results from preliminary research and the site/return reviews. TC must include Form 14512 in the FSV/RSR case file.

- (3) The reviewer must review the partners and volunteers listed on Form 13533, VITA/TCE Partner Sponsor Agreement, and Form 13206 or partner developed list with the same information. If a partner or volunteer appears on both the Volunteer Registry and Form 13206 or Form 13533, the SPEC territory office must notify the partner or volunteer and advise the partner or volunteer they cannot volunteer in the VITA/TCE program indefinitely. If the partner or volunteer tries to volunteer after this notification, the territory office must notify Treasury Inspector General of Tax Administration (TIGTA).

- (4) The reviewer must review product reports including the E-File report, SPECTRM report, and the tax software reports.
- 22.30.1.8.12.5.5  
(10-03-2022)  
**Planning the Review - Field Site Visits (FSV)**
- (1) Based on SPECTRM data, the territory office removes closed sites from the plan.
- (2) Visits must maximize available travel resources. This includes scheduling more than one FSV on the same day in a specific area.
- (3) SPEC territory offices must not complete reviews within site's first week in operation.
- (4) SPEC territory offices must not announce the FSV. Reviewers must only announce an upcoming FSV, if needed. For example, if the reviewer needs permission to access a military base.
- Note:** Ensure reviewer brings their SmartID to the visit.
- 22.30.1.8.12.5.6  
(10-04-2024)  
**Conducting Field Site Visits (FSV)**
- (1) FSV must maximize available travel resources (e.g., more than one site visits in a particular area in one day).
- (2) Reviewers must consider the continuing operation of the site during the visit. Reviewers conduct most field site visits between February 1 and April 15. However, reviewers conduct visits throughout the course of the year for sites open after April 15.
- (3) Reviewers use Form 6729-D, VITA/TCE Site Review Sheet, and Form 6729-C, VITA/TCE Return Review Sheet, to capture the results of the FSV. Reviewers enter the results from these reviews in the Site Quality Module (SQM) of SPECTRM by Tuesday of the week following the visit.
- (4) Discuss the results of the visit with the site coordinator prior to leaving the site. Send the final results email to the site coordinator (and state coordinator, if AARP) within ten (10) business days of the visit. The territory managers (TM) may allow more time based on the reviewer's workload.
- (5) If a reviewer cannot meet published deadlines due to unforeseen circumstances, the reviewer must notify their TM at once. SPEC has published deadlines for:
- Entering the results in the SQM
  - Issuing the final results email
  - Completing the case file
- (6) The reviewer must generate a copy of Form 6729-D, VITA/TCE Site Review Sheet, from the SQM and attach it to the final results email. SPEC provides email templates to help with reporting the results of the visit. See Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees.
- (7) Use the following publications and documents to help with the field site visit of VITA and TCE operations:
- Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators

- Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
  - Pub 5166, VITA/TCE Volunteer Quality Site Requirements
  - Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees
- (8) Reviewers may ask the site coordinator or their representative for clarification on site processes while conducting the field visit.
  - (9) In all cases, reviewers must take the opportunity to express gratitude and appreciation to the site coordinator and volunteers at the site.
  - (10) Where a field visit review requires a change in site operations, the reviewer must resolve the issue with the site coordinator prior to leaving the site and report it to the relationship manager (RM) assigned to the site, if different than the reviewer.
  - (11) The assigned RM typically conducts the FSV, but the TM may assign otherwise. The reviewer must share immediate verbal feedback with the primary RM for the site if not the reviewer, including positive comments, problem areas and recommended actions.
  - (12) TM must perform at least one field performance review on each tax consultant conducting FSV.
  - (13) Territory offices keep files from FSV.

22.30.1.8.12.5.7  
(10-01-2017)

#### **Conducting the Review**

- (1) The reviewer must begin the review by thanking the coordinator for their participation in the VITA/TCE program. The reviewer tells the coordinator that the Field Site Visit (FSV) review includes a site review and a return review.
- (2) The reviewer must explain:
  - For the site review, the reviewer must verify the site's adherence to all QSR, and ethical standards shown on the volunteer agreement
  - For the return review, the reviewer must confirm return accuracy. The reviewer gives a copy of Pub 4675, VITA/TCE Request to Quality Review Your Federal Tax Return, to the taxpayer when selecting a return for review
  - The reviewer shares preliminary results and answers questions after completing the reviews
- (3) The reviewer selects the return to review. When possible, the reviewer conducts the return review first, so the reviewer has a true and unbiased snapshot of the site's return preparation process. If the site does not have a return available when the reviewer enters the site, the reviewer begins the site review while waiting for a return to complete the site preparation process.
- (4) The reviewer cannot answer any tax law questions until after completing the return review.

22.30.1.8.12.5.8  
(09-10-2018)

#### **Field Site Visit (FSV) Return Reviews**

- (1) A return review includes:
  - Verification of the taxpayer's identity using photo identification
  - Verification of the social security numbers (SSN) or individual taxpayer identification numbers (ITIN) using acceptable documentation (see Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust)

- A review of a complete Form 13614-C, Intake/Interview and Quality Review Sheet
  - Comparison of the information on the return, including supporting forms and schedules, to the information on Form 13614-C, and all source documents (such as Forms *W-2*, *1099-MISC*, receipts, etc.)
- (2) The reviewer captures the return review results on Form 6729-C, VITA/TCE Return Review Sheet.
  - (3) When possible, conduct the return review first to obtain a true and unbiased snapshot of the site's return preparation process. If the site does not have a return available when the reviewer enters the site, the reviewer begins the site review.
  - (4) If the reviewer cannot review a return while at the site, the reviewer must report this to the TM. The territory manager (TM) decides if the reviewer makes a second unannounced visit to obtain return review. If the reviewer does not complete a return review, they must make a note in the case file that they could not complete the review. The reviewer must explain the reason and the results of the discussion with the TM.
  - (5) Prior to beginning the review, the reviewer checks for missing documents or an incomplete Form 13614-C and requests the missing information while keeping the return. The reviewer cannot begin the review until they receive all necessary documents.
  - (6) The reviewer cannot answer any questions until after completing the return review.
  - (7) Only the reviewer conducting the FSV selects the return for review. Coordinators, volunteer preparers, and quality reviewers cannot select the tax returns for review.
    - a. Select the first return through the site's quality review process. Reviewers can review prior year returns
    - b. Select the return after it has gone through the quality review process, but before the taxpayer has signed Form 8879, IRS e-file Signature Authorization
  - (8) If the site does not have a quality review process, randomly select a return for review considered by the site as ready for the taxpayer's signature.
  - (9) The reviewer finds the taxpayer and asks the taxpayer for permission to review the return. The reviewer gives the taxpayer a copy of Form 4675, Request to Quality Review Your Tax Return, and explains the return review process. The reviewer gives the coordinator a copy of Pub 4675.
  - (10) Only the taxpayer has the right to refuse a review. The coordinator, partner, or certified volunteer must not influence the taxpayer's decision to allow the reviewer to review the return.
  - (11) Inform the taxpayer that they must remain at the site until the reviewer completes the return review process to answer any questions that may arise during the review.

- (12) If the reviewer finds an incorrect return entry, the reviewer must include a comment on Form 6729-C, VITA/TCE Return Review Sheet. Then, the reviewer must share the results with the partner and coordinator to improve their training or operational process.

22.30.1.8.12.5.9  
(10-01-2017)

**Conducting the Return  
Review for Field Site  
Visits**

- (1) Once the reviewer has the taxpayer's permission to review a return, the reviewer:
- a. Confirms the taxpayer's identity using photo identification.
  - b. Verifies all SSNs or ITINs for everyone listed on the return.
  - c. Asks to see the direct deposit account information.
  - d. Confirms the certification level of both the volunteer preparer and quality reviewer of the return.
  - e. Reviews Form 13614-C, Intake/Interview and Quality Review Sheet, for completeness.
  - f. Conducts the return review once the reviewer receives a complete Form 13614-C
  - g. If the volunteer did not use Form 13614-C or used an unapproved intake/interview sheet or an incomplete Form 13614-C, the reviewer keeps the tax return. Before the reviewer returns the incomplete Form 13614-C to the volunteer, they:
    - Circle all incomplete items and ask the volunteer to complete the form with the taxpayer.
    - Notate incomplete/missing information in Comments on Form 6729-C, VITA/TCE Return Review Sheet.
    - Repeat the process if the volunteers return with a still incomplete Form 13614-C.
    - If the site did not use or used an unapproved intake/interview sheet, supply a Form 13614-C to complete.
- (2) If the site did not use an intake/interview sheet or used or an unapproved intake/ interview form:
- a. Give the coordinator a copy of Form 13614-C and ask a volunteer to complete the form with the taxpayer
  - b. Notate in Comments on Form 6729-C, VITA/TCE Return Review Sheet, the site did not use a Form 13614-C or used an unapproved form
- (3) If the reviewer finds discrepancies or conflicting information between the tax return, source documents, and Form 13614-C:
- a. Ask the coordinator to clarify the discrepancies with the taxpayer
  - b. Keep the tax return until the coordinator answers the questions
  - c. Clearly explain the discrepancies on Form 6729-C, VITA/TCE Return Review Sheet
- (4) If the reviewer cannot decide accuracy based on supporting documentation:
- a. Return Form 13614-C to the coordinator and ask for clarification for the item(s) in question
  - b. Keep the tax return until the coordinator answers the questions
- (5) Show corrections to Form 13614-C by writing "SPEC" near the correction.

- (6) Complete Form 6729-C , VITA/TCE Return Review Sheet, after reviewing the tax return.
- (7) The reviewer must compare the completed Form 13614-C to the tax return and supporting documents.
- (8) Review the tax return line-by-line against the information provided on Form 13614-C, and source documents.
- (9) Report all errors on Form 6729-C (tax law application, computation, and return entry) regardless of their impact on total tax liability, refund, or amount owed.
- (10) Answer all questions on Form 6729-C based on the results of the return review.

22.30.1.8.12.5.10  
(09-08-2023)  
**Out-of-Scope Returns**

- (1) The reviewer must not review out-of-scope returns for the volunteer VITA/TCE program, including added topics for AARP sites. The reviewer cannot review returns with extra topics considered in-scope for AARP sites unless the reviewer certified in tax law for these topics.
- (2) The reviewer must ensure volunteers only prepare returns within their certification level. If the TC reviews a return beyond the certification level of the volunteer preparer but still within scope of the VITA/TCE program, the reviewer must:
  - a. Note the topics beyond the certification level of the volunteer on Form 6729-D , VITA/TCE Site Review Sheet
  - b. Explain to the coordinator that all IRS tax law-certified volunteers must prepare returns within their certification level
  - c. Tell the coordinator the Volunteer Protection Act does not protect volunteers preparing returns outside their certification level
- (3) If the reviewer finds an out-of-scope return for the VITA/TCE program, the reviewer must:
  - a. Tell the coordinator about the out-of-scope return and the taxpayer needs help of a professional return preparer
  - b. Have the coordinator destroy the return and deactivate it from the software
  - c. Return all supporting documents to the taxpayer
  - d. Tell the coordinator/partner to implement a process for finding out-of-scope returns early in the return preparation process
- (4) Include the out-of-scope issue in “Comments” on Form 6729-D. If the reviewer decides the preparer completed an incorrect return and when corrected, the return has out-of-scope topics, the reviewer can still use the return to complete the review. The site coordinator must inform the taxpayer that the site cannot prepare their return. The site coordinator then must recommend they seek a professional return preparer. Have the coordinator destroy the return and deactivate it from the software.

22.30.1.8.12.5.11  
(09-08-2023)  
**The Field Site Review**

- (1) A site review decides site adherence to the QSR and VSC. Site reviews enable the reviewer to help the coordinator and improve site efficiencies.

- (2) The reviewer tries to conduct a return review prior to the site review. However, the reviewer may begin a site review first if the reviewer must wait for a quality reviewed return.
- (3) The reviewer completes Form 6729-D, VITA/TCE Site Review Sheet, based on observations and a review of documents. The reviewer can accept oral testimony from coordinator if the reviewer cannot review documentation or observe a specific process. The reviewer asks questions to get a complete understanding of the coordinator's process.
- (4) When the reviewer finds an issue during an FSV, the reviewer helps the coordinator with taking the steps necessary to resolve the issue.

**Note:** Publication 5166, VITA/TCE Volunteer Quality Site Requirements, and Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, supplies more detailed information on each QSR and corrective or follow-up actions.

22.30.1.8.12.5.12  
(09-08-2023)  
**Conducting the Field  
Site Review**

- (1) The reviewer tries to begin the site review after completing the return review.
  - (2) The reviewer sees the site's processes as soon as they arrive at the site. The reviewer must look for the Civil Rights and VolTax information when entering the site. The reviewer checks for the latest revision dates on posters and/or publications.
  - (3) The reviewer asks the coordinator to:
    - List the names of all volunteers at the site
    - Confirm the certifications for each volunteer
- Note:** The reviewer confirms the certification levels at once to help with the return review.
- (4) The reviewer asks the coordinator to explain the return preparation process from the taxpayer's perspective from the time the taxpayer walks in the door to the point when they leave with a completed tax return.
    - a. Use open-ended questions
    - b. Ask follow-up questions if the coordinator does not address all aspects of each QSR
  - (5) The reviewer asks about reference materials.
  - (6) The reviewer asks the coordinator how they provide VolTax and Civil Rights information if the reviewer did not see the posters when entering the site or the site has outdated posters.
  - (7) The reviewer asks the coordinator to describe security measures taken to protect taxpayers' privacy.
  - (8) The reviewer asks how volunteers verify:
    - The taxpayer and spouse's identity through photo identification
    - Taxpayer identification numbers (TIN) for everyone named on the return using documentation

- (9) The reviewer confirms the site has the required reference materials. The reviewer checks that the site has:
- At least one copy (paper or electronic) of Pub 4012, VITA/TCE Volunteer Resource Guide
  - At least one copy (paper or electronic) of Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
  - At least one copy (paper or electronic) of Pub 17, Your Federal Income Tax (For Individuals)
  - All current-year Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA)
- (10) The coordinator must have a process to confirm all Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, have signatures and dates from both the volunteer and partner/partner-designee.
- (11) The reviewer ensures the site has VolTax information including Pub 4836, VITA/TCE Free Tax Programs, or Poster D143, AARP Foundation Tax Aide, (for AARP sites). The reviewer verifies the site displays the poster in a visible location.
- (12) The reviewer asks the coordinator to explain the site's e-file process. The coordinator must take reasonable steps to:
- Transmit the tax returns within 3 days
  - Retrieve acknowledgements within 2 days
  - Notify a taxpayer if the site cannot correct a reject within 24 hours
  - Handle Form 8879, IRS e-file Signature Authorization
  - Handle Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, when the taxpayer has supporting documents not sent to the IRS in the electronic records
- (13) The reviewer confirms the site displays the latest revision of Civil Rights poster(s). In addition to the Pub 4053, Your Civil Rights are Protected Poster for IRS Assisted Programs, and the AARP Tax Aide D143, Civil Rights posters, all VITA/TCE sites serving Limited English Proficient (LEP) taxpayers must post Pub 4053 in applicable languages.
- (14) The reviewer confirms the Site Identification Number (SIDN) and Electronic Filing Number (EFIN) by having the coordinator state or show the SIDN and EFIN used at the site.
- (15) The reviewer asks the coordinator to explain the process used to verify each volunteer wears/displays, at a minimum, their first name and the first letter of their last name to the taxpayers they serve.
- (16) The reviewer figures out every volunteer involved with the submission of a return from the preparation stage through e-file acceptance. The coordinator must limit volunteers' permissions in the software to those needed for their duties at the site.
- (17) The reviewer asks the site coordinator about disposal of sensitive material at the site during the filing season and after the filing season. The reviewer asks the coordinator about all electronic equipment.

- (18) The reviewer asks the site coordinator about adherence to IRC 7216 requirements. Sites with a relational EFIN must use consent notices. See Pub 4299 for more information on IRC 7216. See Pub 5471, Fact Sheet: Disclosure and Use of Tax Information - Internal Revenue Code (IRC) 7216 Requirements, for VITA/TCE Partners for more information on use of consents.

22.30.1.8.12.5.13  
(09-08-2023)

**Follow-Up Field Site Reviews**

- (1) If necessary, conduct a follow-up visit of a site to verify adherence to a requested change in operations. These follow-up visits help site coordinators improve site operations and incorporate other helpful best practices. The reviewer must conduct a follow-up visit within five (5) business days of the first visit.
- (2) The reviewer must consider the timing of a follow up visit. For instance, a site needs to make changes in its electronic filing transmission process, but the site transmits only once a week. The reviewer needs to visit when the site transmits next. If a Field Site Visit (FSV) reveals a site not following the Quality Site Requirements (QSR) or other requirements, the reviewer instructs the coordinator on how to follow with the QSR. The reviewer must plan a follow up visit to verify the site has corrected the concerns. If the site did not correct the identified concerns, the reviewer must consult with the territory manager (TM) to decide further actions. As a last resort, the reviewer must follow procedures for closing a site in IRM 22.30.1.8.12.1.13, Discontinuance of IRS Support.
- (3) The reviewer and the TM decide how to conduct the follow-up (phone, Remote Site Review (RSR), or FSV). The reviewer must conduct the follow-up within five (5) business days of the first review. If the site has not corrected the identified issues, the reviewer consults with the TM to decide the next action. The TC must elevate all Volunteer Standards of Conduct (VSC) violations through the TM.

**Note:** See Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for more guidelines on conducting follow up visits.

22.30.1.8.12.5.14  
(10-03-2022)

**Virtual VITA/TCE Sites - Field Site Visits (FSV)**

- (1) SPEC conducts FSV at Virtual VITA/TCE sites.
- (2) The review includes all stages of the virtual process. If the reviewer cannot visit the intake, return preparation, and quality review locations for the virtual process, the reviewer must call the coordinator or volunteer at the other location(s) to complete the site review. The reviewer obtains concurrence from the territory manager (TM) on which sites(s) to visit in person and which to contact virtually.
- (3) At times, the reviewer cannot conduct a FSV at both the intake and tax preparation sites. The reviewer decides which sites need a FSV and which site needs a remote site review (RSR) after reviewing the approved Form 15272, VITA/TCE Security Plan. The reviewer must request guidance from the TM when uncertain how to conduct the FSV/RSR for a Virtual VITA/TCE site. The reviewer must verify the site adheres to the approved agreement.
- (4) The reviewer selects a return for review after the return has gone through the quality review process.
- (5) The reviewer must confirm the site follows all QSR and any exceptions approved by the SPEC Director.

- (6) The reviewer completes only one Form 6729-D, VITA/TCE Site Review Sheet, for Virtual VITA/TCE sites based on data obtained from both locations.
- (7) The reviewer ensures the site follows all security guidelines detailed in Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust.

22.30.1.8.12.5.15  
(03-20-2017)  
**Reviewing a VITA/TCE  
Grant Site**

- (1) The review of a VITA/TCE grant site focuses on the site's quality operations and return accuracy only. The reviewer must elevate any findings unrelated to the Quality Site Requirements (QSR) or Volunteer Standards of Conduct (VSC) to the Grant Program Office (GPO). Do not discuss any findings relating to the GPO with the coordinator during the review. In addition, the reviewer must not include grant program related findings in the final results email or enter in SPECTRM.

22.30.1.8.12.5.16  
(03-20-2017)  
**Facilitated Self  
Assistance (FSA) Sites**

- (1) The reviewer conducts the field site visit on the traditional VITA/TCE part of FSA fusion sites. Reviewers must also review the FSA process while at the site.

22.30.1.8.12.5.17  
(10-03-2022)  
**Preliminary Feedback  
Discussion - Field Site  
Visit**

- (1) Prior to leaving the site, the reviewer must discuss the review results with the coordinator.
  - The reviewer must express appreciation to the coordinator and volunteers for volunteering and for their time during the review
  - Discuss best practices and supply constructive feedback
  - State any issues and corrective actions
  - Verify the coordinator's email address
  - State to look for final written results within ten (10) business days
  - Ask if the coordinator has any questions or concerns
- (2) The reviewer must not leave a copy of the Form 6729-D, VITA/TCE Site Review Sheet, with review results with the coordinator on the day of the visit.

22.30.1.8.12.5.18  
(10-01-2012)  
**Site Review Results -  
Field Site Visits (FSV)**

- (1) Throughout the filing season, the territory offices may analyze data collected for territory office analysis. The analysis helps SPEC and its partners assess the sites' current and future performance and confirms the consistency of operation compared to the Quality Site Requirements. This allows SPEC, and its partners to predict the continued success of the volunteer site. The territory office analyzes the data for trends or patterns and compares the performance of a process or activity before and after the implementation of a solution.
- (2) SPECTRM keeps the data from site review results for the territory, area and national levels for analysis and sharing with partners. SPEC may access reports for specific weeks of activity or cumulatively for the filing season. On a national level, SPEC uses the data collected to calculate accuracy measures, inform policy, or process changes and update publications, forms, and volunteer training for the upcoming filing season.

- 22.30.1.8.12.5.19  
(09-08-2023)  
**Errors Found After Leaving the Site**
- (1) If the reviewer finds errors that affect the results of the return review after leaving the site, the reviewer must contact the coordinator to explain the errors and tell the coordinator to contact the taxpayer.
  - (2) The reviewer must update the review results in the SPECTRM Site Quality Module (SQM). If the SPECTRM input deadline has passed, the reviewer sends an email to the SPECTRM Help Desk and copies the Field Support & Analysis (FS&A) quality analyst. See the *Enter and Edit Dates for Data Entry into SPECTRM Chart* in Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees.
- 22.30.1.8.12.5.20  
(10-03-2022)  
**Post-Review Notification- Field Site Visit (FSV)**
- (1) When possible, the reviewer completes the FSV while at the site.
  - (2) Occasionally, the reviewer must request more information to complete Form 6729-D, VITA/TCE Site Review Sheet. The reviewer uses the Post Review Information Request template found in Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, when requesting information.
  - (3) The reviewer allows the partner/coordinator two business days to supply the extra information.
- 22.30.1.8.12.5.21  
(03-02-2023)  
**Completing the Site Quality Module (SQM) Database - Field Site Visit (FSV)**
- (1) The reviewer records the results of the FSV or Remote Site Review in the SQM no later than the Tuesday following the review week and then emails the results to the partner/coordinator.
- Note:** The reviewer must enter Form 6729-D, VITA/TCE Site Review Sheet, in the SQM before Form 6729-C, VITA/TCE Return Review Sheet, to properly associate the return review with the correct site review.
- (2) The reviewer refers to Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for instructions on how to access and enter review results.
- 22.30.1.8.12.5.22  
(10-03-2022)  
**Rating the Site Review - Field Site Visit (FSV)**
- (1) SPEC uses Form 6729-D, VITA/TCE Site Review Sheet, to measure the site's adherence to the Quality Site Requirements (QSR) and show areas needing improvement. SPEC rates sites based on the number of QSR met. Although Form 6729-D asks more than one question for some of the QSR, each section has only one measurement question.
  - (2) The reviewer shares the overall QSR adherence rating with the partner. The partner can find the adherence rating at the top of the Business Objects-generated Form 6729-D.
- 22.30.1.8.12.5.23  
(10-03-2022)  
**Final Results Email - Field Site Visit (FSV)**
- (1) The reviewer sends the final results email within ten (10) business days of the review.
  - (2) The reviewer accesses the Business Objects system to obtain the computer-generated Form 6729-D, VITA/TCE Site Review Sheet, and Form 6729-C, VITA/TCE Return Review Sheet.
  - (3) The final results email must include:
    - Form 6729-D, VITA/TCE Site Review Sheet

- Form 6729-C (FSV only)
- The number of Quality Site Requirements (QSR) met

**Note:** The reviewer does not send the final results email using secured messaging to external national and local partners.

(4) The reviewer sends the final results email to:

- Partner/coordinator (State, district, and local coordinators for AARP)
- Territory manager (TM)
- Relationship manager (RM), if different than the reviewer

(5) The written feedback must include:

- The results of the site and return review
- A statement of appreciation to the coordinator and volunteers for their commitment to the VITA/TCE program
- Highlights of the positive QSR met
- Recap of help given
- Named best practices
- Areas of awareness
- Specifics on Quality Site Requirements (QSR) not met
- Specifics on Volunteer Standards of Conduct (VSC) violations
- Corrective actions shared with the coordinator
- Recommended follow-up actions for the territory

22.30.1.8.12.5.24  
(09-08-2023)

## **Non-compliance and Corrective/Follow-up Actions- Field Site Visit (FSV)**

- (1) When a reviewer decides a site did not follow a Quality Site Requirement (QSR), the reviewer must help the site become compliant at once. The reviewer shares corrective action(s) necessary to meet the QSR and helps the coordinator, partner, and volunteer correct the process. The reviewer lists all areas of non-compliance in the final results email.
- (2) The reviewer refers to IRM 22.30.1.8.12, Quality Review Process, Pub 5166, VITA/TCE Volunteer Quality Site Requirements, and Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for a detailed explanation of the QSR, non-compliance issues, and corrective and/or follow-up actions.
- (3) If the reviewer finds the site not following the QSR, they must elevate their findings to their territory manager (TM) for resolution. If the site refuses to follow the QSR, the reviewer must begin procedures for closing a site. Reviewers can find these procedures in IRM 22.30.1.8.12.1.13, Discontinuance of IRS Support.

22.30.1.8.12.5.25  
(09-08-2023)

## **Volunteer Standards of Conduct (VSC) Violations- Field Site Visit (FSV)**

- (1) A site's non-compliance with a Quality Site Requirement (QSR) does not automatically result in a VSC violation. If the reviewer finds QSR non-compliance during a review, the reviewer explains the QSR requirement and helps with implementing corrective actions. If the volunteer(s) agrees and begins to follow the QSR, they did not violate the VSC. If the volunteer refuses to adhere to any of the QSR, they have violated VSC #1 - Follow all Quality Site Requirements (QSR).
- (2) If the reviewer finds a VSC violation, they must notify their territory manager (TM) at once using Form 14511, Volunteer Standards of Conduct Violation

Report. The TC and TM must elevate all VSC violations found during a review to the Field Support & Analysis (FS&A) analyst.

- (3) If the situation becomes confrontational, the reviewer leaves the premises at once. The reviewer notifies their TM at once and document their findings on Form 14512, VITA/TCE History Sheet for Site and Return Reviews.
- (4) Refer to IRM 22.30.1.8.12.7, Internal Referral Process.

22.30.1.8.12.5.26  
(03-02-2023)

**Case File Assembly and Maintenance - Field Site Visit (FSV)**

- (1) The reviewer assembles a case file for each site, including all documents related to the visit. The case file must not include any Personally Identifiable Information (PII).
- (2) Case files must include:
  - Form 14512, VITA/TCE History Sheet for Site and Return Reviews
  - Form 6729-D, VITA/TCE Site Review Sheet (from Business Objects)
  - Form 6729-C, VITA/TCE Return Review Sheet (from Business Objects)
  - Any unapproved intake/interview and quality review sheets, if applicable

**Note:** The reviewer sends any unapproved intake/interview and quality review sheets to the Quality Program Office (QPO).

  - Feedback shared with the coordinator
  - Post-Review Information Request email, including the response from the partner, if applicable
  - The final results email
- (3) The reviewer must complete the case files, in either electronic or paper format, within fifteen (15) business days of the review.
- (4) If the reviewer cannot meet published deadlines due to unforeseen circumstances, the reviewer must notify their territory manager (TM) at once. SPEC publishes deadlines for:
  - Entering results in the Site Quality Module (SQM) in SPECTRM
  - Sending the Filing Results email
  - Completing the case file
- (5) If the reviewer cannot meet the published deadlines, the notification to the TM must include:
  - The reason for the delay
  - An estimated date of completion/submission
  - A request for help with preparing the documentation for submission, if needed
- (6) Territory offices keep FSV case files for three (3) years.

22.30.1.8.12.6  
(09-08-2023)

**Remote Site Reviews (RSR) Overview**

- (1) SPEC considers RSR an oversight review conducted via phone, email, correspondence, or other virtual means. A reviewer cannot conduct a RSR in person. RSR help ensure taxpayers receive top quality service at VITA/TCE sites. SPEC conducts RSR to measure adherence to Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). A RSR consists of one site review and does not include a return review.
- (2) Benefits of RSR:

- Increase IRS presence
  - Improve site efficiency
  - Improve partner communication and customer satisfaction
  - Educate partners about quality improvements
  - Offers an alternative way to ensure quality service to all taxpayers when a reviewer cannot visit in person
  - Ensures SPEC continues to focus on meeting quality standards within a limited travel budget
  - Promote quality improvement opportunities through education and awareness
  - Reduce partner burden by scheduling the review outside of site operating hours
  - Opportunity to decide if a reviewer must complete a follow-up Field Site Visit
- (3) For RSR, SPEC uses the term “relationship manager” (RM) when the TC assigned to the partner conducts the review. SPEC uses the term “tax consultant” (TC) when a TC not assigned to the partner conducts the review. A reviewer may be either the RM or a TC.
- (4) SPEC territory offices must visit a minimum number of the total sites within their territory boundaries to promote the IRS relationship with site coordinators and volunteers and to deter any wrongdoing. SPEC’s limited ability to travel requires the territory office to balance efficiency and the highest level of service to partners and taxpayers.
- (5) Results from these visits provide valuable information about oversight of the VITA/TCE program and consistent site operation procedures, including the preparation of correct returns.
- (6) The reviewer uses Form 6729-D, VITA/TCE Site Review Sheet, during the review. The reviewer collaborates with partners to accommodate partner needs and reduce burden on the partner.
- (7) The reviewer must not conduct reviews during the site’s first week of operation.

22.30.1.8.12.6.1  
(10-03-2022)

### **Selection of Sites for Remote Site Reviews (RSR)**

- (1) Territories must select sites for RSR using the following criteria:
- Sites not reviewed in the last five years by Quality Statistical Sample (QSS) reviews, Field Site Visits (FSV), or RSR
  - Established sites with experienced site coordinators
  - Multiple sites operating with the same coordinator and a FSV conducted with no issues at another location
  - Sites previously reviewed with no issues found
  - E-file sites with low reject rates
  - Facilitated Self Assistance (FSA) fusion sites (FSA and traditional VITA/TCE services at one location)
  - Virtual VITA/TCE sites
  - VITA and TCE grant sponsored sites
  - Sites not reviewed in the last five (5) years
  - Sites located a distance from the territory office
  - Territory manager’s choice

**Note:** SPEC does not include FSA standalone and FSA remote sites in the criteria for RSR.

22.30.1.8.12.6.2  
(03-02-2023)

**Roles and  
Responsibilities for  
Remote Site Reviews  
(RSR)**

(1) Territory managers (TM) must:

- Assign RSR to the reviewers
- Complete at least one employee performance review on each reviewer as they conduct their RSR. The TM notifies the reviewer of the RSR selected for the performance review. The review consists of watching the reviewer verify adherence to the quality site requirements (QSR) and case file documentation.
- Share verbal feedback once the TM prepares the performance review
- Document the findings on Form 14526, SPEC Employee Performance Review - Site Review, after the review
- Decide if a reviewer needs to return to a site to complete a return review
- Help the reviewer decide the best method for following up on the review
- Send Form 14511, Volunteer Standards of Conduct Violation Report, to the Field Support & Analysis (FS&A) analyst.

(2) Territory offices must:

- Share the minimum number of sites for RSR per guidance provided by SPEC HQ.

**Note:** Territory offices may conduct more RSR as needed.

- Keep the RSR reports updated with changes and track progress towards SPEC goals.
- Limit reviewers from contacting sites multiple times unless needed.
- Limit contacting multiple sites with the same coordinator/volunteers during the same filing season.
- If the territory plans multiple reviews of sites with the same coordinator, the territory makes the first visit a Field Site Visit not an RSR. The territory office may complete RSRs for the other sites with the same coordinator.

(3) The FS&A analysts must:

- Revise and share the FSV/RSR Planning and Tracking Spreadsheet template with the territories when planning for the filing season. Conduct training with the Quality SMEs on the use of the spreadsheet. Give guidance throughout the filing season on updating and keeping the document
- Run Business Objects reports and send the reports to the TM and Quality SMEs to assist the territories in monitoring , Form 6729-D, VITA/ TCE Site Review Sheet, entries in SPECTRM for potential duplicates or missing information
- Monitor territory FSV/RSR Planning and Tracking Spreadsheets and share bi-weekly progress towards plan/goal with each area director and senior leadership

(4) SPEC HQ must:

- Supply policy and procedures for the RSR programs
- Share timekeeping (SETR) and travel (Internal Order) codes

- Make final determinations for all elevated Internal/External Referrals
- Decide whether to add a volunteer to the Volunteer Registry

22.30.1.8.12.6.3  
(10-03-2022)

## Training Requirements – Remote Site Reviews (RSR)

- (1) All tax consultants (TC) must complete the following training and certification tests with scores of 80 percent or higher prior to instructing or reviewing sites:

- Filing Season Readiness (FSR) training
- Volunteer Standards of Conduct-Ethics (VSC) Test
- Intake/Interview and Quality Review Test
- Tax law certification at the Advanced level (also Military level if reviewing a Military VITA site)
- Site Coordinator Training
- Site Coordinator Test
- Tax preparation software training (TaxSlayer)

**Note:** This list may change based on tax law changes and/or updated SPEC requirements.

- (2) New SPEC employees who conduct RSR must complete the Integrated Talent Management (ITM) Course 40643, Stakeholder, Partnerships, Education and Communication - Field Site Visits and Remote Site Reviews.

22.30.1.8.12.6.4  
(10-04-2024)

## Preliminary Research for Remote Site Review (RSR)

- (1) The reviewer must conduct thorough research after assignment of reviews. The reviewer researches the status of the site for the current year, site operational information, and contact information. The reviewer records the data on Form 14512, VITA/TCE History Sheet for Site and Return Reviews. Resources include:

- SPECTRM - The reviewer must use SPECTRM to verify the SIDN, EFIN, days/hours of operation, the primary contact person at site (site/local coordinator), and available services
- Link & Learn Taxes Volunteer Certification List - Confirm Site Coordinator Test completed
- AARP Tax-Aide Locator - To find AARP sites and to verify information matches SPECTRM
- SERP/IRS.gov - To verify that data on SERP and IRS.gov match SPECTRM
- Third Party Data Store (TPDS) - To verify EFIN status and at least one responsible official listed
- Form 13533, VITA/TCE Partner Sponsor Agreement and Form 13206, Volunteer Assistance Summary Report - The reviewer analyzes the partners and volunteers listed on Form 13533 and Form 13206, or partner-developed list with the same information, to compare names or partners and volunteers with the names listed on the Volunteer Registry. If a partner or volunteer appears on both the Volunteer Registry and Form 13206 or Form 13533, the SPEC territory office must notify the partner or volunteer and advise the partner or volunteer that they cannot volunteer in the VITA/TCE program indefinitely. If the partner or volunteer tries to take part after this notification, the territory office must notify Treasury Inspector General of Tax Administration (TIGTA).
- IRS E-File Report - The reviewer compares activity reports for the site. The reports include the IRS E-File Report. The IRS E-file report generates daily and shows the number of e-filed returns in the current

year and the prior year during the same cycle. In addition, the IRS E-File Report report shows the current e-file reject rate.

- SIDN Report on SPECTRM - The reviewer analyzes the weekly SIDN report. SPEC pulls the IMF SIDN information report every week during the filing season and supplies the total number of returns filed using the SIDN broken out by e-filed and paper returns.
- Tax software production reports - The reviewer must look at TaxSlayer report as available.

22.30.1.8.12.6.5  
(10-03-2022)

**Planning for Reviews -  
Remote Site Reviews  
(RSR)**

- (1) The territory plans a minimum of Field Site Visits (FSV) and RSR per guidance issued by SPEC HQ. In addition, the territory may conduct more FSV or RSR as decided by the territory manager (TM). Tax consultants (TC) other than the primary relationship manager (RM) may conduct RSR. SPEC does not have a grade restriction on who may conduct a review, but the TM must consider the experience level of the reviewer.

- (2) Reviewers coordinate RSR in advance with partners:

**Note:** Refer to Pub 5166, VITA/TCE Volunteer Quality Site Requirements, and Document 13172, Fact Sheet: Updates for Field Site Visits and Remote Site Reviews for SPEC Employees, for more information.

