VITA/TCE Volunteer Standards of Conduct – Ethics Training

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2026 RETURNS

Stakeholder Partnerships, Education, & Communication (SPEC)







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Volunteer Standards of Conduct

Volunteer Income Tax Assistance / Tax Counseling for the Elderly (VITA/TCE)

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating **Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs**, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name, and address, using government-issued photo identification, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC #1 – Follow all Quality Site Requirements (QSR).

VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 – Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4 – Do not knowingly prepare false returns.

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.

VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- 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 electronic filing identification number (EFIN)
- 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 and
- Referral of your conduct for potential TIGTA and criminal investigations

How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: **www.irs.gov/pub/irs-pdf/p4491x.pdf**

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Confidentiality Statement:
All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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Volunteer Standards of Conduct (Ethics) Training

Introduction

The integrity of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs depends on maintaining public trust. All taxpayers using VITA/TCE services should be confident they are receiving accurate tax return preparation and quality service.

All volunteers are responsible for providing 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 will uphold the highest ethical standards and follow all Quality Site Requirements (QSR).

Furthermore, all IRS Stakeholder Partnerships, Education and Communication (IRS-SPEC) partners must sign either **Form 13533**, Sponsor Agreement or Form 13533-A, FSA Remote Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. By signing this agreement, the sponsor agrees to make certain their volunteers are aware of the standards of conduct and the key principles of privacy and confidentiality.

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher. The VSC Training will provide:

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

Why do we have Ethics Training?

During past filing seasons, the Treasury Inspector General for Tax Administration (TIGTA) and IRS-SPEC discovered unacceptable practices at a few VITA/TCE sites. In response to these issues, IRS-SPEC enhanced the Volunteer Standards of Conduct. The intent is to provide guidance and a structure for regulating VITA/TCE volunteers and to protect taxpayers.

When unscrupulous volunteers intentionally ignore the law, it compromises the integrity of the VITA/TCE program and the public's trust. Unfortunately, due to the actions of a few, the VITA/TCE programs' integrity and trust have been tested. In these cases, IRS-SPEC can and does take appropriate actions against the partners and volunteers involved.



IRS-SPEC is ultimately responsible for oversight of the VITA/TCE program. The agency often receives complaints from taxpayers, partners, and congressional members when notices are issued. IRS-SPEC researches and responds to all inquiries.

Objectives

At the end of this lesson, you will be able to:

- List the six Volunteer Standards of Conduct
- Describe unethical behavior
- Use the external referral process to report unethical behavior
- Identify consequences for failing to comply with the standards
- Explain how volunteers are protected

What do I need?

Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust

Unethical Defined

IRS-SPEC defines unethical as not conforming to agreed standards of moral conduct, especially within a particular profession. In most cases, unethical behavior is acted upon with the intent to **disregard** the established laws, procedures, or set policies.

Do not confuse an unethical action with a lack of knowledge or a simple mistake.



Mary prepared a return which included a credit the taxpayer did not qualify for. Mary did not understand the law, so she did not act unethically. However, if Mary knowingly allowed a credit for which the taxpayer did not qualify, Mary committed an unethical act and violated the Volunteer Standards of Conduct.

Volunteer Standards of Conduct (VSC)

Often volunteers face ethical issues, which arise in unexpected situations requiring quick decisions and good judgment. In many cases, the volunteer will react to unusual situations and not realize until later that it was, in fact, an ethical dilemma.

The Volunteer Standards of Conduct were developed specifically for the operation of free tax preparation programs. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, applies to all conduct and ethical behavior affecting the VITA/TCE programs. Volunteers must agree to adhere to the standards of conduct prior to working at a VITA/TCE free tax return preparation site.

All participants in the VITA/TCE programs must adhere to these Volunteer Standards of Conduct:

VSC #1 – Follow all Quality Site Requirements (QSR).

VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 – Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4 – Do not knowingly prepare false returns.

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.

VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner.

VSC #1 – Follow all Quality Site Requirements (QSR).

The purpose of the Quality Site Requirements (QSR) is to ensure the quality and accuracy of tax return preparation and consistent operation of sites.

Non-adherence to any QSR only becomes a violation of the VSC if volunteers **refuse** to follow the QSR. If the problem is corrected, it is not a violation of the VSC.

Refer to Publication 5166, VITA/TCE Volunteer Quality Site Requirements, for a full explanation of each QSR. See a brief description of the ten QSR below:

QSR #1, Certification

Volunteers must complete their certifications using the IRS electronic tests through Link & Learn Taxes (LLT). 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 LLT. Volunteers' names and addresses in LLT must match their government-issued photo identification. SPEC recommends that volunteers update their My Account page in LLT with their valid name and address.

- Volunteer training may consist of classroom training, self-study, and/or LLT.
- Volunteers have two attempts to pass each certification with a passing score of 80% or above on each certification.

Volunteer Standards of Conduct (VSC) Training

New volunteers must take the VSC Training. The training is available in LLT and in **Publication 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 using LLT prior to working at a site.

VITA/TCE Intake/Interview and Quality Review Training

All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must take **Publication 5101**, VITA/TCE Intake/Interview and Quality Review Training and pass Intake/Interview and Quality Review certification. Volunteer greeters, screeners and client facilitators who assist taxpayers with completing **Form 13614-C**, Intake/Interview and Quality Review Sheet, must also take Intake/Interview and Quality Review Training and certify.

- This training will be offered virtually with a Q&A session. The training platform and links will be provided in **Publication 5325**, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers.
- All volunteer greeters, screeners and client facilitators who assign tax returns for return preparation must also take Intake/Interview and Quality Review Training and certify.

VITA/TCE Tax Law Training

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 in tax law prior to conducting tax law related tasks. Screeners and client facilitators who answer tax law questions must also certify in tax law. Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators) do not have to certify in tax law but must still complete the VSC certification test via LLT.



IRS tax law certified volunteer preparers must prepare tax returns that are within scope of the VITA/TCE program. Volunteers must spot out-of-scope returns early in the tax return preparation process. Refer all out-of-scope tax returns to a professional tax return preparer. Scope refers to VITA/TCE tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service Chart is in Publication 4012, VITA/TCE Volunteer Resource Guide.

- Tax law instructors must certify in tax law at the Advanced level or higher.
- IRS tax law certified volunteer preparers can only prepare returns with tax issues that fall within their certification level. If the site is preparing tax returns above the Basic certification level, the volunteer preparer must certify to the level needed to prepare these returns.
- Designated and peer-to-peer quality reviewers can only quality review returns with tax issues that fall within their certification levels. If the site is preparing tax returns above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.

Specialty Certifications

- Volunteers may take other specialty certifications.
  - Volunteers must first certify in Volunteer Standards of Conduct before taking Over the Phone Interpreter (OPI) certification
  - Volunteers must first certify at either Basic or Advanced level before taking the specialty certification for Puerto Rico.
  - Volunteers must first certify at the Advanced level before taking the Military and International specialty certifications.



SPEC requirements may be different from partner requirements. Partners may require a higher level of training. However, partner requirements can never be lower than IRS requirements. For example, some partners require their coordinators to be certified at the Advanced tax law certification level, even if they do not give tax law advice, prepare, or correct tax returns. For example, AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to certify at the Advanced level. This is an acceptable practice.