22.30.1.8.12.6.6  
(10-04-2024)

**Conducting Remote Site  
Reviews (RSR)**

- (1) The reviewer conducts the RSR using the most effective communication option available.
- (2) To conduct a remote site review (RSR) a reviewer, not necessarily the assigned relationship manager (RM), contacts the coordinators for VITA/TCE sites. Once SPEC's reviewer introduces themselves and explains the review process, the reviewer then asks a series of questions about the site and the operation of the site.
- (3) When conducting the RSR, the reviewer asks open-ended and follow-up questions for clarification or if the coordinator did not explain a key point for a QSR. Sometimes, the reviewer must talk to the partner, e-file administrator, or another volunteer to complete the review.
- (4) Reviewer must consider conducting reviews before the site opens or after the site closes to avoid interrupting the site operation. SPEC conducts most RSR between February 1 and April 15. However, SPEC may conduct reviews throughout the course of the year for sites open after April 15.
- (5) The reviewer must complete preliminary research before conducting the RSR. The reviewer must use Form 14512, VITA/TCE History Sheet for Site and Return Reviews, to record the results of preliminary research and record notes during the review.
- (6) When the territory manager assigns a site review to a reviewer other than the RM of the site, the reviewer must notify the RM of the upcoming review.
- (7) The reviewer must complete some pre-work before conducting the RSR. The reviewer conducting the review needs to obtain the following information to verify its accuracy when applicable:
  - The reviewer must verify site information through SPEC/SERP reports. The reviewer needs to compare the information in SPECTRM with the

- actual data for accuracy. The reviewer must verify the address, dates/ hours of operations, contact information, and services provided at the site.
- The reviewer confirms volunteer information using Form 13206, Volunteer Assistance Summary Report, Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, or partner developed list holding the same information. The reviewer must confirm the site coordinator reviewed the site coordinator training if needed and passed the Site Coordinator Test before the site opened using the Link & Learn Taxes Volunteer Certification Listing. The reviewer needs to confirm that SPECTRM correctly reflects the coordinator information.
  - The reviewer must compare activity reports for the site. The reports include the IRS E-File Report and the total returns filed (e-file and paper) as reported on the Individual Master file (IMF) report (SIDN). The IRS E-File report generates daily and show the number of e-filed returns in the current year and the prior year during the same cycle. In addition, the IRS E-File report shows the current e-file reject rate. SPEC pulls the IMF SIDN information report every month during the filing season and supplies the number of returns filed using the SIDN broken out by e-filed and paper returns. The reviewer must look at TaxSlayer reports as available and verify the e-Services information on Third Party Data Store (TPDS)
  - The reviewer must analyze the partners and volunteers listed on Form 13533, VITA/TCE Partner Sponsor Agreements, and Form 13206 or partner developed list with the same information, to compare names of partners and volunteers with the names listed on the Volunteer Registry. If a partner or volunteer appears on both the Volunteer Registry and Form 13206 or Form 13533, the SPEC territory office must notify the partner or volunteer and advise the partner or volunteer they cannot volunteer in the VITA/TCE program indefinitely. If the partner or volunteer tries to take part after this notification, the territory office must notify Treasury Inspector General of Tax Administration (TIGTA)
- (8) Reviewers document their findings on Form 6729-D, VITA/TCE Site Review Sheet.
- (9) The reviewer discusses the results of the review with the site coordinator. The feedback discussion has the same elements as the feedback discussion for FSV. See IRM 22.30.1.8.12.5.17, Preliminary Feedback Discussion - Field Site Visit.
- (10) Send the final results email to the partner, site coordinator (and state coordinator if AARP), territory manager and relationship manager within ten (10) business days of the review. The TM may allow extra business days based on the reviewer's workload.
- (11) The reviewer enters the Form 6729-D into the SPECTRM Site Quality Module (SQM) after completing the review. Entry required no later than Tuesday of the week following the review.
- (12) If the reviewer cannot meet published deadlines due to unforeseen circumstances, the reviewer must notify their TM at once. SPEC supplies published deadlines for:

- Entering results in the SQM
- Issuing the final results email
- Completing the case file

(13) Use the following references to help with RSRs of VITA and TCE operations:

- Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
- Pub 4012, VITA/TCE Volunteer Resource Guide
- Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators
- Form 6729-D, VITA/TCE Site Review Sheet
- Pub 5166, VITA/TCE Volunteer Quality Site Requirements

(14) Reviewers must discuss the site's activities, processes, and procedures while conducting the review. The reviewer asks the site coordinator for clarification/proof of site processes.

(15) In all cases, reviewers must take the opportunity to express gratitude and appreciation to the coordinator and volunteers at the site.

(16) The TM decides who conducts the RSR. The RM or the designated remote site reviewer for the territory conducts the RSR.

(17) When a remote site review reveals an issue with site operations, the reviewer must discuss the issue and its resolution with the site coordinator prior to concluding the review.

(18) If the TM assigns the remote site review to a reviewer other than the assigned RM, the reviewer shares immediate verbal feedback to the assigned RM. Feedback includes positive comments and/or reporting any identified problem areas and recommended corrective actions.

22.30.1.8.12.6.7  
(10-03-2022)

**Virtual VITA/TCE Sites -  
Remote Site Review  
(RSR)**

- (1) SPEC conducts reviews of Virtual VITA/TCE sites.
- (2) The review includes all stages of the virtual process. The reviewer calls the coordinator or volunteer to complete the RSR.
- (3) The reviewer requests guidance from the territory manager (TM) when uncertain how to conduct the RSR for a Virtual VITA/TCE site.
- (4) The reviewer confirms the site follows all Quality Site Requirements (QSR) and any exceptions approved by the SPEC director.
- (5) The reviewer completes Form 6729-D, VITA/TCE Site Review Sheet, for Virtual VITA/TCE sites.
- (6) The reviewer ensures the site follows all security guidelines detailed in Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust.

22.30.1.8.12.6.8  
(10-03-2022)

**Reviewing a VITA/TCE  
Grant Site - Remote Site  
Review (RSR)**

- (1) The review of a VITA/TCE grant site focuses on the site's quality operations. The reviewer must elevate any findings unrelated to the Quality Site Requirements (QSR) or Volunteer Standards of Conduct (VSC) to the Grant Program Office (GPO). Do not discuss any findings relating to the GPO with the coordinator during the review. In addition, the reviewer must not include grant program related findings on the final results email or enter in SPECTRM.

22.30.1.8.12.6.9  
(10-04-2024)

**Reviewing a Facilitated  
Self Assistance (FSA)  
Site- Remote Site  
Review (RSR)**

- (1) The reviewer conducts the RSR on the traditional VITA/TCE part of FSA fusion sites. The reviewer must also review the FSA process while at the site.

22.30.1.8.12.6.10  
(10-03-2022)

**Verbal Feedback with  
Site Coordinator and  
Volunteers - Remote Site  
Review (RSR)**

- (1) The reviewer must have a feedback discussion with the coordinator prior to completing the remote site review (RSR). The discussion must include expressing appreciation, offering constructive feedback, naming any corrective actions, and addressing coordinator's questions and concerns. The reviewer sends the final results email to the partner, site coordinator (and state coordinator if AARP), territory manager and relationship manager within ten (10) business days of the review. The TM may allow extra business days based on the reviewer's workload.

22.30.1.8.12.6.11  
(10-01-2017)

**Follow-Up to Remote  
Site Reviews (RSR)**

- (1) When a remote site review reveals a potential issue in how the site runs, the reviewer discusses the issue and its resolution with the site coordinator prior to concluding the review. This may require a follow-up site visit to verify adherence to a requested change in operations. For instance, a site needs to make changes in its electronic filing transmission process, but the site only transmits once a week. The reviewer needs to visit the site when they send. If the review reveals a site not following the QSR or any other requirements, the reviewer must instruct the coordinator on how to bring the site into compliance. These follow-up visits help site coordinators to improve site operations or adopt other best practices to alleviate pitfalls. The reviewer must complete a follow-up visit as soon as possible after the first remote site review (RSR).
- (2) If the site has not made the necessary corrections, the reviewer must consult with the territory manager (TM) to decide further actions. As a last resort, the territory must follow the procedures for closing a site. See IRM 22.30.1.8.12.1.13 Discontinuance of IRS Support. The RM and TM must refer any findings not covered in the Quality Site Requirements (QSR) or corrective actions, such as those found in the Internal Referral Process, to SPEC HQ.

**Note:** Refer to Pub 5166, VITA/TCE Volunteer Quality Site Requirements, and Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for guidance on conducting follow up visits and QSR corrective actions.

22.30.1.8.12.6.12  
(01-23-2015)

**Remote Site Review  
Results**

- (1) SPEC collects data throughout the filing season for Territory office analysis. The analysis provides SPEC and its partners an ability to assess sites' current and future performance and confirm site operation consistency with the Quality Site Requirements. The analysis allows SPEC and its partners to effectively predict the continued success of the volunteer site. The IRS Territory office analyzes the data for trends or patterns and compares how the site performs before and after changing a process or activity.
- (2) SPEC employees enter data in SPECTRM at the territory, area, and national levels for analysis and for sharing with partners. SPECTRM supplies data in reports format based on either specified weeks of activity or cumulatively for the filing season. On a national level, SPEC uses the data collected to

calculate accuracy measures; change policy or process guidance; and update publications, forms, and training for the upcoming filing season.

22.30.1.8.12.6.13  
(10-04-2024)

**Errors Found After  
Remote Site Review  
(RSR)**

- (1) If the reviewer finds errors that affect the results of the RSR remote site review after completing the review, the reviewer must contact the coordinator to explain the errors.
- (2) The reviewer must update the review results in the SPECTRM Site Quality Module (SQM). If the SPECTRM input deadline has passed, the reviewer must send an email to the SPECTRM Help Desk and copy the Field Support and Analysis (FS&A) analyst. See the SPECTRM Quality Module Input/Report Due Dates chart in Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees.

22.30.1.8.12.6.14  
(10-03-2022)

**Post Review Notification  
- Remote Site Review  
(RSR)**

- (1) Occasionally, the reviewer must request more information to complete Form 6729-D, VITA/TCE Site Review Sheet. The reviewer uses the Post Review Information Request template when requesting information. Templates are found in Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees.
- (2) The reviewer allows the partner/coordinator two (2) business days to supply the extra information.

22.30.1.8.12.6.15  
(03-02-2023)

**Completing the Site  
Quality Module (SQM)  
Database - Remote Site  
Review (RSR)**

- (1) The reviewer records the results of the remote site review in the SQM no later than the Tuesday following the review week.
- (2) The reviewer uses Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for instructions on how to access and enter review results.

22.30.1.8.12.6.16  
(10-03-2022)

**Rating the Remote Site  
Review (RSR)**

- (1) SPEC uses Form 6729-D, VITA/TCE Site Review Sheet, to measure the site's adherence to the Quality Site Requirements (QSR) and show areas needing improvement. SPEC rates sites based on the number of QSR met. Although Form 6729-D asks more than one question for some of the QSR, each section has only one measurement question.
- (2) The reviewer shares the overall QSR adherence rating with the partner. The partner can find the adherence rating at the top of the SPECTRM-generated Form 6729-D.

22.30.1.8.12.6.17  
(10-03-2022)

**Final Results Email -  
Remote Site Review  
(RSR)**

- (1) The reviewer must send the final results email within ten (10) business days of the review. The final results email must include:
  - Form 6729-D, VITA/TCE Site Review Sheet
  - The number of Quality Site Requirements (QSR) met

**Note:** The reviewer does not send the final results email using secured messaging to external national and local partners.
- (2) The reviewer accesses the Business Objects system to obtain the computer-generated Form 6729-D.
- (3) The reviewer sends the final results email to:

- Partner/coordinator (State, district, and local coordinators for AARP)
- Territory manager
- Relationship manager assigned to the site

(4) The written feedback must include:

- The results of the remote site review
- A statement of appreciation to the coordinator and volunteers for their commitment to the VITA program
- Highlights of the positive QSR met
- Recap of help given
- Named best practices
- Areas of awareness
- Specifics on QSR not met
- Specifics on Volunteer Standards of Conduct (VSC) violations
- Corrective actions shared with the coordinator
- Recommended follow-up actions for the territory

22.30.1.8.12.6.18  
(10-03-2022)

**Non-Compliance and  
Corrective Actions -  
Remote Site Review  
(RSR)**

- (1) When a reviewer decides a site did not follow a Quality Site Requirement (QSR), the reviewer must help the site become compliant at once. The reviewer shares corrective action(s) necessary to meet the QSR and helps the coordinator, partner, and volunteer, correct the processes. The reviewer lists all areas of non-compliance in the final results email.
- (2) The reviewer refers to the IRM 22.30.1.8.12, Quality Review Process, or Pub 5166, VITA/TCE Volunteer Quality Site Requirements, or Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for a detailed explanation of the QSR, non-compliance issues, and corrective and/or follow-up actions.
- (3) If the reviewer finds the site not following the QSR, they must elevate their findings to their territory manager (TM) for resolution. The TM may require an in-person Field Site Visit as a follow up.

22.30.1.8.12.6.19  
(03-02-2023)

**Volunteer Standards of  
Conduct (VSC)  
Violations - Remote Site  
Review (RSR)**

- (1) A site's non-compliance with a Quality Site Requirement (QSR) does not automatically result in a VSC violation. If the reviewer finds QSR non-compliance during a review, the reviewer explains the QSR requirement and helps with implementing corrective actions. If the volunteer(s) agrees and begins to follow the QSR, they did not violate the VSC. If the volunteer refuses to adhere to any of the QSR, they have violated VSC #1- Follow the QSR.
- (2) If the reviewer finds a VSC violation, they must notify their territory manager (TM) at once using Form 14511, Volunteer Standards of Conduct Violation Report. The reviewer and TM must elevate all VSC violations found during a review to the Field Support and Analysis (FS&A) analyst. If the situation becomes confrontational, the reviewer must end the contact at once.
- (3) The reviewer must notify the TM at once and document findings on Form 14512, VITA/TCE History Sheet for Site and Return Reviews.
- (4) Refer to IRM 22.30.1.8.12.7 Internal Referral Process, for more information.

22.30.1.8.12.6.20  
(10-03-2022)

**Case File Assembly and  
Maintenance - Remote  
Site Reviews (RSR)**

- (1) The reviewer assembles a case file for each site, including all documents related to the visit. The case file must not include any Personally Identifiable Information (PII).
- (2) Case files must include:
  - Form 14512, VITA/TCE History Sheet for Site and Return Reviews
  - Form 6729-D, VITA/TCE Site Review Sheet (from Business Objects)
  - Any approved intake/interview and quality review sheets, if applicable

**Note:** The reviewer sends any unapproved intake/interview and quality review sheets to the Quality Program Office (QPO)

  - Feedback shared with the coordinator
  - Post-Review Information Request email, including the response from the partner, if applicable
  - The final results email
- (3) The reviewer must complete RSR case files, in either electronic or paper format, within fifteen (15) business days of the review.
- (4) If the reviewer cannot meet published deadlines due to unforeseen circumstances, the reviewer must notify their territory manager (TM) at once. SPEC publishes deadlines for:
  - Entering results in the Site Quality Module (SQM) in SPECTRM
  - Sending the final results email
  - Completing the case file
- (5) If the reviewer cannot meet the published deadlines, the notification to the TM must include:
  - The reason for the delay
  - An estimated date of completion/submission
  - A request for help with preparing the documentation for submission, if needed.
- (6) Territory offices keep RSR case files for three years.

22.30.1.8.12.7  
(09-04-2020)

**Internal Referral Process**

- (1) VITA and TCE sites must follow the fundamental foundation of the SPEC VITA and TCE program to ensure continued growth and instill taxpayer trust. Employees must quickly find and remove from the program any partner or volunteer who reduces taxpayer trust. Employees use guidance in the internal referral process to refer an external stakeholder (SPEC partner or individual volunteer) who shows behavior which could jeopardize the integrity of the VITA and TCE program.

22.30.1.8.12.7.1  
(11-18-2021)

**High Risk Attributes**

- (1) Employees must report partners or volunteers who show any of the high-risk attributes below to SPEC HQ for further review of the allegations:
  - Willfully violating the VSC
  - Partner or volunteer that continues not to adhere to SPEC's QSR
  - Site operations lack of oversight
  - Poor or no communication with the SPEC Territory office

- IRS electronic filing rules and requirements violated as defined in Pub 3112, IRS e-file Application and Participation and/or Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Frequent complaints from taxpayers after visiting a site

22.30.1.8.12.7.1.1  
(11-18-2021)  
**Making an Internal Referral**

- (1) To make an internal referral, SPEC employees must notify their manager at once of the allegations and decide whether to refer the incident to SPEC HQ. If employees discover any of the high attributes, they must take the following actions:
1. RM must complete Form 14511, Volunteer Standards of Conduct Report. The employee needs to include enough information to show the “high-risk” behavior the partner or volunteer exhibits which prompts the referral and any actions taken by the Territory office and the partner to deter this behavior. For example, the employee deactivates the partner’s EFIN on the date the RM files the incident report. The employee must prepare the volunteer registry letter. Refer to The Point for template
  2. TM must review Form 14511 and the volunteer letter for accuracy. TM must sign Form 14511 if in agreement and decide what immediate actions to take at the site and partner level. They must send both documents to the assigned AD for review and signature if in agreement
  3. TM must send the referral via email to the FS&A assigned analyst for review. FS&A sends the complete and correct referrals to the Chief, PS. FS&A returns incomplete referrals to the territory for correction
  4. If the referral occurs at the HQ level, the assigned analyst must prepare Form 14511. The HQ manager must review and sign the referral form then send the referral via email to the Chief, PS
  5. The Chief, PS reviews the referral and decides the next course of action. Chief, PS must notify the SPEC Director of the referral. SPEC Director makes the final determination to add a partner or volunteer to the Volunteer Registry
  6. The PS assigned analyst must notify the HQ manager or FS&A analyst of the final determination who in turn notifies the assigned employee and TM. If the Director approves adding a partner or volunteer to the Volunteer Registry, the AD must sign and date the volunteer registry letter and mail to the applicable partner or volunteer. HQ analyst must add the partner’s or volunteer’s name to the registry in SPECTRM once approved by the SPEC Director
  7. The PS assigned HQ analyst must add the partner’s or volunteer’s name to the registry in SPECTRM once approved by the SPEC Director

22.30.1.8.12.7.2  
(03-02-2023)  
**VolTax Referrals**

- (1) SPEC has processes in place to deter opportunities for fraudulent behavior through increased IRS visibility at VITA and TCE sites. SPEC employees must ensure that volunteers and site coordinators understand the process of posting proper signage to alert taxpayers of the process to report improper activity they see or experience at sites. These processes supply reasonable assurance that intentionally unethical or illegal acts do not occur at sites.
- (2) The VolTax referral process supplies an email address where volunteers and taxpayers can contact the IRS if they want to report site operating issues or inappropriate behavior seen at sites. Volunteers and taxpayers can send an

email to SPEC HQ at *wi.voltax@irs.gov* and copy the partner and local SPEC territory office as appropriate. The email notification should include the contact's name, contact number, site name, and a detailed description of the incident including the individual's full name, date the incident occurred, and the number of taxpayer's affected by the violation if applicable.

- (3) The sites must post Pub 4836, VITA/TCE Free Tax Programs, in a visible location to promote awareness of the opportunity to make a referral. Form 13614-C, Intake/Interview and Quality Review Sheet, and Pub 730, Important Tax Records Envelope, include the address.
- (4) For inquiries related to volunteer/site ethics, including illegal activity, act as soon as possible. The analyst advises the Chief, PS of the allegation. If the allegation calls for a visit to the site/partner location, the SPEC HQ analyst makes the necessary arrangements within seven business days. The SPEC HQ analyst may also contact the AD and Chief of Staff to investigate the inquiry further and/or contact the taxpayer, if needed.

22.30.1.8.12.7.2.1  
(11-18-2021)

**Headquarters  
Responsibility for VolTax**

- (1) The assigned PS analyst decides if fraudulent or inappropriate behavior exist by reviewing referrals received through the *wi.voltax@irs.gov* mailbox in SPEC HQ. The assigned PS analyst addresses the emails within seven business days of receipt by the SPEC HQ analyst.
- (2) For inquiries related to tax law or tax account issues, refer the taxpayer to IRS.gov or 800-829-1040. For inquiries related to refund issues, refer the taxpayer to Where's My Refund on IRS.gov or 800-829-1954.
- (3) For inquiries related to rude or unprofessional behavior by volunteers, or specific site issues such as long wait times, incorrect returns, site closed. SPEC HQ sends information to the FS&A analyst with a carbon copy to the Chief of Staff and AD as feedback for the TM to share and discuss with the site within seven business days of the notification. For these type issues, employees do not need to send a response to SPEC HQ.
- (4) For inquiries related to volunteer/site ethics, including illegal activity, take actions as soon as possible. The analyst advises the Chief, PS of the allegation. If the allegation calls for a visit to the site or partner location, the SPEC HQ analyst must make the necessary arrangements within seven business days. The SPEC HQ analyst may also contact the AD and Chief of Staff to investigate the inquiry further and/or contact the taxpayer, if needed.
- (5) The Chief, PS notifies the Director of SPEC, the AD and TM of the review. The Chief, PS consults with the Chief, QPO and the SPEC Director, to decide if SPEC dissolves the relationship with the partner and then sends the matter to Treasury Inspector General for Tax Administration (TIGTA). The Chief, PS and the PS analyst must receive a close out report of all actions taken to correct the alleged issue within thirty (30) business days unless the assigned FS&A analyst requests more time. Use the procedures for addressing non-compliance in SPEC's QSR to decide the proper corrective actions.

22.30.1.8.12.7.2.2  
(11-18-2021)

## **Territory Responsibility for VolTax**

- (1) When necessary, the PS analyst refers the inquiry to the correct Area and Territory for a response. The receiving office must take corrective actions or conduct a field site visit if needed within seven business days of receipt of the notification. The PS Analyst must send a copy of the corrective actions taken to correct the issue to the Chief of PS within ten (10) business days of completion. The receiving office supplies the proper resolution to the inquirer.

22.30.1.8.12.7.3  
(11-18-2021)

## **Volunteer Return Preparation Program Preparer Misconduct**

- (1) Return preparer misconduct involves the preparation and filing of false income tax returns (in either paper or electronic form), including *Form 1040-X*, Amended US Individual Tax Return, by unscrupulous preparers who change direct deposit information or claim, for example:
  - Inflated personal or business expenses
  - False deductions
  - Excessive exemptions
  - Fraudulent tax credits such as the Earned Income Tax Credit (EITC)

**Note:** Taxpayers have no knowledge of the false expenses, deductions, exemptions and/or credits shown on their tax returns or deposit of their refund to another account without their consent.

22.30.1.8.12.7.3.1  
(11-18-2021)

## **Headquarters Responsibility**

- (1) PS must review claims of Return Preparer Misconduct (RPM) received from the Identity Theft Victims Assistance (IDTVA) function.
- (2) PS must send the RPM Referral Form to FS&A for sharing with the proper Territory office.
- (3) FS&A must return the completed RPM Form to PS within seven (7) business days.
- (4) PS must send the completed RPM Referral Form to IDTVA within ten (10) business days.

22.30.1.8.12.7.3.2  
(09-08-2023)

## **Territory Responsibility**

- (1) When a VITA/TCE partner alerts a SPEC employee of potential Return Preparer Misconduct (RPM) at a VITA/TCE site, the territory must decide if the error was:
  - a. Unintentional (a mistake) - refer to IRM 22.30.1.8.12.7.3.3, Partner Procedures
  - b. Intentional (without the taxpayer's knowledge or consent) refer to IRM 22.30.1.8.12.6.3.4, IRS Procedures
- (2) When SPEC HQ alerts the territory of potential RPM at a VITA/TCE site, the territory must contact the partner to help in completing the RPM Referral Form and decide the following:
  1. Is the partner aware of the incident?
  2. Did the taxpayer receive the expected refund amount? If not, did the partner issue the correct refund to the taxpayer?
- (3) The territory must return the completed RPM Referral Form to FS&A within seven (7) business days.
- (4) The territory must follow the procedures in IRM 22.30.1.8.12.7.1 High Risk At-

tributes, to report incidents of partner, site, or volunteer misconduct, when applicable. To make an internal referral, SPEC employees must notify their manager and complete Form 14511, Volunteer Standards of Conduct Violations Report. SPEC employees must send Form 14511 to the assigned PS analyst for the SPEC Director to make a final decision.

- (5) For more information on Return Preparer Misconduct Victim's Assistance Program, refer to IRM 25.24, Return Preparer Misconduct Program.

22.30.1.8.12.7.3.3  
(11-18-2021)

**Partner Procedures**

- (1) If a volunteer mistakenly enters the incorrect bank account number on the taxpayer's account, the partner must tell the taxpayer the following:
- The IRS assumes no responsibility for tax preparer or taxpayer error. Taxpayers must verify their account and routing numbers with their financial institution and double check the accuracy of the numbers prior to signing and sending it
  - If the return has not posted, the taxpayer can ask the IRS to stop the direct deposit by calling 800-829-1040, Monday - Friday, 7 a.m. - 7 p.m.
  - If the financial institution listed on the return has accepted the deposit, the taxpayer must work directly with the financial institution to recover their funds
  - If the financial institution recovers the funds and returns them to the IRS, the IRS sends a paper refund check to the taxpayer's last known address on file with the IRS
  - If the taxpayer has contacted the financial institution and two weeks has passed with no results, the taxpayer must file Form 3911, Taxpayer Statement Regarding Refund. This allows the IRS to contact the bank on the taxpayer's behalf to start a trace and try to recover the refund
- (2) If the taxpayer is unable to recover the refund or the financial institution does not return the refund to the IRS, encourage SPEC VITA and TCE partners to provide relief to a taxpayer when a volunteer mistakenly enters the incorrect bank account number on a taxpayer's return that causes a deposit of a refund into the wrong account resulting in a taxpayer not receiving their refund. This action does not result in return preparer misconduct.

22.30.1.8.12.7.3.4  
(09-08-2023)

**IRS Procedures**

- (1) IRS may provide relief to taxpayers when the volunteer return preparer intentionally alters a taxpayer's tax return data or misdirects a portion of the entire refund without the taxpayer's knowledge or consent.
- (2) The following scenarios could result in the IRS providing relief to a taxpayer:
- The VITA/TCE volunteer income tax preparer prepares a correct return but intentionally misdirects the refund by placing the volunteer's bank account on the tax return without the taxpayer's knowledge or consent.
  - The taxpayer signs Form 8879, IRS e-file Signature Authorization, and receives the expected refund. Later the taxpayer becomes aware of inflated items added by the preparer, but the taxpayer did not receive the inflated amount of the refund.
- (3) If a taxpayer experiences return preparer misconduct at a VITA/TCE site, they must complete the following forms by sending a complaint to the IRS to request relief:

- a. Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit - For filing status Married Filing Joint, the form must have at least one taxpayer signature. Refer taxpayers to page 3 of Form 14157-A for instructions and documentation needed.
    - b. Form 14157, Return Preparer Complaint - Instruct taxpayers to send the completed form to the Return Preparer Office. RPO shares the information with SPEC.
  - (4) Follow the mailing instructions shown on Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit - For filing status Married Filing Joint, to submit the completed forms and documentation.
- 22.30.1.8.12.8  
(09-08-2023)  
**Post Filing Season Reviews**
- (1) The Quality Program Office (QPO) conducts post filing season Quality Statistical Sample (QSS) reviews on open sites. QPO bases these reviews on Statistics of Income (SOI) selected sites and can complete reviews until the end of the fiscal year.
- 22.30.1.8.12.9  
(10-01-2017)  
**Partner Reviews**
- (1) SPEC encourages all partners to conduct site and return reviews at their volunteer sites to verify consistency in site operations and correct tax return preparation. The partner organization must schedule visits to sites in their areas, using a standardized approach including a frequency of review, a method in conducting reviews and performing follow-up reviews.
  - (2) The partner decides the review process and who conducts the reviews. Before reviewers conduct partner reviews, they must certify in tax law to the level of certification needed for returns prepared at the site.
  - (3) The Quality Program Office (QPO) encourages SPEC Partners use Form 6729-C, VITA/TCE Return Review Sheet, to capture results of return reviews, and Form 6729-D, VITA/TCE Site and Return Reviews for SPEC Partners, to capture the results of the site review. QPO also developed Pub 5140, Partner Site and Return Reviews Job Aid, to guide the partner through evaluating Quality Site Requirements (QSR) compliance and return accuracy.
  - (4) During pre-filing season meetings and discussions relationship managers (RM) encourage partners to conduct site and return reviews. The RM helps with setting up a review schedule, discussing the components of a site review, and promoting the available resources.
- 22.30.1.8.12.10  
(10-01-2014)  
**Treasury Inspector General for Tax Administration (TIGTA) Shopping Review**
- (1) TIGTA may choose to conduct Shopping Reviews at a sample of volunteer sites during the filing season. A cadre of TIGTA Auditors (Shopper) conducts the reviews. The TIGTA Shopper uses a pre-defined taxpayer scenario and assumes the role of a taxpayer requesting services from a VITA or TCE site.
  - (2) TIGTA Shoppers must remain anonymous to the site during the review.
  - (3) SPEC uses the overall results from TIGTA Shopping Reviews to implement changes to products and volunteer training.
- 22.30.1.8.12.11  
(11-18-2021)  
**Volunteer Registry**
- (1) The volunteer registry supplies a listing of all partners and volunteers that SPEC removes from the VITA and TCE Programs due to egregious actions. The registry includes partner or volunteer names and locations.

- (2) Partners and volunteers who commit certain unethical actions face indefinite removal from the VITA/TCE Program. The Chief, PS reviews all requests to add a partner or volunteer to the Volunteer Registry and informs the SPEC Director. The SPEC Director or designee must approve all requests for inclusion in the registry. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, and Pub 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training, give notification of this registry. Volunteers or partners have no appeal rights for removal from the Volunteer Registry.
- (3) Violations resulting in inclusion in the Volunteer Registry include the following:
  - Causing harm to taxpayers, volunteers, or IRS employees
  - Requesting/Accepting payments from taxpayers for VITA/TCE return preparation
  - Using taxpayer personal information for personal gain
  - Knowingly preparing false returns
  - Engaging in criminal, infamous, dishonest, notorious, disgraceful conduct
  - Other conduct considered to cause a negative impact on the VITA/TCE Program
- (4) TM must send requests to add a volunteer and/or partner to the registry to the assigned FS&A analyst for review and send to the Chief, PS. Follow the guidance in IRM 22.30.1.8.12.7.1.1, Making an Internal Referral, for instructions on the required actions needed to make a referral.
- (5) SPEC employees can find the Volunteer Registry in the Reports module of SPECTRM. Once the SPEC Director approves a request for addition to the Volunteer Registry, the designated SPEC HQ analyst must add the partner's or volunteer's name to SPECTRM if needed. The analyst must change the territory field to Volunteer Registry and add the violation committed in the comments field.
- (6) RM must review the volunteer registry reports as the territory receives Form 13533, VITA/TCE Sponsor Agreement, Form 13206, Volunteer Assistance Summary Report, or comparable listings holding the same information. If a partner or volunteer appears on both the Volunteer Registry and Form 13206 or Form 13533, the RM must inform the partner or volunteer that they can never take part in the VITA/TCE program. The Territory office must notify TIGTA when they ban a partner or volunteer from the program and the partner/volunteer then tries to take part in the VITA/TCE program.

22.30.1.8.12.12

(04-06-2020)

**Performance Reviews**

- (1) *IRM 1.4.1.7*, Performance Management, provides that managers must continuously check employees' progress against performance expectations, find deficiencies, and initiate corrective actions. They must supply written feedback on identified weaknesses. If SPEC uses the feedback for evaluative purposes, the manager must supply feedback in writing and share with the employee within the timeframes set up by the negotiated agreement. It is important for management to give feedback and discuss the progress of employee commitments and to hold prompt, documented mid-year and annual progress reviews. Mid-year progress reviews and annual appraisals have the same due dates as in previous years.

- (2) Territory managers provide written feedback on each performance aspect Critical Job Element (CJE) and discuss all reviews listed below with the employee. Review frequency and scope depend on the employee's skill level and experience. TM perform the following eight (8) reviews:
  - Field Site Visit (FSV)
  - Remote Site Reviews (RSRs)
  - Partner/Coalition Interaction
  - SPECTRM/Workload
  - SETR Reports
  - Travel
  - Employee Satisfaction/Employee Contribution
  - Security
- (3) The Manager must share the documentation as soon as possible, but no later than fifteen (15) workdays after the date of the review.
- (4) The TM may conduct these types of Optional Reviews at their discretion:
  - Written communication to partners (emails)
  - Form 13715, Volunteer Site Information Sheet, and SPECTRM review (stored accurately in SPECTRM)
  - Meetings with potential partners
  - More meetings with partners
  - Timely submission of information
  - Security Review (during the day)

**Note:** More information is in the Territory managers Review Fact Sheet found on The Point.

22.30.1.8.12.13  
(10-01-2017)  
**Volunteer Tax and  
Quality Site Requirement  
Alerts**

- (1) IRS supports VITA/TCE tax preparation sites by conducting oversight reviews and sharing current /updated information through Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA). VTA and QSRA messages serve as a useful educational tool when delivered promptly to their intended audience: SPEC VITA and TCE partners and their certified volunteers. SPEC HQ must distribute VTAs as quickly as possible to sites and volunteers.
  - SPEC defines VTAs as SPEC messages sent to VITA/TCE sites during the filing season that address tax law changes and trends found during QSS, Treasury Inspector General for Tax Administration (TIGTA) or SPEC reviews
  - SPEC defines QSRAs as SPEC messages sent to VITA/TCE sites during the filing season that update, correct, and clarify operational procedures and processes related to the Quality Site Requirements

22.30.1.8.12.13.1  
(09-08-2023)  
**Distribution of Alerts**

- (1) SPEC HQ PS&A office writes and sends Volunteer Product Alerts (VTA) and QPO sends Quality Site Requirements Alerts (QSRA) to SPEC SPM.
- (2) SPEC SPM Office inputs the Alerts into GovDelivery email system.
- (3) SPEC SPM posts Alerts on the following platforms:
  - GovDelivery - via emails to employees and partners
  - *Quality and Tax Alerts for IRS Volunteer Programs*, IRS.gov

- SPEC intranet site

(4) The following products supply guidance about Alerts and how to access them:

- Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators
- Pub 4012, VITA and TCE Volunteer Resource Guide
- Pub 4491, VITA and TCE Training Guide
- *LLT* (online training module)

22.30.1.8.13  
(09-04-2020)

**Foreign Student and Scholar Program**

- (1) International students and scholars are temporary visitors to the United States under an F, J, M, or Q visa. These visitors must file at least one tax form with the IRS if they still are nonresident aliens for federal income tax purposes.
- (2) SPEC encourages universities and colleges to set up self-sufficient VITA sites specializing in preparing Form 1040-NR U.S. Nonresident Alien Income Tax Return, and/or Form 8843, Statement for Exempt Individuals and Individuals with a Medical Condition.

22.30.1.8.13.1  
(09-26-2016)

**Responsibilities for Foreign Student/Scholar Program**

- (1) The SPEC Territory office must:
  - a. Develop relationships with partners willing to aid foreign students and scholars
  - b. Encourage established VITA sites to expand their service to include help to foreign students and scholars
  - c. Supply statistical information relating to activities performed in relation to this program
  - d. Supply partner self-sufficiency
  - e. Order necessary supplies for the VITA sites
  - f. Promote the use of the Foreign Student and Scholar module on LLT for site and volunteer training needs. The Territory office must direct training questions to the FS&A analyst
  - g. Use the Frequently Asked Questions (FAQs) About International Individual Tax Matters at *Frequently Asked Questions About International Individual Tax Matters* to answer ordinary questions
  - h. Conduct periodic visits to VITA sites
  - i. Other activities for the foreign student/scholar population are the discretion of the TM
- (2) The SPEC FS&A office must:
  - a. Develop, coordinate, and check all activities related to foreign students/scholars on a national level as they relate to the VITA program
  - b. Act as a point of contact on questions, concerns and/or problems
  - c. Establish and keep reporting requirements
  - d. Request reports, i.e., statistical, as needed from the Territory offices
  - e. Supply reports on a national level to interested functions
  - f. Conduct periodic visits to VITA/TCE sites

22.30.1.8.13.2  
(09-26-2016)

**Technical Inquiries**

- (1) Volunteers must not use the "VITA Hotline" to obtain aid about topics related to the preparation of the returns/forms. To answer general international federal tax questions, visit the Frequently Asked Questions (FAQs) About International Individual Tax Matters at *Frequently Asked Questions (FAQs) About International Individual Tax Matters*.

22.30.1.8.14  
(10-01-2007)  
**Electronic IRS -  
Overview**

- (1) Electronic IRS supplies a central source for all online transactions the IRS carries out electronically. The Electronic IRS offers many electronic options to individual and business taxpayers, tax professionals, software companies, and tax-exempt organizations. Electronic IRS includes electronic filing options, electronic signature methods, electronic payment options, IRS (online application) and Direct Deposit, to name a few.

22.30.1.8.14.1  
(09-04-2020)  
**SPEC and Electronic IRS**

- (1) SPEC's Electronic IRS components include:
  - Electronic Filing (e-file)
  - Federal/State E-File
- (2) IRS *e-file* process sends tax returns to the IRS through data communications and electronic front-end edits. The tax return data transmits over telephone lines in the form of electronic records to a designated Submission Processing Center. Returns filed include both individual and business income tax returns.
- (3) Electronic filing options include the following:
  - Filing through an authorized IRS *e-file* provider
  - Filing using a personal computer (On-Line Filing)
  - E-filing through *File Options* using the Free File and low-cost provider (Partners Page) options
- (4) Refer to *IRM 3.42.10*, Authorized IRS e-file Providers for more information about available e-file options.
- (5) Federal/state *e-file* allows the electronic filing of both federal and state income tax returns at the same time. Refer to *IRM 3.42.5.9*, Federal/State Electronic Filing, for more information.

22.30.1.8.14.1.1  
(09-04-2020)  
**Electronic Signature  
Options**

- (1) Electronic Return Originators (EROs) (including volunteers) must use either the Self-Select PIN or Practitioner PIN method to electronically sign an individual tax return.
- (2) The Self-Select PIN method uses a five-digit PIN and taxpayers must use it to sign the tax return. For the Practitioner PIN method, taxpayers authorize the ERO to enter their five-digit PIN in the electronic record by completing Form 8879, IRS e-file Signature Authorization.
- (3) Refer to *IRM 3.42.5.7*, General Information and Overview of Signatures for IRS e-file Returns for more information on electronic signature options.

22.30.1.8.14.1.2  
(03-02-2023)  
**IRS e-file Application**

- (1) The applicant must complete the IRS e-file Application online. The applicant sends or revises the form through e-Services. For details on the IRS e-file program, see *IRM 3.42.10*, Authorized IRS e-file Providers and Pub 3112, IRS e-file Application and Participation.
- (2) To create a new application, update an existing application, add new location, or remove a location, users must sign in with an existing account or create a new account. Once signed in, users can complete and submit an e-file application. The e-file application is located under *e-Services - e-File Provider*

*Services.* The applicant can save the application in progress and make changes without restarting the process. The system assigns a tracking number to the application once saved.

- (3) The delegation of authority feature allows responsible officials of the firm/organization, to delegate e-services to their employees. Volunteer Income Tax Assistance (VITA) not for profit sites do not have Principals; therefore, a Responsible Official sends the application. Each application must have at least two (2) Responsible Officials. The Responsible Official has authority over the provider's IRS e-file operation at a location. Providers use the RO as the first point of contact with the IRS. The RO signs revised IRS e-file applications.
- (4) The Responsible Official has the authority to update an application on behalf of their listed firm, may change the firm/organization information, add another Responsible Official and revise the application.
- (5) SPEC RM must review all e-file applications and currently using the ESAM EUP system. RM must alert the Responsible Officials if the system needs updating and work together to get the application updated.

22.30.1.8.14.1.3  
(09-26-2016)  
**Direct Deposit**

- (1) Taxpayers have the choice of receiving their refund through the Direct Deposit method. If a taxpayer wants IRS to deposit their refund into one account, they can use the direct deposit line on their tax form. A taxpayer can choose to split their refund among two or three checking or savings accounts using Form 8888, Direct Deposit or Refund to More than One Account. Visit *irs.gov* for more information on the available Electronic IRS options.

22.30.1.8.14.2  
(10-01-2007)  
**E-file Technical Publications**

- (1) Several publications support the IRS *e-file* Program, and they include:
  - Revenue Procedure 2007-40 (Informs Authorized IRS *e-file* Providers of their obligations to the IRS, taxpayers, and other participants in the IRS *e-file* Program)
  - Pub 3112, IRS e-file Application and Participation
  - Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns

**Note:** Users can download both documents from *irs.gov* using the key search words "e-file publications."

22.30.1.8.14.3  
(09-04-2020)  
**e-Help Desk**

- (1) The e-Help Desk has assistors ready to respond to Enrolled Agents, Reporting Agents, EROs, CPA, Software Developers, and Transmitters with non-account related questions and issues concerning electronic services and products.
- (2) SPEC personnel have the authority to contact the e-Help Desk when SPEC "represents" VITA/TCE partners. SPEC personnel must work with their assigned FS&A analyst before contacting the e-Help Desk. The FS&A SME can review applications and/or issue a new EFIN in an emergency.
- (3) The toll-free number for the e-Help Desk is 866-255-0654.

22.30.1.8.14.4  
(04-12-2018)  
**Third Party Data Store**

- (1) The Third-Party Data Store (TPDS) database stores and updates all IRS e-file application information for generating EFIN, Electronic Transmitted Identification Numbers (ETIN), letters and reports. The database also stores information for other e-Services products.

- (2) Internal users access the data stored in TPDS through External Services Authorization Management (ESAM) Employee User Portal (EUP) - a web hosting infrastructure.
- (3) Users must follow the steps below to gain access to TPDS:
  - a. Register for ESAM EUP access using *User Registration*
  - b. Register for Product access using *BEARS*
- (4) An employee must complete both processes and obtain managerial approval before they can access the system.
- (5) Partners can access the information through ESAM Registered User Portal (RUP) which gives users the ability to electronically file certain returns and create or revise certain applications via the internet after registering as an e-Services user.

22.30.1.8.14.5  
(09-09-2019)

### Online Resources

- (1) Below is a list of several on-line tools available for researching information that helps employees with marketing/promotion of electronic products and services.
  - a. IRS Source -Visit *irs.gov* for all tax related information
  - b. E-File for Tax Professionals - Visit *E-file for Tax Professionals* to find out about all available electronic products and services. These links supply the latest information on Individual and Business e-file, e-services, e-file for Tax Professionals, electronic payment options, electronic signatures, research and demographics, and e-file technical publications. Both employees and the public use this tool
  - c. Quick Alerts Messaging - a web-based solution with the ability to send mass messages within seconds to all subscribers. The system uses a “push” technology (pro-active) to communicate messages to Authorized IRS e-file Providers (EROs, Software Developers and Transmitters). Subscribers receive communications about processing delays, e-file program updates, early notification of upcoming seminars/conferences and other relative e-file changes 24/7 via email. See Pub 4003, Quick Alerts Messaging and/or *Quick Alerts “More” e-file benefits for Tax Professionals* to learn more about subscribing
  - d. Quick Alerts Messaging for IRS Employees - Available to employees for receiving messages. Visit *Quick Alerts “More” e-file benefits for Tax Professionals* to learn more about subscribing
  - e. Filing for Individuals- Visit *1040 Central A* one-stop online shop for employees and the public looking for “Hot” topics, key forms, what is new in the tax code, helpful tools, resources, and FAQs
  - f. 1040 Central for Employees - Visit *1040 Central for Employees*. This page includes content found on the 1040 Central page of *irs.gov*. The page also includes items of special interest to IRS employees. For example, the Filing Season Quick Reference guide lists helpful reminders and highlights new, important topics, and tax law changes that affect the taxpaying public. The guide has important telephone numbers and key filing season messages
  - g. IRS Source - Visit *IRS Source* for a list of media/communications products

22.30.1.8.15  
(11-18-2021)

**SPEC Total Relationship  
Management (SPECTRM)**

- (1) SPECTRM is the management information system (MIS) for SPEC. It exists in a network environment with SPEC employees in each Territory office who have access to the application.
- (2) The SPEC Territory offices must check the system to ensure it accurately reflects current data in all modules. A multitude of reporting activities depend on this data.
- (3) SPECTRM integrates different modules to create an overall management information system. SPECTRM includes the following modules:
  - Partners Module - The partners information module includes contact information for the organization, contacts of the organization (people), and the partner profile supplying a view of partner's abilities to meet SPEC goals in areas such as language skills, international issues, and financial literacy
  - Contacts Module - The contacts module links to other modules in the SPECTRM database. It holds all contacts for partners, sites, equipment, software orders, and production
  - Sites Module - The sites module includes information specific to both VITA and TCE sites, including, but not limited to days/hours of operation, types of service provided, special language services, and appointment phone number
  - Site Quality Module - The Site Quality Module (SQM) holds data from QPO, and the SPEC territory employee completed QSS reviews and site quality reviews. The Territory office must input Form 6729, QSS Site Review Sheet, into the Site Quality module
  - Equipment Module - The equipment module supplies inventory tracking for equipment used in the VITA and TCE programs
  - Production Module - The analyst uses this module to input volunteer counts (Form 13206, Volunteer Assistance Summary Report), and outreach activities/contacts (SPECTRM Production Module, Form 13315)
  - Tax Software Orders Module - The software orders module allows SPEC to track the number and location of software orders. It allows linking from the sites and contacts modules in SPECTRM to end the need to keep a separate system with similar data
- (4) SPECTRM has web-based reports to pull information from SPECTRM modules. Access pre-designed web-based reports from the "Reports" hyperlink in any SPECTRM module detail record.
- (5) For the most current information on access and use of the SPECTRM system, refer to the SPECTRM and User Guides found on *The Point*.

22.30.1.8.15.1  
(10-03-2022)

**SPECTRM Partners  
Module**

- (1) All partners (including coalitions) delivering leveraged production require partner information input into SPECTRM. Without linking activity to a partner for tax preparation production, it is a "direct" activity.
- (2) A partner is any intermediary (individual, organization, or coalition of organizations) that shares common goals and resources to ease and/or deliver SPEC Programs. The intermediary must contribute or supply support to sites that contribute quantitative business results for SPEC.
- (3) The Territory office TC must link all sites to a partner.

- (4) The annual Partner Satisfaction Survey uses partner information entered in the Partners module by the territory office TC. The territory office TC must designate a Partner Survey contact. Information in the module ensures the statistical validity of the sample and contains the information necessary for our partners. To receive the survey, the partner information must have a designated Partner Survey contact.
- (5) Always select the SPEC program a partner supports when creating a partner record. Update this information as the relationship develops and matures. It serves to capture whether the partner receives federal financial aid and certify that discrimination against potential recipients of the help does not occur.
- (6) The Partners module captures local affiliation with national organizations. By linking local partners to national partners, NP provides their national partners with the impact of their involvement with SPEC.
- (7) Link partners involved in tax return preparation activities to equipment loans to supply a comprehensive list of the IRS resources used to support their activities and to the sites they sponsor. Creating the correct linkages throughout the SPECTRM modules supply valuable information of partner performance.

## 22.30.1.8.15.1.1 (10-01-2017)

### **Documenting Potential Partners in SPECTRM**

- (1) RM inputs potential new partners into the SPECTRM Partner Module.
- (2) Select "Active-NO" to leave a potential partner inactive.
- (3) Input any activity, meetings, and results into the comments section.
- (4) After the partner and SPEC finish an agreement, update the record to "Active-Yes" in SPECTRM.
- (5) The partner report, "Partner Listing for Export," lists inactive partners and any comments made.

## 22.30.1.8.15.2 (11-18-2021)

### **SPECTRM Contacts Module**

- (1) The contact module includes all volunteer information. Employees must input in SPECTRM information for those volunteers who serve in a position requiring interaction with SPEC, such as site coordinator, primary partner contact, software and equipment contact, or outreach contact.
- (2) Information captured includes street and email addresses, phone number, and roles the contact performs. These roles include primary contact, information provider or volunteer.
- (3) Contact information in this module can include identification, contact information, training certification date and site assignment data. For volunteers serving in the role of site coordinator, the system must reflect the date the coordinator passed the site coordinator test and the delivery method.
- (4) All other modules and some reports – partners, sites, equipment, tax software orders, and production use information from the Contacts module. It is important to use proper capitalization especially for generating Property Loan Agreements (PLA). Entering someone as "Mary Maltese" results in a loan agreement with "Mary Maltese" For a professional product, enter the name as "Mary Maltese."

22.30.1.8.15.3  
(09-26-2016)

**SPECTRM Sites Module**

- (5) Employees may remove contacts from SPECTRM when the person does not have control of IRS resources (e.g., printers and computers).
- (1) The Sites module allows the user to input into SPECTRM the number, type, and location of sites offering free tax preparation.
  - (2) Information kept in the database appears on the Servicewide Electronic Research Program (SERP). IRS toll-free assistors use this system to inform the public of available locations, times, and special help offered at sites open to the public. Sites not -open to the public, do not appear on SERP. The VITA Site Locator, accessible from IRS.gov, supplies an internet accessible, searchable list of non-AARP volunteer tax preparation sites open to the public. The sites on the VITA Site Locator come from the SPECTRM Site module. Only complete site records meeting the SPEC criteria for listing on SERP or the VITA Site Locator posting appear. Missing or incomplete information prevents a site from displaying on SERP or the VITA Site Locator.
  - (3) Due to the module linkages in SPECTRM, users have the capability of viewing all related information concerning the tax preparation site. The tabs sections displayed in the Site module include General Information, Address, Schedule, Days and Hours, Services (various), SERP Information, Site Profiles, Contacts, Partners, Tax Software Orders, Equipment, and Comments. Employees must input any special services provided at a site.
  - (4) Link all leveraged sites to the Primary partner running those sites. Sites not linked to a partner in SPECTRM do not count as leveraged activity in the production reports. Link Grant related sites to the correct Supporting Partner and the Grant partner for the site.
  - (5) The territory must input all VITA and TCE non-AARP sites into SPECTRM, even if the site is not open to the public. Sites not open to the public, may include sites on military bases limited to base personnel or sites open to residents of a housing complex.
  - (6) National AARP Tax-Aide supplies basic AARP site information for import to SPECTRM. For AARP sites, the Territory office RM must input key information such as the EFIN, Site Profile items such as software used, languages supported, etc., along with linking the Primary Contact, Site Coordinator, and the partner (if applicable) to the site in SPECTRM.
  - (7) If a site is open in separate locations, then enter each location into SPECTRM with the different address, phone number, dates, and hours of operation.
- Note:** If a site changes its name and/or address, update the name and address in SPECTRM. Do not generate a new SIDN by inputting a new site.
- (8) Sites active for the current year once employees check the box “open for XXXX” as “Yes.” XXXX is the current year, e.g., 2021, 2022, etc. Do not check the “open for XXXX” box as “Yes” until the employee receives confirmation.
- Note:** Mark the “open for XXXX” box as “No” if the site does not open. You do not need to update the Open and Close dates.
- (9) Input the schedule section for all non-AARP sites, if the site schedule is not by appointment only. Separately enter in the Days, Times, E-file, and other fields.

If a site is open three days, then make three entries showing each individual day of the week. The Time fields input format is HH:MM. Designate AM or PM. If you input, "Yes" to e-file, then shows each day the site offers.

- (10) Once input and saved in SPECTRM, the data populates the "gray box SERP Information" section with a continuous "string" of the days, hours, and other operation information. This information displays in SERP.
- (11) "Appointment Only" sites do not require days and hours information but do require a phone number and/or appointment URL.
- (12) Update the VITA and TCE site information once the partner supplies the information. Enter new non-AARP sites into SPECTRM.
- (13) For all sites opening in the upcoming filing season, input all required fields by January 15th. SPEC HQ uses the confirmed site information to project the number of software licenses needed.
- (14) Review the following site information for accuracy:
  - Zip code
  - Open and closed dates
  - Appointment number and/or appointment URL for appointment only sites
  - Languages offered at the site in the Site Profile Section
  - Open for XXXX (Year) field marked "Yes"

22.30.1.8.15.3.1  
(09-04-2020)

## Form 13715, Volunteer Site Information Sheet

- (1) Form 13715, Volunteer Site Information Sheet, supplies a consistent method for securing correct site information for input in SPECTRM.
- (2) SPEC staff must place site information in SPECTRM to transfer to SERP on IRS.gov. Customer Account Services (CAS) and Taxpayer Assistance Center (TAC) employees use the data to provide taxpayers with volunteer site locations in local communities. Because taxpayers can search for a free tax preparation site, SPEC staff must correctly input site information into SPECTRM.
- (3) VITA and TCE non-AARP sites must use Form 13715 or alternative document to notify SPEC of their site information.

**Note:** If not using Form 13715, the alternative must include all information on the current version of the form. The TM or designee must approve and sign the document.

- (4) RM must secure Form 13715 or alternative and input correct site information into SPECTRM. The relationship manager (RM) carries out this action via:
  - Mail
  - E-mail
  - Fax
  - Hand Delivery
  - Phone Call (the RM can complete Form 13715 through contact with the partner)

**Note:** Partners must know available site and appointment information on IRS.gov. If the site coordinator's information includes a

personal residence, due to security risks, partners must follow established security guidelines to safeguard personally identifiable information (PII).

- (5) When using Form 13715 or alternative document, a partner, site coordinator, or SPEC employee must update the site information. If a new site:
  - a. Complete a new form or alternative document
  - b. Input the latest information into SPECTRM
  - c. Supply the document to the TM or designee for approval
  - d. Mark the box Open for [applicable year] as "Yes" in SPECTRM
  - e. Maintain a copy of the input document in a territory file (paper or electronic)
- (6) For an existing site:
  - a. Using Form 13715 or alternative document confirms existing site information with the partner or site coordinator
  - b. Make necessary changes to site information in SPECTRM if needed
  - c. Send the input document to the TM or designee for approval
  - d. Check the box Open for [applicable year] in SPECTRM
  - e. Maintain a copy of the input document (paper or electronic) in territory file
- (7) For site information updates/changes during the filing season:
  - a. Update the input document with the latest information and date
  - b. Input the latest information into SPECTRM
  - c. Send the corrected input document to the TM or designee for approval
  - d. Maintain a copy of all input document changes in the territory file (paper or electronic)

**Note:** If a site marked open for [applicable year] does not open, change the box Open for [applicable year] to "No," in SPECTRM to signify the site is not active for the current filing season. If a site marked open for [applicable year] closes early/unexpectedly, do not change the box to "No," in SPECTRM. Change the Close Date to match the date the site closed.
- (8) Employees must update SPECTRM as they receive Form 13715 or alternative documents. For sites that open on or before February 1 of the current year, input documents and mark Open for [the applicable year] as "Yes," in SPECTRM, no later than January 15.
- (9) Secure site information to complete the data for any site days, hours, and site location of operation unknown by January 15.
- (10) Territories must make all updates/corrections to site information at once, but no later than three (3) business days after receipt.
- (11) TM must confirm the accuracy of the information in SPECTRM by signing (approving) the Form 13715 or alternative document and marking the box Open for [applicable year] as "Yes," in SPECTRM to signify the site as active for the current filing season.

- (12) SPEC Territory offices must keep all input documents and any attachments (such as SPECTRM site information prints) until December 31st of the applicable tax year. After December 31st, follow procedures for proper disposal of sensitive information.
- (13) AARP does not use Form 13715. SPEC receives AARP Tax Aide site information directly from the AARP Tax Aide National Office and transfers it into SPECTRM.
- (14) AARP has responsibility for the accuracy of its site information. If AARP sites require corrections, the RM must notify the correct local AARP representative. Territories must elevate continuous discrepancies with AARP site information through the FS&A office to the SPEC HQ AARP National Relationship Manager for resolution.

22.30.1.8.15.3.2  
(10-01-2017)

## **SPECTRM Sites Module Validation**

- (1) SPEC uses the information in SPECTRM for many purposes, such as measures, site statistics, populating SERP for toll-free research, IRS.gov, volunteer tax preparation software and equipment ordering. Correct information is important for these uses. Employees must confirm the following data after October 1st, and no later than January 15th, for the filing season.
- (2) Sites open to the public appear on the SERP VITA/TCE/AARP Site Search page if accurately reflected in SPECTRM. The Site Search page only displays sites currently open or opening in the following three (3) weeks of executing a search. Near the beginning of the fiscal year, for all open non-AARP sites for the prior tax year, change the data field "Open for XXXX" from "Yes" to "No." AARP updates its sites with a data extract.
- (3) For sites opened to the public after September 30th, SPECTRM updates to reflect the site as still open. Indicate "Yes" "Open for 20XX" (XX equals the upcoming filing season) in SPECTRM, so the site information populates to the SERP Site Search webpage, and the VITA Site Locator." Complete this action by October 25 of the current year.
- (4) Only the TM or their designee may mark a site as open. If the site has already closed, no action is necessary. This action impacts sites open to the public between October 1st and December 31st, so information is readily available for the SERP Site Search webpage, and the VITA Site Locator. Site information posted to the VITA Site Locator on IRS.gov must be correct.
- (5) Verify site operation information before changing the "Open for 20XX" (XX equals the upcoming filing season) box to "Yes." Ensure SPECTRM correctly reflects all non-AARP site information in SPECTRM no later than February 15th for inclusion in the official site count.
- (6) Record all site information in SPECTRM to show service available during the year. Territories must secure site information from partners for recordation in SPECTRM. If a site is an appointment-only site, it must include the phone number and/or appointment URL.
- (7) SPEC staff must use SIDN unique identifier to identify the volunteer tax preparation site. They appear in the paid preparer's Social Security number field on paper returns and in the PTIN field on e-filed returns prepared at the volunteer sites. The SIDN must appear on all paper and e-filed returns.

- (8) SPEC measures depend on correct site/partner linkages. Sites not linked to a partner site are direct sites.
- (9) Once the Grant Program Office announces its new VITA Grant partners, territories must update the sites to reflect the proper VITA Grant designation and VITA Grant's partner. Territories must review their site designations and remove any reference to the VITA grant if the partner/site is not part of the current grant period.
- (10) It is important that the program type is correct. When adding a new site to SPECTRM, the SIDN is determined based on the program type selected. However, some sites move between programs and elect to keep their SIDN. By changing the program type only, the site can keep the same SIDN throughout their relationship with IRS. SPEC reports the number and location of VITA, Military VITA, VITA Grant, AARP, TCE Non-AARP, or co-located sites by program type. SPECTRM must show the correct information for the following program fields: SPEC production results, software orders and equipment orders, etc. See the SPECTRM training manual for a description of each program type.
- (11) The license agreement between IRS and the software vendor is a site license agreement. SPEC defines a site as a physical location. As the volunteer e-file program continues to grow, SPEC finds itself needing more funding. To support funding requests, SPEC needs correct data. To accurately project product needs and license requirements, SPEC needs an exact count of all the products it provides.
- (12) Enter the civil rights indicator for each SPECTRM partner in the Partners Module in SPECTRM by January 15th. Complete the following two fields to complete the Title VI information section in SPECTRM for each partner:
  - Yes - partner has a civil rights requirement (receives federal funding) or No - partner does not have a civil rights requirement (does not receive federal funding)
  - The effective date of the Title VI
- (13) Form 14099, SPEC Partner/Site FEAB Assessment Tool, aids the RM in finding the FEAB services offered, and to assess the Engagement Activity of the partner/site locations. Employees must assess all non-AARP partners and sites listed in the partner and site module and capture the information in SPECTRM. Link each partner to the correct national partner and sites to their Primary and Secondary partner (if a grant related site).

22.30.1.8.15.3.3  
(09-04-2020)  
**SPECTRM Annual  
Review**

- (1) FS&A analysts perform a sample review on the data of one (1) percent of the active sites in SPECTRM. This sample review confirms the accuracy of the information posted to the VITA Locator and SERP.
- (2) FS&A analysts randomly select the sites for the review. Analysts select sites based on the proportion of walk-in and appointment only sites in the area. For example, if an area reviews 115 sites and 55 percent of the sites in the area identify as appointment only sites, then the analyst must review sixty (63) of the by appointment only sites and fifty-two (52) walk-in sites.

**Note:** The prior year site counts decide the number of sites reviewed. For example, the reviewer must use the number of site counts from the prior filing season to decide the number of site counts for the current filing season.

- (3) FS&A analysts review Form 13715, Volunteer Site Information Sheet, for each non-AARP site included in the review.
- (4) FS&A analysts compare the site information from the AARP website to the information in SPECTRM. The analyst documents their findings/actions in a Word document (including a screen shot of the site information from AARP's website), pulls a copy of the Form 13715 from SPECTRM, and keeps this documentation (in paper or electronically), per the current Form 13715 guidelines (until the end of the year).
- (5) The review includes test calls to appointment only sites.
- (6) FS&A performs this review annually, by March 15th.
- (7) For required corrections to SPECTRM information:
  - VITA/TCE Non-AARP - The FS&A analyst must inform the applicable territory office of the necessary changes. Territory offices must correct the data in SPECTRM at once
  - AARP - The FS&A analyst must notify the territory office of the discrepancies. The territory office must work with the AARP site's primary contact to correct the information. If the territory confirms AARP has corrected the site information in the AARP database system, and it has not updated in SPECTRM, the territory sends the discrepancies to the SPECTRM Help Desk for resolution
- (8) Report all SPECTRM and SERP VITA/TCE/AARP Site Search problems to PS&A through the SPECTRM Help Desk.
- (9) The FS&A analyst must send results of the reviews to the PS SPECTRM analyst by April 1st.
- (10) PS prepares an accuracy report of the review by May 1st.

### 22.30.1.8.15.4 (10-01-2017) **SPECTRM Equipment Module**

- (1) The Equipment Module in SPECTRM supplies inventory information for tracking equipment used in the VITA and TCE programs. Employees place orders for laptops from the VITA and TCE Depot.
- (2) Link all equipment on loan to a contact and partner. Employees may link equipment to a site also. This information flows to information shared with End User Equipment and Services for update of IRWorks (Knowledge, Incident/ Problem Service, and Asset Management).
- (3) The equipment module allows SPEC to meet the required annual inventory certification for IRWorks.
- (4) Control all computers and printers used to support the VITA and TCE volunteer return preparation effort in SPECTRM.
- (5) The system allows for linking equipment to the contact information recorded in SPECTRM ending the need to keep separate systems with similar data. While equipment is on loan, it must reflect the correct contact and partner information allowing SPEC to easily find the equipment if needed. Users may link the equipment to a site. Although not needed, linking equipment to a site allows an employee to assess the site's productivity in relationship to the equipment.

(6) The system supports for electronic generation of the Property Loan Agreement (PLA). When the user receives the assigned equipment, the user may print the PLA for that session. Subsequent loans of other equipment generate a different loan agreement.

(7) The system allows the reprint of a PLA.

22.30.1.8.15.4.1  
(10-03-2022)

**Executive Order 13166,  
Improving Access to  
Services for Persons  
with Limited English  
Proficiency (LEP) and  
Return Preparation  
Service**

(1) Federal agencies and recipients of federal financial aid must provide meaningful access to services to LEP persons, per *Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (LEP)*. For more information about EO 13166 and the IRS definition of LEP, see *IRM 22.31, Multilingual Initiatives*.

(2) The IRS commits to supply top-quality service to each taxpayer, including those who lack a full command of the English language. SPEC leverages existing partners to fully use available resources and expand services to LEP taxpayers.

(3) SPEC supplies services to Limited English Proficiency (LEP) taxpayers, who represent a cross-section of lower-income and underserved taxpayers.

(4) Partnerships sets-up with LEP-based community organizations offer significant growth opportunities for SPEC to meet LEP taxpayer needs.

(5) The SPEC Territory offices must confirm and monitor SPECTRM data to ensure accuracy within all modules. See *IRM 22.30.1.8.15, SPEC Total Relationship Management (SPECTRM)* and *Form 13715, Volunteer Site Information Sheet*, for more information.

(6) SPEC shares information in SPECTRM with the Servicewide Electronic Research Program (SERP), using IRS toll-free assistants to inform the public of available locations, times, and special aid available at sites open to the public.

(7) If a partner site offers services in languages other than English, enter the languages offered into the site module.

(8) Resources:

- *LEP.gov*
- *IRM 22.31.1, Multilingual Initiative, IRS Language Services*
- *IRM 22.31.1.1.2, Authority*
- *Civil Rights Advisory 14-16 Providing language access to taxpayers with limited English proficiency*
- *LEP Commonly Asked Questions*
- *LEP Policy Guidance for Treasury Recipients*
- *DHS I Speak Booklet (lep.gov)*

22.30.1.8.15.5  
(11-18-2021)

**SPECTRM Production  
Module**

(1) The Production Module holds two forms:

- a. Form 13206, Volunteer Assistance Summary Report - Used to input volunteer counts
- b. Form 13315 module in SPECTRM

22.30.1.8.15.6  
(10-01-2011)

**SPECTRM Tax Software Orders Module**

- (1) The Tax Software Orders module supports electronic generation of a “real-time” inventory of software by territory and by area.
- (2) The module builds from the information contained in the Sites and Contacts Modules. Before placing an order, the territory or area must add the site in the Site module and list it as an e-file site. The site name, address, program type, SIDN, EFIN and transmitting EFIN populates from the Sites module.
- (3) Any changes to site information require deletion of the existing software order and creation of a new software order.
- (4) The Contacts module populates the shipping address, shipping name, phone number, and email address. The requestor must supply a correct email address for the software order. The software vendor loads this email address into its group code to supply shipping and update information to the site. Do not use the IRS SPEC RM’s email address unless the individual is the site manager.
- (5) The territory offices must ensure the accuracy of all software orders input into SPECTRM.

22.30.1.9  
(09-10-2018)

**Volunteer Programs:  
Security, Equipment,  
Software and Products**

- (1) In support of return preparation activities, SPEC may supply equipment (computers and printers), tax return preparation software and products to partners for electronic filing of returns. By supplying these resources, SPEC is supporting the IRS goals concerning electronic filing and supplying tools for our partners that improve the quality of the returns filed. This service helps customers served by the program by making refunds available sooner. Due to limited resources, SPEC must make wise business decisions on where they place these resources. Because the use of this technology concentrates a large amount of sensitive information into electronic records, it adds responsibilities to our partners and volunteers to ensure both the physical and electronic protection of this data.

22.30.1.9.1  
(03-02-2023)

**Privacy, Confidentiality  
and Civil Rights – A  
Public Trust**

- (1) Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, serves as the central guidance covering privacy, confidentiality, and security of all information received at VITA and TCE sites. To ensure program integrity and supply reasonable protection of information provided by the taxpayers serviced through the VITA and TCE program. Partners and volunteers adhere to the strictest standards of ethical conduct and follow the key principles listed below:
  - Partners and volunteers must keep confidential the information obtained for tax return preparation
  - Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season
  - Partners using or sharing taxpayer data for purposes other than current, prior, or later year tax return preparation must secure the taxpayer’s consent to use or show their data
  - Partners and volunteers must remove taxpayer information stored on computers (both IRS loaned, and partner owned) after completing all filing season tax return preparation activities
  - Partners and site coordinators must keep confidential all personal volunteer information

- (2) Form 13533, VITA/TCE Sponsor Agreement, reiterates the key principles of privacy and confidentiality found in the Pub 4299. By signing this agreement, the sponsor agrees to the standards of conduct, privacy, and confidentiality key principles. The local SPEC Territory office keeps the signed form. The IRS may end this agreement, at once, for disreputable conduct that could affect taxpayers' confidence in any VITA and TCE program run by the partner or the partner's coalition members.
- (3) Other SPEC products that address privacy, confidentiality, and security include:
  - Pub 1101, Application Package and Guidelines for Managing a TCE Program
  - Pub 4491, VITA/TCE Training Guide
  - Pub 4671, Helping you Help Others VITA Grant Program Overview and Application Instructions
  - *Link & Learn Taxes* (LLT)
  - Pub 4473, Computer Loan Program - Welcome Package
- (4) More IRS resources supply help for ensuring privacy, confidentiality and security include:
  - Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
  - Pub 4557, Safeguarding Taxpayer Data- A Guide for Your Business
  - Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators

22.30.1.9.1.1  
(09-04-2020)

#### **Territory Responsibilities**

- (1) When finding new partners, territories must discuss the privacy, confidentiality, civil rights, and security requirements of the program to ensure new partners understand their responsibilities. Using Pub 4299, Privacy, Confidentiality and Civil Rights- A Public Trust, as the basis for this discussion, the territory must walk partners through the key principles. SPEC gives general guidelines and does not specify how to carry out each aspect to allow maximum flexibility for the partner in designing their site operations and security processes.
- (2) Once the partner agrees to the expectations in Pub 4299 the RM must ask for and keep a Form 13533, VITA/TCE Partner Sponsor Agreement, for each new partner. Partners must complete new sponsor agreements annually.
- (3) AARP must sign Form 13533, VITA/TCE Partner Sponsor Agreement, at their national level. The AARP RM in NP keeps the agreement.
- (4) The Armed Forces Tax Council (AFTC) must sign the Form 13533, VITA/TCE Partner Sponsor Agreement, for all military branches. The Military Relationship Manager in NP keeps the agreement.
- (5) National partners must sign a Memorandum of Understanding (MOA) with SPEC. NP communicates this requirement and secures all MOUs. Some MOUs state that NP must secure Form 13533, VITA/TCE Partner Sponsor Agreement, at the national level. If required, NP informs FS&A and the territory that NP keeps the sponsor agreement.

22.30.1.9.1.2  
(03-02-2023)

### **Helping Partners Assess Risk and Develop a Security Plan to Protect Information**

- (1) Territories must inform all partners of the requirement that all VITA/TCE sites, except FSA remote sites, prepare an annual security plan to safeguard taxpayer data. Sites can use Form 15272, VITA/TCE Security Plan, or similar document which capture the same information to meet this requirement. The security plan has two sections:  
Section I - Security Requirement  
Section II - Virtual VITA/TCE Process
  - All sites must complete Section I (Security Requirements) which supplies information on the procedures the site uses to help ensure the security of taxpayer information
  - Any site using a virtual process must also complete Section II (Virtual VITA/TCE Process) which must outline the entire virtual model the site uses to aid taxpayers. For more information on the virtual models see Pub 5450, VITA/TCE Site Operations
  - All sites must provide a security plan annually. However, if there are no changes from the prior year the partner can resign and date the current Form 15272.
  - All sites must complete a new Form 15272 if the site process, type of virtual model, site location, assigned partner or coordinator changes.
- (2) All partners must approve the security plan. The site coordinator must sign the form and send the form to their SPEC TM (or local SPEC designee) prior to opening of the site but no later than December 31st.
- (3) The territory office must review the site's security plan to validate the virtual processes used by the site are explained in detail. If the plan is incomplete or the information is questionable, the RM should request clarification and make the necessary corrections to the form, or the partner must resubmit a corrected security plan.
- (4) The RM and the TM or the TM's designee must sign the Form 15272 acknowledging approval of the security plan.
- (5) The territory office must record the approval date of the security plan in SPECTRM by taking the following actions:
  - Go to the Site Profile section in the SPECTRM Sites module
  - Choose Add/Change under the site profile category 13715 Details
  - Select VITA/TCE Security Plan
  - Add a comment to the selected category VITA/TCE Security Plan site profile item
  - Enter the date SPEC TM (or local SPEC designee) approved the security plan by using the date format MM/DD/YYYY
- (6) The territory office must provide a signed copy of the security plan to the site coordinator. Both the territory and the site must keep a copy (physical or electronic) of the approved security plan.
- (7) The Electronic Tax Administration developed Pub 4557, Safeguarding Taxpayer Data: A Guide for Your Business, to help businesses understand their responsibilities around the protection of taxpayer data. Although this publication supplies information for businesses, many of the aspects discussed aid the volunteer partner in ensuring they address security.

- (8) Territories must become familiar with Pub 4299, Privacy Confidentiality, Security, and Civil Rights - A Public Trust, and Pub 4557, Safeguarding Taxpayer Data: A Guide for Your Business, to help partners if questions arise about certain practices. Security controls needed include:
- a. Locking doors to restrict access to paper or electronic files
  - b. Requiring passwords to restrict access to computer files
  - c. Encrypting electronically stored taxpayer data
  - d. Keeping a backup of electronic data for recovery purposes
  - e. Shredding paper with taxpayer information before throwing it in the trash

In addition, Pub 4557, Safeguarding Taxpayer Data: A Guide for Your Business, contains a complete list of items, references, and best practices to safeguard taxpayer data.

22.30.1.9.1.3  
(09-04-2020)  
**Privacy Act  
Requirements**

- (1) SPEC employees must adhere to the Privacy Act of 1974. Privacy Act - 5 USC 552a safeguards against invasion of personal privacy through misuse of records by federal agencies. The Act balances the individual's personal privacy interest against the government's need to collect and keep information about individuals.
- (2) Territories must issue a Privacy Act notice to everyone they ask to supply information, on the form used to collect the information or on a separate form kept by the individual. This notice is a statutory requirement, whether the individual supplying the information is an employee or a potential volunteer. It applies to any request for such information, either in writing, verbal, in an electronic questionnaire, or in a formatted email solicitation. Any forms, publications, or documents with a primary or secondary purpose of collecting data on individuals must include the privacy statement.
- (3) The Privacy Act applies to all records kept by TIGTA that hold information about an individual and stored in a system of records, i.e., records retrieved by some finding characteristic of the individual, e.g., name, Social Security number, type of coding, etc.)
- (4) Terms and definitions that relate to the Privacy Act:

**Definitions**

Term	Definition
Record	Any item, collection, or grouping of information about an individual that the agency keeps and that holds that individual's] name, or the identifying number, symbol, or other identifier assigned to the individual, such as a finger or voice print or a photograph. Privacy Act- 5 USC 552a (a) (4).

Term	Definition
Individual	A citizen of the United States or an alien lawfully admitted for permanent residence. Privacy Act - 5 USC 552a (a) (2). The Privacy Act does not apply to information about entities (i.e., corporations or partnerships) and does not safeguard the privacy of deceased individuals. Corporations, partnerships, estates, organizations, and other entities, not "individuals," for Privacy Act purposes. However, court opinion decides that an individual acting in an entrepreneurial ability (such as a sole proprietor) is an "individual" for purposes of the Act.
Maintain	Includes the retention, collection, use, and dissemination of a record. Privacy Act - 5 USC 552a (a) (3).
Routine Use	An established use and authority for disclosure of information from a Privacy Act system of record without prior written consent of the record subject previously published in the Federal Register.
System of Records	A group of records under the control of any agency from which the agency retrieves by the name of the individual or by some finding number, symbol, or other identifier assigned to the individual. Privacy Act - 5 USC 552a (a) (5).
System of Records Notices	A notice published in the Federal Register for each system of records kept by the agency.

- (5) See *IRM 10.5.6.2*, Privacy Act General Provisions (formerly in *IRM 11.3.14*) for more information.

22.30.1.9.1.3.1  
(09-04-2020)  
**SPEC Privacy Policy**

- (1) The policy defines requirements for application of Privacy Act notices during information collection relating to volunteer income tax preparation and outreach programs.
- (2) The policy applies to all SPEC employees, including detailed, temporary employees, and interns performing work for SPEC (hereafter called employees), whether the employee works in a government designated office, travels, or works from home on behalf of SPEC in volunteer income tax help or outreach programs.
- (3) Many SPEC outreach and volunteer income tax aid programs collect personal information from individuals (contacts, volunteers, and partners) for use other than tax return preparation and processing.
- (4) If an employee asks for any information from an individual for a use other than tax return preparation and processing, and the information stays in a system of records from which the agency retrieves based on any unique identifier of that individual (name, SSN, location, code, etc.), the requirements of 5 USC 552a

(e) (3) apply and the individual must receive a written statement, known as a Privacy Act Notice, which incorporates the following elements:

- The agency authority to ask for the information and whether the furnishing of the information is voluntary or mandatory
- The principal purpose and use of the information
- The routine uses of such information
- The effects on the individual, if any, of not supplying the information. However, if an employee collects an individual's information for tax return preparation and processing, refer to *IRM 10.5.6.4.4, The Umbrella Approach for Tax Returns*, for more information

- (5) The SPECTRM database, individual information recorded on paper files and cards filed alphabetically by individual's names all qualify as a system of records. To learn which systems qualify as a system of record, refer to *System of Records Notices (SORNs)*.
- (6) SPEC employees must refer to information technology security issues found in *IRM 10.8.1, Information Technology (IT) Security, Policy, and Guidance*, as well as any other IRS privacy concerns related to the safeguarding of sensitive information.