Coordinators and alternate coordinators must complete site coordinator training annually. There are several options for completing site coordinator training:

- Attend partner-provided training on the topics covered in **Publication 5088**, VITA/TCE Site Coordinator Training or
- Review Publication 5088, which is available on Link & Learn Taxes (LLT) or IRS.gov.

QSR #2, Intake/Interview and Quality Review Process

All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate return preparation and quality service. Three vital processes that result in accurate returns and quality service are: effective intake, thorough taxpayer interview and quality review of the tax return. All sites must use Form 13614-C, Intake/Interview and Quality Review Sheet, for every tax 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 all necessary information to prepare an accurate return.

Every site must use a complete quality review process for all returns prepared to ensure accuracy. A tax return is considered accurate when tax law is applied correctly, and the completed return is free from error based on the completed Form 13614-C, Intake/Interview and Quality Review Sheet (or Form 13614-NR), the taxpayer's interview and the taxpayer's supporting documentation. All returns must be quality reviewed and discussed with the taxpayer using the designated or peer-to-peer review. Self-review is not allowed. All returns must be quality reviewed by another volunteer certified to the level required for the return.



Form 13614-NR, Nonresident Alien Intake and Interview Sheet is also available for use at sites serving nonresident alien taxpayers. Volunteers are required to be certified in Foreign Student and Scholar to use this form to prepare Form 1040-NR, US Nonresident Alien Income Tax Return.

QSR #2 requires a volunteer to have a complete Form 13614-C before preparing each tax return. Volunteers must verify each answer on pages 1 through 3. On pages 2 and 3, confirm each checked box is accurate. If a taxpayer incorrectly checked a box, erase or cross out the box and put your initials. Use the gray shaded column on the right side of pages 2 and 3 to leave notes or clarify answers. There is additional space for preparer notes on page 5.

QSR #3, Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

Coordinators must have a process in place to confirm taxpayers' identities and taxpayer identification numbers (TIN). All volunteers must follow the site's process **prior** to tax return preparation. In addition, the quality reviewer must perform the verification procedures **again** during quality review **before** taxpayer signs and receives a copy of the prepared tax return.

This process must include using acceptable documents to confirm taxpayers' identities and TIN by reviewing:

- Original photo identification (ID) for the taxpayer (and spouse, if married filing jointly); and
- Social Security numbers (SSN) and individual taxpayer identification numbers (ITIN) for everyone listed on the tax return and
- Correct spelling of names for everyone listed on the tax return

Please refer to Publication 4299 for more information about acceptable documents for photo identification and to confirm a TIN. Publication 4299 provides exceptions for validating taxpayer identities subject to coordinator approval.

QSR #4, Reference Materials

All sites must have, in paper or electronic form, the following reference materials available for use by IRS tax law certified volunteers:

- **Publication 17**, Your Federal Income Tax (For Individuals)
- **Publication 4012**, VITA/TCE Volunteer Resource Guide
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide

QSR #5, Volunteer Agreement

Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs.

Annually, all volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification. In addition they must agree to follow the VSC by signing and dating Form 13615.

The partner's approving official must also certify (sign and date) Form 13615. This confirms that the partner's approving official has verified the volunteer's identity, name, and address, using government-issued photo identification. The partner must also confirm the volunteer has passed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. Every volunteer's Form 13615 must be certified prior to their volunteering at a VITA/TCE site. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact, as appointed by the partner.

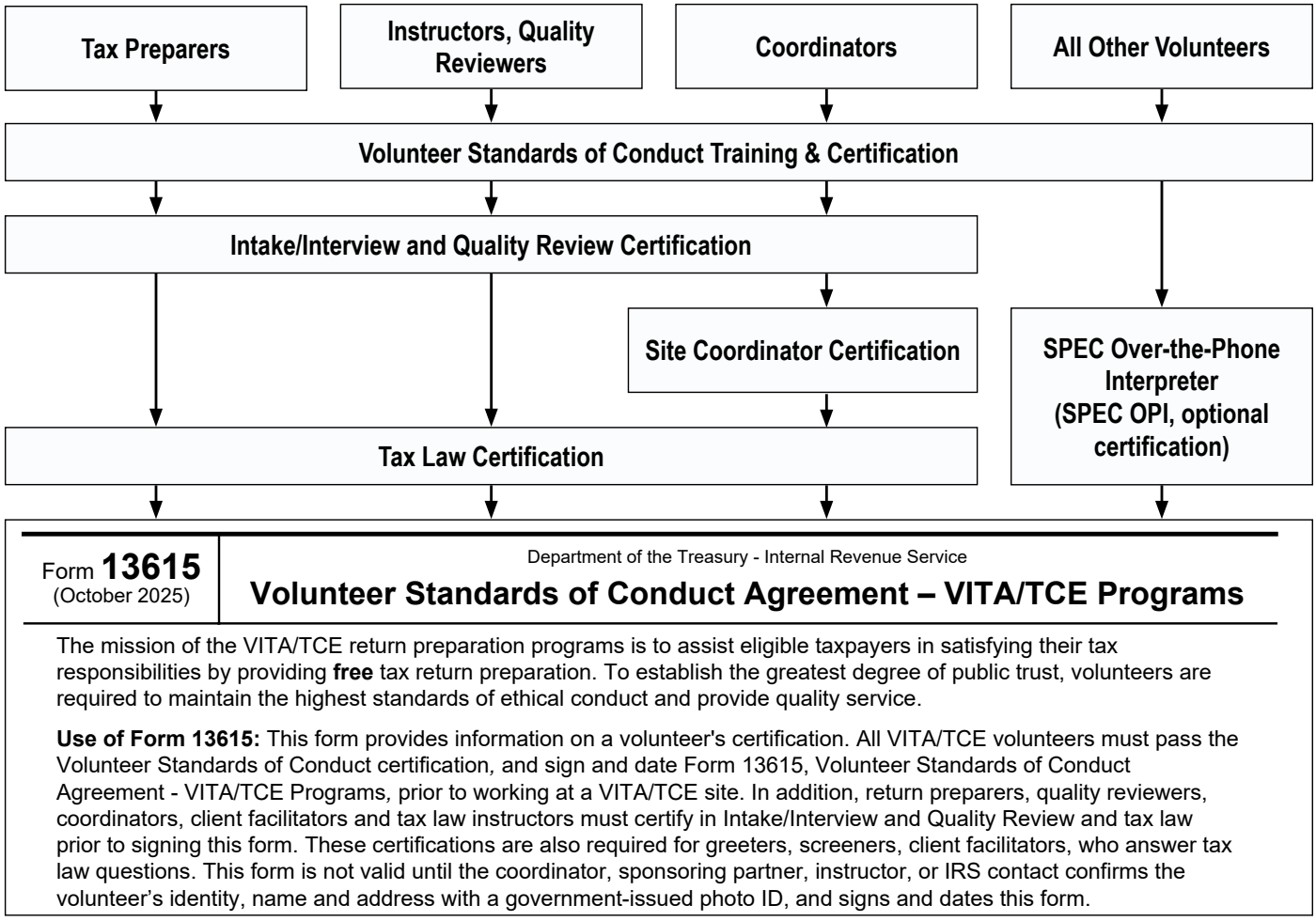
The approving official must confirm volunteers' identities, names, and addresses using government-issued photo identification (ID), when reviewing and signing Forms 13615. SPEC partners and coordinators can review volunteers' government-issued photo ID electronically. Government-issued photo identification (ID) includes valid driver's license (U.S.), state ID (U.S.), Military ID, national ID, visa, Global Entry ID, or

passport. Coordinators can make exceptions to use official high school identification for students taking part as volunteers in an official VITA/TCE High School program. The name on Form 13615 must match both the name on the government-issued photo ID and the volunteer's name added to TaxSlayer or other tax preparation software. SPEC does not allow the use of volunteer nicknames in the tax preparation software.