22.30.1.9.2  
(11-18-2021)

**Equipment and Tax  
Preparation Software for  
Volunteers**

- (1) SPEC encourages partners self-sufficiency; however, some partners cannot supply the technology resources needed for electronic preparation and transmission of tax returns. SPEC has a core group of printers and computers (laptops) it loans in support of the VITA and TCE program. SPEC places equipment where it supplies the most value. Territory offices must consider past performance, hours of access, and availability of volunteers when making equipment allocation decisions. SPEC encourages new partners to supply their own equipment resources; however, some hard-to-reach customer segments need equipment upon start up.
- (2) Territory offices must account for all equipment on loan. Territory offices use the SPECTRM database to supply effective and consistent controls of computers and printers. The Brookhaven Equipment Depot (the Depot) controls and ships the equipment. At the end of each filing season, partners and volunteers must return laptops to the Depot by May 15th. Territory offices store printers in their inventory at the Territory office; partners can keep printers in their possession.

**Note:** IRS employees must not use printer equipment.

- (3) End User and Equipment Services (EUES) - Modernization and Information Technology Services (MITS) controls IRS assets and supports the Depot. The Depot manages equipment used in the VITA and TCE program. The table below outlines the responsibilities of the Depot:

The Depot	which involves...
sets-up the laptops	loading the operating system, tax preparation software (current year available), drivers, security protocol, etc. and supplying components (power and network cables, etc.,)
packages and ships the laptops	packaging and shipping the laptops from the Depot to the needed locations.
stores the laptops	providing storage while not in use and for new replacement laptops.
inventories the laptops	controlling laptops in their possession.
refreshes the laptops	establishing a continuous cycle of higher end laptops from refreshment to replace lower end laptops.
quality reviews the laptops	establishing a process to review laptops for adherence to data deletion and software use provisions.
provides customer support and “break/fix” for loaned computers	establishing a technical support group to answer questions and replace broken computers. The Depot uses Internal Revenue Workflow Optimization, Request, and Knowledge System (IRWorks) to control laptops and printers. See IRM 22.30.1.9.2.6.2, Internal Revenue Workflow Optimization, Request, and Knowledge System (IRWorks) for more information on IRWorks.

22.30.1.9.2.1  
(09-04-2020)

**Headquarters  
Responsibilities**

(1) The assigned PS analyst must:

- Work with the Depot to share SPEC needs, ask for agreement to proposed measures and respond to questions related to equipment
- Provide guidance for equipment orders, return of equipment and SPECTRM equipment maintenance with the FS&A office
- Approve all equipment orders placed with the Depot
- Supply information to the assigned FS&A analysts about the Depot, equipment, annual inventory actions, orders, problems, etc.
- Communicate changes or corrections needed in SPECTRM to the FS&A office

- Make any changes to SPECTRM for equipment at the Depot
- Make the national purchase of printers and printer cartridges annually
- Update equipment for volunteer's program publications, forms, and documents as needed

22.30.1.9.2.2  
(11-18-2021)

**Field Support & Analysis  
(FS&A) Responsibilities**

(1) The assigned FS&A analyst must:

- a. Ensure Territory offices promptly place and complete equipment orders and notify the SPEC HQ analyst of any anomalies with orders and/or shipments made to the territory or partner
- b. Communicate between SPEC HQ and the territory information related to the Depot, equipment, annual inventory actions, orders, problems etc.
- c. Communicate with SPEC HQ any problems or concerns raised by the territory, partners or volunteers about equipment, orders, use, etc.
- d. Notify AD and/or the FS&A manager of problems or concerns about equipment orders, use, etc.
- e. Review equipment controls in SPECTRM against Form 13632, Property Loan Agreement, when the territory conducts reviews
- f. Ensure territories respond to SPEC HQ and FS&A requests for action
- g. Ensure territories complete annual equipment certification actions and keep documentation of completion
- h. Shift equipment among the territories to achieve greatest return on investment while balancing service coverage. This includes ensuring partners use equipment only for its intended purpose
- i. Ensure the territories place and complete printer and printer cartridge orders promptly and notify SPEC HQ of any issues

22.30.1.9.2.3  
(09-08-2023)

**Territory  
Responsibilities**

(1) The Territory offices must:

- a. Decide where to place laptops (VITA and TCE non-AARP) and printers and ensure sufficient equipment resources exist to fill these needs  
  
**Note:** AARP Tax-Aide decides where to place laptops for their sites.
- b. Work with the FS&A office to obtain more resources when needed and/or share existing resources with other Territory offices when not needed
- c. Ensure the use of equipment at the best level to show balance with return on investment and service coverage
- d. Ensure the use of VITA and TCE equipment to carry out the purpose of the program
- e. Place all equipment orders as requested
- f. Confirm order information and delivery with SPEC partners or volunteers to ensure correct delivery of the equipment
- g. Ensure SPECTRM reflects correct contact information completion of shipments by the Depot
- h. Ensure SPECTRM always reflects the correct location of equipment
- i. Verify all equipment in stock at the territory office by physical touch annually
- j. Generate a new PLA annually for all equipment stored in the territory office to reflect the new fiscal year requirement of September 30th
- k. Communicate information about the use of equipment to partners/ volunteers, such as passwords, use of equipment, etc.
- l. Respond promptly to FS&A and SPEC HQ questions or concerns about equipment

- m. Secure Form 13632, Property Loan Agreement, for loaned equipment and send information to the Depot following all Annual Certification procedures. Refer to IRM 22.30.1.9.2.6, Annual Certification Procedures
- n. Secure and keep documentation on lost and/or stolen equipment
- o. Ensure partners or/volunteers adhere to conditions listed on Form 13632, Property Loan Agreement
- p. Inform the assigned FS&A analyst of any problems relating to equipment, orders, inventory, use, etc.

22.30.1.9.2.3.1  
(09-04-2020)  
**Equipment Ordering  
(Laptops)**

- (1) SPEC uses the SPECTRM database to create and approve laptop orders.
- (2) To help improve the accuracy of information sent to the Depot, SPEC HQ and FS&A analysts approve the laptop orders in SPECTRM.
- (3) Beginning in July and ending in December, the territory creates laptop orders in SPECTRM and balances these orders for weekly shipments. SPEC HQ informs the areas of the maximum number of shipped orders per week at the beginning of each ordering year.
- (4) AARP Tax-Aide sends their orders through their SPEC HQ, and territories create the orders in SPECTRM. Territories must ensure the contact information is correct in SPECTRM.
- (5) Territories distribute the log-in and password information to laptop recipients.
- (6) Territories send the PLA to laptop recipients to request a signature. See IRM 22.30.1.9.2.4, Property Loan Agreement (PLA), and Form 13632, Property Loan Agreement, for more information on the PLA.
- (7) Territories secure signed PLAs from laptop recipients.
- (8) SPEC HQ supplies laptop ordering guidelines to the SPEC field in June, annually.

22.30.1.9.2.3.2  
(11-18-2021)  
**Printer Cartridge Bulk  
Order**

- (1) To minimize cost, SPEC purchases printer cartridges annually and in bulk for printers used in the VITA and TCE program. The purchase occurs at the national level through the IRS Procurement office. SPEC HQ, FS&A, and the territories work together to coordinate ordering and acknowledging receipt of cartridges delivered to the Territory offices.

22.30.1.9.2.4  
(10-01-2017)  
**Form 13632, Property  
Loan Agreement (PLA)**

- (1) The Territory must issue Form 13632, Property Loan Agreement (PLA), to volunteers or partners who loan equipment for use to support volunteer electronic tax return preparation and electronic filing.
- (2) Territories keep the signed PLA received from volunteers and partners. Signed PLAs for printers and laptops not acknowledged in SPECTRM, employees must send them to the Depot during certification (see IRM 22.30.1.9.2.6, Annual Certification Procedures).
- (3) Territories generate PLAs from SPECTRM reports. Except in limited situations, territories generate loan agreements outside of SPECTRM. If the territory generates a loan agreement outside of SPECTRM, the territory must then input it into SPECTRM at once.

22.30.1.9.2.4.1  
(10-01-2017)**New Agreements**

- (4) The Territory office must ensure SPECTRM correctly reflects the loan of equipment, signed PLA, and return of equipment.
- (1) Partner organizations and/or volunteers sign a new PLA when equipment moves from one volunteer to another.
- (2) When a partner or volunteer keeps control of laptops or printers beyond the filing season, an In-Use Change Request (IUCR) in SPECTRM documents the new expected return date. The IUCR creates a new PLA. The partner or volunteer does not sign a new PLA if the date on the original PLA is after October 1st of the current fiscal year. Update the PLA acceptance date with the original signature date. File the new PLA with the original PLA. The partner or volunteer must sign a new PLA if the date on the original PLA is before October 1st of the current fiscal year. Update the PLA acceptance date with the new signature date.
- (3) If the partner or volunteer plans to continue in the program and keep a printer for more than one filing season, the territory must secure a new PLA signature on or after October 1st each year. The PLA stays in effect for one year.
- (4) Partners or volunteers who keep laptops after the filing season ends to continue filing season activities must return the laptops no later than November 1st each year. The Territory office must input an IUCR to reflect the new expected return date. Refer to IRM 22.30.1.9.2.5.2.2, Extension for Returning Laptops for more information.
- (5) The Territory office must ensure SPECTRM correctly reflects the loan of equipment, signed PLA, and return of equipment.

22.30.1.9.2.4.2  
(10-01-2017)**Alternate Contact Information**

- (1) If the equipment on loan to a partner representative moves to another partner representative, the original representative must complete Form 13632, Property Loan Agreement (alternate contact recipient information section) and send the updated information to the local SPEC Territory office within 30 days. Territory offices must input an In-Use Change Request (IUCR) to reflect the change in partner representative when they receive a PLA with alternate contact information. The Territory office must associate the new PLA with the original PLA.
- (2) The partner may reassign equipment to other individuals but decide to keep central control. In this instance, the partner does not complete the PLA alternate contact information and send to SPEC. The partner (recipient) must keep control over the equipment and use Form 13632, Property Loan Agreement, or other method to control the actual locations of the equipment. SPEC understands that partners may spread equipment among their sites to achieve maximum use. The partner representative must keep effective control of the equipment.
- (3) The Territory office must ensure SPECTRM correctly reflects the receipt and return of the loaned agreement.

22.30.1.9.2.4.3  
(10-01-2010)  
**Acknowledgement of  
Equipment Return**

- (1) Territories use the signed PLA on file to acknowledge receipt of returned equipment. After the territory verifies equipment received from a partner or volunteer, the employee must document the receipt by signing and dating the PLA. The territory sends a copy of the document to the recipient of equipment for their records. The territory may discard the original document after one year if the Depot receives all equipment covered on the agreement.
- (2) Territories must ensure SPECTRM correctly reflects the receipt and return of loaned of equipment.

22.30.1.9.2.4.4  
(10-01-2017)  
**Maintenance of  
Agreements**

- (1) Territories must keep Form 13632, Property Loan Agreement (PLA), in an active file while equipment is on loan to a partner or volunteer. Once the partner or volunteer returns all equipment listed on the PLA or signs a new loan agreement, the territory must place the old agreement (and related property certification document) in an inactive file. The territory may discard this file one year after the agreement ends. SPEC keeps all PLAs, and they must not send it to the Depot for filing purposes.
- (2) Territories must ensure SPECTRM correctly reflects the receipt of a signed PLA and return of equipment. See IRM 22.30.1.9.2.6, Annual Certification Procedures.

22.30.1.9.2.5  
(10-01-2017)  
**Equipment Return  
Procedures**

- (1) Partners and volunteers must return all laptops to the Depot by May 15th, annually. SPEC employees must encourage partners to return equipment once filing season activities end.
- (2) The territory decides whether partners and volunteers keep printers on loan or return them to the SPEC Territory office for storage. The Territory must keep a current year (dated on or after October 1st) Form 13632, Property Loan Agreement, on file for printers the volunteer keeps.

22.30.1.9.2.5.1  
(10-01-2011)  
**Communicating  
Equipment Return  
Procedures to Partners**

- (1) Territories must ensure partners and volunteers understand the equipment return procedures and can use email to communicate with them about loaned equipment.

22.30.1.9.2.5.1.1  
(10-01-2017)  
**Minimum  
Communication  
Required to be Sent to  
Partners**

- (1) Partners and volunteers must return laptops to the Depot when filing season activities end, but no later than May 15th.
- (2) SPEC issues Pub 4473, IRS Equipment Loan Program Welcome Package, which tells recipients how to:
  - Back-up data on the computer
  - Delete data from the computer
  - Request UPS return label and/or packing box
  - Package equipment (including all computer components)
  - Remove unnecessary items
- (3) Partners and volunteers must keep and share UPS tracking information for the return shipment with the Territory office. Territory offices must request the

tracking information from partners if not received. The territory must also ask the partner or volunteer to send the barcodes and serial numbers for the laptops if shipping multiple boxes.

- (4) See IRM 22.30.1.9.2.5.3 Printer Return Procedures, for printers returned to the territory or kept by the partner.

22.30.1.9.2.5.2  
(10-01-2017)  
**Laptop Return  
Procedures**

- (1) Territories must work with their partners and volunteers to ensure they return laptops to the Depot by May 15th and send tracking documentation if the Depot does not acknowledge receipt in IRWorks. This protects both SPEC and the partner or volunteer. Partners or volunteers must send the Territory office the United Parcel Services, *UPS*, shipping label information along with the date shipped for each barcode.
- (2) If the Depot did not receive the equipment, check for the return shipment in *UPS* using the tracking number obtained from the partner or volunteer. If there is no *UPS* tracking number found, the territory must verify the tracking number and date of shipment with the partner or volunteer. If the partner or volunteer has not shipped the laptop, verify the date they plan to ship it. Monitor *UPS* until the Depot receives the shipment.
- (3) Territories can update SPECTRM with United Postal Service at *UPS* tracking numbers on equipment shipped from partner locations. Territories may develop and keep records to track equipment shipped from the partner or volunteer to the Depot if they decide not to use SPECTRM. This information supports a partner's claim of returned equipment to the Depot.
- (4) Laptops stay in the territory's inventory until the Depot scans the barcode into IRWorks. SPECTRM updates 24 hours after the Depot scans the equipment into IRWorks.

22.30.1.9.2.5.2.1  
(09-04-2020)  
**Laptop Follow-Up  
Actions**

- (1) Territories must review their inventory beginning on May 15th to find equipment showing as not returned. The territory compares the SPECTRM inventory listing to the documentation received from the partner or volunteer and to any exceptions granted such as an extension to keep the laptop.
- (2) Review the documentation and confirm *UPS* receipt and/or contact the partner to discuss the Depot's non-receipt of the equipment. Document the discussion.
- (3) Ensure SPECTRM reflects the correct expected return date; if SPECTRM reflects an expired expected return date, contact the partner or volunteer.

22.30.1.9.2.5.2.2  
(10-01-2017)  
**Extension for Returning  
Laptops**

- (1) Sites that continue to file electronic return after April 15th, can keep equipment to use for electronic filing of returns. Territories must consider the number of taxpayers expected to use the service and the number of volunteers operating sites after April 15th. This reduces the risk of stolen equipment and provides the partner with the needed resource.

**Example:** A site keeps five laptops after April 15th. One volunteer continues to schedule appointments and prepares returns until August 15. Based on prior experience, the site files another fifty (50) returns during this period. The territory and partner must assess the continued need for all equipment. In this specific example, the partner must return four laptops, keeping only one.

- (2) The Territory must update SPECTRM to reflect the agreed upon date for the return of the laptops after May 15th. For instance, in the above example, update SPECTRM from an expected return date of May 15th (default date) to September 1st. Partners and volunteers must complete actions within two weeks of site closure and return the equipment.
- (3) The Territory must create an In-Use Change Request (IUCR) to document the extension and new expected return date in SPECTRM. If the date on the signed and current PLA is on or after October 1st of the current fiscal year, do not request a new signature from the partner or volunteer. However, if the date on the PLA is before October 1st of the current fiscal year, request a new signature from the partner or volunteer. The territory must document the decision to extend the loan of equipment and obtain concurrence from the FS&A office. The FS&A office defines the method territories use to obtain concurrence but at a minimum, the documentation must include:
  - Bar code and serial number of equipment
  - Site name and dates of operation
  - Anticipated number of returns filed
  - Partner agreed upon return date
  - Updated expected return date in SPECTRM
- (4) The method for filing tax returns electronically expires on October 15th. Partners and volunteers must return laptops no later than November 1st. Although some sites may continue to offer services beyond this date, the service of electronic filing of returns is not available.

## 22.30.1.9.2.5.2.3 (10-01-2017) **Data Deletion Requirements**

- (1) Partners and volunteers must return computers to the Depot annually for the update of operating and tax software for the following filing season. Most partners and volunteers return laptops to the Depot in May and June because site operations end on April 15th. Volunteers who use online versions of tax preparation software may return laptops to the Depot without disk wiping them because the software does not store data on the laptop. Volunteers who use other versions of software (Desktop) and those who save taxpayer information, such as lists with Personally Identifiable Information (PII) etc. on the hard drive, must perform disk wipe actions before returning laptops to the Depot. IRS computers include a “wipe disk” program that removes software and all data from the computer. SPEC employees or the partner may complete this action based on local agreement.
- (2) Because the Depot performs a 100 percent disk wipe of returned computers, SPEC does not perform a separate certification of data deletion for returned laptops.

## 22.30.1.9.2.5.3 (09-08-2023) **Printer Return Procedures**

- (1) Territories must update SPECTRM to show an assignment of “in stock” for printers returned to the Territory office.
- Note:** Update the territory field in the SPECTRM IUCR only. An update to the contact, partner, or site fields in the IUCR input screen categorizes the printer as “on loan to volunteer.”

- (2) Printers kept by partners must reflect an assignment of “in use” and show a current fiscal year October 1st through June 30th *Property Loan Agreement*. Update the Expected Return Date in SPECTRM to May 15th of the following year.

**Example:** Fiscal year July 1, 2021 - June 30, 2022, the territory updates the Expected Return Date in SPECTRM to May 15, 2024.

22.30.1.9.2.5.4  
(09-08-2023)

**Physical Touch of  
Printers in Stock at the  
Territory Office**

- (1) Territories must verify all equipment in stock at the territory office by performing a “physical touch” annually. The territory must generate a new PLA to reflect the new fiscal year requirement of September 30th for all equipment stored in the territory office. The TM must sign the PLA and acknowledge it in SPECTRM.

22.30.1.9.2.5.5  
(10-01-2017)

**Broken or Obsolete  
Equipment**

- (1) Partners and volunteers must inform the territory if equipment (printers) breaks and plan for disposal. This frees up room for storage and gives a true accounting of equipment resources available for use.
- (2) Partners and volunteers must return inoperable laptops to the Depot for disposal. Instruct the partner or volunteer to use the current contractor for controlled shipping, *UPS*. Record the tracking information for the shipment and file the documentation for future use.

22.30.1.9.2.5.5.1  
(11-18-2021)

**Procedures to Dispose  
of Broken or Obsolete  
Printers**

- (1) For printers classified as broken or obsolete, the territory must input an IUCR in SPECTRM to show disposal of the printer and transfer of the printer to the Depot.
- (2) Contact the Enterprise Service Desk (ESD) to open a ticket for printer disposal. ESD assigns the ticket to the Depot to resolve. To ensure proper ticket routing, notate the Depot’s group name, UNS-OSS-LM-BED, in the comments section of the ticket for proper assignment to the Depot. The Depot contacts the initiator to verify the address/location of the printer and sends a UPS label and box (if needed). The Depot follows their local procedures when they receive the printer to complete final disposition and “retire” the printer in IRWorks.

22.30.1.9.2.6  
(09-04-2020)

**Annual Certification  
Procedures**

- (1) EUES (End User Equipment Services) asset certification process includes equipment loaned in the VITA and TCE program. It is important for SPEC to supply correct information to EUES to complete certification and ensure the accuracy of controls over loaned equipment.
- (2) The certification process requires contact with individuals, with loaned equipment (computers and printers).
- (3) The certification process begins in October. Staff must send all certification packages to the Depot no later than three (3) weeks after the filing season ends.
- (4) The assigned FS&A analyst sends the certification packages to the Depot over a four (4) week period beginning the week of April 15th. SPEC HQ and/or the FS&A office develops a schedule for the territories to send their certification packages. Territory offices may swap response due dates between territory

offices if the dates fall between the scheduled due dates. The territory offices must communicate swaps to SPEC HQ, FS&A, and the Depot.

22.30.1.9.2.6.1  
(09-04-2020)  
**Annual Inventory  
Certification**

- (1) SPEC performs physical inventory certification for loaned assets. This includes equipment SPEC distributes and/or stores. Some territory offices order laptops then distribute them to partners; therefore, physical certification can include laptops. The handling of laptops or printers counts as a physical touch. Territories must ensure SPECTRM shows correct information. The territory must confirm at least one physical touch between October and June for certification.
- (2) Self-certification documentation for SPEC includes two steps:
  - a. Certifying the basic equipment information (type, barcode, and serial number)
  - b. Certifying the information in SPECTRM is correct for each record. Partners certify the basic equipment information through use of Form 13632, Property Loan Agreement. By signing this form, partners self-certify the document reflects the correct information for the equipment they receive. Partners cannot certify to the accuracy of SPECTRM inventory, so the territory achieves this through review activities. Territories review SPECTRM records to supply certification documentation to the Depot. The dates supplied by the territory offices is usually between October and June of the current year to meet certification
- (3) SPEC and the Depot work together to find the best process to carry out the tasks associated with inventory certification. SPEC HQ sends guidance to the territories annually on certification and on the documentation the Depot needs to certify assets on loan.

22.30.1.9.2.6.1.1  
(10-01-2017)  
**Copies of Property Loan  
Agreements (PLAs)**

- (1) The territories must include copies of signed property loan agreements (PLA) in the final package for all printers and laptops not assigned or acknowledged in SPECTRM during certification.
- (2) Territories must input an In-Use Change Request (IUCR) if the territory manually creates the PLA, and it does not include a PLA number. If the manually created PLA signature date is on or after October 1st of the current fiscal year, do not request a new signature from the partner or volunteer. The territory can either write the new PLA number next to the barcode on the PLA or print the new PLA (with the number) and attach it to the original. Write on the unsigned PLA "See attached PLA for signature" and attach the signed, un-numbered PLA. Update SPECTRM with the PLA acceptance date.
- (3) Send the final package and all attachments electronically to Depot personnel or via *UPS* to the following address:

Internal Revenue Service  
Attn: VITA and TCE Depot  
1040 Waverly Avenue, Stop 800  
Holtsville, NY 11742

22.30.1.9.2.6.1.2  
(10-01-2017)

**Information Needed for Certification**

- (1) Territories must compare Form 13632, Property Loan Agreement, with SPECTRM and ensure they match. At a minimum, the territory must compare the:
  - Barcode(s)
  - Serial Number(s)
  - Property Loan Agreement Number(s)
  - Contact Name
  - Signature
  - Acceptance Date on SPECTRM
  - Date of the signature on the Property Loan Agreement
- (2) Territories must ensure SPECTRM shows the receipt and return of the loaned agreement. This process occurs all year, not only during annual certification.

**Note:** Do not secure a new PLA for laptops shipped from the Depot and printers shipped from the SPEC Territory office before September 30th; update the PLA acceptance date in SPECTRM to October 1st of the loan year in question to meet certification for these assets. This is assuming the partner or volunteer returns the computers to the Depot and printers to the SPEC Territory office by May 15th. If users intend on keeping the equipment in their possession after April 15th, the territory must secure a new PLA and update the date in SPECTRM to show the expected return date. See IRM 22.30.1.9.2.5 and IRM 22.30.1.9.2.5.2.2.

22.30.1.9.2.6.1.3  
(10-01-2011)

**Unable to Locate Equipment During Certification**

- (1) If a Territory office cannot find an asset assigned to them in SPECTRM, follow reporting procedures in IRM 22.30.1.9.2.8, Reporting Lost IRS Owned Equipment and IRM 22.30.1.9.2.8.1, Documenting Lost IRS Owned Equipment.

22.30.1.9.2.6.1.4  
(09-04-2020)

**Final Territory Package Set Up for Depot**

- (1) The final certification package for the Depot consists of:
  - Signed cover memorandum from the SPEC TM to the VITA and TCE Depot which summarizes actions taken and any concerns or problems. List the name and contact information in case the Depot raises questions
  - Inventory spreadsheet. Include those columns required by the Depot in correct order

**Reminder:** Remove the Personally Identifiable Information (PII) column.

  - Signed copies of all Property Loan Agreements for printers and computers not acknowledged in SPECTRM
  - Signed document for any assets reported missing or lost
- (2) Territories can adjust the response dates to the Depot to ensure sufficient time to review and/or correct. Staff must complete and supply certification packages to the Depot on or before the due date.
- (3) The FS&A analyst must review the territory packages prior to submission to the Depot. Send one package from each territory. Territories with multiple post of duties can combine their information into one package.
- (4) The FS&A analyst emails the final certification package to the Depot and SPEC HQ.

22.30.1.9.2.6.2  
(09-04-2020)

**Internal Revenue  
Workflow Optimization,  
Request, and Knowledge  
System (IRWorks)**

- (1) Internal Revenue Workflow Optimization, Request, and Knowledge System (IRWorks) controls asset inventory for the IRS. Information Technology (IT) employees review IRWorks and ensures IRWorks includes all equipment loaned to VITA and TCE program participants. All VITA and TCE assets show in IRWorks in the “9080” Inventory Responsibility Contract. All assets both physically at the Depot and those currently in SPEC (in the territory or with a partner or volunteer) show an assignment of “in stock.” Assets assigned to a territory or partner show an assignment in the fulfillment tab and a PLA number for the asset.
- (2) SPEC aids IT in keeping effective controls over VITA and TCE equipment through SPECTRM and annual inventory certification efforts. SPEC certification actions begin in October and end in June.

22.30.1.9.2.6.3  
(09-04-2020)

**Government  
Accountability Office  
(GAO) Review of  
IRWorks**

- (1) Each year the Government Accountability Office (GAO) reviews the IRS asset control system to ensure it correctly reflects assets (including VITA computers and printers) under IRS control and the location of these assets. SPEC supports these efforts by ensuring SPECTRM controls over the equipment used in the VITA and TCE program correctly reflect the location of each asset. The GAO review period occurs in late July or early August following the end of IT’s asset inventory cycle (October 1 – June 30).
- (2) The review covers a sample of Category A assets in Internal Revenue Workflow Optimization, Request, and Knowledge System (IRWorks). Category A assets include all computers (laptops and desktops) and some high-end printers. GAO selects the sample from IRWorks, and IT must produce the asset(s). For assets not in government space, GAO may either visit the location or request a photo of the asset which shows the asset barcode and serial number. GAO decides which review method to use.
- (3) SPEC supports IT in all GAO reviews related to VITA assets. If GAO selects a SPEC asset, they send notification to SPEC HQ. The assigned SPEC HQ analyst contacts the assigned FS&A analyst. SPEC HQ, FS&A and the territory work together to find the asset. SPEC contacts the partner and goes with GAO on the review if they choose to conduct the review in person rather than secure photo identification of the information needed.

22.30.1.9.2.7  
(03-25-2021)

**Reporting Stolen IRS  
Owned Equipment**

- (1) Although the PLA outlines safeguarding conditions for loaned equipment, the possibility of loss or theft exists. As a condition of IRS-loaned equipment, the recipient of loaned equipment agrees to inform IRS at once of the theft of IRS loaned equipment (both computers and printers), but no later than the next business day after confirmation of the incident.
- (2) The RM must obtain as much information about the stolen equipment and the theft from the VITA and TCE program participant. Document when and how the IRS receives notification of the theft. Refer to IRM 22.30.1.9.2.7.1, Documenting Stolen IRS Owned Equipment, for questions the program participant must answer. Do not delay reporting the theft to obtain all the information. Report what is readily available to all parties in steps (a) through (f) below within one hour of receiving notification. To properly report stolen IRS owned equipment (both computers and printers), the RM must take the following steps:
  - a. Notify the local TM at once

- b. Use the *Computer Security Incident Reporting Form* or call 240-613-3606 to report the theft if the partner has not already done so. Report the theft within one hour of receiving notification. Both platforms accept reports 24 hours a day/seven days a week. Supply updated information when you receive it. Record the incident report number from Computer Security Incident Response Capability (CSIRC) office on Form 13747, Checklist for Stolen Equipment. Do not report incidents of stolen/lost partner owned equipment to CSIRC. See IRM 22.30.1.9.2.7.2, Reporting Stolen/Lost Partner Owned Computers and IRM 22.30.1.9.2.7.3, Documenting Stolen/Lost Partner Owned Computers
- c. Contact TIGTA (Treasury Inspector General for Tax Administration) through their toll-free number 800-366-4484 or their local office. Do not report incidents of stolen/lost partner owned equipment to TIGTA. See IRM 22.30.1.9.2.7.2 Reporting Stolen Lost Partner Owned Computers and IRM 22.30.1.9.2.7.3, Documenting Stolen Lost Partner Owned Computers
- d. Send an email to SPEC and CARE management to report the theft. See the list below of offices to contact. Include the IRS barcode number, serial number, make and model of equipment, and a general description of what occurred. Send the communications to the following: Director, CARE; Chief, CARE PM; Director, SPEC; Director, Area office (select based on area reporting incident); Chief, PS, the PS analyst, and FS&A analyst
- e. Send an email to the Depot to report the theft. Include the IRS barcode number, serial number, make and model of the equipment and a summary of the circumstances about the theft. Send the email to: [vitadepot@irs.gov](mailto:vitadepot@irs.gov).
- f. If the territory discovers theft of a laptop and return information, they must discuss with partners the need to send a notice to the impacted taxpayer. The decision to provide/not supply notification is the partners; however, Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, supplies guidelines for assessing risk of identity theft. If notification is necessary, the notification is from the partner

22.30.1.9.2.7.1  
(09-04-2020)

#### Documenting Stolen IRS Owned Equipment

- (1) RM must gather information from the program participant about the theft. To help obtain the information, ask the following questions, and document the incident:

##### *Documenting Stolen IRS Owned Equipment*

Relevant Probe or Question	Required Action
What IRS equipment was stolen?	Record the barcode, serial number, manufacturer, and model.
Was anything else stolen?	Report whether the theft involved other property.
Was this the first time IRS equipment was stolen at this location?	Obtain AD and Chief, PS concurrence to continue the loan of equipment if equipment was stolen more than once.

Relevant Probe or Question	Required Action
When did the theft occur?	If applicable, probe to decide why there was a lapse between the theft and the report to IRS. The conditions in the PLA state that incidents must report to the IRS at once but not later than the next business day after confirming the incident.
When was it reported to the local police or federal police?	Request a copy of the local police report or federal police report (mandatory) depending on the location from which the equipment was stolen. Include a copy of the report in the documentation package. Staff must review and report to decide if the facts presented by the partner or volunteer match the report from the authorities. Note any discrepancies in the documentation package. Document the circumstances on the package if the partner or volunteer does not supply a police report. For example, the police department refuses to take a report because there is no evidence of a theft, or the report of a theft would create a false report.
Who was responsible for the equipment?	Include a copy of the PLA as an attachment to the assessment memorandum if the equipment was on loan at the time of theft.
Where was the IRS equipment when it was stolen?	Obtain the physical address of the equipment along with its actual location within the address. For example, a residence, business, community center, library, or parking lot. Probe to ask whether the equipment was in a locked cabinet, locked room, limited access location, out on a desk or table, in a closet, trunk of car, back seat of vehicle, personal residence, within sight of windows or doors, or stored in the computer bag.

Relevant Probe or Question	Required Action
Were passwords needed to access information on the computer?	For equipment shipped to program participants after August 21, 2006, the Depot loads a disk encryption product on the laptops which protects the entire hard drive. Program participants must set the passwords on the tax preparation software during initial set up.
Were the assigned passwords compromised?	Probe to decide if the partner or volunteer wrote the passwords down and attached them to the computer or placed them in the bag with the computer.
What other security measures are in place to protect the equipment?	Probe for specific details. For instance, if the partner or volunteer claims the equipment was in a locked cabinet at the time of the theft, find out how many people have keys and where they keep them.
What data was present on the computer?	Decide how many taxpayer information records include data. Returns prepared using the IRS supplied software including disk encryption products which protects the entire hard drive.
If data was present, was it encrypted?	For laptops shipped from the Depot after August 21, 2006, the Depot loads a disk encryption product on the laptops which protects the entire hard drive. Ask if the partner added other encryption or security features.  <b>Note:</b> When responding to the CSIRC question about whether Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII) was present, respond "yes" if any return data is present. IRC 6103 defines this type of data as PII not SBU.

Relevant Probe or Question	Required Action
Were there any paper documents or disks (flash drives, or CDs) in the computer or in the computer bag?	What information was present at the time of the theft? Was it encrypted? For backups done within the IRS provided software to transfer information to the transmitting computer, the tax preparation software the IRS supplies encrypts the files. Other copies of information (un-encrypted).
If taxpayer information was present, does the partner plan to notify the individuals whose information was compromised?	Explain the risks of identity theft and encourage the partner to send notification to the individuals. The notification must come from the partner.

- (2) The RM must prepare a documentation package for the stolen equipment. Include a memorandum from the TM through the AD to the Chief, PS. The RM must complete the package within ten (10) business days of the incident report date. Send an interim documentation package to SPEC HQ with the information available and date of completion of the package if the Territory does not obtain all the documentation within ten (10) business days.
- (3) The territory must:
  - a. Include the answers to the questions in the Information Gathering Process in the memorandum and address all items on the Form 13747, Checklist for Stolen Equipment
  - b. Include any attachments in the package (e.g., PLA and police report) and Form 13747, Checklist for Stolen Equipment
  - c. Complete Side 1 of Form 13747, Checklist for Stolen Equipment, to ensure the package includes all actions taken. The Territory must include detailed explanations in the memorandum or in an attachment to the memorandum
  - d. Keep a copy of the package with equipment records in the local territory

**Note:** SPECTRM automatically updates when the Depot updates IRWorks.
- (4) The FS&A office must review the interim or completed documentation package for territory compliance as noted in two and three above and send the package to SPEC HQ within two (2) business days. Comments must include the territory's recommendation to continue or stop the loan of equipment. If the partner has multiple thefts in two or more years, the AD and Chief, PS must concur to continue the loan of equipment to the partner or volunteer.
- (5) The assigned PS analyst reviews the package for completeness and shares it with Chief, PS, Director, SPEC, and the VITA and TCE Depot. The HQ analyst places the documentation package on SPEC's Executive Share Point site. The analyst supplies this information in briefings, responses to Business Systems Security Office (BSSO), and Mission Assurance, when asked.

22.30.1.9.2.7.2  
(03-25-2021)

**Reporting Stolen or Lost  
Partner Owned  
Computers**

- (1) Partners must let the IRS know at once, but no later than the next business day after confirmation of a partner owned computer theft or loss. To ensure proper reporting of stolen or lost partner owned computers, the RM must obtain as much information as possible about the stolen or lost equipment and the theft or loss from the partner or volunteer. The RM must document when and how IRS receives notification of the theft or loss. Refer to IRM 22.30.1.9.2.7.3, Documenting Stolen or Lost Partner Owned Computers, to ensure the partner or volunteer answers all questions. Report what is readily available to the TM within one hour of receiving notification. Send an email to the Director, CARE, Chief, CARE PM, Director, SPEC, AD (select based on area reporting theft/loss), Chief, PS, FS&A analyst, and PS equipment analyst to report the theft or loss. The email must include the following:

- Serial number
- Make
- Model of computer
- Description of what occurred
- Taxpayer data at risk (include number of records)
- Confirmation of computer encryption (State If not encrypted)
- Password strength (Did the computer have a strong password?)  
Describe the password makeup
- Notify taxpayers of theft/loss (if notified, method used)

**Note:** Do not report incidents of stolen/lost partner owned equipment to CSIRC, TIGTA or the VITA Depot.

22.30.1.9.2.7.3  
(09-04-2020)

**Documenting Stolen or  
Lost Partner Owned  
Computers**

- (1) RM must document the theft or loss of partner owned computers.
- (2) To help obtain the information, ask the following questions, and document the theft or loss:
- What equipment was stolen or lost? Record serial number, manufacturer, and model
  - Was anything else stolen/lost?
  - When did the theft/loss occur?
  - When was it reported to the local or federal police?
  - Where was the partner owned equipment when it was stolen or lost? Obtain the physical address of the equipment along with its actual location within the address. For example, a residence, business, community center, library, or parking lot. Probe to decide if the equipment was in a locked cabinet, locked room, limited access location, out on a desk or table, in a closet, trunk of car, back seat of vehicle, personal residence, within sight of windows or doors, or stored in the computer bag.
  - Were passwords needed to access information on the computer?
  - Were the assigned passwords compromised? Did the partner or volunteer write the password and attach it to the computer or place it in the bag with the computer?
  - What other security measures currently in place to protect the equipment? Probe for specific details. For instance, if the partner or volunteer claims the equipment was in a locked cabinet at the time of the theft, find out how many people have keys and where they keep them

- What data was present on the computer at the time of the loss or theft? Decide how many taxpayer information records include data
- If data was present, was it encrypted? The tax software the IRS supplies encrypts data on tax returns
- Were there any paper documents or disks (flash drives, floppies, or CDs) in the computer or in the computer bag? What information was present at the time of the loss or theft? Was it encrypted? For backups done within the IRS supplied software to transfer information to the transmitting computer, the tax software the IRS supplies encrypts the files. Other copies of information (un-encrypted)
- Does the partner plan to notify the individuals, whose information was compromised, if the taxpayer's information was present? Explain the risks of identity theft and encourage the partner to send notification to the individuals. The notification must come from the partner

- (3) The Territory must complete and send the documentation package to the FS&A analyst for review within ten days. The FS&A analyst reviews the completed documentation package for compliance and sends it to SPEC HQ in two business days.