Volunteers' names and addresses in LLT must match their government-issued photo ID. Advise volunteers to update their My Account page in LLT with their valid name and address.

Coordinators must exercise due diligence and have a method to verify training certification the day the volunteer reports to the site.

Coordinators who prepare tax returns, provide tax law assistance, correct rejected returns, or quality review tax returns must certify in tax law to the level required for the complexity of the returns. If they do NOT perform any of these duties, they are not required to certify in tax law, as shown by the dotted line in the certification paths chart.



Form **13615**
(October 2025)

Department of the Treasury - Internal Revenue Service

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Use of Form 13615: This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.

QSR #6, Timely Filing of Tax Returns

All sites must have a process in place to ensure every tax return is timely electronically filed or delivered to the taxpayer. Refer to Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, for guidance on e-filing returns, stockpiling of returns and resolving rejects.

E-filing Returns and Stockpiling of Returns

Stockpiling is waiting more than three calendar days to submit the return once the site has all necessary tax documents. Tax returns must be e-filed no more than three calendar days after the site has secured all necessary information from the taxpayer and completed all necessary tax preparation steps required to file the taxpayers return electronically.

This means the taxpayer has completed the intake/interview process, provided all necessary tax documents, completed the Quality Review and has provided consent to the site to e-file the return by signing Form 8879. Once these steps have been completed, the VITA/TCE site has three calendar days to e-file the return.

Returns must be completed within a reasonable timeframe. If due to lack of response, delays with resolving rejects, signing Form 8879 or volunteer staffing, sites must notify taxpayers that the return has been deactivated in the tax preparation software and to return to the site to pick up their tax documents. If the taxpayer does not return to the site, per Publication 4299, Privacy, Confidentiality, and Civil Rights, sites must properly dispose of tax documents including burning or shredding the data.

Extension to File Returns

Sites can assist taxpayers with filing **Form 4868**, Application for Automatic Extension to File US Individual Income Tax Return, with the consent of the taxpayer and when the facts and circumstances of the taxpayer's situation indicate filing an extension to file their return is the correct tax determination for the taxpayer.

In order to e-file the Form 4868 on behalf of the taxpayer, the Form 8878, IRS E-file Signature Authorization for the Form 4868 or Form 2350 MUST be signed by the taxpayer prior to the e-filing of the Form 4868.

QSR #7, Civil Rights

All VITA/TCE sites must make available to all taxpayers who seek services at the site information on Title VI of the Civil Rights Act of 1964 by providing the current Publication 4053 (en-sp), Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish), or a current D143, AARP Foundation Tax-Aide (poster).

These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a civil rights complaint, refer them to the contact information on Publication 4053 (en-sp). If taxpayers request the information in writing, offer Publication 4454, Your Civil Rights are Protected. Publication 4454 is an optional brochure designed to notify taxpayers of their civil rights when the site cannot provide tax preparation services (for example, lack of information to prepare the return, the return is not within scope of the VITA/ TCE program).

Taxpayers must have access to the civil rights information even if they do not have a tax return prepared. At a traditional site, the poster must be visible at the first point of contact between the taxpayer and volunteer. For virtual sites, the poster must be sent or made available to all seeking services.

QSR #8, Correct Site Identification Number (SIDN)

All tax returns prepared by VITA/TCE sites must include the correct site identification number (SIDN). E-file administrators must set tax software defaults to make sure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their local SPEC territory office to make sure they are using the correct SIDN.

QSR #9, Correct Electronic Filing Identification Number (EFIN)

All tax returns prepared by VITA/TCE sites must include the correct electronic filing identification number (EFIN). All partners must use the online IRS e-file application process found in E-Services on IRS.gov to apply for an EFIN or update an application. A separate EFIN is required for each physical location. E-file administrators should set the tax software defaults to ensure the correct EFIN automatically appears on Form 8879, IRS e-file Signature Authorization.

QSR #10, Security, Privacy, and Confidentiality

Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, is the resource document for guidance on securing and protecting personally identifiable information (PII) shared by taxpayers, volunteers, and partners. A copy (paper or electronic) must be available at the site. Sites must follow all security, privacy, and confidentiality guidelines as outlined in Publication 4299.

All coordinators must have security procedures in place as described in Publication 4299 for the following processes:

- Preparing an annual security plan to safeguard taxpayer data. Sites can use Form 15272, VITA/ TCE Security Plan, or a similar document that captures the same information. See note below for more information on Form 15272.
- Protecting all computers with passwords.
- Using a hard-wired internet connection or encrypted and password protected wireless internet connection.
- Securing computers, printers, and all equipment.
- Safeguarding PII at the site by safely storing and/or properly disposing of the information.
- Properly securing signatures on IRC Section 7216 required consent notices.
- Limiting volunteer access privileges to the tax software based on assigned roles.
- Generally restricting volunteer access to the tax software.
- Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.



For additional information on Quality Site Requirements, refer to Publication 5166, VITA/TCE Volunteer Quality Site Requirements.

VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

"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 are a violation of this standard. Donation or tip jars can be placed in another area at the site as long as that area does not give the impression that the site is collecting the funds for return preparation. Donation or tip jars cannot be in the entry, waiting, tax preparation, or quality review areas.

A client may offer payment, but 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 who are interested in making cash donations to the appropriate website or to the coordinator for more information.



Having fee-based preparation at the VITA site location while the VITA site is open is like tip jars within the preparation space. This causes confusion to the taxpayer as VITA is advertised as a free service.



You finish a time-consuming return and the client is very grateful. On her way out, the client stops by and tries to sneak a $20 bill in your pocket, saying, "I would have paid ten times that at the preparer across the street." Return the money and explain that you cannot accept money for doing taxes.

Taxpayers' federal or state refunds **must not** be deposited into VITA/TCE volunteers', partners' 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.

Some VITA/TCE sites use employees of the sponsoring organization to prepare tax returns as a part of their work duties. This is not considered receiving payment from the customer and is not a violation to this VSC.

VSC #3 – Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

Volunteers must properly use and safeguard taxpayers' personal information. Volunteers may not use confidential or nonpublic information to engage in financial transactions. They cannot allow improper use of taxpayer information to further their own, another persons' or organizations' private interests.

SPEC encourages partnering with banks or credit unions to promote unbanked taxpayers to open bank accounts. However, sites and volunteers cannot offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns.

Below is guidance for banks or credits unions who partner with VITA/TCE:

- VITA/TCE coalitions and partners must take steps, so taxpayers clearly understand tax services remain free of cost regardless of whether they sign up for a bank or credit union membership or a refund anticipation loan.
- Bank or credit union information/enrollment tables must remain in a separate space from tax return preparation.
- Bank or credit union offerings must be announced using general terms to potential customers separate from tax return preparation.
- Volunteers must not promote bank or credit union services by using information provided by the taxpayer to prepare a tax return (such as the taxpayer not having a bank account or the amount of the tax refund).
- SPEC encourages VITA/TCE coalitions and partners to reach out and find additional financial institutions to offer services at VITA/TCE sites. To avoid the appearance of endorsement or preferential treatment, SPEC recommends giving other financial institutions with similar products with the same or similar terms to be present at the location separate from tax return preparation.