**Note:** Do not send stolen or lost partner documentation packages to the VITA Depot.

### 22.30.1.9.2.8 (03-25-2021) Reporting Lost IRS Owned Equipment

- (1) SPEC employees must keep effective controls on equipment loaned to volunteers or partners in support of electronic filing. As a condition of IRS-loaned equipment, the recipient of loaned equipment agrees to notify the IRS at once of a loss of loaned equipment (computers and printers), but no later than the next business day after confirmation of the incident.

**Note:** SPEC employees must treat missing equipment under partner or volunteer control as a theft. RM must follow instructions for stolen equipment.

- (2) SPEC employees must follow the steps below to report incidents of lost equipment while on loan to partners or volunteers. In rare instances, equipment may get lost while in stock at an IRS office location. The territory office must follow the steps below for unable to find assets:

**Reporting Lost Equipment**

1) SPEC employees must complete all actions on Side 2 of Form 13747, Checklist for Lost Equipment. The territory uses the **Computer Security Incident Reporting Form** or call 240-613-3606 to report the loss if the partner or volunteer has not already done so. Report the loss within one hour of receiving notification. Both platforms accept reports 24 hours a day, 7-days a week. Supply updated information as you receive it. Record the incident report number from CSIRC on Form 13747, Checklist for Lost Equipment.

2) Contact TIGTA, Office of Investigations through their toll-free number 800-366-4484 or their local office. Do not report incidents of lost partner owned equipment to TIGTA. See IRM 22.30.1.9.2.7.2, Reporting Stolen or Lost Partner Owned Computers and IRM 22.30.1.9.2.7.3, Documenting Stolen or Lost Partner Owned Computers.

3) Send an email to SPEC and CARE management to report the lost equipment. The email must include the IRS barcode number, serial number, make and model of equipment and an explanation pertaining to the loss. Send the communication to the following:

- Director, CARE
- Chief, CARE PM
- Director, SPEC
- Director, Area office (select based on area reporting incident)
- Chief, PS
- Analyst, PS
- Analyst, FS&A

4) Send an email to notify the Depot of the lost equipment through the manager. The email must include the IRS barcode number, serial number, make and model of the equipment and a general description of the loss. The Depot email address: [VITADepot@irs.gov](mailto:VITADepot@irs.gov). The Depot manages the inventory of all equipment, both printers and computers, on IRWorks (Information Technology Asset Management System).

5) The Territory office must keep a copy of all documentation of lost equipment as described in the following IRM section.

22.30.1.9.2.8.1  
(09-04-2020)

**Documenting Lost IRS Owned Equipment**

- (1) Staff must document the loss of IRS owned equipment by completing Form 13747, Checklist for Stolen Equipment. The checklist must include any other information on a separate page and attach it to the forms. Suggested questions for information include:

**Documenting Lost Equipment**

1) What IRS equipment is lost? Record barcode, serial number, manufacturer, and model.

2) Where was the equipment last seen? Include the address where the equipment is stored. Supply specific information about the location and how equipment is stored, e.g., cabinet, room, etc.

1) What IRS equipment is lost? Record barcode, serial number, manufacturer, and model.
3) What type of security does this location have? Is the building limited access? Does everyone who enter/exit subject to checks of property cards?
4) Is anything else missing? Report whether other property is missing.
5) Is this the first time IRS equipment went missing from this location?
6) When did the Territory first realize equipment might be lost?
7) Who is responsible for the equipment?
8) Are passwords needed to access information on the computer? The Depot loads a disk encryption product on loaned laptops which protects the hard drive. The encryption uses a password at the operation system entry level. Program participants must set the passwords on the tax preparation software during first set up.
9) Were the assigned passwords compromised, such as written down and attached to the computer or placed in the computer bag?
10) What security measures are in place at the site to protect the equipment? Include items such as the number of people with keys to access the controlled space.
11) Was data present on the computer? If data is present, decide what information was present.
12) If data was present, was it encrypted? The Depot loads a disk encryption product on laptops which protects the entire hard drive. <b>Note:</b> When responding to the CSIRC question about whether Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII) is present, respond yes. IRC 6103 defines this type of data as PII not SBU.
13) Were there any paper documents or disks (flash drives, or CDs) in the computer or in the computer bag?
14) Prepare a documentation package to include Form 13747, Checklist for Stolen Equipment from the TM through the AD to the Chief, PS. The territory must complete this package within 10 business days of the incident report date. The SPEC employee must send an interim document package to SPEC HQ with the information available and estimated date of completion of the final package if they do not obtain all the documentation within 10 business days.
15) Update SPECTRM to reflect the loss of the equipment.
16) The FS&A office must review the interim or completed documentation package for compliance and forward to SPEC HQ within two business days. The Area office must show whether the territory stores equipment correctly and supply an action plan if not correct.

**1) What IRS equipment is lost? Record barcode, serial number, manufacturer, and model.**

17) The SPEC HQ analyst reviews the package for completeness, shares it with the Chief, PS, and places it on SPEC's Executive Share Point site. The analyst supplies this information in briefings, responses to BSSO, and Mission Assurance, when asked.

22.30.1.9.2.9

(09-04-2020)

**Found Equipment**

- (1) If someone finds a piece of equipment, previously reported as stolen, the RM must:
- Prepare a memorandum from the TM to the Depot manager to inform them of the found equipment and ask for an update of the equipment on IRWorks to transfer the equipment to the territory's control. Include in the memorandum the barcode, serial number, model and make of the equipment
  - Monitor to ensure the Depot completes these actions. Update SPECTRM with the actual location of the equipment. Send an email to SPEC HQ to "undelete" the record, if needed
  - Keep a copy of the request in the equipment files at the Territory office
  - Notify PS through the FS&A office of the found equipment. The PS analyst updates stolen or lost records in SPEC HQ

22.30.1.9.2.10

(10-01-2017)

**Barcode Change**

- (1) It is important that all assets have a readable barcode label. Territories must follow the steps below to obtain a new and /or reprinted barcode label:

***Barcode Change***

Step	Required Action
1	Send an email to the Depot and include the barcode, serial number, equipment type, make and model. Ask for a new barcode with the same number and/or generation of another barcode label with a new number. The Depot mails a new label to the partner, volunteer or SPEC employee who has the asset. Send the Depot the correct mailing address for the asset's location.
2	Remove the old barcode label and replace it with the reprinted or new barcode label.
3	Confirm the correction in SPECTRM. If the number did not change, the Depot made no change; however, if the number did change, the old barcode must no longer show in SPECTRM. Contact the Depot for any problems with the new barcode label.
4	Change any territory records to show the replacement and/or change in barcode number. File the information with the territory's equipment inventory control records.

Step	Required Action
5	Update SPECTRM to show the barcode change

22.30.1.9.2.11  
(09-09-2019)  
**Tax Preparation Software**

- (1) IRS buys electronic return preparation and transmission software for use by SPEC volunteer return preparation programs (VITA and TCE).  
**Note:** Each site must submit a signed, Form 13533, VITA/TCE Sponsor Agreement, prior to the delivery of the software.
- (2) Partner use of the contracted IRS software bought for the VITA and TCE program is not mandatory for electronic return preparation.
- (3) To electronically file returns using TaxSlayer Pro (Desktop/Online), VITA/TCE sites must have the 16 to 20-digit Tracking Number from e-Services to associate with their EFIN. TCs must access the Employee User Portal/External Services Authorization Management (EUP/ESAM) to retrieve the Tracking Number for the EFIN in the "Current EFIN" field position in SPECTRM. TCs must add the e-Services Tracking Number to SPECTRM for these sites prior to placing a software order for the upcoming season. For more information, review Vendor Control Number Requirement guidance on The Point.

22.30.1.9.2.11.1  
(10-01-2013)  
**Software Ordering Process**

- (1) The Software Ordering period starts each October and stays open through the end of January. RM place tax software orders. Refer to IRM 22.30.1.9.2.11.1.1, Placing Software Orders, for more information on placing software orders. SPEC sends the first orders to the contractor in October and each week through January. The contractor must distribute the software in November.  
**Note:** The IRS shipping date is figured-out by the timeline for conducting Assurance Testing System (ATS). The contractor cannot ship the tax software until it passes ATS.
- (2) The professional software package the IRS purchases by the IRS requires the use of an EFIN. The EFIN allows the VITA or TCE site to electronically send federal tax returns and to order software. If a site does not have an EFIN, the Responsible Official must register for e-services and send the IRS e-file application electronically.

22.30.1.9.2.11.1.1  
(10-03-2022)  
**Placing Software Orders**

- (1) Do not order software until after the partner sets up the site. SPEC defines a site as one where the partner gives resources (such as the site coordinator, the site location and computer equipment) a valid EFIN, signed agreement and days/hours of operation in place.
- (2) SPEC Territory offices place VITA and TCE software orders. Before placing an order, the RM must list the location in the SPECTRM Site Module, show it as an e-file site and at a minimum include the site name, address, city, state, zip code, EFIN, Transmitting EFIN and Relational EFIN (if applicable) on the site record.

- (3) The SPECTRM Software Orders Module allows tax consultants to enter software orders for their VITA and TCE sites. The SPECTRM Software Orders Module pulls from the information in the SPECTRM Site and Contact Modules to create the order.
- (4) The site name, address, program type, SIDN, EFIN and transmitting EFIN comes from the SPECTRM Site Module. Do not change this information in the SPECTRM Software Orders Module.
- (5) The contact listed in SPECTRM receives the software order email and must have an association with the e-file site they support. The shipping address, name, phone number, and email address come from the SPECTRM Contact Module. Do not change this information in the SPECTRM Software Orders Module. Territory offices must correct the email address for the software order. SPEC shares this information with the vendor for site software and updates.
- (6) SPEC staff must update any missing, inaccurate site or contact information in the Site and/or Contact modules in SPECTRM.
- (7) For more information on use of the SPECTRM Tax Software Orders module, refer to the SPECTRM User Guide.

22.30.1.9.2.11.1.2  
(09-04-2020)

**Headquarters’  
Responsibilities**

- (1) The SPEC HQ analysts for the tax software program:
  - a. Supply guidance to SPEC for software orders
  - b. Place software orders on time with the contractor in an acceptable format
  - c. Notify the FS&A analyst of delivery details
  - d. Communicate vital information to the FS&A analysts necessary for successful delivery of the software, orders, problems, etc.
  - e. Communicate order changes/corrections to the contractor
  - f. Ensure adherence to software license agreements
  - g. Keep exact inventory of all tax software order
  - h. Complete RTS requests to make sure adequate funding of software packages and training
  - i. Find contract modifications when necessary
  - j. Coordinate Tax Software Train-the-Trainer sessions between the vendor, area, and territory
  - k. Manage the IRS’ tax software contract
  - l. Pull, analyze, and supply use and production reports to the area
  - m. Serve as the IRS Point of Contact between the IRS and its licensees
  - n. Keep a good working relationship with the contractor, procurement, and IT
  - o. Make sure the Master Service Level agreement between SPEC and IT EUES clearly defines SPEC’s IT support needs

22.30.1.9.2.11.1.3  
(09-04-2020)

**Tax Software- Field  
Support and Analysis  
(FS&A) Responsibilities**

- (1) The FS&A analysts must:
  - a. Make sure the Territory offices promptly place and confirm all tax preparation software orders and notify the SPEC HQ analyst of any anomalies
  - b. Confirm territory compliance to qualifications for receipt of software, as shown in IRM 22.30.1.9.2.11.1.4, Tax Software Territory Responsibilities, below. If SPEC supplies the software but the site does not meet the qualifications, the AD or their designee must approve the purchase in writing. FS&A keeps a copy for a minimum of one fiscal year from receipt by the Territory office
  - c. Serve as liaison between SPEC HQ and the territory

- d. Share vital information about the tax software i.e., orders, problems, etc. with the territory
- e. Keep SPEC HQ abreast of any problems or concerns from the territory or partners/volunteers relating to the software, orders, use, etc.
- f. Notify AD of problems or concerns relating to software, order, use, etc.
- g. Make sure there is adherence to software license and user authentication requirements
- h. Analyze area tax software management and production reports to find anomalies and communicate those anomalies to SPEC HQ and the territory
- i. Make sure of adherence to civil rights requirements
- j. Coordinate tax software Train-the-Trainer sessions between SPEC HQ and the Territory office

22.30.1.9.2.11.1.4  
(09-08-2023)

### **Tax Software Territory Responsibilities**

(1) The Territory office must:

- a. Secure Form 13533, VITA/TCE Partner Sponsor Agreement, prior to ordering the software
- b. Make sure eligible sites receive tax preparation software. Qualifications for receipt of tax software: VITA and TCE sites that preparing fifty (50) or more accepted e-file returns during the prior fiscal year can receive electronic return preparation software. This minimum return requirement applies to FSA software orders except in the case of an FSA fusion. FSA fusion software orders input at the same time as traditional software in the SPECTRM database do not incur a purchase cost. For this reason, a minimum return requirement does not apply to a fusion site. A request for custom URLs from the Free File Alliance does not have a minimum return requirement
- c. Furnish software to sites not eligible to receive tax preparation software. When this happens, the TM must supply a written business justification and plan of action to the AD, through FS&A using Form 14574, SPEC Software Exception Request for Sites That Filed Less Than 50 Returns, prior to placing the software order. An FSA fusion site or Free File Alliance user does not need a Form 14574 Software Exception Request for Sites That Filed Less Than 50 Returns. The FS&A analyst must keep a copy of the approval for a minimum of one fiscal year from receipt and the Territory office keeps the original
- d. Place all tax preparation software orders on time using the SPECTRM Software Orders Module
- e. Ensure accuracy of all software orders in SPECTRM. Territory offices must verify the status of each EFIN in the Third-Party Data Score (TPDS) prior to placing a software order. The office must resolve inactive EFIN issues in the Taxpayer Data Store (TPDS), prior to placing the order
- f. Communicate essential information to the partner about the software product relational EFIN, security codes, training information, and adherence to the software license agreement, etc.
- g. Confirm contact and delivery information with partners to ensure correct delivery of the software
- h. Respond promptly to Area questions or concerns relating to the software orders
- i. Keep the PS analyst in SPEC HQ abreast of any problems relating to the software, orders, use, etc.

- 22.30.1.9.2.11.1.5  
(09-04-2020)  
**Software User Authentication Process**
- (1) The IRS contract includes an authentication process which requires the vendor to confirm IRS license. The authentication makes sure adherence to the license agreement and to Electronic Return Originator (ERO) requirements found in Pub 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns. The license agreement for the use of the software used by Employee e-file sites, and volunteer programs (VITA and TCE) sites, restricts access to the Vendor's Processing Center to one computer per EFIN. Refer to IRM 22.30.1.9.2.11.1.6 Potential Violation of Software License Agreement or Compromised EFIN, for information on potential contract violations or compromised EFINs.
- 22.30.1.9.2.11.1.6  
(09-04-2020)  
**Potential Violation of Software License Agreement or Compromised EFIN**
- (1) The vendor must contact the IRS Points of Contact (POC) when suspecting potential violations of the software license agreement or compromised EFIN. Once contacted, the IRS POC starts an investigation of the incident using the steps below.
1. The IRS POC (or their designee) contacts the area to inform them of the violation and requests an investigation and response as to the results of the investigation
  2. The FS&A analyst contacts the local territory to inform the TM of the potential violation
  3. The TM notifies the responsible RM
  4. The RM contacts the site administrator found in SPECTRM as the user of the EFIN to investigate the occurrence. Refer to IRM 22.30.1.9.2.11.1.7, Required Actions for Potential Software License Violations, for required actions of the site administrator
- (2) Take required actions within one business day of notification of the occurrence by all parties.
- 22.30.1.9.2.11.1.7  
(09-04-2020)  
**Required Actions for Potential Software License Violations**
- (1) The site administrator, found in SPECTRM as the user of the EFIN, investigates the occurrence to decide which of the following situations exists:
- a. The site switched transmitting computers due to a computer malfunction: The RM reports these results to their TM. The TM notifies the Area Analyst via email and phone copying the IRS POC on both communications. The IRS POC notifies the vendor. No other action needed; the site may continue using the EFIN
  - b. The site violates the license agreement when more than one computer connects to the Vendor's Processing Center: The RM works with the site administrator to make sure compliance occurs and notifies the TM of the corrective actions agreed to by the site. The TM notifies the FS&A analyst via email and phone copying the IRS POC on both communications. The IRS POC notifies the vendor
  - c. For a compromised EFIN: See IRM 22.30.1.9.2.11.1.8, Required Actions for a Compromised EFIN
- 22.30.1.9.2.11.1.8  
(09-04-2020)  
**Required Actions for a Compromised Electronic Filing Identification Number (EFIN)**
- (1) When dealing with a compromised EFIN, the RM must notify the TM. The TM notifies the FS&A analyst and the IRS POC for the tax software program via email.
- (2) The RM works with the site to apply for and secure a new EFIN and updates SPECTRM to remove the e-file site destination, using the on-line application process whenever possible to speeds up this request.

- (3) The site can continue to use the software to prepare returns while waiting on the new EFIN but may not send electronically.
- (4) Upon receipt of a new EFIN the RM notifies the FS&A analyst of the new EFIN. The FS&A analyst then notifies the IRS POC, who finally shares the new EFIN with the vendor.
- (5) Once received, the RM works with the site administrator and the vendor to approve and acknowledge all returns prepared prior to the violation and resolve all rejects.
- (6) The RM must update SPECTRM to reflect the updated EFIN and return the e-file designation to the site.

22.30.1.9.2.11.1.9  
(04-05-2022)

## Deactivating VITA and TCE Electronic Filing Identification Number (EFIN)

- (1) The IRS deactivates VITA and TCE partner EFIN for one of the following reasons:

- An ERO refuses to follow QSR
- During inactive (closed) period for the site

**Note:** Verify processing of all e-filed tax returns acceptance and rejects prior to EFIN deactivation.

- (2) Deactivation of a VITA and TCE EFIN because an ERO refuses to follow QSR should only take place as a last resort. When considering deactivation of a VITA and TCE EFIN use the If/Then table below:

If ...	Then ...
You find a problem	<ol style="list-style-type: none"> <li>1. discuss the findings and the actions needed to follow the Site Coordinator and the ERO.</li> <li>2. document your findings/ actions in the partner's file.</li> </ol>
you cannot reach an agreement	<ol style="list-style-type: none"> <li>1. elevate the issue to the partner. Attempt to resolve the issue at the lowest level possible.</li> <li>2. brief the SPEC TM and national RM, when proper.</li> <li>3. document your findings/ actions in the partner's file.</li> </ol>

If ...	Then ...
the (TM) and/or national (RM) still cannot resolve the issue (requiring EFIN deactivation)	<ol style="list-style-type: none"> <li>1. notify the correct AD. The AD must concur with the decision and approve the suspension.</li> <li>2. prepare the letter requesting deactivation of the EFIN. Refer to Exhibit 22.30.1-1, EFIN Deactivation Letter: Non-Compliance.</li> <li>3. mail the approved/signed letter to the volunteer ERO.</li> <li>4. send a copy of the signed letter to the FS&amp;A analyst for EFIN deactivation.</li> <li>5. Document your findings/ actions in the partner's file.</li> <li>6. The FS&amp;A analyst sends a copy of the letter to the Chief, PS and the Chief, National Partnership (NP).</li> <li>7. The territory updates SPECTRM. Refer to IRM 22.30.1.8.15.3, SPECTRM Site Module, for more information. Document your actions in the partner's file.</li> </ol>

- (3) When a site closes and no longer opens, the Territory offices must deactivate the EFIN to prevent further access to e-file. Territory offices must follow the process outlined below:

1. Send the FS&A analyst an email to request deactivation of a VITA and TCE EFIN.
2. Notify the partner of the pending action.
3. Update SPECTRM once the FS&A analyst takes action to deactivate the EFIN and the territory office receives notification of the deactivation. IRM 22.30.1.8.15.3, SPECTRM Site Module, for more information.
4. Document the final actions in the partner's file upon receipt of confirmation from the FS&A analyst.

**Note:** Do not send EFIN deactivation requests to SPEC-HQ PS or to the Andover e-Help Desk.

- (4) NP must take the following actions to deactivate a VITA and TCE EFIN:

1. Contact the tax preparation software vendor to suspend e-file activities  
**Note:** Verify processing of all e-filed tax returns acceptance and rejects prior to EFIN suspension.
2. Take proper action in SPECTRM for a partner/contact approved for inclusion in the Volunteer Registry

22.30.1.9.3  
(09-10-2018)

## **Products, Development, Evaluation and Ordering Procedures**

(1) SPEC's product lines:

- Program, Partnership Development, Site Management and Outreach - includes partnership development, partner, and taxpayer outreach life cycle materials, and appreciation products. It also includes the volunteer tax preparation and site management products
- Volunteer Training - includes hardcopy volunteer and facilitator training materials, PowerPoint presentations, SPEC's e-learning applications *Link & Learn Taxes (LLT)* and *Understanding Taxes (UT)*
- Product Ordering and Forecasting - includes products and procedures for ordering materials using various ordering methods such as on-line, and email
- Other program - products include federal tax forms and publications published by MP, and Earned Income Tax Credit (EITC), e-file, Individual Taxpayer Identification Number and Civil Rights products

22.30.1.9.4  
(09-08-2023)

## **The Product Professional (PRO)**

(1) SPEC shares and asks for product information from employees and other stakeholders through a variety of tools. *The Product Professional (PRO)* is SPEC's one-stop intranet site for product information and guidance. The Product PRO conveys the following:

- Guidance for sending new product ideas
- Template for reporting product concerns
- Product ordering procedures and tools
- Compilations of product and Volunteer Quality Tax Alerts
- Comprehensive listings of SPEC's products for internal and external use
- Links to *Learning Management Systems*
- Technical Resources

(2) In addition to the Product PRO, SPEC uses the direct web-based survey tool, SPEC Direct, to obtain feedback from employees on planned product enhancements.

22.30.1.9.5  
(10-03-2022)

## **Product Development and Production Planning**

(1) SPEC and Media and Publications (MP) join forces between January and May each year to discuss and reach agreement on product production plans for the upcoming filing season. The meeting which includes representatives from Publishing and Distribution takes place in Atlanta, or virtually. From May through August, SPEC partner teams meet to aid in updating and revising products and processes.

22.30.1.9.6  
(10-03-2022)

## **New Product Ideas and Concerns**

(1) Document 13412, *Where Do I Begin with a New SPEC Product Idea or Revision?* supplies SPEC employees with step-by-step instructions for sending new product ideas, updating existing products and creating fact sheets, job aids and alerts. SPEC employees should not create new products or update existing products without following the guidance outlined in this document.

(2) SPEC employees must secure first and/or second-level manager approval on Form 15306, *Business Case for New SPEC Products*, by May 15th for new products needed within the current fiscal year. Send Form 15306 to Products, Systems & Analysis (PS&A) at [wi.spec.products@irs.gov](mailto:wi.spec.products@irs.gov).

(3) Document 13364, *Fact Sheet: VITA/TCE Scope and Product Change Requests for SPEC Employees*, and Pub 5395, *Fact Sheet: VITA/TCE Scope and*

Product Change Requests for SPEC Partners, supply information on how to send suggestions for new and existing training products.

- (4) Employees and partners use Form 15247, Product Review Feedback for SPEC Products, to supply feedback or concern about the design, accuracy, usefulness, and timeliness of Pub 4012, VITA/TCE Volunteer Resource Guide, Pub 4491, VITA/TCE Training Guide, and miscellaneous SPEC products. Check boxes at the top of each page holds instructions on how to complete each form. Attach all documents relevant to the proposed change and send to PS&A as directed in "VITA/TCE Scope and Product Change Request Fact Sheet" (Internal). Partners should refer to instructions in the "VITA/TCE Scope and Product Change Request Fact Sheet" (Partners).

22.30.1.9.7  
(09-08-2023)

**Product Forecasting and Inventory Management**

- (1) Product forecasting and inventory management ensures adequate inventory is available for partners and employees to successfully execute their program goals. PS&A collaborates with print service and supply management specialists in Media & Publications (MP) to project the training and site material print quantities. SPEC bases its total print quantities on several factors, such as historical data, trends analysis, special initiatives, and budget.
- (2) Each relationship manager must discuss growth and product needs for the upcoming year with their partners before completing the Quantity Needs Survey (QNS). QNS is the partner's projection of the number of products needed to run their VITA/TCE sites.
- (3) Relationship managers must use the prior year return production, number of volunteers and sites, training methods and preparation models to estimate their partner's baseline for product quantities. Relationship managers can use the reports noted below for estimating product quantity baselines.

Products	Reports
Training and volunteer appreciation materials	<ul style="list-style-type: none"> <li>Form 13206, Volunteer Assistance Summary Report (available in the SPECTRM Reports folder in SPECTRM)</li> <li>AARP Tax-Aide Volunteer Certification Report (provided by territory managers)</li> <li>Link &amp; Learn Taxes - Volunteer Certification List (provided by territory managers)</li> </ul>

Return preparation materials	<ul style="list-style-type: none"> <li>1541/E-file Report - Non-Profit Organizations (Non Military with SPEC) Ad hoc Query</li> <li><b>Note:</b> Only generate the Non-Profit Organizations (Military Only with SPEC) Ad hoc Report if the territory has military sites.</li> <li>Partner Summary Report (available in the SIDN Workbook Reports folder in SPECTRM)</li> <li>TaxSlayer Production Report (available in the STARS folder on the shared drive)</li> <li>Employee User Portal (EUP)</li> </ul>
Site materials	Site Counts Report (available in SPECTRM Reports folder in SPECTRM)

**Note:** The PS&A chief decides the product quantities in the product starter package for new partners/sites. Relationship managers should use the predetermined amounts in the product starter package to forecast product quantities for new sites/partners. See Form 2333-V, Order for VITA/TCE Program, to find out which training, return preparation and site materials are available in print.

- (4) Relationship managers must send the PS&A analyst a justification through their product Subject Matter Expert (SME) and FS&A analyst if the partner's product QNS projections exceed their baseline quantity by more than 10%.

Example: In the 2022 filing season Partner ABC had 30 volunteers and prepared 2,000 returns. The relationship manager used these totals to calculate Partner ABC's product baseline quantity. During the QNS discussion, the partner says they need a quantity of 24 Pub 4012, VITA/TCE Resource Guides, and 2,100 Form 13614-C, Intake/Interview and Quality Review Sheets, and Pub 730, Important Tax Records Envelope. Partner ABC's QNS projection does not require a justification because the estimates did not exceed 10% of the baseline quantity.

Example: In the 2022 filing season Partner XYZ had 30 volunteers and prepared 2,000 returns. The relationship manager used these totals to calculate Partner XYZ's product baseline quantity. During the QNS discussion, the partner says they need a quantity of 50, Form 4012, VITA/TCE Resource Guides, 3,000 Form 13614-C, Intake/Interview and Quality Review Sheets, and Pub 730, Important Tax Records Envelope. The RM must ask probing questions to find out why the partner's QNS projections exceed their baseline by more than 10% percent (more than 33 Publication 4012s and 2,200 Form 13614-Cs and Publication 730s) and how the partner arrived at their estimate. The relationship manager must prepare and send a reasonable justification of Partner XYZ's QNS projection for review.

- (5) The PS&A analyst reviews and responds to QNS projection justifications and requests for more products after they have completed product allocations. PS&A makes the final decision on approving product quantities requested.

- Typically, the PS&A analyst cannot print more product after M&P awards the print contract. If the PS&A analyst does not have a surplus of product in inventory to approve requests for more product, they must work with the Product SMEs to reallocate product quantities with the areas or territories, if possible.

22.30.1.9.8  
(09-08-2023)

#### Product Ordering

- (1) SPEC uses the Computer Assisted Publishing System (CAPS), an on-line ordering application, and email to order materials. SPEC staff must review guidelines annually and post it on *Products PRO*. The CAPS on-line ordering application is normally available from October 1st through July 31st of each year. The system is not available in August and September during the annual database review, system enhancement and maintenance update. The data-base review consists of territory and SPEC Headquarters' personnel confirming the accuracy of the address information for each account and removing duplicate account information when needed. The programmers remove accounts with no activity and archive the prior year's data. Order products throughout the year using Form 2333-V, Order for VITA/TCE Program, or the CAPS application.

22.30.1.9.9  
(09-08-2023)

#### Product Availability

- (1) Document 13414, Job Aid: SPEC Products At-A-Glance, supplies employees an overview of available products for the facilitation of their daily activities and the VITA/TCE programs and is available on the *Products PRO* page.
- (2) Refer to Pub 5358, Fact Sheet: Filing Season 2024: VITA/TCE Training and Site Materials for SPEC Partners and Employees, for a complete listing and description of training and site materials in print, electronic, and e-book format. Pub 5358 includes key ordering information and dates for printed products. Employees can find electronic files in the product catalog. Partners can access printed training products in late November. Site materials begin arriving in bulk at the National Distribution Center (NDC) from October to mid-December. Partners can access many of the printed products posted on the IRS website.

**Note:** PS&A updates and posts Pub 5358 to IRS.gov each filing season.

- (3) The learning application *Link & Learn Taxes* is available with new tax law in November on the IRS website.
- (4) Partners can access outreach products throughout the year.
- (5) Product and/or Volunteer Tax Alerts (VTAs) notify employees and volunteers of important updates or guidance. SPEC staff must store Alerts on the *Quality and Tax Alerts for IRS Volunteer Programs* page on the IRS website.

22.30.1.9.10  
(11-18-2021)

#### Who to Call for Product Assistance

- (1) SPEC HQ named personnel for territory employees to contact for product help. Whenever possible, employees should direct their questions to these individuals. Submit all email correspondence to the PS&A staff through the assigned FS&A analyst.
- (2) Document 13414, Job Aid: SPEC Products At-A-Glance, lists all SPEC's active products and the Publishing Service Request (PSR) originator. Forward inquiries or questions about active SPEC products to the assigned PSR originator.

- (3) Some products on the Product Pro page link directly to the MP product catalog. The catalog houses official information about all published and controlled IRS products, including SPEC Products.
- 22.30.1.9.11  
(09-10-2018)  
**Volunteer Training  
Products Quality Review  
Procedures**
- (1) Quality Review Methodology - A product change suggestion allows partners and employees to supply suggested changes annually on a designated spreadsheet. SPEC must send suggested changes to the Chief, PS&A by the last Friday in April.
- (2) Established product review teams consist of PS&A tax analysts, SPEC field employees, MP print specialists, and external partners.
- (3) The product team edits and updates the electronic version of the prior year product.
- (4) Each team member reviews their assigned lessons and/or sections for grammar, accuracy of content, and tax law updates.
- (5) PS&A team members review all feedback and suggested changes received from employees and volunteers and decide whether to include it in the updated training material. Team members must incorporate new legislation into impacted training products.
- 22.30.1.9.12  
(11-18-2021)  
**Quality Review Process**
- (1) The quality review team reviews the first electronic draft of primary training products (e.g., Pub 4491, VITA/TCE Training Guide, Pub 4012, VITA/TCE Volunteer Resource Guide, and Form 6744, Volunteer Assistor's Test/Retest, received from (MP) or the vendor.
- a. Each team member reviews their assigned lessons and/or chapters to ensure the file includes the requested updates
- b. The review teams perform peer-to-peer review to ensure accuracy
- (2) MP/vendor receives electronic files requiring further corrections.
- (3) The team lead sends approval to print/post to MP/vendor if the file does not require more edits.
- (4) MP/vendor supplies the approved/final copy of products.
- (5) Product team lead coordinates completion of the signed Quality Review Documentation from each reviewer to certify completion of the quality review process.
- (6) Product team manager signs the Quality Review Documentation form to certify completion of the quality review process.
- (7) Pub 4491-X, VITA/TCE Training Supplement, documents errors found after the release of the final/approved training product. SPEC employees and their partners/volunteers should review this information prior to helping taxpayers with issues covered in the supplement. Pub 4491-X is available on IRS.gov and in the internal forms catalog.

- 22.30.1.10  
(10-01-2013)  
**Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) Grant Programs**
- (1) This section of the IRM supplies information and guidance in the administration of the TCE and the VITA grant programs. The GPO within SPEC administers both grant programs. The term “recipient, or “sponsor” refers to the organization awarded a grant.
- Note:** Use these terms interchangeably.
- 22.30.1.10.1  
(10-01-2011)  
**Purpose and Authority**
- (1) The following describes the background, purpose, and authority for SPEC grant programs.
- 22.30.1.10.1.1  
(10-01-2014)  
**Tax Counseling for the Elderly (TCE)**
- (1) Section 163 of the Revenue Act of 1978, Public L. 95-600, 92 Stat. 2810, November 6, 1978, authorizes the IRS, to enter into agreements with private or public non-profit agencies or organizations to provide training and technical aid to prepare volunteers to provide tax counseling aid for elderly individuals, age 60 and over. Find Implementing regulations in the Code of Federal Regulations (CFR) Title 26, Subpart H Part 601.
- (2) Section 163 authorizes the IRS to provide TCE grant:
- Preferential access to IRS customer service representatives
  - Publicity to make elderly persons aware of the availability of volunteer taxpayer return preparation programs under this section
  - Technical materials and publications used by such volunteers
- (3) In fulfilling responsibilities under Section 163, the Secretary, through the IRS may:
- Supply help to organizations to give effective tax counseling to the elderly in the preparation of federal income tax returns
  - Supply training for volunteers to ensure they provide effective tax counseling help to elderly individuals in the preparation of Federal income tax returns
  - Supply reimbursement to volunteers for transportation to and from the site, meals, and other expenses incurred in training or supplying tax counseling aid in the preparation of federal income tax returns, and other support and assistance.
  - Support for the use of services, personnel, and facilities of federal executive agencies and state and local public agencies with their consent, with or without reimbursement
  - Prescribe rules and regulations necessary to carry out the provisions of the section
- (4) Section 163 the IRS does not consider a volunteer in the TCE program as an employee of the United States.
- 22.30.1.10.1.2  
(09-04-2020)  
**Volunteer Income Tax Assistance (VITA) Grant**
- (1) On July 1, 2019, the Taxpayer First Act, Public Law 116-25, made the VITA matching grant program permanent by adding *IRC 7526A*, Return Preparation Programs for Applicable Taxpayers, to the Code. This section provides for grant funds to be directed to qualified organizations for the development, expansion, or continuation of VITA programs.

- (2) IRC 7526A prioritizes programs that supply help, outreach, and educational activities to taxpayers with income levels equal to or less than the maximum EITC threshold.
- (3) The program supplies direct funds to extend services to underserved populations and hardest-to-reach areas, both urban and non-urban, as well as to increase the ability to file returns electronically, heighten quality control, enhance training of volunteers, and significantly improve the accuracy rate of returns prepared by VITA sites.
- (4) The VITA Grant Program supplies free federal tax return preparation, and electronic filing to targeted segments of TS taxpayers. The program targets low to moderate-income taxpayers, persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural areas, members of the Armed Forces and their spouses, and the elderly.

22.30.1.10.2  
(10-01-2011)

**Grant Program Overview**

- (1) The following describes the overview for SPEC grant programs.

22.30.1.10.2.1  
(09-10-2018)

**Tax Counseling for the Elderly (TCE)**

- (1) The TCE Program offers FREE tax help to individuals aged sixty (60) and older for the purpose of supplying training and technical aid to prepare volunteers. Regulations in Subpart H of 26 CFR Part 601, sections 601.801 through 601.806 supplies program implementation regulations.
- (2) Eligible agencies and organizations compete for acceptance as TCE recipients in compliance with the Federal Grant and Cooperative Agreement Act of 1977, Public Law No. 95-224, 92 Stat. 3, February 3, 1978, codified at 31 U.S.C. Chapter 63. Eligible organizations include a private or public non-profit agency or organization granted a tax exemption" under IRC 501 or a federally recognized Indian tribal government and have experience in coordinating volunteer programs with income tax preparation. Ineligible organizations include organizations that applied for tax-exempt status but not confirmed by the IRS and federal, state, or local government agency. Refer to Pub 1101, Application Package and Guidelines for Managing a TCE Program, for eligibility requirements.
- (3) Recipients may use grant funds to reimburse volunteers for out-of-pocket expenses including transportation, meals, and other expenses. Recipients may use grant funds for allowable expenses including salaries, wages, and benefits of personnel that supply administrative and/or database support or technical personnel responsible for supply support for electronic filing for the TCE program (i.e., maintenance of equipment). This program allows recipients to use funds for office supplies and equipment; printing and postage costs; installation of telephone lines necessary for offering a telephone filing service and/or to service a telephone answering site; rent, utilities, and custodial services when necessary; and costs for interpreter services.
- (4) The Form 9661, Cooperative Agreement, and Pub 5245, Tax Counseling for the Elderly (TCE) Program Terms and Conditions, defines the functions that the program sponsor and IRS perform the geographical area involved, the

largest amount of funding available for reimbursement and administrative purposes, minimum federal returns carried out for the period of performance and other information.

- (5) All aspects of running a TCE Program including publicity, recruitment, training, site selection and management of volunteers lies with the recipient.
- (6) GPO manages the TCE Grant Program within the SPEC organization. Pub 1101 outlines the requirements of the IRS TCE Program and supplies information on how non-profit organizations may apply to take part.
- (7) Agencies and organizations interested in a three-year multi-year award must request consideration when sending an application. Consideration to applicants that meet all eligibility requirements. Second and third-year funding subject to the following: satisfactory performance, compliance with program terms, and availability of appropriated funds. Award amount for next year may differ.

22.30.1.10.2.2  
(09-04-2020)

**Volunteer Income Tax Assistance Grant**

- (1) VITA grant funding allows SPEC to partner with organizations to achieve the following program goals:
  - Enable the VITA Program to extend services to underserved populations in hardest-to-reach areas, both urban and non-urban
  - Increase the ability to file returns electronically
  - Heighten quality control
  - Enhance training of volunteers
  - Significantly improve the accuracy rate of returns prepared at VITA sites
- (2) The VITA Program uses trained volunteers to prepare FREE basic tax returns for low-income taxpayers in both urban and non-urban locations, persons with disabilities, non-English-speaking persons, elderly members of the Armed Forces and their spouse, persons living in rural areas and Native Americans.
- (3) The VITA grant supports the VITA Program. Recipients must follow existing guidelines governing VITA site operations and file all eligible returns electronically. The IRS supplies the software for filing electronically.

22.30.1.10.2.3  
(09-26-2016)

**Administrative Requirements**

- (1) The SPEC IRM references the TCE and VITA Grant Program operations and requirements. Refer to the individual chapters in the IRM for further information in addition to the Pub 1101, Application Package and Guidelines for Managing a TCE Program, and Pub 4671, VITA Grant Program Overview and Application Instructions.
- (2) The Pub 4883, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance and TCE Tax Counseling for the Elderly, supplies' guidance recipients of the TCE and VITA grants. This resource guide supplements information provided in the TCE and VITA Grant programs application package instructions and focuses on the requirements of the two grant programs.

22.30.1.10.3  
(10-01-2011)

**Eligibility Requirements**

- (1) This section describes the eligibility requirements for SPEC's grant programs.

22.30.1.10.3.1  
(09-04-2020)

## Eligibility Standards

- (1) Organizations interested in becoming a TCE recipient must meet the following eligibility criteria prior to applying to the IRS:
  - a. Follow federal tax filing and payment requirements
  - b. No debarred or suspended organizations or individuals from federal contracts, grants, or cooperative agreements
  - c. Supply a Unique Entity Identifier at *sam.gov*.
  - d. Register in the System for Award Management at *sam.gov* and keep an active status
  - e. Qualify and receive an IRS determination letter confirming the organization's tax exemption under IRC 501 or a federally recognized Indian tribal government
  - f. Submit all required reports promptly if a prior year recipient
  - g. File returns electronically
  - h. Experience in coordinating volunteer programs
  - i. No federal, state, or local governmental agency
  - j. Register in *grants.gov*
  - k. Follow all applicable civil rights reporting requirements
  - l. Decide if application subject to Intergovernmental review by the state under Executive Order 12372
- (2) Organizations interested in becoming a VITA Recipient must meet the following eligibility criteria prior to sending an application to the IRS:
  - a. Follow federal tax filing and payment requirements
  - b. Maintain status of not debarred or not suspended from federal contracts, grants, or cooperative agreements
  - c. Supply a Unique Entity Identifier (UEI) obtained at *sam.gov*.
  - d. Register in System for Award Management at *sam.gov* and keep an active status
  - e. Classify as one of the following: a private or public non-profit organization qualifying for tax exemption under IRC 501 including but not limited to credit unions or faith based and community organizations; a public, non-profit, or private for-profit educational institution a local government agency; a federally recognized Indian Tribal government; a coalition with one lead organization that meets one of the eligibility requirements.
  - f. Submit all required reports promptly if a prior year recipient
  - g. File returns electronically
  - h. Supply dollar-for-dollar matching funds for monies asked (VITA only)
  - i. Register in *grants.gov*
  - j. Decide if application is subject to Intergovernmental Review under Executive Order 12372

22.30.1.10.3.2  
(10-01-2017)

## Debarment or Suspension

- (1) Applicants must agree to assurances and certifications. Refer to the assurances and certifications section of the Pub 1101, Application Package and Guidelines for Managing a TCE Program and Pub 4671, VITA Grant Program Overview and Application Instructions.
- (2) As part of eligibility, the GPO checks the organizations and individuals listed on the Standard Form, *SF 424*, Application for Federal Assistance, including key personnel noted in the Program Plan and Financial Operations narratives for debarment, suspension, exclusion from or ineligible for a federal award. Organizations can check for themselves by visiting the *sam.gov*. The GPO contacts

the reporting agency about an organization or individual listed in SAM as debarred, suspended, excluded or ineligible for a federal award.

22.30.1.10.3.3  
(09-08-2023)

#### Civil Rights Reporting Requirements

- (1) Applicants must supply information necessary to prove compliance with the following:
  - Title VI of the Civil Rights Act of 1964 (Public Law. 88-352), as amended, which prohibits discrimination based on race, color, or national origin
  - Section 504 of the Rehabilitation Act of 1973 (Public Law 93-112) as amended which prohibits discrimination based on disability
  - Title IX of the Education Amendments of 1972 (Public Law 92-318), as amended, which prohibits discrimination based on sex in education programs or activities
  - the Age Discrimination Act of 1975 (Public Law. 94-135), as amended, which prohibits discrimination based on age
  - Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, which sets forth the compliance standards that recipients of Federal financial aid must follow to ensure that their programs and activities normally supplied in English to those with limited English proficiency, including supplying oral interpretation and written translation when necessary

**Note:** When developing program budgets, applicants must consider the provision of language services for persons with LEP and reasonable accommodations for persons with a disability. For more guidance on providing language services for persons with LEP, review the Department of the Treasury guidance provided at *Limited English Proficiency*.

- (2) The Civil Rights Unit annually conducts selected post-award compliance reviews to ensure civil rights requirements to supply technical help to recipients. The Civil Rights Unit compiles the results from selected compliance reviews into a report and provides it to the SPEC Office.
- (3) This section describes the data collection and reporting requirements of TCE and VITA Grant's applicants by the IRS to meet its responsibilities for civil rights statutes, regulations of the Department of Justice (DOJ) and the Department of the Treasury. Recipients of TCE and VITA grants supply updated information as conditions call for. All applicants must send the IRS their application package that includes information outlined in items a-e below. Applicants must answer all the items.
  - a. A list of active lawsuits or complaints naming the applicant which alleges discrimination based on race, color, national origin, age, sex, disability, or reprisal with respect to service or benefits provided. The list must include the filing date of the lawsuit or complaint; a summary of the allegation; and the status of the lawsuit or complaint, including whether the parties to a lawsuit have entered a consent decree
  - b. A description of all pending applications for financial aid and all financial assistance currently provided by other federal agencies. For all applicants for IRS financial assistance, this information must be relevant to the organizational entity and submit the application, not necessarily the larger agency or department of which the entity is a part
  - c. A summary of all civil rights reviews in the last three years. The summary includes: the purpose or reason for the review; a summary of the findings

- and recommendations of the review; and a report on the status and/or disposition of such findings and recommendations. For all applicants of IRS aid, this relevant information must be relevant to the organizational entity and submit the application, not necessarily the larger agency or department of which the entity belongs
- d. A description of how the site addresses the needs of limited English proficient (LEP) individuals when accessing tax return preparation services. Explain how the site addresses requests for a reasonable accommodation for individuals with a disability.
  - e. A description of the eligible population served, categorized by race, color, national origin, age, disability, or sex
  - f. Applicants, recipients, or sub-recipients must keep all records and other information to ensure the organization is compliant with all federal statutes relating to nondiscrimination. Confirm certification of these documents by checking "I Agree" in Block 21 of *SF 424*, Application for Federal Assistance
  - g. A statement that the applicant agrees to display the IRS Civil Rights Poster, Pub 4053 or equivalent, notifying the public that persons discriminated against based on race, color, national origin, sex, age, disability, or reprisal in the distribution of services and benefits resulting from this financial aid or grant program may file a complaint through email at *edi.civil.rights.division@irs.gov* or at the following address:

Civil Rights Unit  
Internal Revenue Service, Room 2413  
1111 Constitution Avenue NW  
Washington, DC 20224

- (4) An applicant for a multi-year grant must update the required civil rights reporting information annually. The Civil Rights Unit of the IRS reviews each application for financial aid for its civil rights reporting requirements. Upon completion, the Civil Rights Unit must send a preliminary civil rights determination based on the information in the grant application to the SPEC organization. Financial aid must not be awarded to the applicant until after the civil rights reviewer has issued a finding of compliance or conditional compliance. Each federal agency's Civil Rights office completes civil rights compliance for each applicant. The Civil Rights Unit annually conducts selected post-award site visits to ensure civil rights requirements to supply technical help.
- (5) The Civil Rights Unit annually conducts selected post-award compliance reviews to ensure civil rights requirements to supply technical help to recipients. The Civil Rights Unit compiles the results of the reviews into a report and sends it to the SPEC Office. The following examples of civil rights requirements addressed during compliance reviews: a) External building accessibility (e.g., accessible entrances, curb cuts, sufficient parking spaces for persons with disabilities); b) Interior accessibility (e.g., signage for emergency routes, accessible routes to and within the service area, sufficient seating in the service area, accessible rest rooms, water fountains and elevators); c) Non-discrimination policies (e.g., Pub 4053 displayed in service areas, the organization's non-discrimination policy posted and distributed marketing materials); d) Accommodations for persons with disabilities (e.g., sign language interpreters, Braille/large print documents); and e) Accommodations for

persons with limited English proficiency (e.g., bilingual volunteers, language interpreters, over-the-phone interpreters, community resources).

22.30.1.10.3.4  
(09-10-2018)

#### Audit Requirements

- (1) 2 CFR Part 200 audit requirements applicable to grant recipients. Organizations that spend less than \$750,000 a year in total federal awards must complete a Single Audit of the total federal awards from all sources, not just the funds received from IRS. If an organization spends \$750,000 or more a year in federal awards, they must arrange for an audit by an independent auditor per the Government Auditing Standards (GAO) developed by the Comptroller General of the United States.
- (2) 2 CFR Part 200 provides guidance on allowable costs associated with audits. Recipients must keep financial records, supporting documents, and all other pertinent information for a period of three years from the date of the final report.

**Note:** Subject to certain exceptions in 2 CFR Part 200.

- (3) The Federal Audit Clearinghouse runs on behalf of the Office of Management and Budget (OMB) and gives audit information to federal agencies and the public. If the most recent audit showed an unfavorable finding, the GPO may request more information on deficiencies noted in the audit. Obtain detailed information from 2 CFR Part 200. The GPO reviews the audit reports found at the *Federal Audit Clearinghouse*.

22.30.1.10.3.5  
(10-01-2014)

#### Certification Regarding Lobbying

- (1) The applicant must certify, to the best of its knowledge and belief, that:
  - a. No federal appropriated funds paid by or on behalf of the applicant, to any person for influencing or trying to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement
  - b. If any funds other than federal appropriated funds paid to any person for influencing or trying to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee or a Member of Congress in connection with this application, the undersigned must complete and send standard Form LLL, Disclosure of Lobbying Activities, per the instructions
  - c. The applicant must include language of this certification in the award documents for all sub-awards of all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and all sub-recipients must certify and show lobbying activities
- (2) Applicants must send these certifications when these lobbying transactions occur according to Section 1352, Title 31, U.S. Code. Any person not sending the required certification is subject to civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

**Note:** If the organization, wither recipient or sub-recipient, must file a Standard Form LLL (Disclosure of Lobbying Activities). Find a sample in Pub 1101,

Application Package and Guidelines for Managing a TCE Program, and Pub 4671, VITA Grant Program Overview and Application Instructions, with other application materials.

22.30.1.10.3.5.1  
(09-26-2016)  
**Corporate Felony  
Convictions**

- (1) The IRS cannot award TCE or VITA funds to any corporation convicted of a felony criminal violation under any Federal law within the preceding 24 months. The IRS may consider the suspension or debarment of the organization and decide that denial of the grant does not protect the interests of the government. Applicants must show all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award. Applicants awarded a grant must show these acts and require the same certifications from sub-recipients. Organizations must record the information specific to the conviction or violation and send it with their application through *grants.gov* as an attachment.

22.30.1.10.3.5.2  
(09-26-2016)  
**Trafficking Victims  
Protection Act of 2000**

- (1) The Trafficking Victims Protection Act of 2000, as amended (22 USC 7104), requires the IRS to cancel the grant or take other remedial actions, without penalty, if the private entity engages in certain activities related to trafficking in persons. The Office of Federal Financial Management set up terms to include in every grant agreement (See 2 CFR 175.15). Under the Act, a recipient or sub-recipient, if a private entity, or must not engage in, or use labor recruiters, brokers, or other agents who engage in:
- a. Severe forms of trafficking in persons
  - b. The procurement of a commercial sex act during the time the award
  - c. The use of forced labor in the performance of the award
  - d. Acts that directly support or advance trafficking in persons
- (2) Acts that directly support or advance trafficking in persons include the following:
- Destroying, concealing, removing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents
  - Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless exempted from the requirement to provide or pay for such return transportation by the Federal department or agency providing or entering into the grant, contract, or cooperative agreement; or the employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action
  - Soliciting a person for the purpose of employment, or offering employment, materially false or fraudulent pretenses, representations, or promises about that employment
  - Charging recruited employees' unreasonable placement or recruitment fees, such as fees equal to or greater than the employee's monthly salary, or recruitment fees that violate the laws of the recruited employees' country
  - Supplying or arranging housing that does not meet the host country housing and safety standards

- (3) The IRS may unilaterally stop the award or take other remedial actions, without penalty, if any private entity or employee violates the Trafficking Victims Protection Act of 2000.
- 22.30.1.10.3.5.3  
(09-09-2019)  
**Federal Funding Accountability and Transparency Act (FFATA)**
- (1) The Federal Funding Accountability and Transparency Act (FFATA) of 2006, intended to empower Americans with the ability to hold the government accountable for each spending decision. Each applicant must ensure it has the necessary processes and systems in place to follow the FFATA reporting requirements. OMB has issued guidance to establish requirements for recipients to report information about executive compensation in certain circumstances. For more information, see 2 CFR Part 170.
- (2) As required, GPO supplies data monthly to Treasury.
- 22.30.1.10.3.5.3.1  
(09-09-2019)  
**Digital Accountability and Transparency Act (DATA Act)**
- (1) The DATA Act, enacted into law in May 2014, makes federal spending data more accessible, searchable, and dependable. Treasury compiles the data on *USAspending.gov* with the help of federal agencies and the results published on their site monthly, with the first batch of data published in May 2017.
- (2) As required, GPO supplies monthly grantee data to Treasury to populate this site.
- 22.30.1.10.3.5.3.2  
(11-18-2021)  
**Buy American Act**
- (1) The Buy American Act, 41 U.S.C. 8301-8303, includes a requirement that all unmanufactured articles, materials, and supplies bought using grant funds must be produced in the United States. All manufactured articles, materials, and supplies bought using grant funds must be manufactured in the United States.
- (2) A conviction for violating the Buy American Act causes debarment from federal grants and contracts. The requirement to Buy American does not apply to the following:
- information technology commercial item
  - products for which the expected value of the procurement is \$10,000 or less
  - products for use outside the United States
  - foreign and domestic products are unavailable or of unacceptable quality
  - foreign products excepted by certain trade agreements
- (3) The IRS may waive the requirement to Buy American if its application would be inconsistent with the public interest or the cost would be unreasonable.
- 22.30.1.10.3.5.4  
(09-08-2023)  
**Other Applicable Laws and Regulations**
- (1) Various federal laws, regulations, OMB circulars govern the VITA and TCE grant programs. These include, but not limited to:
- a. The grant award administrative requirements in 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and other Federal regulations
  - b. Whistleblower Protection Act at 41 USC 4712
  - c. Rules governing allowable costs at 41 USC 4304 and 4310
  - d. Environmental requirements of the Clean Air Act at 42 USC 7401
  - e. The non-pollution requirement of the Federal Water Pollution Control Provisions at 33 USA 1251

- f. Restrictions on political activities at 18 USC 595, 598, 600-60
- g. The national preservation program requirements at 54 USC 300101 et se

22.30.1.10.3.6  
(10-01-2011)  
**Report Requirements**

- (1) The following sections describe annual, semi-annual, and periodic reporting requirements.

22.30.1.10.3.6.1  
(10-01-2013)  
**Tax Counseling for the Elderly Reports**

- (1) At the end of the period of performance, recipients must send Semi-Annual, Annual and Final Narrative reports to give us specific information about the methods and procedures used to implement their program. These reports must show the actual expenses incurred by the organization during the period of the Cooperative Agreement.
- (2) Recipients must send all reports electronically to their grant officers. Failure by the organization to promptly give reports to the GPO may result in freezing of funds or termination of the grant.

22.30.1.10.3.6.2  
(10-03-2022)  
**Volunteer Income Tax Assistance Grant Reports**

- (1) Grant Program Office (GPO) outlines reporting requirements in Pub 5247, VITA Grant Terms and Conditions.
- (2) Grant recipients must submit the following reports throughout the period of performance by the designated due dates:
  - a. Federal Cash Transaction Report (FCTR) - Required by the *Payment Management System (PMS)*. and filed within 30 days at the end of each quarter. If the report is delinquent POMS must automatically freeze funds in the account. Refer grant recipients to the *PMS User Guide* for assistance.
  - b. Unused Funds Notification – Grant recipients must report unused funds to the GPO by June 30.
  - c. Final Report documents - Grant recipients must send Final Report documents electronically to GPO within 120 days after the end of the period of performance. Instructions for completing the following documents in Pub 4883, Grant Programs Resource Guide for VITA and TCE.
  - d. Final Federal Financial Report (FFR) - Must completed in PMS. It must include amounts for the entire project period - October 1 through September 30.
  - e. Narrative - The focus should include program accomplishments, goals, and opportunities for improvement.
  - f. Site Listing - Recipients must inform their local tax consultant and relationship manager of any site changes during the filing season after submitting the listing with award acceptance packages. The final site listing should document any revisions.
  - g. Final Expense Report – Recipients must send an expense report reflecting actual expenses incurred. Changes must not exceed 25% of the total award without prior.

22.30.1.10.4  
(09-04-2020)  
**Grant Application Requirements**

- (1) The following sections explains grant applications for TCE and VITA grant programs.

22.30.1.10.4.1  
(10-03-2022)

**Use of a Unique Entity Identifier by Grant Applicants**

- (1) Grant applicants must supply a Unique Entity Identifier (UEI) number when applying for Federal grants or cooperative agreements.
- (2) The UEI is a unique 12-digit number issued by the *System for Award Management (SAM)* and assigned to all entities who conduct business with the federal government (public and private companies, individuals, institutions, or organizations).
- (3) Organizations must include a UEI number when applying for a TCE or VITA Grant on the *Standard Form 424, Application for Federal Assistance*.
- (4) The organization must renew the SAM registration annually. If awarded, the SAM registration must remain active throughout the grant application period and grant performance period.

22.30.1.10.4.2  
(10-01-2017)

**Intergovernmental Review**

- (1) Executive Order 12372, Intergovernmental Review of Federal Programs, issued to foster the intergovernmental partnership and strengthen federalism by relying on State and local processes for the coordination and review of proposed Federal financial aid and direct Federal development.
- (2) Applicants must contact the *State Single Point of Contact (SPOC) for Federal Executive Order 12372* to decide whether the application is subject to the state intergovernmental review process.

22.30.1.10.4.2.1  
(10-01-2012)

**Grants.gov**

- (1) Grants.gov federal competitive discretionary grants. The Department of Health and Human Services manages *grants.gov*.

22.30.1.10.4.2.2  
(10-01-2013)

**Grants.gov Registration**

- (1) Once an organization receives their UEI number and registers it in SAM, they must register the number in *grants.gov*.
- (2) Once registered, organizations must ensure they have a current password and proper permissions to perform the required actions.
- (3) For registration help, review grants.gov for the actions needed to complete this step.
- (4) Organizations must send their TCE and VITA grant application in *grants.gov* by the due date for consideration.

22.30.1.10.4.3  
(10-01-2017)

**TCE and VITA Grant Program Application**

- (1) Qualifying organizations must compete for consideration. The TCE and VITA Grant Programs announce in the Federal Register, on the *Grants.gov* and the IRS website. Publications for each grant supplies deadlines for sending applications.
- (2) For TCE Pub 1101, Application Package and Guidelines for Managing a TCE Program, stores current program guidelines and requirements, certification documents, and other materials needed for the preparation and assembly of a TCE Program Grant application. See Pub 1101 for further information.
- (3) Pub 4671, VITA Grant Program Overview and Application Instructions, stores current program guidelines, certification documents, and other materials needed for the preparation and assembly of a VITA Grant application.

- (4) A solicitation of an application does not assure or commit the IRS to enter a cooperative or grant agreement with an organization. The IRS does not pay expenses or other costs incurred by an applicant in considering, preparing, or sending an application.
- (5) Organizations send all application information through *Grants.gov* prior to the application deadline. The GPO must process all applications.

**Note:** GPO office may consider processing applications received after the deadline upon the GPO Chief's approval.

- (6) The Freedom of Information Act 5 USC 552 supplies public access to agency records unless protected from disclosure by certain exemptions or exclusions. Individuals may request copies of an organization's TCE or VITA grant application for their review. The GPO makes grant applications available to the public upon written request after the redactions. Make requests through the local IRS Disclosure office.

Mailing Address	Private Delivery Service (PDS) Mailing
Internal Revenue Service GLDS Support Services 4800 Buford Highway Stop 93A Chamblee, GA 30341	Internal Revenue Service GLDS Support Services 4800 Buford Highway Stop 93A Chamblee, GA 30341

## 22.30.1.10.4.4 (09-10-2018) Multi-Year Grant Opportunities

- (1) Availability of multi-year grant opportunities exist for applicants interested in meeting the criteria.
- (2) Prior year recipients eligible for multi-year grants must be in good standing. The program defines good standing as:
  - No significant concerns found during territory office visits; administrative, or TIGTA reviews
  - Applicant successfully met its program plan and minimum returns expected
  - Applicant showed its ability to grow and sustain its programs
- (3) Multi-year funding
  - Year one – subject to availability of annually appropriated funds
  - Year two and/or year three – Funding subject to: satisfactory performance; compliance with grant terms and conditions; and availability of appropriated funds
- (4) Recipients approved for a multi-year grant send an abbreviated grant application for years two and three. Recipients must keep satisfactory performance and remain in compliance with grant terms and conditions.

- (5) For more information on multi-year requirements, refer to the following: Pub 1101, Application Package and Guidelines for Managing a TCE Program or Pub 4671, VITA Grant Program Overview and Application Instructions.

22.30.1.10.5

(10-01-2011)

#### **Grant Application Processing**

- (1) The following section describes IRS processing of grant applications.

22.30.1.10.5.1

(09-08-2023)

#### **Receipt and Control**

- (1) The pre-award process begins with receipt and control of grant applications as described in the following section:
  - a. GPO retrieves applications from *Grants.gov*
  - b. Enterprise Case Management (ECM) System Grants Management System automatically retrieves the applications from *grants.gov*. The systems automatically assign a Case ID number (e.g., 2021-XXXX-X).

22.30.1.10.5.2

(09-08-2023)

#### **Application Completeness and Eligibility Processing**

- (1) In the ECM system, the GPO staff must conduct a preliminary review of each application received to verify that all required application components are complete and eligible for processing. For applicants found ineligible, the policy prohibits the GPO from considering the applicant further. Review the ECM User Guide and GPO Desk Guide for more information.
- (2) All TCE and VITA applications must include the Standard Form *SF 424*, Application for Federal Assistance, with authorized organization representative signature, UEI number, and EIN.
- (3) The TCE application components include the following:
  - a. Application for Federal Assistance, SF 424
  - b. Non-profit eligibility documentation
  - c. Program Plan narrative
  - d. Financial Operations narrative
  - e. Civil Rights narrative
  - f. Form 14335, Contact Information for VITA and TCE Grant Programs
  - g. Form 14204, Tax Counseling for the Elderly Program Application Checklist and Contact Sheet
  - h. Form 8653, Tax Counseling for the Elderly Program Application Plan
  - i. Standard Form LLL (SF-LLL), Disclosure of Lobbying Activities (if applicable)
  - j. Form 13533, VITA/TCE Partner Sponsor Agreement
- (4) VITA application components must include the following:
  - a. Application for Federal Assistance, SF 424
  - b. Confirmation of eligibility documentation
  - c. Program Plan narrative
  - d. Financial Operations narrative
  - e. Civil Rights narrative
  - f. Form 14335, Contact Information for VITA and TCE Grant Programs
  - g. Form 13978, Projected Operations VITA Grant Application
  - h. Form 13977, VITA Grant Budget
  - i. Standard Form LLL (SF-LLL), Disclosure of Lobbying Activities (if applicable)
  - j. Form 13533, VITA/TCE Partner Sponsor Agreement

- (5) The GPO analyst may contact the applicant for key missing information if the organization made a good faith effort to complete the application. The applicant must submit the missing information within two business days of the notification. Review the ECM User Guide and GPO Desk Guide for processing guidance.
- (6) For woefully incomplete applications missing a significant number of components, the policy prohibits the GPO analyst from considering the application or contacting the applicant. The GPO analyst processing the application must submit the woefully incomplete recommendation to the GPO Chief for concurrence. If the GPO Chief concurs, the application becomes ineligible. Review the ECM User Guide and GPO Desk Guide for processing guidance.
- (7) Once it is determined that an application is complete, the GPO analyst must conduct a review to confirm the applicant's eligibility for a grant award. The GPO analyst must review the information in the application against IRS system information to confirm the applicants tax exemption status and federal income tax compliance. For more information on Tax compliance checks, see IRM 22.30.1.10.5.4.5, Tax Compliance Check.
- (8) GPO must check the System for Award Management (SAM) to confirm the organization and primary program personnel eligibility (not debarred, suspended, or otherwise excluded from or ineligible for a federal award):
  - Research organization name and all contacts listed on Form 14335.
  - Research the names of key individuals found in the application Program Plan and Financial Operations narratives, such as the program director, financial officer, and tax matters contact. Not all individuals mentioned in the narrative require research.
  - If the GPO researcher finds results in the SAM query, then the researcher needs to clarify the information and/or verify the organization or individual's identity.
  - If the GPO researcher finds a person within the organization who is ineligible (disbarred or suspended), the award notification must include measures to mitigate the risk. The disbarred or suspended person cannot take part in the VITA program or supply oversight of the grant until cleared.
  - The GPO cannot consider disbarred or suspended organizations for an award.
- (9) GPO reviews VITA or TCE applicants to ensure Single Audit requirements are met. The GPO uses the Federal Audit Clearinghouse to research reports.
  - The analyst reviews the most recent audit report to find deficiencies and unfavorable findings
  - Depending on the results of the audit, IRS may request more information from the applicant to decide whether the organization implemented any corrective actions to respond to deficiencies and findings
  - IRS may institute safeguards against organizations with deficiencies and findings, such as more reporting and prior approval for payments to ensure effective use of grant funding
- (10) The GPO uses the U.S. Treasury Office of Foreign Assets Control (OFAC) Sanctions Program Listings to complete the Terrorist Screening.

## 22.30 Taxpayer Services Outreach Procedures

- a. The GPO must send the organization name through OFAC
- b. GPO sends any negative results to the Criminal Investigation Division for further review

- (11) The IRS Civil Rights Division (CRD) reviews each application in ECM to ensure the organization meets civil rights compliance requirements and no violations reported.
- (12) For applicants found ineligible, the policy prohibits the GPO from considering the applicant further.

### 22.30.1.10.5.3 (09-08-2023) Ranking Panel

- (1) Each New and complete application goes through a technical evaluation completed by a ranking panel. Every grant cycle, SPEC asks the field for volunteers for the TCE and VITA Grant Ranking Panels and the VITA Review Team. The volunteers selected for the panels review, evaluate, and rank grant applications. Different panel members must rank each application twice. Panel members do not rank applications from their own Area. Scores resulting in a 20-point variance between the first ranking score and the second ranking score of the same application requires a third ranking score.
- (2) The ranking panel consists of SPEC field or headquarter staff.
- (3) Panel members must have in-depth knowledge of the TCE and VITA programs and requirements, as well as knowledge of SPEC policy and procedures.
- (4) Panel members use evaluative criteria to rank and score each application.
- (5) This supplies uniformity in ranking each element. TCE uses, Document 13447, Tax Counseling for the Elderly (TCE) Grant Program Technical Ranking Guide, and Document 13456, Volunteer Income Tax Assistance Grant Program Technical Ranking Guide. These guides provide panel members with information needed to evaluate either the TCE or VITA grant applications, understand the evaluation process, and how to access the Enterprise Case Management (ECM) Grant Management System.
- (6) Ranking panel members receive evaluator training.
- (7) The VITA Review Team oversees the VITA Grant Ranking Panel and process. The TCE Senior analyst oversees the TCE Grant Ranking Panel and process.
- (8) Ranking panel members provide strength and weakness statements each grant application and provided to the applicant in the Technical Evaluation Feedback Document. Multi-year applicants during year 2 or year 3 and applications deemed ineligible during the Completeness and Eligibility stage do not go through the ranking process.
- (9) During ranking, application that receive an average score below 70 (TCE) or below 140 (VITA) are ineligible and not considered for a grant.
- (10) Refer to the ECM Grant Management User Guide, Section 6, Ranking application for how the ranking process works within the ECM system.

### 22.30.1.10.5.4 (10-03-2022) Evaluative Criteria

- (1) Grant applications that pass the eligibility and completeness review processes continue to Technical Ranking and GPO Evaluation.

- (2) New applicants go through both the Technical Ranking and GPO Evaluation. Continuation multi-year recipients bypass the ranking process.

- Organizations that have never applied for or received a grant.
- Organizations that received a one-year grant the previous grant cycle (TCE only)
- Organizations currently in year three (3) of the multi-year period and requesting a grant for the upcoming year
- Organizations previously awarded a grant and subsequently dropped out of the program or declined the award.
- Organizations currently in year 1 or 2 of the multi-year period.

**Note:** The current grant or cooperative agreement must show the applicable multi-year status

- (3) The following sections explain the evaluative criteria used for each grant program.

22.30.1.10.5.4.1  
(10-03-2022)

## Tax Counseling for the Elderly (TCE)

- (1) Applications that pass the eligibility screening process must undergo a two-tiered evaluation process. The GPO must review applications for both a technical evaluation and a secondary evaluation. The IRS keeps discretionary authority to award grant funds based on program plans to achieve the goals of the TCE Program.
- (2) Evaluative Criteria - During the technical evaluation, the GPO awards points to each application based on the evaluative criteria areas listed below, the information contained in the application's background, narrative, and/or proposed program/ budget plan. The criteria below reflect the maximum number of points the reviewer may assign in that category. Organizations can receive a maximum of one hundred (100) points.
- (3) TCE GPO Evaluation:
  - a. **Target Audience (for age sixty (60) and over)** - Organization's target audience for site locations providing services to those taxpayers aged sixty (60) and older. Secondary focus may identify if the taxpayer is sixty (60) years of age and older or the primary target focus (0-25 points)
  - b. **Electronic Filing Service for ages sixty (60) and over taxpayers** - Organizations proposed number of Federal income tax returns to be prepared and electronically filed for elderly taxpayers. The GPO must review the returning grant recipient's prior year e-file volume and the maximum number of points awarded for organizations that exceed 65% e-file for senior taxpayers (0-18 points)
  - c. **Quality of Programs and Return Processes** - Organization has quality and return processes in place and a program plan to protect taxpayer privacy, security, and confidentiality of taxpayer data (0-5 points)
  - d. **Site and Return Preparation Experience** - Organizations experience in Federal Tax Return Preparation (0-13 points)
  - e. **Site Accessibility (accommodate persons with disabilities)** - Organizations include plan to accommodate for persons with disabilities at site locations (0-5 points)
  - f. **Partnerships/Collaborations with Community Organizations** - Organization partners/collaborates with community-based organizations and other service providers (0-2 points)

- g. **Staff Experience. Management Staff, Key Personnel, and other Key Roles** - GPO analyst must have the needed qualifications to oversee the TCE Program (0-3 points)
  - h. **Financial Operations** - Detailed organization Financial and Accounting Operations including procedures for monitoring and evaluating program expenses (0-19 points)
  - i. **Monitoring Process** - Organization has strategy in place for monitoring work and evaluating program results (0-5 points)
  - j. **Training Plan for Staff/Volunteers.** Detailed training plan in place for staff and volunteers (0-3 points)
  - k. **Volunteer and Recruitment Plan.** Volunteer Recruitment and Retention Plan in place (0-3 points)
  - l. **Publicity Plan.** Detailed publicity plan for publicizing the TCE Program and recruiting volunteers (0-2 points)
  - m. **Past Performance for Returning Applicant** (i.e., timeliness and completeness of budget reports, favorable results of financial reviews and successful accomplishment of organizations' productivity goal) (0-2 points). productivity goals).
- (4) Concurrently with the technical evaluation, each application undergoes a review by the GPO. GPO must complete a thorough evaluation on the applicant's background narrative and propose a program/budget plan. This evaluation includes a general review of the entire application and program/budget plan to ensure that the applicant can meet the TCE Program requirements, and that the technical evaluation did not raise any significant concerns.
- (5) Guiding Principle
- The GPO expects grant recipients show incremental increases in return preparation each year.
- (6) Measures of Success
- a. The GPO expects grant recipients to achieve one hundred (100) percent of the return goal specified in their grant agreement.
  - b. The GPO expects grant recipients to become more efficient each year with grant funds. Any organization that receives grant in the prior year must prepare more returns with a similar amount of funding in the current year, reducing their costs of preparing returns.

22.30.1.10.5.4.2  
(09-08-2023)

**Volunteer Income Tax  
Assistance (VITA) Grant  
Evaluation Process**

- (1) Applications that pass eligibility screening must undergo a two-tiered evaluation process.
  - a. New applicants must undergo a technical evaluation and GPO evaluation
  - b. Continuing multi-year applicants bypass both the technical evaluation and ranking
- (2) The ranking panel member must evaluate, rank, and score new applications.
- (3) The GPO staff conducts the evaluation by reviewing the program plan, budget, and past performance to ensure the applicant meets VITA Program requirements.
- (4) Guiding Principle:

- The GPO expects recipients to show incremental increases in return preparation each year
- The GPO expects recipients to achieve one hundred (100) percent of the return goal specified in their grant agreements
- The GPO expects recipients to become more efficient each year with grant funds

22.30.1.10.5.4.3  
(09-08-2023)

## **VITA Technical Evaluation and Ranking**

- (1) During the technical evaluation or ranking process, the reviewer awards points to each application based on the criteria listed below. The applicants program narrative and proposed budget contains information. The criteria below reflect the maximum number of points assigned to that category. Entities can receive a maximum of two hundred (200) points.
- (2) Experience with low income and/or return preparation - (0-64 points)
  - Experience coordinating and running an IRS volunteer return preparation program for low-income
  - Any efforts the organization has taken to supply financial education and asset building to these same populations
  - The number of years the organization (or sub-recipient organization) has taken part in the VITA program
  - At least 90 percent of taxpayers served by VITA recipients must have an income at or below the maximum annual income limit to qualify for the EITC
- (3) Strength of program - 0-50 points
  - Qualifications of key personnel (program coordinator(s), financial administrator (s), etc.
  - Volunteer training plan
  - Publicity plan
  - Access to technology
  - Recruitment and retraining volunteers :
- (4) VITA Target Audience - (0-32 points):
  - Plans to focus on extending services to underserved populations (urban and hard to reach areas (primary and secondary focus)
  - Existing and new sites data
  - Proposed number of tax returns to prepare and e-file strategy for achieving goals and the number of volunteers expected to take part in the program. SPEC considers all major challenges that our recipients may face and as such, the expected minimum growth percentage may change to allow flexibility to current demands
  - Service delivery method such as ad-hoc, facilitated self-assistance sites, virtual sites including sites preparing prior year or amended returns
- (5) Ability to partner or collaborate with multiple organizations - (0-4 points):
  - Organization's mission as it relates to low-income individuals and families
  - Lead organization and coalition partner's names
  - Role and responsibility of each collaborating organization
- (6) Sustainability and Growth Strategy - (0-4 points):

- Increasing e-file ability
- Securing more funding sources
- Targeting of underserved populations
- Recruitment of volunteers
- Retention of volunteers
- Expansion of collaborative efforts among community organizations

(7) Quality control process - (0-20 points):

- Process and procedures in place to ensure adherence to the IRS quality site
- Processes implemented to ensure quality of return preparation not required by IRS
- Documented results from reviews by program participants, not IRS, and actions taken or planned to overcome any find deficiencies

(8) Program measures - (0-20 points):

- Process in place to measure overall effectiveness of the organizations VITA program and results achieved
- Infrastructure in place to capture the data, measure results, and supply reports

22.30.1.10.5.4.4  
(09-08-2023)  
**GPO Evaluation**

- (1) Concurrently with the technical ranking, each application undergoes an evaluation by the GPO. This evaluation is a review of the program plan and budget to ensure the applicant meets the TCE and VITA Program requirements. The evaluation also reviews prior year performance. The GPO considers any significant concerns raised during the technical ranking evaluation
- (2) GPO must review prior year performance to assess the applicant's ability to meet MRE goals. The following actions require:
  - a. For new and returning applicants refer to the Program Plan in the application to review prior year performance.
  - b. For returning grant recipients, refer to the latest Site and Production Reports issued by GPO to determine if an applicant meets MRE goals
  - c. For new and returning applications determine if program shows growth from year to year.
- (3) GPO must review financial operations section in the application to determine if grant recipient can manage funds effectively. Refer to Pub 1101, Application Package and Guidelines for Managing a TCE Program or Pub 4671, Helping You Help Others VITA Grant Program Overview and Application Instructions, (Financial Operations Section), for more information.
- (4) GPO must review Civil Rights certifications to ensure compliance. Refer to Pub 4671, (Assurances and Certifications), for more information.
- (5) GPO must review Tax Compliance results to verify that the applicant is in full compliance (all returns timely filed) and federal tax balances fully paid (including penalties and interest). Refer to IRM 22.30.1.10.5.4.5 for more information on the Tax Compliance process.