SPEC determined having a representative of a bank or credit union present at the same location as a VITA/TCE site but separate from the tax return preparation space is not a violation of VSC #3 even if that bank provides RACs/RALs as part of its overall business.

EXAMPLE

The partner operates a paid tax service in addition to having a VITA site in the same facility. The volunteer reviews the income documents and determine the taxpayer's total income is above the VITA income limit. The volunteer then directs customers to their paid service for taxpayer convenience, so they do not have to seek services elsewhere. You explain that this is a violation of VSC #3. Partner used taxpayer information gained during the Intake/Interview process for direct personal benefit to their organization.

EXAMPLE

Your primary business includes selling health insurance policies. During the interview, you find out the taxpayer lost access to health insurance in January of the current year. You cannot offer to sell the taxpayer health insurance through your business.

EXAMPLE

You are a volunteer preparer and an accountant. You cannot solicit business from the taxpayer.

EXAMPLE

You are the site's greeter. Your daughter asks you to take candy orders at the site for her school fundraiser. You explain to her that as a VITA/TCE volunteer you cannot solicit personal business.

Securing consent

There will be some instances when taxpayers will allow the use of their personal information other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure a consent from the taxpayer. There are several types of consents: Global Carry Forward Consent, Relational EFIN Consent, and Use and Disclosure Consents. The coordinator will have a process in place if consents are required at your VITA/TCE site.

Exceptions to required consents

Volunteer sites that use or disclose the total number of returns (refunds or credits) prepared for their taxpayers at their site (aggregate data) for fundraising, marketing, and publicity are not required to secure taxpayers' consent. This information cannot include any Personally Identifiable Information (PII), such as the taxpayer's name, SSN/ITIN, address or other personal information, and does not disclose information containing data from fewer than ten tax returns.

This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refunds, credits, rebates, or related percentages.

IRC 7216(a) – Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216 is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than $1,000, or both, together with the cost of prosecution.

For additional information on IRC 7216 required consents, refer to Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.

VSC #4 – Do not knowingly prepare false returns.

It is imperative that volunteers 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 will cause problems down the road for the taxpayers. Volunteers must not knowingly prepare false returns.

Trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed. 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. In addition, 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 additional taxes, interest, and penalties from the taxpayer.



To report suspected violations or concerns which you have by emailing SPEC Headquarters at ts.voltax@irs.gov. The email should include 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 taxpayers affected by the violation.



A volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The volunteer preparer has violated this standard. The quality reviewer simply missed this omission and the return was printed, signed, and e-filed.

The quality reviewer missed this omission and the return was printed, signed, and e-filed. Since the quality reviewer did not knowingly allow this return to be e-filed incorrectly, the quality reviewer did not violate this standard. Do not confuse an unethical action with a lack of knowledge or a simple mistake.



A volunteer prepares a fraudulent return by knowingly claiming an ineligible dependent. The taxpayer received a notice from IRS disallowing the dependent and assessing additional taxes, interest, and penalties. The taxpayer may seek money from the SPEC partner, but must still pay the IRS the additional taxes, interest, and penalties.



A volunteer prepares a fraudulent return by adding household employee wages that the taxpayer did not earn. The taxpayer received a notice from IRS for additional information needed about the earnings that the taxpayer did not have so the IRS corrected the tax return and began assessing additional taxes, interest, and penalties.

Hardship on the taxpayer

For a low-income taxpayer, it could be impossible to make full payment and recover from return fraud. If full payment is not received, the taxpayer will receive several collection notices. If full payment is still not received, the taxpayer will be sent through the IRS collection process. This could also involve the filing of a tax lien or a levy (garnishment) on their bank accounts and/or wages. The taxpayer may be eligible for an installment agreement, but it could take several years to pay the IRS debt.



A taxpayer's return fraudulently contains the Earned Income Credit (EIC). The taxpayer has already received the refund when an audit notice is issued. During the audit, the taxpayer cannot provide documentation to support the EIC claim.

The taxpayer is disallowed $3,000 in EIC and now has a balance due of over $4,000, including penalties and interest. This amount reflects only the EIC disallowance. An additional disallowance of the Head of Household (HOH) filing status and Child Tax Credit (CTC) could generate a balance of over $6,000.

Identity Theft

Nationwide, identity theft continues to grow at an alarming rate. Unfortunately, there are instances of unscrupulous volunteers using information they have obtained at a VITA/TCE site to steal the identity of taxpayers. For example, using a stolen SSN to file a false tax return to obtain a refund is a form of identity theft. 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 is continually implementing: new processes for handling returns, new filters to detect fraud, new initiatives to partner with stakeholders, and a continuing commitment to investigate the criminals who commit these crimes.



Jane, an IRS tax law-certified volunteer, is working at a VITA site on the first day the site is open. She has volunteered to electronically file the tax returns for the site to help out the coordinator. Therefore, she is given the needed permission level in the tax preparation software.

That day, Joe, the coordinator, opens the locked VITA file cabinet and discovers an e-file acceptance report he forgot to destroy from the previous year. He asks Jane to take the report down the hall to the shredder because it has several SSNs listed. Jane puts the report in her purse without Joe's knowledge.

Later that night at home, Jane opens the VITA tax preparation software and prepares falsified tax returns for the eight SSNs listed on the report she took from the VITA site that morning. She makes sure the returns all have large refunds. Jane puts her own bank account information in the direct deposit fields and electronically files the returns.

Jane stole the identity of these eight taxpayers by preparing false federal tax returns to steal the refunds.

SPEC has a system that extracts information pertaining to tax returns filed through the VITA/TCE program where multiple tax refunds are being deposited into a single bank account. Jane's actions were reported to IRS CI and TIGTA.

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 program.

SPEC can prohibit volunteers from participating in the VITA/TCE program if they engage in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial 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.



If you have information indicating that another volunteer has engaged in criminal conduct or violated any of the Volunteer Standards of Conduct, immediately report such information to your coordinator and email SPEC headquarters at **ts.voltax@irs.gov** and copy the partner and the local SPEC territory office as appropriate. The email notification should include 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 taxpayers affected by the violation.

Consequences

Volunteers performing egregious activities are barred from volunteering for the VITA/TCE program and may be added to a registry of barred volunteers.



Allowing an unauthorized alien to volunteer at a VITA/TCE site is prohibited. An "unauthorized alien" is defined as a person not lawfully admitted into the United States for either permanent residence or employment. All volunteers participating in the VITA/TCE program must legally reside in the United States. Coordinators are required to ask for proof of identity with a government-issued photo ID for each volunteer. However, coordinators or partners are not required to validate the legal status of volunteers. Therefore, by signing Form 13615, volunteers are certifying that they are legal residents of the United States.



A partner's program director was convicted of embezzling funds from an unrelated organization. The program director's criminal conduct created negative publicity for the partner. The partner was removed from the VITA/TCE program.



A taxpayer's refund was stolen by a volunteer return preparer at a VITA site. The taxpayer sought monetary damages from the SPEC partner for the volunteer's fraudulent actions. The volunteer preparer was banned from volunteering in the VITA/TCE program.

VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner.