- (6) VITA Only - GPO must review Indirect Cost information. Refer to Form 13977, VITA Grant Budget Plan, Line 19 to determine if applicant have indirect costs and if a valid Indirect Cost Rate Agreement exists. Refer to Desk Guide procedures on Indirect Costs,
- (7) The tax analyst conducting the review determines if the applicant qualifies for funding and sends to Senior Analyst and GPO Chief for review.
- (8) The Tax Analyst must make a recommendation to or deny award with a justification in ECM. Recommendations must include:
  - a. Concerns with program plan, financial operations, or prior year actions
  - b. VITA grant experience
  - c. Recommended award amount and proposed MRE
- (9) GPO must use ECM to document case history and save all supporting documentation to the grant file using the designated naming convention. Refer to Desk Guide for more information on the GPO Evaluation.

22.30.1.10.5.4.5  
(10-03-2022)

## Tax Compliance Checks

- (1) Designated GPO analysts review each VITA and TCE application, and grant recipient for tax compliance.
- (2) GPO uses the Integrated Data Retrieval System (IDRS) and the Generalized IDRS Interface (GII) to confirm entity information, tax exempt status, any outstanding balances and/or returns not filed for the past five years.
- (3) After the analyst completes the research above, applicants/grant recipients receive an assigned status of:
  - Compliant - No outstanding balances or unfiled tax returns
  - Non-Compliant - Present unpaid balances or unfiled tax returns
  - Conditionally Compliant- Working to resolve unpaid balances or unfiled tax returns pending resolution.
- (4) Designated analysts must access to the following IDRS Command Codes to conduct the tax compliance check:
  - INOLES
  - BMFOL
  - TXMOD
  - ENMOD
  - SUMRY
  - TRDBV

**Note:** Access to IDRS and GII requires the analyst to submit a request through BEARS and GPO Chief for approval

- (5) If the GPO analyst identifies a balance due or failure to file a required form or information document, the analyst must send a Letter 6028, Federal Tax Compliance Check, template to the Federal Tax Matters contact found on Form 14335, Contact Information for VITA and TCE Grant Programs
  - The analyst must add a copy of the email and Letter 6028 to ECM.
  - Letter 6028 notifies the organization of a tax related issue and instructs them to contact the IRS to resolve the issue.

- The applicant must respond to the GPO within five (5) business days.
  - If the applicant does not respond, the application becomes ineligible .
- (6) If the applicant disagrees with the compliance issue the GPO allows them the opportunity to resolve the issue.
- a. The applicant must send supporting documentation or information to GPO prior to the award date. Examples of supporting documentation could include the following: (This is not an all-inclusive list): Requests for penalty abatement, Proof of payment or filing return and Installment agreement requested and/or approved.
- (7) If the applicant supplies information showing an error on the part of the IRS and the GPO agrees, the GPO now considers the applicant in compliant and eligible for award.
- (8) If the GPO decides the applicant is ineligible for an award due to non-compliance, the SPEC Chief may conduct a secondary review for reconsideration.
- a. If during the secondary review the applicant continues to be non-compliant and the GPO Chief concurs, the GPO considers the application as non-compliant and become ineligible for award.
- (9) The GPO must show in ECM, the applicants tax compliance status, upload and save any supporting documentation to the system and document the Case History. Save all documents using the naming convention as stated in the Tax Compliance Desk Guide.

22.30.1.10.5.5  
(10-01-2013)

#### **Notification of Award**

- (1) GPO notifies applicants of their selection or non-selection for an award by email.
- (2) Legislation appoints the TCE and VITA Grant Programs as a discretionary grant and not subject to appeal.
- (3) If denied a grant award, the responsibility for all expenses incurred lies with the applicant.

22.30.1.10.6  
(10-03-2022)

#### **Award Monitoring**

- (1) The IRS is an awarding agency that awards funds to organizations capable of achieving project goals, and responsibly managing federal funds.
- (2) The GPO monitoring process encompasses three phases:
- Pre-award monitoring
  - Financial monitoring
  - Post Award monitoring
- (3) GPO conduct Pre-Award monitoring upon submission of the application package.
- a. Prior to selection for an award, GPO confirms tax exempt status, tax compliance, and entity information shown in IRS records.
- (4) After the GPO selects a grant recipient for an award, the GPO must conduct financial monitoring. The GPO determines financial monitoring by the recipient's level of experience managing the grant, the award amount and if applicable program visibility.

- (5) GPO must monitor grant recipients to ensure:
  - They meet program requirements and follow General Accepted Accounting Principles (GAAP)
  - Expenditures meet program goals and requirements outlined in CFR Title 2 Part 200.
  - Ensure grant recipients that received more than \$750,000 a year in grant funds receive a Single Audit Report. Refer to Pub 4883, Grant Programs Resource Guide for more information on Single Audits.
- (6) During the post award monitoring period, recipients may receive administrative, financial, TIGTA or GAO reviews.
- (7) The GPO conducts administrative reviews to ensure recipients:
  - Follow the terms and conditions of the grant agreement
  - Follow OMB guidelines
- (8) The GPO must conduct administrative reviews:
  - On 25 percent of the recipients based on available resources
  - On-site or via conference call
  - Requiring the recipient authorized official, program administrator, and financial official attend the review. Others may attend at the recipient's request
  - Notifying the TM of the review and offer the option to attend
- (9) A financial review supplies an in-depth monitoring to identify areas of weakness that the applicant can improve, requires increased oversight per the award terms and conditions. The GPO acts as the program technical advisor during the financial review.
  - A financial review involves examining the financial management policies, procedures, and controls kept by an organization, particularly those aspects that affect incurred costs
  - The GPO recommends recipients for a financial review based on risk or concerns
  - The financial reviewer can access all grant files
  - The financial reviewers ensure recipients adhere to CFR Title 2 Part 200 guidance, statutory requirements and terms and conditions of the grant agreement
  - For more information on the Financial Review Process refer to IRM 22.30.1.10.9.3, Financial Reviewer Responsibilities
  - The GPO keeps a record of all financial reviews and stores information in the official grant file
  - GPO may request the territory office and financial reviewer follow-up on corrective actions. If the recipient does not implement corrective actions, GPO decides the sanction based on the recommendations of the financial review
- (10) GPO may terminate the grant or cooperative agreement if the administrative or financial review finds any of the following: fraudulent records, reports or violations of the terms and conditions.

- (11) Recipients may receive visits by Treasury Inspector General for Tax Administration (GAO).
- (12) Recipients may receive visits by the Government Accountability Office
- (13) The GPO reviews the CBA report monthly to analyze grant funds requested by the recipients through the *Payment Management System* (PMS). The GPO enters receipt and acceptance for the TCE and VITA grant expenditures monthly and notifies the Beckley Finance Office.
- (14) Recipients decides their actual program costs and activities per the GAAP. Their budgets can change to achieve the program goals. For TCE, a budget can reflect up to 70 percent of expenses for volunteer reimbursement and up to 30 percent of expenses for allowable administrative expenses. The responsibility of expenses exceeding the grant award amount lies with the grant recipient.
- (15) For more information on current program guidelines, refer to Pub 1101, Application Package and Guidelines for Managing a TCE Program, for TCE or Pub 4671, VITA Grant Program Overview and Application Instructions, for VITA.

22.30.1.10.6.1  
(09-10-2018)

#### Terms and Conditions

- (1) Pub 5245, Tax Counseling for the Elderly (TCE) Program Terms and Conditions and Pub 5247, Volunteer Income Tax Assistance (VITA) Terms and Conditions, must go with Form 9661, Cooperative Agreement for TCE and the Form 13981, Grant Agreement. The signature of the grant recipient representatives on the Form 9661 or Form 13981, Grant Agreement, signifies the agreement to all terms and conditions. The recipient must give their sub-recipients a copy of the terms and conditions.

22.30.1.10.6.2  
(10-01-2017)

#### Sub-Award Reporting

- (1) Recipients must report each action that binds \$30,000 or more in Federal funds. This does not include Recovery funds for a sub-award unless, in the earlier tax year, the recipient had gross income, from all sources, under \$300,000. *Federal Funding Accountability and Transparency Act Sub-Award Reporting System (FSRS)* requires the recipient to report each obligating action to the Sub Award Reporting System (FSRC) no later than the end of the month following the month of the obligation.
- (2) Grant Recipient must notify the GPO of any cash sub-awards of \$1,000 or more. Notification within 30 days of the sub-award and include the entity name, UEI number, and amount of award. Recipients do not need to report non-cash sub-awards to the GPO, when the grantee recipient supplies for another entity. Only report sub-awards involving both cash and non-cash if the cash award is \$1,000 or greater.

**Example:** The IRS awards a grant to RSVP of Middle USA for \$40,000. RSVP sub-grants \$6,000 each to ABC and DEF Organizations.

22.30.1.10.6.3  
(09-26-2016)

#### Management of Funds

- (1) Organizations may ask the Payment Management System for reimbursement of expenses already incurred or expect to incur within three days.
- (2) The recipients must keep advances of federal grant funds in interest-bearing accounts of a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and the balance exceeding the FDIC coverage must be collaterally secure. Accounts must bear interest unless:

- a. The recipients receive less than \$120,000 in federal awards per year
  - b. The best available interest-bearing account would not earn more than \$500.00 in interest, per year on federal cash balances
  - c. The depository would require an average or minimum balance so high that an interest-bearing account is not feasible, given the recipient's expected federal and non-federal cash resources
  - d. Recipients may keep up to \$500 in interest earned each year for administrative expenses. Any interest earned on Federal advance payments deposited in interest-bearing accounts must remit annually to the Department of Health and Human Services Payment Management System (PMS)
- (3) All expenses must follow reasonable, allowable, necessary guidelines and not exceed the total grant award amount specified in the Cooperative or Grant Agreements.
- (4) Allowable expenses include costs incurred for the operation of TCE or VITA programs. Expenses include reimbursements to volunteers, publicity, and training costs directly associated with the program. Other expenses include:
- Salaries, wages, and benefits of personnel
  - Office supplies and equipment
  - Rent, utilities, and custodial services
  - Miscellaneous services, such as printing, postage, insurance, etc.
  - Audit services
  - Installation of telephone lines necessary to service a telephone answering site and/or a telephone line to support e-file or Internet connectivity costs
  - Travel expenses incurred by program administrators or coordinators to track sites, meet with the territory coordinator, etc.
  - Costs incurred for interpreter services for a hearing-impaired taxpayer
  - Items to recognize volunteers for their contributions to the TCE or VITA Programs. Items must not exceed \$10 per volunteer
  - Computers and printers. Cost of computers must not exceed \$1,000 per unit unless approved by GPO
  - Supplies including paper, cartridges, toner, postage for acknowledgment and rejection letters, mailing envelopes, and other miscellaneous expenses
- (5) Unallowable expenses include:
- Salaries, wages, and benefits of executives or administrators
  - Tax preparation software
  - Purchase, construction, repair, or rehabilitation of any building or any part of an existing building
  - Costs or expenses incurred which do not support or help the program, or unnecessary in carrying out the program
  - Costs or expenses incurred outside the period of performance
  - Costs for installation of a "toll free," or "800" number for supplying tax help
  - Preparation of the application package
  - Costs for hotel accommodations above the federal government per diem rate for a particular location when a sponsor conducts a meeting(s)
  - Postage to mail tax returns to IRS or state offices

- Entertainment Costs
- Child Care
- Purchase of food or beverages for customers or in conjunction with an event considered entertainment or social activity

- (6) For TCE - Recipients can use thirty (30) percent of the grant funds for administrative expenses. The TCE program does not allow indirect costs.
- (7) Recipients must return un-expended grant funds and advance payments. Improper expenditure of grant funds results in a debt to the federal government.

22.30.1.10.6.3.1  
(10-01-2013)

#### **Reimbursements**

- (1) When included in grant agreements, the IRS supplies monetary amounts for reimbursements to volunteers for transportation, meals and other expenses incurred in training or giving tax return help and for reimbursement of overhead expenses. Cooperative or grant agreements show the items allowed for reimbursements and the method of reimbursement (i.e., stipend versus actual expenses for meals), as well as developing necessary procedures, forms, and accounting/ financial control systems.
- (2) Reimbursements allowable only for direct, reasonable, and prudent expenses incurred as a part of the program.
- (3) Total reimbursements provided to a program personnel cannot exceed the total amount specified in the cooperative or grant agreement. The IRS is not liable for other amounts to program personnel, volunteers, or anyone else.
- (4) Expense reimbursements and other aid provided by the IRS under cooperative or grant agreements depend upon the availability of appropriated funds.
- (5) It is the responsibility of the recipient to notify Division of Payment Management with changes in the contact information or banking information for the PMS System.

22.30.1.10.6.3.2  
(10-03-2022)

#### **Fiscal Agents**

- (1) The GPO does allow the use of a fiscal agent. If the application shows an intent to use a fiscal agent, the applicant must send the following information to the GPO office and the analyst elevates it to the Chief GPO for consideration:
  - Organization name
  - Address
  - UEI number
  - Employer Identification Number
  - Contact name for the organization

- (2) The fiscal agent may not be an individual and the organization must be compliant with federal tax requirements. Please review, Pub 4883, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly, for more required actions, if approved.

22.30.1.10.6.3.3  
(10-01-2017)

#### **Payments to Grant Recipients I**

- (1) Advance funds for expenditures must occur within three (3) business days of the receipt of the funds. Reimbursement can withdraw an advance funds for allowable, allocable, and necessary expenses.

- (2) Recipients can withdraw reimbursement funds at any time for allowable, allocable, and necessary expenditures already incurred.
- (3) If an organization finds it necessary to withdraw from the TCE or VITA Grant Program, the organization must return any monies received from the IRS.
- (4) If a recipient does not follow the terms and conditions of the grant agreement, the IRS may end the agreement.
- (5) If the federal government operates under a continuing resolution (CR), the recipients expected must cover the expenses of their TCE or VITA program until Congress appropriates funding.
- (6) The GPO has the right to disallow advance payments if the organization:
  - participated in the prior year program
  - failed to timely submit quarterly financial reports
  - failed to timely submit the final report
- (7) If extenuating circumstances the decision to allow advance payment lies with the GPO

### 22.30.1.10.6.3.4 (10-01-2011) **Statistical Reporting**

- (1) Must report to the GPO about the methods and procedures used to implement the TCE and VITA Programs including supporting documentation and data.
- (2) Reports include: The GPO tracks the various reports throughout the grant cycle to find any trends or inconsistencies.
  - a. Semi-Annual, (TCE only)
  - b. Annual (TCE only)
  - c. Final narrative and budget
- (3) The GPO compares projections by the recipients in various categories with IRS statistical sources (SIDN, ELF 1541 and Productions Reports).
- (4) The GPO checks the SIDN, ELF 1541 and GPO Production reports throughout the grant cycle to find trends or inconsistencies.

### 22.30.1.10.6.4 (10-01-2011) **Performance Reports**

- (1) SPEC uses SPECTRM to keep records relating to partners, coalitions, and sites.
- (2) Territories must create the link between the recipient and the site it operates under the grant.
- (3) The territories use the supporting partner field within each site record to create a link.
- (4) The GPO uses information in SPECTRM to find the sites linked to each recipient.
- (5) Numerous reports available in SPECTRM finds sites.
- (6) The GPO does not keep production data in SPECTRM. However, the GPO uses information in SPECTRM, to create custom reports showing individual site and overall recipient production.

22.30.1.10.6.5  
(10-03-2022)  
**Award Closing**

- (7) Production sources include the ELF 1541 report and the SIDN Workbook report.
- (1) Closing the grant is a critical part in the grant life cycle that takes place following the expiration or termination of the project period/period of performance.
- (2) Grant recipients must provide final reports to identify final actions, activities and the methods used to accomplish them. GPO must:
- Collect, confirm receipt, and evaluate the required performance and financial reports
  - Ensure each recipient complies with the terms and conditions of the grant or cooperative agreement
  - Resolve any discrepancies
  - Ensure all grant recipients spend all funds and return any remaining (unused) funds to Treasury
  - Update the grants management system (ECM) with closing information
  - Upload all documents and update actions in the Case History in ECM
  - Notify the grant recipient of the decision to close the grant file with no further actions needed or close the grant file with further actions needed (for example draw down remaining funds).
- (3) Grant recipients must forward year-end reports to the GPO within 120 days after the project period/period of performance ends.
- a. If any components of the final report are missing, GPO must contact the grant recipient to secure the missing documents.

22.30.1.10.7  
(10-03-2022)  
**Communications and Resources**

- (1) The GPO uses several methods to communicate information to the GPO staff, SPEC employees, grant recipients, VITA and TCE partners. The platforms include the use of internal and external web pages, SPEC Joint Web Sessions, webinars, partner meetings, mass emails and publications.

22.30.1.10.7.1  
(10-03-2022)  
**Grant Program Office (GPO) Websites**

- (1) A GPO webpage within SPEC's website, The Point, supplies employees with a resource to obtain general and legislative information about the TCE or VITA Grant programs. The GPO is the owner of the information and is responsible for the maintenance of its content.
- (2) TCE or VITA Recipients can obtain information and educational materials for the *VITA Grant* and *TCE Grant*. in *IRS.gov*. The GPO is the owner of this information and is responsible for the maintenance of its content.

22.30.1.10.7.2  
(10-03-2022)  
**Orientation Webinar**

- (1) GPO uses webinars and conference calls to communicate critical grant expectations with grant recipients.
- (2) GPO covers topics such as:
- Grant Application Process Overview
  - Award Acceptance Process Overview
  - Reporting requirements
  - Payment Management System (PMS)
  - Administrative and Financial Reviews

22.30.1.10.7.3  
(09-08-2023)

## **Grant Program Resources**

- (1) Resources available to all:
  - Pub 1101, Application Package and Guidelines for Managing a TCE Program, for TCE
  - Pub 4680, VITA/TCE Flyer
  - Pub 4883, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly
  - Pub 4671, VITA Grant Program Overview and Application Instructions
  - Pub 5245, Tax Counseling for the Elderly (TCE) Program Terms and Conditions
  - Pub 5274, Volunteer Income Tax Assistance (VITA) Grant Terms and Conditions
  - Code of Federal Regulations Title 2, 200
- (2) Resources available only to the GPO:
  - ECM User Guide
  - GPO Desk Guide

22.30.1.10.8  
(10-01-2013)

## **Grant Responsibilities**

- (1) The sections below describe SPEC office responsibilities about grants.

22.30.1.10.8.1  
(10-01-2017)

## **SPEC Headquarters Office Responsibilities**

- (1) Manage the TCE and VITA grant programs.
- (2) Issue and clarify program guidelines and policy requirements for the TCE and VITA Grant Programs.
- (3) Develop and update grant application packages.
- (4) Prepare Federal Register Notice and application announcements for the TCE and VITA grants.
- (5) Update IRM annually.
- (6) Update TCE and VITA grant information in the Catalog of Federal Domestic Assistance. The Assistance Listing has detailed program descriptions for federal aid programs.
- (7) Participate in the grants.gov. FACE (Financial Assistance Committee for E-Government) with Treasury, DATA ACT, PMS User Group, and GSA meetings to stay informed about grants and legislative requirements.
- (8) Upload grant opportunities into grants.gov.
- (9) Coordinate and supply guidance to the TCE and VITA Grant Ranking Panel.
- (10) Request advice from Counsel on issues within the TCE or VITA Grant Programs.
- (11) Report information to the Treasury concerning grant awards required by the Federal Funding Accountability and Transparency Act (FFATA) of 2006 and Digital Accountability and Transparency (DATA) Act and Grant Oversight and New Efficient (GONE) Act.

- (12) Develop, update and supply guidance to Area and Territory offices on recipients.
- (13) Update the SPEC Territory office responsibilities for the TCE and VITA Grant Programs.
- (14) Prepare and issue grant award notifications.
- (15) The GPO consults with the W& Chief Financial Officer to find availability and amount of funds for the TCE and VITA awards.
- (16) Share listing of grant recipients to SPEC TM.
- (17) Work with Health and Human Services (HHS) to create recipient accounts into PMS.
- (18) Manage, authorize, and approve funds in PMS.
- (19) Reconcile grant funds in PMS for charges submitted by TCE and VITA recipients for Beckley Financial Office and HHS
- (20) Supply access to grant file and notify Financial Reviewers of any concerns.
- (21) Remove non-compliant recipients from the TCE and VITA Grant programs.
- (22) Keep the *VITA* and *TCE* webpages with current information.
- (23) Attend annual grant update training.

22.30.1.10.8.2  
(09-04-2020)

**SPEC Field Support and  
Analysis (FS&A)  
Responsibilities**

- (1) Clarify program guidelines for IRS SPEC Territory offices to ensure the territories understand the TCE and VITA Grant programs.
- (2) Ensure SPEC Territory offices track recipient's organizations operating under grant guidelines.
- (3) Serve as contact point for territory questions and problems.
- (4) Encourage employees to take part and volunteer for the TCE and VITA Grant ranking process.
- (5) Verify SPEC Territory offices receive and keeps information required in the TCE and VITA programs (i.e., list of volunteers who passed the test, list of sponsors site addresses and hours of operation).
- (6) Notify SPEC HQ office of a non-compliant TCE or VITA grantees.

22.30.1.10.8.3  
(09-08-2023)

**SPEC Territory Office  
Responsibilities**

- (1) Supply volunteer program aid to VITA/TCE grant recipients.
- (2) For TCE grant partners -- Share elderly demographic data with all TCE grant partners within the territory. These data include high population areas of elderly residents so sponsors may target their site location selection. Use the demographic data to ensure sponsors find sites areas of greatest need based on the high populations of elderly.
- (3) Conduct Train-the-Trainer sessions for VITA/TCE grant volunteer instructors per the Form 13826, SPEC Training Support Tool. and partners training plan. Use this session to acquaint them with training materials, instructional tech-

niques, changes in the tax laws and federal tax forms. Using this training, the grant partner then conducts its own training of volunteers.

- (4) Assess training and reference material needs and place orders.
- (5) Supply VITA/TCE grant partners with IRS materials to conduct volunteer training and run their site (i.e., training materials, mailing labels and other program materials such as publicity and site materials, etc.)
- (6) Verify all VITA/TCE grant site coordinators passed the Site Coordinator Test certification before the site opens or, at the latest, by January 31 using a Link & Learn Taxes certification listing.
- (7) Ensure VITA/TCE grant site coordinators give the list of volunteers to the SPEC Territory office on Form 13206, Volunteer Assistance Summary Report. The site coordinator must complete the form and send it to the SPEC Territory office after the third business day of each month.
- (8) Monitor statistical reports (SIDN, Elf, TaxSlayer reports, etc.) and find potential problems. Discuss identified concerns with the VITA and/or TCE grant partner.
- (9) Conduct at least one Field Site Visit of each VITA and TCE grant partner found in the territory. Prioritize the reviews and conduct “high-risk” reviews soon after the site opens. High- risk categories include:
  - Recipients with prior year problems present
  - New grant partners
  - High dollar grant partner (\$100,000 or over)
  - Partners showing early indications of not meeting production goals
- (10) The GPO may request the Territory conduct a site review or follow-up on corrective actions resulting from a Financial Review of the VITA and/or TCE grant partner.
- (11) Serve as the VITA/TCE grant partner is first point of contact with the IRS for program concerns (not grant related) and coordinate any territory wide program activities the partner needs, (e.g., conference or meetings).
- (12) Ensure all VITA/TCE grant partners display the Title VI Civil Rights Poster(s) and/or language based on the requirement under the Department of Justice regulation 28 CFR Section 42.405 (a) - (d). Ensure all VITA and TCE grant partners adhere to the Department of Justice’s (DOJ) regulation 28 CFR Section 42.405 (a-d) – Public Dissemination of Title VI Information - each agency or activities within an agency receiving financial aid (including all TCE and VITA Program organizations) must display prominently posters and/or language saying the agency’s Civil Rights non-discrimination requirements.
- (13) Ensure all VITA/TCE grant partners have a copy of Pub 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, and understand their responsibilities for protecting taxpayer information.

**Note:** The Grant Office encloses Form 13533, VITA/TCE Partner Sponsor Agreement, in the VITA and TCE award letters. The grant partner signs and submits the form to the Territory Office. Territory offices should keep the form in its files.

- (14) Supply support to the VITA/TCE grant partner throughout the duration of the program activity.
- (15) Keep the VITA/TCE grant partner apprised of the current IRS SPEC territory Office contacts and telephone numbers.
- (16) Maintain property records, property loan agreements and conduct an annual inventory certification for all VITA/TCE grant partners receiving IRS loaned equipment.
- (17) Ensure that VITA and TCE partners receiving a VITA and TCE grant MUST operate the programs separately. This includes transmitting returns with separate EFINS and SIDNs for each program.

22.30.1.10.9

(09-04-2020)

**Financial Review Process**

- (1) This section provides policies and procedures for conducting financial reviews of the Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) program grantee as outlined in the Cooperative/Grant Agreement, respectively. These instructions apply to all analysts engaged in the financial review process and provide guidelines for oversight and monitoring.
- (2) The financial review process is an in-depth part of the GPO financial monitoring phase, IRM 22.30.1.10.6 Award Monitoring. Financial reviewers conduct reviews of grantees to ensure they spend grant funds in accordance with the program's terms and conditions and federal guidelines. Financial reviewers conduct reviews from January to September each year.

**Note:** The terms sponsor, recipient, and grantee are used interchangeably.

- (3) The financial review process involves the review of financial management systems, policies, records, and documentation to help evaluate the partner's compliance with VITA/TCE terms and conditions, and federal requirements.

22.30.1.10.9.1

(10-04-2024)

**Financial Reviewer Training**

- (1) Financial reviewers must attend grants management training. Grants management training gives the financial reviewer the foundational knowledge to conduct TCE/VITA program reviews effectively. Chief, PS and the financial reviewer work closely to ensure the financial reviewer receives grant related training.
- (2) Financial review references and resources:
  - Pub 1101, Application Package and Guidelines for Managing a TCE Program
  - Pub 4671, Helping You Help Others VITA Grant Program Overview and Application Instructions
  - Title 26 Section 601 Subpart H, Code of Federal Regulations (CFR)
  - 2 CFR Part 200 - *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
  - Pub 4883, Grant Programs Resource Guide for VITA and TCE

**Note:** For profit grantees follow the cost principals of *Electronic Code of Federal Regulations 48 CFR 31.2*.

22.30.1.10.9.2  
(10-04-2024)

## Management Responsibilities

- (1) The manager of PS office must:
- Decide how many reviews financial reviewers conduct each year
  - Review and approve letters requiring manager's signature
  - Review and approve financial review reports
  - Resolve issues the financial reviewer cannot resolve

22.30.1.10.9.3  
(10-04-2024)

## Financial Reviewer Responsibilities

- (1) Financial reviewers must obtain access to various systems to conduct research and build the financial review case file. Systems include:
- The GPO Electronic Case Management System (ECM) - location of all GPO files. Financial reviewers access ECM for case documents, activities, and conduct research to build financial review cases.
  - Payment Management System (PMS) - an online automated system offering awarding agencies and grant recipients case management services, centralized payment services, and financial reporting support operated. The Department of Health and Human Services operate the PMS located at the Division of Payment Management Home Page, *Payment Management System*. Grantees access the page electronically for funding and reporting information
  - Accurint - provides access to comprehensive data including businesses, UCC filings, addresses, associates, etc.
  - Internet - used to secure public information on grant recipients
  - SPECTRM - provides financial reviewers access to SPEC partner information and report results.
- (2) Financial reviewers must ensure grant recipients follow with *Electronic Code of Federal Regulations 2 CFR Part 200* and spend funds correctly. The following categories outline required actions of the financial reviewer:
- Pre-Review
  - Review of Books and Records
  - Post Review
- (3) Financial reviewers conduct reviews on-site at the grantee's location or by correspondence.

22.30.1.10.9.4  
(10-04-2024)

## Classification Process

- (1) The VITA/TCE grants classification process includes all prior year grants and may include current year. PS obtains the most recent grantee list from the GPO. The classification process includes a mixture of grantees:
- New to the TCE/VITA Program
  - In the program and at least four years or more since the last completed review
  - In the program at least five years without a financial review
- (2) Each reviewer uses Form 14700, Financial Review Grant Classification Sheet Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA), to select organizations for a review placing special emphasis on organizations that meet the criteria below:
- Identified by the GPO and referred to the Chief, PS
  - Receive multiple awards (i.e., VITA, TCE, LITC)
  - Have no prior experience with federal grants

- Are under Congressional or public scrutiny
  - Not subject to and/or had an audit report rating with a “qualified opinion” and significant deficiency identified
- (3) Financial reviewers must use their judgement when considering other factors such as:
- Amount of Grant
  - Multiple Sites
  - Grant Expenses
  - Unallowable Items
  - Drawdowns
  - Matching Funds
  - Mathematical Errors
- (4) The financial reviewer sends selected case classification forms to management for review and approval. The financial reviewer and the Chief, PS meet to get concurrence and discuss case specifics such as scheduling, logistics, case issues etc.

22.30.1.10.9.5  
(10-04-2024)  
**Pre-Site Review**

- (1) Financial reviewers must use both internal and external systems to review the grantee case file, conduct research, decide which issues to focus on during the review and prepare notes for the review. Complete Form 15025, Grant Financial Review Activity Record, with all actions and input case files on the Financial Review Shared Drive. The financial review spreadsheet must be completed at that time and updated with actions.
- (2) The financial reviewer prepares and sends Letter 4906, VITA/TCE Grant Financial Review Selection, to the PS manager for review, approval, and signature. Letter 4906 requires a response from the grantee in ten (10) days.
- (3) Once the financial reviewer confirms the review date, the reviewer emails Letter 4907, VITA/TCE Grant Financial Review Appointment Confirmation, and Form 14150, Financial Review Information Document Request, to the grantee thirty (30) days before the review date.
- (4) The financial reviewer updates the financial review spreadsheet with the review date and makes travel arrangements (if applicable).

22.30.1.10.9.6  
(01-02-2018)  
**Issues of Critical Concern**

- (1) Any concern relating to fraud, waste or abuse is cause for action. Communicate these types of issues by email to the Chief, PS.

22.30.1.10.9.7  
(01-02-2018)  
**On-Site Review**

- (1) During an On-Site Review, the Financial Reviewer must:
- Conduct the Entrance Meeting
  - Review Books and Records
  - Conduct the Exit Meeting

22.30.1.10.9.7.1  
(01-02-2018)  
**Conduct Entrance Meeting (On-Site)**

- (1) The Financial reviewer must meet with the grantee and provide a brief introduction and purpose of the visit.

- (2) The entrance meeting involves interviews and discussions with organization personnel to obtain information needed for the financial review. The financial reviewer must use Form 14558, Grant Recipient - Interview Questions and Notes, to capture information during the review.
    - (3) The financial reviewer verifies the items on Form 14150, Financial Review Information Document Request, and request any missing documents.
- 
- 22.30.1.10.9.7.2  
(10-04-2024)  
**Review of Books and Records (On-site and Correspondence Reviews)**

(1) The financial reviewer reviews the grantee’s books and records, including, but not limited to:

- Written Policies/Procedures
  - Chart of accounts
  - Trial Balance (adjusted and unadjusted)
  - General ledger
  - Unusual questionable items (e.g., cash account(s), miscellaneous expense account, etc.)
  - Grant Accounts Payable records and receipts
  - Sample invoices and contracts to verify the vendor
  - List of grant-related expenses
  - Separation of duties among personnel in various functions (i.e., Accounts Payable), Cash Receipts/Disbursements, Bank Reconciliation, Accounts Receivable, Human Resources, Payroll, etc.)
  - Credit Card Process (i.e., who is issued credit cards, the approval, review, and payment process, etc.)
  - Associate grant expenditures to specific funding source
  - Source Documentation (i.e., cancelled checks, paid bills, payrolls, time, and attendance records, contract, and sub-grant award documents, etc.)
- 
- 22.30.1.10.9.7.3  
(10-04-2024)  
**Grant Related Expenses**

(1) An expense paid with award funds must be reasonable, allocatable, and documented to be allowable under Federal awards. An expense cost is reasonable if it does not exceed what a prudent person would pay under similar circumstances; allocable if the amount charged to the grant is based on the relative benefits received; and supported by source documentation.
- 
- 22.30.1.10.9.7.4  
(01-02-2018)  
**Match (VITA Grant Only)**

(1) The grantee must report expenditures and in-kind services in its accounting system and provide a report from the accounting system with supporting documentation.

**Note:** The same allowability rules applicable to expenditures charged to Federal awards apply to expenditures and in-kind services claimed as matching. Therefore, if costs or activities are not allowable using applicable cost principles, they are not allowable as a non-Federal match.
- 
- 22.30.1.10.9.7.5  
(10-04-2024)  
**TCE Grant Unique Limitations**

(1) Limitations for the TCE Grant program include:

- Costs paid for salaries, wages, and benefits to clerical, administrative or technical personnel
  - Costs for installation of a toll-free number not allowable
  - Costs for volunteer recognition limited to \$10 per volunteer

- No more than 30 percent of the grant funds used for administrative expenses
- Costs for food for volunteers at a volunteer site is limited to \$500 per partner. The cost of food bought for an entertainment or social event is not allowable

22.30.1.10.9.7.6  
(11-18-2021)

**VITA Grant Unique Limitations**

(1) Limitations for the VITA Grant program include:

- Costs for volunteer recognition limited to \$10 per volunteer
- Costs for food for volunteers at volunteer sites limited to \$500 per partner. The cost of foods bought for an entertainment or social event is not allowable

22.30.1.10.9.7.7  
(01-02-2018)

**Conduct the Exit Meeting (On-Site Only)**

(1) The Financial reviewer must:

- Acknowledge the grantee's staff cooperation and help
- Discuss findings and answer any questions about the review with the grantee
- Refer the grantee to the GPO for technical assistance

22.30.1.10.9.7.8  
(09-04-2020)

**Correspondence Reviews**

(1) Awards of \$25,000 or less must receive a correspondence review. These reviews consist of telephone interviews, emails, and/or the document upload tool (DUT). The DUT is a digital method for grantees to send financial review documents and records for the financial review. The financial reviewer provides a unique access code and link to the grantee with instructions on use.

22.30.1.10.9.7.9  
(01-02-2018)

**Communicating with Grant Recipients**

(1) The financial reviewer must use the following forms/letters to communicate with the grantee when conducting a financial review via correspondence:

- Letter 4906, VITA/TCE Grant Financial Review Selection
- Letter 4907, VITA/TCE Grant Financial Review Appointment Confirmation
- Letter 4909, VITA/TCE Grant Initial Financial Review Close-out
- Letter 4910, VITA/TCE Grant Financial Review Final Closing
- Form 14150, Financial Review Information Document Request
- Form 14355, Grant Financial Review Report
- Form 14558, Grant Recipient - Interview Questions and Notes

(2) Correspondence reviews involve interviews and discussions with grantee personnel to obtain and confirm information for the financial review.

(3) Grantees selected for correspondence reviews receive the same review of books and records as outlined in IRM 22.30.1.10.9.7.2, Review of Books and Records. Grantees send requested information via email, and/or document upload tool as part of the review.

22.30.1.10.9.7.10  
(10-04-2024)

**Post Site Review**

(1) The post site review involves completion of the process.

(2) The financial reviewer uses the information to prepare Form 14699, Financial Review Work Paper and Form 14355, Grant Financial Review Report. Submit completed Form 14335, to the Chief, PS for review, approval, and signature.

- (3) The financial reviewer sends the approved Form 14355 and Letter 4909, VITA/TCE Grant Financial Review Close-Out, to the grantee with a ten (10) day response time.
- (4) Financial reviewers base their actions on the grantee's response to the report:

If	Then
The grantee agrees with the report	Send a copy of the signed Form 14355 to the GPO analyst and Chief, GPO. Close the case file.
The grantee disagrees with the report	The grantee can send additional information or request a conference with the Chief, PS. Once resolved, send Letter 4910 with Form 14355 to the grantee and a copy to the GPO analyst and Chief, GPO.

**Note:** There is no formal appeals process.

## 22.30.1.10.9.7.11 (10-04-2024) Case File Management

- (1) Financial reviewers must create and store assigned case files on the Financial Review Shared Drive and Financial Review Spreadsheet.
- (2) The financial reviewer must complete case files including work papers before sending the report to the manager for review and approval.
- (3) Documentation in the case file includes:
  - a. Interview Sheet
  - b. History Sheet
  - c. Classification Sheet
  - d. Information Document Request
  - e. Financial Review Report
  - f. Financial Review Work papers for each category outlining procedures/actions
  - g. Supporting Documentation
  - h. Financial Review Letters (Letter 4906, Letter 4907, Letter 4909, Letter 4910).

## 22.30.1.10.9.7.12 (02-01-2024) Financial Reviewers Secondary Reviews

- (1) The secondary reviewer conducts reviews of financial reviewers to ensure they follow the financial review process. Secondary reviewers review the financial reviewers case file and confirm financial reviewers adhere to the terms and conditions of the VITA/TCE grant, the Office of Management and Budget guidelines, established procedures. Secondary reviewers also review financial review case files for adequate documentation to ensure grant funds were spent correctly. The secondary reviewer must confirm redaction of all Personally Identifiable Information (PII) in the case file during the secondary review process.

- (2) The Chief, Program Support (PS) may conduct or delegate a SPEC HQ financial reviewer to conduct secondary reviews of financial reviewers case files. The Chief, PS may use these reviews to evaluate the performance of the financial reviewers.
- (3) Secondary reviews highlight opportunities to correct trending issues and/or identify best practices.
- (4) The Chief, PS keeps results of secondary reviews in the Employee Performance Folder (EPF) as an official document. The Chief, PS (or designee) approves and signs the secondary reviews before issuing the results to the financial reviewers.

22.30.1.10.9.7.12.1  
(10-04-2024)  
**Financial Reviewers and  
Secondary Review  
Procedures**

- (1) The secondary reviewer must check that the case file includes the following:
  - a. Activity Sheet
  - b. Financial Review Letters - Letter 4906, Letter 4907, Letter 4909 and Letter 4910 (if applicable)
  - c. Detailed work papers with supporting documentation
  - d. Form 14355, Grant Financial Review Report
  - e. Any information pertinent to the financial review (budgets, research, emails, etc.)
- (2) The secondary reviewer must:
  - Review at least three case files and confirm the financial reviewer correctly determined the proper use of grant funds
  - Review the case files for accuracy, completeness, clarity, and timeliness
  - Complete secondary case file reviews within fifteen (15) business days of the date the case files posts to the Financial Review Shared Drive.