To safeguard public trust, Internal Revenue Service employees, partners, and volunteers must maintain 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 assisting individuals who come to VITA/TCE sites for return preparation. Taxpayers are often under a lot of stress and may wait extended periods for assistance. Volunteers may also experience stress due to the volume of taxpayers needing service. This situation can make patience run short. It is important to remain calm and create a peaceful and friendly atmosphere.



You finish a difficult return for Millie, who has self-employment income, several expenses, and very few records. In addition, her son turned 25 and moved out early in the year. She owes the IRS about $50. After you carefully explain the return, Millie sputters, "You don't know what you're doing. I always get a refund! My neighbor is self-employed and she got $1,900 back." In this situation, you should take a deep breath and courteously explain that every return is different. If necessary, involve the coordinator.

Taxpayer Civil Rights

In accordance with federal law and the Department of the Treasury – Internal Revenue Service policy, discrimination against taxpayers on the basis of race, color, national origin (including Limited English Proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance.

Persons with disabilities and/or limited English proficiency should be able to participate in or benefit from programs and services that IRS supports. Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access services. For additional information refer to Publication 4053, Your Civil Rights Are Protected, for reasonable accommodations.

Coordinators at federally assisted sites are responsible for ensuring that reasonable requests for accommodation are granted when the requests are made by qualified individuals with disabilities and that reasonable steps are taken to ensure that LEP persons have meaningful access to its programs or activities. For additional guidance, please visit the Site Coordinator Corner on IRS.gov and review the Fact Sheets on Reasonable Accommodation and Limited English Proficiency.

If a taxpayer believes he or she has been discriminated against, a written complaint should be sent to:

Internal Revenue Service
Civil Rights Unit
1111 Constitution Avenue, NW, Room 2413
Washington DC 20224

For all inquiries concerning taxpayer civil rights, contact the Civil Rights Division at the address referenced above, or email: **civil.rights.division@irs.gov**

Do not send returns, payments or other non-civil rights information to this address.

Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS 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 to ensure the information on the return is 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.

Generally, IRS tax law certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, volunteers need to ask themselves if the information is unusual or questionable.



If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return and should inform the site coordinator of the reason for not preparing the tax return. .

When in doubt, make an effort to find the answer

- Seek assistance from the coordinator
- Seek assistance from a tax preparer with more experience
- Reschedule or suggest the taxpayer come back when a more experienced tax preparer is available

- Reference or research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.)
- Research **www.irs.gov**
- Call the VITA/TCE Hotline at 1-800-829-VITA (8482)
- Research the Interactive Tax Assistance (ITA) on **www.irs.gov** to address tax law issues
- Advise taxpayers to seek assistance from a professional tax preparer

Failure to Comply with the Volunteer Standards of Conduct

Who enforces the standards?

The U.S. tax system is based on voluntary compliance. Most taxpayers compute their tax accurately, but at times unscrupulous taxpayers and preparers evade the system by filing fraudulent returns. For this reason, some sponsoring organizations may perform background checks on their volunteers.

The VITA/TCE program is operated by sponsoring partners and/or coalitions outside the IRS. However, IRS is responsible for providing oversight to protect the VITA/TCE programs' integrity and to maintain taxpayer confidence. IRS recognizes the hard work volunteers contribute to the programs and does not want that overshadowed by a volunteer's lapse in judgment.

How are the standards enforced?

IRS-SPEC continues to revise Form 13615, Volunteer Standards of Conduct Agreement, to provide guidance to volunteers and a structure for regulating ethical standards. By signing and dating Form 13615, Volunteer Standards of Conduct Agreement, volunteers agree that they will adhere to the VSC.

If conduct violating the standards occurs at a VITA/TCE site, IRS-SPEC will recommend corrective actions. If the site cannot or will not remedy the conduct, then IRS-SPEC will discontinue its relationship and remove any government property from the site.

In cases of wrongdoing, illegal conduct, and/or management practices that violate the VSC, IRS-SPEC may terminate a VITA/TCE grant. A volunteer's conduct could put a site or partner in jeopardy of losing its government funding.

What if an unethical situation is discovered at a site?

If volunteers, coordinators, or taxpayers identify potential problems at the partner, site, or volunteer level that may require independent scrutiny, they must report these issues using the external referral process (VolTax) by emailing SPEC headquarters at **ts.voltax@irs.gov.** Copy the partner and the local SPEC territory office as appropriate.



In general, the coordinator is the first point of contact for resolving any problems that a volunteer may encounter. If a volunteer feels an ethical issue can't be handled by the coordinator, the volunteer should e-mail SPEC headquarters at **ts.voltax@irs.gov** and copy the partner and the local SPEC territory office as appropriate.

Volunteer's role in reporting questionable activity

Honest taxpayers and tax preparers preserve the tax system's integrity. To sustain confidence in the VITA/ TCE program, you must report violations that raise substantial questions about another volunteer's honesty, trustworthiness, or fitness as a tax preparer.

Taxpayers and tax preparers who violate tax law are subject to civil and criminal penalties. Any person who knowingly aids, assists, procures, counsels, or advises in the preparation or presentation of a materially false or fraudulent return is subject to criminal punishment. IRS-SPEC will refer violations to the IRS CI or TIGTA.

Coordinator's Responsibility

If a coordinator determines a volunteer has violated the Volunteer Standards of Conduct, the coordinator needs to immediately remove the volunteer from all site activities and deactivate their access to tax preparation software. In addition, notify both the partner and IRS-SPEC with the details of the violation. The coordinator can notify IRS-SPEC by either contacting their local SPEC territory office or using the external referral process (VolTax). If the coordinator contacts the territory, the territory will use the internal referral process to elevate the referral to headquarters.

It is critical that SPEC headquarters be notified as quickly as possible of any potential misconduct by any volunteers to preserve the integrity of the VITA/TCE programs.



While reading the newspaper, Violet, the coordinator at Pecan Public Library, learns that one of her volunteers, Dale, was arrested for identity theft. The article indicates Dale has been using other people's identities to apply for credit cards and then using these cards for unauthorized purchases. Violet sends an email to **ts.voltax@irs.gov** with the details from the news article and deactivates Dale's access to the tax preparation software. When the site opens the next day, Violet pulls Dale aside and advises him that he cannot work at the site due to his arrest on identity theft charges.

External Referral Process

If an unethical situation is discovered the external referral process (VolTax) provides taxpayers, volunteers, coordinators, and others an avenue to report potential unethical problems encountered at VITA/TCE sites. Volunteers and taxpayers can send an email to SPEC headquarters **ts.voltax@irs.gov** and copy the partner and the local SPEC territory office as appropriate. The email notification should include 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 taxpayers affected by the violation if applicable.

The email address is available in:

- Publication 4836 (en-sp), VITA/TCE Free Tax Programs (English & Spanish)
- Form 13614-C, Intake/Interview and Quality Review Sheet
- Publication 730 (en-sp), Important Tax Records-Envelope (English & Spanish Version)

All VITA and TCE sites are required to display Publication 4836 (en-sp), or D-143 for AARP sites, in a visible location to ensure taxpayer awareness of the ability to make a referral.

It is critical that volunteers and taxpayers immediately report any suspicious or questionable behavior. The IRS will investigate the incidents reported to the email address to determine what events occurred and what actions need to be taken. In addition, your reported violations should be shared with your sponsoring partner and local SPEC territory office.

Taxpayers and tax preparers who violate tax law are subject to civil and criminal penalties. Any person who willfully aids or assists in, procures, counsels, or advises the preparation of a false or fraudulent return is subject to criminal punishment.

Volunteer Registry

Volunteers and partners released from the VITA/TCE program for egregious actions and willful violations of the Volunteer Standards of Conduct, can be added to the IRS-SPEC Volunteer Registry. The IRS-SPEC director will determine if a volunteer or partner should be added to the registry. The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners who were removed from the VITA/TCE program. The registry will include partner or individual names, locations, and affiliated agency or sponsors. Volunteers and/or partners on this list are unable to participate in VITA/TCE program indefinitely. Egregious actions include, but are not limited to, one or more of the following willful actions:

- Creating harm to taxpayers, volunteers or IRS employees
- Refusing to adhere to all Quality Site Requirements

- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, notorious, disgraceful conduct
- Any other conduct considered to have a negative impact on the VITA/TCE program

What is the impact on VITA/TCE programs?

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 EFIN;
- 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 logos; and
- Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.

What is the impact on taxpayers?

A taxpayer is responsible for paying only the correct amount of tax due under the law. Although a return is accepted, it may not be accurate. Acceptance merely means the required fields are complete and that no duplicate returns exist. However, an incorrect return can cause a taxpayer financial stress.

It is imperative to correctly apply the tax laws to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems in the future.

How might the taxpayer find relief?

If tax collection would cause significant hardship, the taxpayer may be able to find relief. Significant hardship means serious deprivation, not simply economic or personal inconvenience to the taxpayer. Although, collection action may stop, interest and penalties will continue to accrue until the balance is paid in full.

Taxpayers can be referred to Low Income Tax Clinic (LITC) and Taxpayer Advocate Service (TAS). LITCs are organizations that represent and advocate for taxpayers who have tax problems with the IRS, whose incomes are below a certain level. TAS can help you if your tax problem is causing a financial hardship or a systemic issue.

What if the taxpayer is not telling the truth?

A volunteer who senses that a taxpayer is not telling the truth should not ignore it. Conduct a thorough interview to ensure there is no misunderstanding. If that does not resolve the matter, refer the taxpayer to the coordinator. Remember, if a volunteer is not comfortable with the information provided from the taxpayer, the volunteer is not obligated to prepare the return.

Taxpayer review and acknowledgment

After the return is completed, an IRS tax law-certified volunteer must discuss the filing status, dependents, income, adjusted gross income, credits, taxes, payments, and the refund or balance due with the taxpayer.

The volunteer must address any taxpayer questions and concerns about the return. If necessary, ask the coordinator for assistance.

Tax returns include the following disclosure statements:

- For the Taxpayer: “Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.”
- For the Preparer: “Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.”



Volunteers must remind taxpayers that when they sign the return (either by signing Form 1040, U.S. Individual Income Tax Return or signing Form 8879, IRS e-file Signature Authorization), they are stating under penalty of perjury that the return is accurate to the best of their knowledge.

Volunteer Protection Act

Public Law 105-19, Volunteer Protection Act of 1997 (VPA) generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for whom they volunteer. The VPA is not owned or written exclusively for Internal Revenue Service. This is a public law and relates to organizations that use volunteers to provide services.

What is a volunteer?

Under the VPA, a “volunteer” is an individual performing services for a nonprofit organization or a governmental entity (including as a director, officer, trustee, or direct service volunteer) who does not receive for these services more than $500 total in a year from the organization or entity as:

- Compensation (other than reasonable reimbursement or allowance for expenses actually incurred), or
- Any other thing of value in lieu of compensation.

Although an individual may not fall under the VPA definition of a “volunteer,” which means they may not be protected under the VPA, they are still considered volunteers by the VITA/TCE program. To ensure protection, those who do not fit this VPA volunteer definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

What does the VPA do?

The purpose of the VPA is to promote the interests of social service program beneficiaries and taxpayers and to sustain the availability of programs, nonprofit organizations, and governmental entities that depend on volunteer contributions. It does this by providing certain protections from liability concerns for volunteers serving nonprofit organizations and governmental entities.

The VPA protects volunteers from liabilities if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer. The VPA does not protect conduct that is willful or criminal, grossly negligent, reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

Volunteers must only prepare returns that are within their tax law certification level, their site’s certification level, and the level of certification under the VITA/TCE program. See the Scope of Service Chart in Publication 4012 for more information.

In general, volunteers are protected when performing their responsibilities while adhering to the Volunteer Standards of Conduct. However, local and state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

Instructions for Completing Training, Certifications, and the VSC Agreement

All volunteers are required to register and certify via Link & Learn Taxes (LLT). Volunteers must generate the Form 13615, Volunteer Standards of Conduct Agreement and provide to their Site Coordinator prior to volunteering. When the volunteer signs Form 13615, they are agreeing to adhere to the VSC. Form 13615 is also used to capture the volunteer's certification level. Form 13615 is not valid until it is signed and dated by the sponsoring partner, coordinator, instructor, or IRS contact, after verifying the volunteer's identity, name and address (with government-issued photo ID) and certification level. Instructors can retrieve the Test Answer Key from LLT after completing their own certification. See the course introductions in Publication 4491, VITA/TCE Training Guide, or LLT for more information on the certification levels and process.

New volunteers must review the VSC training prior to taking the certification test. The VSC training is in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. Volunteers must pass the VSC certification test with a score of 80% or higher. The VSC Test is an annual requirement. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

Volunteers may view training by using:

- Link & Learn Taxes (LLT) (preferred); **or**
- The following products, available for download at **www.irs.gov**:
  - Publication 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, 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 LLT.



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



New volunteers are required to view the VSC Training before taking the VSC certification test. In addition, volunteers assigning tax returns and new volunteers planning to be a coordinator or hold a position requiring tax law certification are also required to view the Intake/Interview and Quality Review Training before taking the associated certification test. All coordinators and alternate coordinators are now required to certify by passing the Site Coordinator Test with a score of 80% or higher prior to working at a site.

Reminders about certifying using Link & Learn Taxes

- Required to pass the VSC certification test with a score of 80% or higher. New volunteers must review the VSC Training prior to taking the certification test.
- Complete the Intake/Interview and Quality Review certification and pass the appropriate tax law certification tests (Basic, Advanced, etc.) if preparing returns, performing quality review, or other position requiring tax law knowledge. New volunteers holding positions that require this certification must review the Intake/Interview and Quality Review Training (Publication 5101) prior to taking the certification test.
- Check the Volunteer Agreement digital signature checkbox in Link & Learn Taxes acknowledging that Form 13615, Volunteer Standards of Conduct Agreement, has been read and agreed to.
  - Coordinators not performing duties that require tax law certification must also pass the Intake/ Interview and Quality Review certification.
  - All coordinators and alternate coordinators are required to certify by passing the Site Coordinator Test with a score of 80% or higher prior to working at a site.
  - After each test, the Link & Learn Taxes system on VITA/TCE Central will add the letter "P" to Form 13615 indicating a passing score for the VSC Training and (if applicable) Intake/Interview and Quality

Review certification and tax law certification levels.

- Print and review the form and give the completed form to the partner-designated official or site coordinator.
  - The sponsoring partner's approving official or coordinator will verify your identity, name and address by using your government-issued photo identification, and certify by signing and dating the form.

VSC and tax law certification must be completed by using Link & Learn Taxes. Volunteers must certify by signing Form 13615 electronically after all required tests are completed with a passing score of 80% or higher.