22.30.1.10.9.7.12.2  
(10-04-2024)  
**Selecting and Assigning  
Case Files for  
Secondary Reviews**

- (1) The Chief, Program Support (PS), or designee, selects case files for secondary review from the selected Financial Review Workbook.
- (2) The secondary reviewer must complete at least three secondary reviews on each financial reviewer.
- (3) If there are multiple secondary reviewers, the Chief, PS distributes cases to each secondary reviewer based on their availability.

22.30.1.10.9.7.12.3  
(10-04-2024)  
**Case Files for  
Secondary Reviews**

- (1) The secondary reviewer must complete each secondary case file review within ten (10) business days of the completed case file.
- (2) The reviewer adds the case files to the shared drive. Case files must remain on the shared drive for three (3) years.

22.30.1.10.9.7.12.4  
(02-01-2024)  
**Providing Secondary  
Review Written  
Feedback**

- (1) The secondary reviewer must give written feedback to the financial reviewer on *Form 15083*, Employee Performance Record for SPEC HQ Reviews and Activities, at the completion of the secondary review. The Chief, PS must approve the secondary review before sending it to the financial reviewer.
- (2) The Chief, PS includes the results of the secondary review in the Employee Performance File (EPF).

- (3) If the secondary reviewer finds errors in the case file that do not change the financial review determinations, the secondary reviewer notifies the Chief, PS. Once the reviewer and the Chief, PS, agree, the Chief, PS sends the results of the secondary review to the assigned financial reviewer.
- (4) If the secondary reviewer wants to change the outcome of a financial reviewer's findings due to insufficient case file documentation resulting in an inconclusive outcome, the secondary reviewer must work with the financial reviewer to obtain the necessary documentation. If the secondary reviewer cannot get the documentation, the secondary reviewer must work with the financial reviewer and the Chief, PS to make a final determination. The secondary reviewer must send a feedback email to:
  - The assigned financial reviewer
  - The Chief, PS

22.30.1.10.9.7.13  
(01-02-2018)  
**Grant Program Office Referrals**

- (1) The Chief, PS reviews the referral for acceptance and within five (5) workdays notifies the GPO via email of the determination. The Chief, PS assigns the file to a PS analyst. The PS analyst keeps a copy of the referral with the case file.

22.30.1.10.9.7.14  
(01-02-2018)  
**File Retention**

- (1) Dispose case files three years from the date of the grant period.

22.30.1.11  
(10-01-2012)  
**Outreach Program Overview**

- (1) Outreach involves the delivery of tax, financial, asset building and key messages that educate or inform individual taxpayers, either directly or through our partners.
- (2) As the outreach organization responsible for delivering information and education to individual taxpayers, SPEC equips its network of internal and external partners with materials and information to reach specialized populations and the public.
- (3) SPEC conducts most outreach through leveraged resources.

22.30.1.11.1  
(09-10-2018)  
**EITC Outreach Program**

- (1) The EITC outreach program supplies free tax information and education to taxpayers, practitioners, and partners. SPEC employees, volunteers, and partners conduct EITC outreach for individual taxpayers on behalf of the IRS.
- (2) Return Integrity and Compliance Services (RICS) oversees all aspects of refundable credits, including EITC, throughout the IRS. The Refundable Credits Administration (RCA), within RICS, partners with TS C&L and implement the national EITC communication plan. This plan includes key messages and outreach activities such as EITC Awareness Day. The plan includes outreach channels such as communication products, social media, and partner toolkits on to promote awareness of the EITC.
- (3) TS Finance funds SPEC to help with conducting EITC outreach including full time equivalents (FTE), as well as overtime and travel (when proper). Employees must use Appropriation 09E2D to report EITC Travel and EITC Overtime. Use SETR time code 00941 to report all hours associated with EITC activities.

22.30.1.11.1.1  
(10-01-2013)

**Planning and Publicizing  
Activities for EITC  
Outreach**

- (1) Tax Consultants plan, schedule and announce EITC outreach events with as much advance notice as possible to promote current messaging, involve partners involvement, and maximize audience attendance/participation. Outreach sessions must target EITC eligible taxpayers using available research tools and census data to maximize reach and effectiveness.
- (2) Tax Consultants coordinate outreach with local businesses, state agencies and community organizations that have a similar customer or employee base.
- (3) EITC Outreach activities include (not limited to):
  - News releases
  - News conferences/events
  - Letters to the editor
  - Social Media tools
  - EITC YouTube Videos
  - Webinars
  - Banner ads
  - Fairs
  - Kickoff events
- (4) Tax consultants coordinate all media related EITC program outreach activity with local media relations.

22.30.1.11.2  
(11-18-2021)

**Outreach Roles and  
Responsibilities**

- (1) SPEC HQ oversees the program, developing the annual outreach strategy/program letter which includes asking for outreach priorities on a seasonal basis (Pre-filing, Filing and Post-Filing Season). In partnership with C&L, SPEC employees create educational products to support priority topics and supply outreach and awareness materials to meet SPEC's outreach product requirements.
- (2) NP cultivates new national partnerships while keeping existing ones to effectively deliver SPEC's outreach program. NP serves as a point of contact for the field to aid the area and Territory offices in bringing local affiliates of national organizations on board. NP delivers outreach on the priority topics through their national partnerships.
- (3) TS C&L develops communication products and plans to support SPEC's priority outreach topics, while helping HQ with developing the annual outreach strategy/program letter content. TS C&L supports the Outreach Resource Center on *The Point* and *IRS.gov* content to ensure SPEC employees and partners have easy access to correct and prompt outreach materials.
- (4) Territory offices must implement the national outreach strategy with the support of FS&A, by delivering outreach and education on the priority topics (as well as any local outreach initiatives) to the largest possible audience. RM must use the most cost-effective method for delivering this outreach, using the leveraged approach whenever possible.

22.30.1.11.3  
(10-03-2022)

**Outreach Process**

- (1) Outreach includes unique events, distribution of educational material, educational seminars, self-help sessions and more.
- (2) All SPEC territories (i.e., growth and home) work outreach campaigns. The growth TM and home TM work together to determine the organizations and areas that each territory cover for each outreach campaign, unless otherwise

directed by the Outreach Team. The TM disseminate the directives to their respective relationship managers, who may contact organizations by telephone and/or email.

- (3) For each recurring outreach period or season, SPEC must name top outreach priorities. Tax consultants must focus on these universal priority topics for most of the organizations outreach efforts.
- (4) The recurring process to name outreach priorities runs on two seasons:
  - Filing Season: January - May
  - Post Filing Season: June - December

**Note:** Each period involves a specific focus and must involve unique priorities.

- (5) Tax consultants must use the 13315 Module in SPECTRM to capture ALL outreach events and other activities, unless specifically directed otherwise by SPEC HQ and/or the Area Director/Territory Manager (e.g., outreach campaign spreadsheet). This includes (not limited to) EITC events and other outreach. Most SPEC efforts support partner outreach using the leveraged model. For reporting if SPEC furnishes the information and/or products, you must report with Form 13315 module in SPECTRM (for example, EITC Central resources).
- (6) Other Outreach includes the following activities that deliver tax, financial, asset building and other key messages that educate or inform individual taxpayers, distributed either directly or through our partners:
  - a. Electronic - E-mail, social media, Website
  - b. Print - Partner or IRS Developed Product, Letter to Editor, Press Release
- (7) For purposes of reporting all outreach, if SPEC supports any of the following roles, then report SPEC's role on the Form 13315 module in SPECTRM:
  - a. List SPEC as the speaker or presenter
  - b. Exhibitor - SPEC shares information or materials at a table or booth
  - c. Supplied products - SPEC supplies products, electronic or printed, IRS products or printed, IRS products or custom developed. (EITC Central; Outreach Corner)
  - d. Reviewed materials - SPEC reviews or gives input for partner materials used deliver outreach
  - e. Supplied data/information - SPEC supplies data or information to support the delivery of outreach
  - f. SPEC offers support to deliver the outreach
- (8) Tax consultants must report all outreach activities in the 13315-module listing in SPECTRM using one of SPEC's priorities as the primary topic. Record outreach activities in SPECTRM within five (5) business days with status updates as needed. Tax consultants must use primary topic "other" only on rare occasions and must use the comments field to explain as needed.
- (9) Tax consultants must record SPEC's outreach activities AND partner's outreach activities by:
  - a. Recording what YOU shared on the 13315 module in SPECTRM. Record each entity contacted as a separate activity on Form 13315.

- b. Following-up and document what the partner did with the information (Facebook; Twitter; Instagram; Website, etc.,)

22.30.1.11.4  
(10-01-2012)  
**Outreach Program  
Funding**

- (1) Each year, employees must list more outreach priorities, based on congressional mandates and new legislation. TS often receives separate funding to cover the cost of delivering outreach on these topics.
- (2) Employees must charge their time and travel to the correct SETR code and funding codes associated with the specified outreach topics.
- (3) Upon exhaustion of overtime and travel funds, employees must stop the use of these funds and to report any other expenses under regular program travel and regular program overtime.
- (4) SPEC employees must continue using the correct SETR time codes to report outreach specific related activities even without extra funding. This allows SPEC to measure the actual time spent on specific outreach related activities.

22.30.1.11.5  
(10-01-2012)  
**Outreach Program  
Resources**

- (1) The Outreach Resource Center holds approved materials to support SPEC's outreach activities.
- (2) The Outreach Resource Center houses these materials in one central location to allow for consistent messaging across SPEC Tax consultants must review the content on this page before conducting outreach on any priority topics.
- (3) Each topic holds a summary sheet with the background on the outreach focus, as well as links to outreach material. SPEC must add new products once approved.
- (4) SPEC employees must access the Outreach Resource Center through the intranet at *Outreach Resource Center*.

22.30.1.11.6  
(10-01-2011)  
**Tax Education Seminars**

- (1) Territory offices periodically receive requests for educational seminars.
- (2) The TM must review requests for approval. The TM considers the basis of each request, availability of resources, availability of a partner to present the seminar, business rationale, and potential reach of the event before agreeing to the request.
- (3) Qualified IRS employees and qualified partners/volunteers conducts tax education outreach. Whenever possible the SPEC Territory office must use partners to conduct tax related seminars for taxpayer groups who request specific education from IRS.

22.30.1.11.6.1  
(10-01-2011)  
**Planning and Publicizing  
Tax Education Seminars**

- (1) The Territory office must plan, schedule, and announce tax seminars with as much advance notice as possible to promote current year program initiatives. SPEC staff must coordinate any Media contact with a local Media Relations Specialist in their area. Publicity includes:
  - News release saying locations and hours of operation, a telephone number to call for more information

- Posters displayed prominently in IRS offices and placed strategically in the targeted community. Poster information must list the potential availability of the session, location, date, time, and a telephone number to call for more information
- Use partners to promote seminars through all available means including prominently displaying posters at their sites, local advertising, social media, etc.

22.30.1.12  
(10-04-2024)  
**Understanding Taxes  
(UT) Program**

- (1) The Understanding Taxes Program helps educators prepare students for their federal tax responsibilities. Key emphasis is on the voluntary compliance system. The Understanding Taxes program examines the mechanics of tax return preparation, and the theory and principles of taxation with the following goals:
- To provide teachers with both a current and easy to update resource to increase student awareness of this lifelong economic reality
  - To involve governments at the state and local levels in a cooperative tax education effort. Potential partners include state departments of revenue, local boards of education, state superintendents of education, consumer education groups, adult education specialists, school principals and teachers

**Note:** The UT program targets middle school and high school students. Current tax law for the UT program is found on *Link & Learn Taxes* at IRS.gov.

22.30.1.12.1  
(10-01-2011)  
**Responsibilities for the  
UT Program**

- (1) PS&A oversees the administration and maintenance of the UT application. Responsibilities include:
- a. Updating the application and IRM, as needed
  - b. Coordinating all the content management of the application
  - c. Developing the application's promotional and marketing materials
  - d. Evaluating the effectiveness of the application
- (2) TM must promote and incorporate various programs, campaigns, and coalitions.

22.30.1.13  
(10-01-2013)  
**Community  
Coalitions/Community  
Based Partnerships  
(CBP) Overview**

- (1) To reach more people with fewer resources, SPEC embraces a leveraged approach. This requires the use of partners as leveraged access points and is the cornerstone of the SPEC vision. This approach requires a different business model. The key to this strategy involves a community or coalition-based partnership. This road starts with broad-based participation by all segments of the community with better and more creative solutions obtained with several organizations working together on a common goal.
- (2) The CBP makes for the best possible use of the experiences and ability of all the groups involved while leveraging their good standing in the community to effectively reach our targeted audiences. It ends duplication of efforts and materials.
- (3) This collective effort helps to stretch resources such as money, information, staff, and volunteers enabling us to reach more taxpayers while increasing our visibility and our impact on voluntary compliance. Therefore, this model moves

responsibility for many of the administrative activities associated with the volunteer tax preparation program to community partners.

- (4) The Community Based Partner toolkit supplies guidance on establishing CBPs. SPEC staff can find the toolkit on SPEC's home page at *The Point*.
- (5) This toolkit acts as another resource in developing a CBP. Although the toolkit supplies a wide variety of concepts and products, it cannot duplicate the experience obtained by the partners involved in developing CBPs. After reviewing the toolkit, Tax Consultants must contact TM, community leaders, SPEC HQ Analysts, etc., for more insight in developing CBPs.
- (6) The toolkit acts as a "living" document, to include more information as new tools/products come known, SPEC must update the toolkit, as needed.

22.30.1.14  
(11-18-2021)

**Filing Season Readiness  
Executive Steering  
Committee**

- (1) SPEC is a working member of the Filing Season Readiness Executive Steering Committee. Each year, the committee ensures a successful upcoming filing season by preparing detailed actions plans and reporting on corrective actions through monthly meetings (June – September) and bi-weekly meetings (October – December). The committee verifies the readiness of all IRS operational functions to the Division Commissioners.
- (2) The SPEC Director and the assigned SPM analyst represent SPEC on this committee. SPEC employees work with cross-functional units to:
  - a. Obtain stakeholder issues and concerns
  - b. Develop and complete action items related to filing season
  - c. Update the status of action items
  - d. Supply required briefings to the committee
  - e. Prepare briefing documents for the committee
  - f. Coordinate responses for ad-hoc or follow-up information requests
  - g. Conduct periodic meetings with internal stakeholders to discuss potential filing season issues
  - h. Certify SPEC preparedness for the upcoming filing season
- (3) The Filing Season Readiness Executive Steering Committee begins planning and preparations in May each year for the next filing season. SPEC finds and addresses potential filing season concerns through a series of discussions with SPEC executives and employees. Each SPEC unit is engaged in filing season preparation and certification. SPEC fulfills the Executive Steering Committee reporting requirements by completing and closing all action items and reporting the closures to the committee.
- (4) The Filing Season Readiness Executive Steering Committee stores all documents on the IRS' *Filing Season Readiness Website*. This website houses all information on the documents, reports and action plans associated with Filing Season Readiness, such as the SPEC Filing Season Readiness action items, reports, and meeting information, as well as, committee directories, the Committee charter, and any other associated information.

22.30.1.15  
(01-11-2016)

**Partner Survey**

- (1) To measure the impact of SPEC's relationships with partners, SPEC surveys national and local partners.
- (2) The Partner survey results and reports include:

- Partners overall satisfaction and dissatisfaction with SPEC products and services
  - Partners satisfaction with support from SPEC, including communications, timeliness of materials, training, products, and relationship management
  - Opportunities for expanding the relationship with SPEC by communicating with and educating TS taxpayers
  - Partner needs
  - Solicit recommendation and feedback for improving service to the SPEC partners
- (3) The SPEC survey population includes all national and local partners listed in SPECTRM who meet the following requirements:
- Active
  - Non-Deleted
  - Do not have an @IRS.gov email address listed in the partner record. These include FSARemoteOnly@IRS.gov, FEABOnly@IRS.gov, NoEmailAvailable@IRS.gov– See Exemptions in section IRM 22.30.1.10.3, Eligibility Requirements.

22.30.1.15.1  
(09-08-2023)  
**Headquarters  
Responsibilities**

- (1) NP owns the SPEC Partner Surveys (SPEC Partner and SPEC Volunteer Experience) and survey administration process. NP takes the following actions:
- a. Prepares a Performance Work Statement (PWS) in conjunction with TS Strategies and Solution Research and Survey Administration (SA) group. The PWS helps to secure a contractor and distributes funding for the survey
  - b. Convenes a team to review national partner survey issues, including input survey content
  - c. Submits a list of SPEC local and national partners to the contractor by the date specified in the PWS. The list of partners must include organization name, address, and survey contact email, SPEC Area, SPEC Territory, and any other information needed to administer the survey or analyze the survey data
  - d. Reviews the draft survey and pre-notification letters. Obtain any needed SPEC approvals by the date specified in the PWS.
  - e. Reviews all input from field offices for inclusion in the survey and sends that input to the contractor
  - f. Coordinates the contractor's results presentation with SPEC management as shown in the PWS
  - g. Coordinates the review of draft reports by the SPEC survey team including combining any SPEC feedback for the contractor and approving the document
  - h. FS&A analysts work through local partner survey issues during the survey administration period. All communications between SPEC HQ and SPEC Territories about the local partner survey flow through to the designated FS&A analyst.

22.30.1.15.2

(09-08-2023)

**Contractor  
Responsibilities**

- (1) The contractor must develop an action plan, meet key deliverables, prepare the survey instruments, administering the survey, collect the data, and develop a draft and final reports.
- (2) The action plan lists the following activities:
  - a. Develop a timeline to achieve successful survey administration
  - b. Design the partner survey procedures
  - c. Design the survey instrument
  - d. Administer the survey
  - e. Report survey results
  - f. Present results to SPEC
- (3) To meet the deliverable timeline, the contractor takes the following actions:

Action	Description
Conduct Conference Call Contractor/IRS	Attends a conference call with TS Operations Support, SPEC, and other IRS staff within (ten) 10 workdays of awarding the contract. This meeting outlines IRS and contractor responsibilities and any potential changes to the survey, based on internal and external feedback.
Lead System Design Meeting (Partner Survey)	The contractor attends a survey design meeting with SPEC and TS Research staff. This meeting discusses the information collected, any sampling procedures, the data collection system, data analysis procedures, and desired field reports and national reports.
Prepare Office of Management and Budget (OMB) Clearance and Privacy Civil Liberties Impact Assessments (PCLIA) Documents	The Contractor Officer Representative (COR) and contractor prepares documents with the information needed to obtain approvals for the interviews and surveys from OMB and Privacy. The contractor works with TS Strategies and Solutions to complete the task.
Administer Survey	The contractor administers the survey according to SPEC's business needs as shown in the PWS. The contractor administers the survey online as outlined by the PWS and the agreed upon Administration Plan.
Analyzes and Present Survey Findings	The contractor collects, analyzes, and presents the survey results in a manner described in the contract, which may include a phone conference or an in-person presentation.

22.30.1.15.3  
(11-18-2021)

## Verifying SPEC Partner Contact Information

- (1) The following subsections give guidance about verification of SPEC Partner Contact information. The universe of SPEC partners includes all national and local partners listed in SPECTRM. The success of the survey depends on correct contact information. Exceptions: A partner must only respond to one survey request at a time. SPEC staff reviews the emails and removes any duplicates. Note: SPEC staff cannot survey IRS employees (irs.gov email addresses). SPEC excludes FSA Remote and FEAB only partners from taking part in the survey as they receive minimal support from SPEC. To exclude these partners from taking the survey, update their contact email address to correspond with the reason for exclusion. Use NoEmailAvailable@IRS.gov (for IRS Employees identified as a partner contact), *FEABOnly@IRS.gov*, or *FSA RemoteOnly@IRS.gov* in the Contact Module.
- (2) SPECTRM reports supplies a list of eligible partner survey contacts. SPEC employees must update SPECTRM on a regular basis.

22.30.1.15.3.1  
(09-04-2020)

## SPEC FS&A and Territory Office Responsibilities

- (1) Each territory office must verify the accuracy of the partner contact information in SPECTRM. When requested by NP to meet the survey schedule, FS&A (in coordination with the territories) must correct and verify the partner list, including the name, address, phone number, and email address (when available) of each partner survey contact.
- (2) SPEC territory offices must use the SPECTRM partner survey contact report to find all partners that receive the survey. From this report, territories verify all related survey contact names and emails when requested by SPEC HQ to meet the survey timeline. If there is incorrect partner or partner contact data in SPECTRM, the territories must correct any incorrect data in SPECTRM according to the established timeline to promptly administer the survey.

22.30.1.15.4  
(10-04-2024)

## Volunteer Survey

- (1) To measure the impact of SPEC's volunteer recruitment and retention initiatives, SPEC surveys potential and actual volunteers.
- (2) The volunteer survey results and reports include:
  - Overall satisfaction and dissatisfaction with the individual phases of volunteering ("Volunteer Journey"):
    - Signing-up on IRS.gov
    - Attending a SPEC volunteer orientation session
    - Connecting with a VITA/TCE partner
    - Participating as a VITA/TCE volunteer
    - Receiving recognition after the filing season
  - Recommendations for improvement of individual phases of the volunteer survey
- (3) The SPEC survey population includes volunteers who registered on the volunteer page on IRS.gov, including actual volunteers and potential volunteers who registered to participate, but who fell out of the process at individual stages of the journey.

22.30.1.15.4.1

(10-04-2024)

**Headquarters  
Responsibilities**

- (1) NP owns the SPEC Partner Surveys (SPEC Partner and SPEC Volunteer Experience) and survey administration process. NP takes the following actions:
  - a. Prepares a Performance Work Statement (PWS) in conjunction with TS Strategies and Solution Research and Survey Administration (SA) group. The PWS helps to secure a contractor and distributes funding for the survey.
  - b. Convenes a team to review national partner survey issues, including input survey content.
  - c. In coordination with the Volunteer Survey Team, submits a list of potential volunteer contacts (including contact email address) to the contractor by the date specified in the PWS.
  - d. Reviews the draft survey and pre-notification letters. Obtain any needed SPEC approvals by the date specified in the PWS.
  - e. Coordinates the contractor's results presentation with SPEC management as shown in the PWS.
  - f. Coordinates the review of draft reports by the SPEC survey team including combining any SPEC feedback for the contractor and approving the document.

22.30.1.15.4.2

(10-04-2024)

**Contractor  
Responsibilities**

- (1) The contractor must develop an action plan, meet key deliverables, prepare the survey instruments, administering the survey, collect the data, and develop a draft and final reports.
- (2) The action plan lists the following activities:
  - a. Develop a timeline to achieve successful survey administration
  - b. Design the volunteer survey procedures
  - c. Design the survey instrument
  - d. Administer the survey
  - e. Report survey results
  - f. Present results to SPEC
- (3) To meet the deliverable timeline, the contractor takes the following actions:

Action	Description
Conduct Conference Call Contractor/IRS	Attends a conference call with TS Operations Support, SPEC, and other IRS staff within (ten) 10 workdays of awarding the contract. This meeting outlines IRS and contractor responsibilities and any potential changes to the survey, based on internal and external feedback.

Lead System Design Meeting (Volunteer Survey)	The contractor attends a survey design meeting with SPEC and TS Research staff. This meeting discusses the information collected, any sampling procedures, the data collection system, data analysis procedures, and desired field reports and national reports.
Prepare Office of Management and Budget (OMB) Clearance and Privacy Civil Liberties Impact Assessments (PCLIA) Documents	The Contractor Officer Representative (COR) and contractor prepare documents with the information needed to obtain approvals for the interviews and surveys from OMB and Privacy. The contractor works with TS Strategies and Solutions to complete the task.
Administer Survey	The contractor administers the survey according to SPEC's business needs as shown in the PWS. The contractor administers the survey online as outlined by the PWS and the agreed upon Administration Plan.
Analyzes and Present Survey Findings	The contractor collects, analyzes, and presents the survey results in a manner described in the contract, which may include a phone conference or an in-person presentation.

22.30.1.16  
(11-18-2021)  
**TS SPEC Internet  
Content Publishing  
Procedures (IRS.gov  
updates and/or changes)**

- (1) *IRS.gov* is a resource tool that educates and helps taxpayers, tax professionals and partners in following tax laws and filing tax returns. The Internet Content Publishing Process ensures content is:
  - Technically correct
  - Not duplicated elsewhere on IRS.gov
  - Reviewed and approved by all affected functions and by proper levels of management
  - Validated/certified annually
  - Removed or updated when no longer current
- (2) Please refer to *IRM 2.25.101, IRS.gov Web Content Management Procedures* which supplies an overview for requesting changes to TS content on IRS.gov.
- (3) While there is only one SPEC function that owns each page; several organizations may share content responsibility for some pages. For example, the Partner and Volunteer Resource Center page has links to:

- Volunteer training materials owned by PS&A
- Quality standards and processes owned by PS
- VITA and TCE grant information, owned by the GPO

- (4) Any SPEC employee requesting changes, additions, or deletions to information on IRS.gov, must contact the SPEC IRS.gov functional coordinator and complete a managerial approved Form 14044, TS IRS.gov Content Publishing Request (CPR), with details outlining all changes.

**Note:** Executive level approval requires a business justification for all new requests (example: mandate by Counsel, Treasury, Congress, etc.).

- (5) As part of the annual TS Filing Season Readiness exercise each month the functional coordinator and the subject matter experts within SPEC work with Online Services (OLS) and certify the accuracy and ownership of IRS.gov pages. Throughout the year, SPEC HQ provides the SPEC Director with certification updates, showing that all content is up to date.
- (6) The SPEC Director certifies the accuracy of SPEC-owned pages no later than December 31 of each year.

22.30.1.17  
(11-18-2021)  
**SPEC Intranet**

- (1) The SPEC intranet site, The Point, houses many tools and resources SPEC employees need to perform their jobs. SPEC's SPM coordinates posting and updates to The Point.
- (2) SPEC's website holds the following sections:
- About Us - This section lists links to organizational and program information, directors, and the Program Guide
  - Director's Corner - stores current and archived director's messages
  - Volunteer Return Preparation Programs - houses all programs, resources, tools, products, partners, and information for volunteer return preparations
  - Outreach/Marketing and Communication - stores information on all outreach programs, communications, and marketing to partners
  - Filing Season Resources-contains information needed for the current filing season
  - Employee Engagement-resources for employee motivation and improvement
  - Reports - various reports SPEC uses to measure results
  - Reference/Resource Tools-contains valuable information for SPEC employees to do their jobs
  - Fact Sheets/Talk Points - a section organized by function where employees can quickly find all fact sheets/talk points issued
- (3) SPEC employees who own content on The Point must do the following:
- Work with TS SPEC Webmaster in SPM who reviews, approves, and sends information to the TS C&L webmaster for posting, per *IRM 11.55.2, Taxpayer Services (TS) Communications & Liaison (C&L)*
  - SPEC content owners and SPEC Point Coordinators must understand their responsibility to verify the technical accuracy of all information sent for posting, just as a webmaster must post information
  - Content owners and providers must work with TS SPEC Point Coordinators and TS SPEC Web Coordinator in SPM to coordinate with TS C&L

- webmaster to ensure the technical accuracy of all webpage information. Several sources can supply webpage content through a designated content owner
- Content owner requests must clearly supply guidance such as: page title, header names, bullet, linking or supporting link information, and technically correct text (content)
  - Obtain approval from their manager prior to sending to TS SPEC Webmaster for posting
  - SPEC content owners and SPEC Point Coordinators must post all documents to The Point and on the SharePoint site with the links to the TS SPEC Webmaster.
- (4) For more information on how to refer to an IRM section in item 3 above, content owners and others who contribute content to SPEC intranet pages.
- 22.30.1.17.1  
(10-01-2013)  
**SPEC Direct Email Box**
- (1) SPEC Direct is an organizational email box that looks to promote and improve communications within SPEC. The SPM office analyst in HQ must review and administer the messages in the mailbox.
- 22.30.1.17.1.1  
(11-18-2021)  
**Purpose**
- (1) SPEC Direct (*specdirect@irs.gov*) is a two-way communications tool designed to:
- a. Improve SPEC operations and programs by gathering feedback from SPEC employees
  - b. Increase the investment of employees in operational and business decisions
  - c. Provide SPEC management with direct feedback from employees on issues affecting the organization
- (2) Headquarters' managers and staff must use this feedback mechanism when:
- Developing products used by the field employees
  - Customers supply input on procedural or process changes
  - Requesting feedback from SPEC employees on new or existing products
  - Communicating best practices and suggestions throughout the organization
- 22.30.1.17.1.2  
(11-18-2021)  
**Procedures and Processes**
- (1) The SPEC Direct link is on the SPEC intranet site, The Point, under the Employee Engagement section. Clicking the hyper-link in the landing page banner (holds the label "Click here to email your comments") opens a new email message in Outlook with the \*SPEC Direct email box address inserted in the "To" line. Then send the email directly to the SPEC Direct email inbox. The SPM staff must route the email to the proper office for a response.
- (2) The SPEC Direct mailbox is available to all SPEC employees with questions, ideas, or general feedback. All email inquiries must meet business operations, policy, and procedures. Before sending an email inquiry to SPEC Direct employees must:
- a. Check the IRM, the Point public folders and other available resources for the answer
  - b. Ask their managers and Area Analysts for guidance in finding the answer

**Note:** Messages that do not meet the criteria above, the receiver must send it back to FS&A.

- (3) SPEC employees can answer questions received through the SPEC Direct mailbox. The SPEC Direct mailbox is for internal and external distribution (others outside of SPEC) to employees. If in doubt, seek guidance from management or SPEC Direct prior to sharing answers with external parties.
- (4) An email inquiry sent to a HQ analyst, FS&A liaison or subject matter expert must include a copy to their manager. If the HQ analyst, FS&A liaison, or manager determines the message was sent to the incorrect function to best answer an inquiry, the manager must let SPM know by reply email as soon as possible.
- (5) For email inquiries do not fall within SPEC control and authority, the recipient must return the email back to the sender.
- (6) SPEC Management may use the *\*SPEC Direct* email box to ask for feedback from field employees or to conduct employee surveys. The TS C&L office must prepare and coordinate solicitations and summary feedback to management. Examples of SPEC Direct solicitations include:
  - Ideas for branding the VITA Grant Program
  - Feedback on the Processing Based Training teaching method
  - Feedback on the SPEC Strategic Plan
  - Ideas to enhance the Quality process

22.30.1.17.1.3  
(11-18-2021)

**Communications  
Responsibilities of SPM  
in Administering the  
SPEC Direct E-mailbox**

- (1) The SPM analyst does not send SPEC Direct emails to the originator, unless a delay in supplying a prompt response for clarification.
- (2) The SPM office must check the email box regularly and respond to the originator within twenty-one (21) calendar days of receipt. If the analyst decides timeframe is not adequate, SPM must notify the sender from the *\*SPEC Direct* email box that a response is in process and require more time.
- (3) The SPM staff must send incoming email inquiries to the proper HQ office, HQ analyst, FS&A liaison, or SME for a response as soon as practical after receipt.
- (4) The employee's manager must approve prior to sending. If the responding office, HQ analyst, FS&A liaison, or SME cannot respond within seven (7) business days, send a reply to SPM via the *\*SPEC Direct* email box as soon as possible and give an estimated date for response.
- (5) Write clear responses with little to no acronyms and/or jargon for copy and paste directly into an email response to the sender. Staff must ensure written responses lacks grammatically errors since these reflect directly on the SPEC organization. The SPM analyst must cut and pasted directly into an email response back to the sender.
- (6) The SPM analyst must send responses to the originator from the SPEC Direct mailbox. In most cases, the SPM staff removes the name of the HQ analyst or SME supplying the response before sending it. The analyst or SME supplying the response may contact the sender directly to request clarification, request

more information or to supply the final response. In all cases, the analyst must carbon copy SPEC Direct on any email sent to the originator and closed when completed.

22.30.1.17.1.4  
(10-01-2013)  
**Functional Office  
Responsibility**

- (1) Any SPEC office, Headquarters' function, or FS&A liaison may at some point receive forwarded emails, inquiries or requests for information sent from the SPEC Direct email box. The manager of each office may appoint one staff person as the responsible point of contact for receiving and acting upon incoming email sent from SPEC Direct.
- (2) It is the responsibility of each office to let SPM know via SPEC Direct mailbox of the name of the responsible contact and/or alternate.

22.30.1.17.1.5  
(10-01-2013)  
**Other Information**

- (1) Customers may send questions and concerns about the SPEC Direct email box to the SPM Program Analyst and/or to the Chief, SPM.

22.30.1.17.2  
(10-01-2011)  
**Get to The Point**

- (1) *Get to the Point* is a platform that highlights current information, resources and tools posted to The Point for SPEC employees. It alerts SPEC employees about time sensitive information and existing tools to help them succeed on the job. While the TS C&L, Outreach Communications staff chooses content on the Get to the Point site, SPEC employees must send all suggestions to the communications contact.

22.30.1.18  
(10-01-2013)  
**Partner@irs.gov, Email  
Box**

- (1) The SPEC SPM function must manage the *\*SPEC Partners* email box. This organizational email box allows the public to give feedback to or request information from SPEC. The SPM office analyst in HQ must review and administer the messages in the mailbox
- (2) It expands the partner base by connecting external organizations and individuals with SPEC employees and programs. SPEC managers and teams must use the *\*SPEC Partners* email box when:
  - Developing products used by partners
  - Changing a procedure that needs input from the partners
  - Requesting feedback from SPEC partners on new products
  - Communicating with individuals outside of SPEC
- (3) SPEC staff shares the SPEC Partners email address in many ways. When SPEC employees make presentations to external groups, they supply this email address to the audiences. The SPEC Partner mailbox includes various publications, letters, brochures, etc., designed for SPEC external audiences.

22.30.1.18.1  
(02-07-2013)  
**SPEC SPM Staff  
Responsibilities**

- (1) SPEC SPM staff analyst must check the *\*SPEC Partners* email box regularly. The SPM assigned program analyst must supply responses to inquiries within twenty-one (21) calendar days of receipt or have SPEC field personnel try to contact the sender for follow-up within twenty-one (21) calendar days of receipt.
- (2) SPM staff must:
  - a. Acknowledge incoming emails

- b. Promptly forward email inquiries to the proper SPEC office or FS&A liaison for action
  - c. Include a response due date by which the office must respond in the subject line of the forwarded email
  - d. Follow up through the proper channels for email inquiries not acted upon within the expected time frames
- (3) SPM staff analyst must use judgement in processing emails considered spam or junk mail and delete them.

22.30.1.18.2  
(11-18-2021)

**Functional  
Contacts/Alternates for  
the SPEC Partner Email  
Box**

- (1) SPEC managers must appoint a staff member to serve as the responsible point of contact for receiving and acting upon email sent to their office from the \*SPEC Partners mailbox.
- (2) When the point of contact receives an inquiry from a local organization showing an interest in partnering with SPEC, SPM must send the message directly to the FS&A liaison for assignment to the local area growth group for proper follow-up.
- (3) When the point of contact receives an inquiry from an individual or persons requesting information on volunteering with VITA or TCE, SPM must send the message directly to the FS&A liaison for assignment to the local area growth group for follow-up.
- (4) SPEC recipients (FS&A liaison or SPEC HQ staff) must respond to these email messages by the established follow-up date.
- (5) SPEC offices receiving these emails must contact the sender directly or supply a response to the FS&A liaison. The FS&A liaison must let SPM know to respond for SPEC.
- (6) In creating responses, SPM, FS&A, HQ or Area offices must write official responses that stand for the SPEC organization. The Analyst must write a response that represents SPEC in a professional manner with minimum jargon or acronyms. The SPM may edit responses for clarity and completeness before responding to the sender.
- (7) In responding to *\*SPEC Partners* emails, SPEC HQ must address national issues if the message pertains to a national partnership or organizational matter.
- (8) Functional contacts may receive a joint Word® document from TS C&L holding several messages on one issue. This is due to a special solicitation for feedback. In such cases, HQ and FS&A must draft one answer acknowledging the feedback and to send that response back to, Attn: C&L at *\*SPEC Partners*. C&L must then distribute the response to all individuals, via the mailbox, who sent messages related to the issue.

22.30.1.19  
(10-01-2011)

**SPEC Electronic  
Transmissions 508  
Compliance  
Requirement**

- (1) After June 21, 2001, all IRS materials provided via Electronic Information Technology (EIT) must meet the requirements of IRC Section 508 of the Rehabilitation Act (29 U.S.C. 794d), as amended by the Workforce Investment Act of 1998 (Publication L. No. 105- 220, Sec. 408(b) 112 Stat. 936, 1202, (Aug. 7, 1998).
- (2) This means that all information published on the SPEC website must meet the technical standards outlined in Section 508 of the Rehabilitation Act.

**Exhibit 22.30.1-1 (10-19-2011)**

**EFIN Deactivation Letter: Non-Compliance**

Date

Volunteer ERO's Name

Address

City,

State, Zip Code

Dear Mr./Ms. XXXX,

This letter is to inform you that the Electronic Filing Identification Number (EFIN) XXXXXX, was deactivated for the following reason(s):

(Insert here)

T

here are no appeal rights to this decision. You may reapply for participation in the IRS e-file program but may not reapply as a volunteer return provider (VITA, TCE or Military Base).

Requirements for applying to participate in the IRS e-file program are included in Publication 3112, IRS e-file Application and Participation.

If you have any questions regarding this matter, please contact XXXX, Territory Manager at XXX-XXX-XXXX.

Sincerely,

Area Director

Stakeholder Partnerships, Education and Communication (SPEC)