Resolving Problems

In general, the coordinator is the first point of contact for resolving any problems that a volunteer may encounter. If a volunteer feels an ethical issue can't be handled by the coordinator, the volunteer should email SPEC headquarters at **ts.voltax@irs.gov** and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individuals full name, date the incident occurred and the number of taxpayer's affected by the violation if applicable. The following chart lists common issues that a taxpayer may have and where they can be referred. Publication 5136, IRS Services Guide, also may be helpful when a taxpayer has a question unrelated to tax preparation. Publication 5136 can be located at **www**.irs.gov/pub/irs-pdf/p5136.pdf.

For this type of issue:	The appropriate action is:
Individual or company is violating the tax laws	Refer taxpayers to **IRS.gov/SubmitATip** to report tax law violations.
Victims of identity theft	Refer taxpayers to Identity Protection Specialized Unit at 1-800-908-4490. The Protection Specialized Unit may issue these taxpayers a notice. Volunteers may prepare returns for taxpayers who bring in their current CP01A Notice or special PIN (6-digit IP PIN). Include the IP PIN on the software main information page. Instructions are located at: **www.irs.gov/uac/Identity-Protection**.
Taxpayers believe they are victims of discrimination	Refer taxpayers to: (Written complaints) Operations Director, Civil Rights Division; Internal Revenue Service, Room 2413; 1111 Constitution Ave., NW; Washington, DC 20224. (Email complaints) **civil.rights.division@irs.gov**
Taxpayers have account questions such as balance due notices and transcript or installment agreement requests	Taxpayers should be referred to **www.irs.gov**: • If they want to make a payment, they will click on **Make a Payment** icon. • If they are requesting an installment agreement, they will select, **Apply for a payment plan** • If they have a notice, they should/can enter **understanding your notice** in the Search feature on IRS.gov. If they still need help, refer the taxpayer to a local **Taxpayer Assistance Center** or they can call the toll-free number 1-800-829-1040. Appointments are available for all TAC services. Taxpayers can call the toll-free line, 844-545-5640, to schedule an appointment to receive services. The appointment services toll-free line hours of operation are 7 a.m. – 7 p.m. local time (Hawaii and Alaska follow Pacific Time Zone).
Federal refund inquiries	Refer the taxpayer to **www.irs.gov** and click on **Where's My Refund?**
State/local refund inquiries	Refer to the appropriate state or local revenue office.
Taxpayers have been unsuccessful in resolving their issue with the IRS	Tell taxpayers that the Taxpayer Advocate Service can offer special help to a taxpayer experiencing a significant hardship as the result of a tax problem. For more information, the taxpayer can call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or go to www.irs.gov and enter **Taxpayer Advocate** in the Search box.

Exercises

Using your reference materials, answer the following questions.

Question 1: Taxpayer Edna brings her tax documents to the site. She completes Form 13614-C, Intake/Interview and Quality Review Sheet. She indicates on page 2 of Form 13614-C that she has self-employment income, along with other income and expenses.

Joe, a volunteer tax preparer, reviews Form 13614-C with Edna. He asks if she brought all of her documents today, and asks to see them. Included in the documents is Form 1099-NEC, Nonemployee Compensation, showing $7,500 of non-employee compensation in Box 1. She tells Joe that she has a cleaning business that provides services to local businesses.

Edna says she also received $4,000 in cash payments for additional cleaning work. When Joe asks if she received any documentation supporting these payments, she says no, the payments were simply paid to her for each cleaning job she performed.

Joe suggests because the IRS has no record of the cash payments, Edna does not need to report these payments on her return. Edna is concerned and feels like she could “get in trouble” with the IRS if she does not report all of her income. Joe assures her that the chance of the IRS discovering that she did not report cash income is very small.

Joe prepares Form 1040, Individual Income Tax Return. On Schedule C, line 1, he reports only the $7,500 reported in Box 1 of Form 1099-NEC. When Joe completes the return and after the quality review has been completed, he hands it to Edna to sign Form 8879, IRS e-file Signature Authorization.

a. Is there a Volunteer Standards of Conduct violation? If so, identify the applicable VSC and explain.

b. What should the volunteer have done?

c. What could happen to the volunteer?

Question 2: Taxpayer George completes Form 13614-C, indicating on page 1 that his marital status is single with one dependent, Amelia. Volunteer preparer Marge reviews George's intake form and taxpayer information documents.

When Marge asks if Amelia is related to George, he says no, that Amelia is the child of a personal friend who is not filing a tax return. Amelia’s mother told George he could claim the child and even gave him Amelia’s Social Security card. Marge then asks whether George provided more than one-half of Amelia’s support, but George says no. He goes on to say that he should be able to claim Amelia as a dependent because no one else is claiming her.

Marge agrees that, although Amelia is not George’s qualifying child or relative, he can still claim her as a dependent because no one else will. Marge further suggests that the child could be listed as George’s niece who lives with him, so that he can file as a Head of Household and claim the Earned Income Credit (EIC). Marge completes page 1 of Form 13614-C accordingly.

Marge assures George that the chances of the IRS discovering that he and Amelia are not related would be very small. Marge prepares the return with the Head of Household status and claiming the EIC and Child Tax Credits for “qualifying child” Amelia. George signs Form 8879.

a. Is there a Volunteer Standards of Conduct violation? If so, identify the applicable VSC and explain.

b. What should the volunteer have done?

c. What could happen to the volunteer?

Question 3: Taxpayer Isabel's completed Form 13614-C indicates that she does not have an account to direct deposit her refund. When volunteer James prepares Isabel's return, it shows that Isabel is entitled to a $1,200 refund.

James tells Isabel that a paper check may take up to 6 weeks to arrive, but if she has the funds directly deposited to a checking account, the amount would be available in up to 21 business days. He offers to have the money deposited to his own checking account, stating that on receipt of the money he would turn it over to her. Isabel agrees and allows James to enter his routing number and account information on her return. James gives the money to Isabel when he receives it.

a. Is there a Volunteer Standards of Conduct violation? If so, identify the applicable VSC and explain.

b. What should the volunteer have done?

Question 4: While volunteer Lily is completing Ryan's return, she notes that he is single and asks him if he would like to meet some evening at a local bar so they could get to know each other better. Although Ryan says that he would prefer that she not call him, Lily says she does not give up that easily and that she will call him later in the week.

Ryan reports the conversation to the coordinator before he leaves the site.

a. Is there a Volunteer Standards of Conduct violation? If so, identify the applicable VSC and explain.

b. What could happen to the volunteer?

Question 5: Volunteer John is preparing a return for taxpayer Max, who sold stock during the tax year. Max says he does not want to report any capital gains and tells John that the cost basis on the stock sold was equal to or greater than the sales price. Based on his own stock portfolio, John believes Max is lying. John explains to Max that if the IRS examines the return, the cost basis will have to be supported by written statements or other documents of the purchases. Max says he understands, but he still wants the return completed with the amounts he has given to John. After John completes the return and Max signs Form 8879, IRS e-file Signature Authorization, the return is e-filed.

a. Is there a Volunteer Standards of Conduct violation? If so, identify the applicable VSC and explain.

b. What could happen to the volunteer?

Question 6: When coordinator Joelle returns from a lunch break, she notices the waiting area is nearly empty. When she asks Greeter Jade what happened, Jade says that volunteer Nathan and a taxpayer had a loud, bitter argument, and many taxpayers got concerned and left.

Joelle takes Nathan to a private area and asks him to explain what happened. Nathan says the taxpayer became upset when Nathan told him that as a noncustodial parent he had to have a signed Form 8332, Release/Revocation of Release of Claim to Exemption for Child By Custodial Parent, or he could not claim his children as dependents. Nathan admits that he got angry when the taxpayer started name calling. Nathan says he told the taxpayer, "If you don't like our free service, then you can go somewhere else." Nathan also says there was a lot of yelling and use of profanity on both sides and then the taxpayer left the site.

a. Is there a Volunteer Standards of Conduct violation? If so, identify the applicable VSC and explain.

b. What should the volunteer have done?

c. What could happen to the volunteer?

Summary

- VSC #1 and VSC #3 were updated based on findings from FSV, RSR and QSS reviews.
- All volunteers must agree to the Volunteer Standards of Conduct (VSC) outlined on Form 13615. Partners or site coordinators are required to validate the volunteers' identity, name and address (using government-issued identification) and certification level prior to working at the site.
- Failure to comply with the standards may adversely affect the taxpayer, the site, the partner and the VITA/TCE program.
- Violations of the VSC will not be tolerated. If a violation is discovered, appropriate actions will be taken, up to removal of the volunteer, potential removal from the VITA/TCE program indefinitely, closing of the site, and discontinuing IRS support to the sponsoring partner.
- The Volunteer Protection Act generally protects volunteers from liability as long as they act in accordance with the standards.
- Volunteers and partners with questions about the standards should contact their local SPEC territory office.
- SPEC requires all instructors, coordinators, client facilitators, return preparers, quality reviewers and any volunteer assisting taxpayers in completing Form 13614-C and/or assigning tax returns to preparers to pass the Intake/Interview and Quality Review Test.

Exercise Answers

Answer 1

a. Yes, VSC #4 – Do not knowingly prepare false returns. Joe knowingly did not include the cash payments that Edna received.

b. Cash income should have been reported on Schedule C.

c. Volunteer should be removed and barred from working at a VITA/TCE site and added to the Volunteer Registry.

Answer 2

a. Yes, VSC #4 – Do not knowingly prepare false returns. Although the taxpayer insisted on including the dependent, Marge knew this was wrong.

b. The volunteer should have educated George on dependent eligibility using Publication 4012, Volunteer Resource Guide, refuse to prepare the tax return, or report the incident to the coordinator.

c. Volunteer should be removed and barred from working at a VITA/TCE site and added to the Volunteer Registry.

Answer 3

a. Yes, VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers. Although the volunteer's intention was to help Isabel get her refund sooner by having it direct deposited instead of mailed, putting it into his own account is problematic and could raise the question of misappropriation of a tax refund or be perceived as receiving payment for tax return preparation. Generally, VITA/TCE volunteers should only request direct deposit of a taxpayer's refund into accounts bearing the taxpayer's name.

b. The volunteer should have suggested that the taxpayer open an account and provide the routing and account number. He should never have offered to deposit funds into his own account.

c. Volunteer must be counseled that he cannot put any other taxpayer's refund into his own account. If this continues, he will be removed and barred from the site.

Answer 4

a. Yes, VSC #3 – Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

b. Lily should be reminded that she cannot use taxpayer's personal information (marital status and phone number) for her benefit.

Answer 5

a. Maybe. Even though Max insists on using the cost basis he provides to John, as long as John has conducted a thorough interview, especially about the stock sales, he can prepare the return. John should remind Max that taxpayers sign their returns under penalty of perjury, and that Max is ultimately responsible for the return. If Max tells John that the basis amounts are wrong and John prepares the return anyways, then John is violating VSC #4 – Do not knowingly prepare false returns.

b. As long as John did not knowingly prepare a false return, nothing should happen. However, if John does know the information is false, then he should be removed, barred from the site, and he could be added to the Volunteer Registry.

Answer 6

a. Yes, VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner. Volunteers must treat individuals at the site with courtesy and in a respectful and professional manner.

b. Nathan should have taken a deep breath and courteously explained the Form 8332 requirements using Publication 4012. If the situation still could not be resolved, Nathan should have requested the taxpayer speak to the coordinator upon her return.

c. Nathan should be warned that future outbursts will result in his immediate removal as a volunteer.

Form **13615**
(October 2025)

Department of the Treasury - Internal Revenue Service

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Use of Form 13615: This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.

Standards of Conduct: As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC #1 - Follow all Quality Site Requirements (QSR).

VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4 - Do not knowingly prepare false returns.

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.

VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- 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 electronic filing identification number (EFIN)
- 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 and
- Referral of your conduct for potential TIGTA and criminal investigations

Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer.

Volunteer Protection: The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, blatant disregard of the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 4961, VITA/TCE - Volunteer Standards of Conduct - Ethics Training.

Privacy Act Notice – The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

IRC 7216(a) - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than $1,000, or both, together with the cost of prosecution.

Volunteer:

By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name *(type/print)*	Volunteer position(s) ☐ IRS Employee
Home address *(street, city, state and ZIP code)*	

Email address	Daytime telephone	Sponsoring partner name/site name
Number of years volunteered *(including this year)*	Signature *(electronic)* **OR** Signature *(type/print)*	Date

Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Volunteer Standards of Conduct ***(Required for ALL)***	Intake/Interview and Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico 1	Puerto Rico 2	Foreign Students	SPEC OPI

Professional designation *(Attorney, CPA, CTEC, or Enrolled Agent)*	Licensing jurisdiction *(state)*	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date *(if provided)*

Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's name and title *(printed)* *(coordinator, sponsoring partner, instructor or IRS contact)*	Signature *(electronic)* **OR** Signature *(type/print)*	Date

Parent/Guardian: By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE programs.

Parent/Guardian name *(printed)*	Signature *(electronic)* **OR** Signature *(type/print)*	Date

For Continuing Education (CE) Credits ONLY

(To be completed by the coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents, Non-credentialed preparers and CTEC registered preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. **The coordinator, sponsoring partner, or instructor must sign and date this form** and send the completed form to the SPEC territory office or relationship manager for further processing. Refer to Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers or Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

First and last name on PTIN account	Volunteer Preparer's Tax Identification Number (PTIN) P - ___ ___ ___ ___ ___ ___ ___ ___	CTEC ID number *(if applicable)* A - ___ ___ ___ ___ ___ ___
Address *(VITA/TCE Site or teaching location)*	Site Identification Number (SIDN) S - ___ ___ ___ ___ ___ ___ ___ ___	

Professional Status *(check only one box)*

☐ Enrolled Agent (EA)
☐ Certified Public Accountant (CPA)
☐ Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
☐ Attorney
☐ Certified Financial Planner (CFP)
☐ California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)

Certification Level *(Check only one box below)*	**Volunteer Hours** *(Minimum of 10 volunteer hours required to issue CE Credits)*
☐ Advanced	Total hours volunteered *(qualifies for 14 CE credits)* _____
OR	**OR**
☐ Advanced and One or More Specialty Courses	Total hours volunteered *(qualifies for 18 CE credits)* _____

Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's *(printed)* name and title *(coordinator, sponsoring partner, instructor)*	Signature *(electronic)* **OR** Signature *(type/print)*	Date

Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2026 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected.
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for certification, training materials, and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete sample practice problems
  - Lets volunteers prepare test scenario returns for the test/retest



Go to **apps.irs.gov/app/vita/.** You'll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA/TCE site in your community.