VOLUNTEER SITE COORDINATOR HANDBOOK

Stakeholder Partnerships, Education and Communication (SPEC)

COMING TOGETHER TO STRENGTHEN COMMUNITIES
VOLUNTEER HOTLINE

IRS VITA/TCE Hotline for tax law questions (Volunteers Only)
1-800-829-VITA (8482)
January 24, 2022 – April 19, 2022
Hours of Operation (Local Time) Monday – Friday, 7:00 AM-7:00 PM
No service available on Saturdays

CONTACT INFORMATION FOR PARTNERS, COORDINATORS, VOLUNTEERS

Enterprise Service Help Desk
E- Services Help Desk
Civil Rights Unit
TaxSlayer Volunteer Support
TaxSlayer via E-Mail
SPEC Relationship manager:
State Department of Revenue:
State Tax Forms:
State Volunteer Hotline:

1-866-743-5748 (loaned IRS equipment)
1-866-255-0654
1-202-317-6925 (not toll-free)
1-800-421-6346 (Do not give to the public)
support@vita.taxslayerpro.com

CONTACT INFORMATION FOR TAXPAYERS

IRS Toll-free line
IRS Refund Hotline
IRS Identity Protection Specialized Unit
IRS Forms/Publications
IRS Tax Fraud Referral Hotline
IRS Tax-Help for Deaf (TDD)
Taxpayer Assistance Centers
VITA Site Locations
TCE Site Locations
Refund Offset Inquiry (Financial Mgmt Service)
Taxpayer Advocate Service
Social Security Administration

1-800-829-1040
1-800-829-1954
1-800-908-4490
1-800-829-3676 (800-TAX-FORM)
1-800-829-0433
1-800-829-4059
1-844-545-5640
1-800-906-9887
1-888-227-7669
1-800-304-3107
1-877-777-4778
1-800-772-1213
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MESSAGE FROM THE DIRECTOR

Thank you for your dedication to the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) programs. VITA/TCE is a “cause,” not just a program. Every year, I’m impressed by the VITA/TCE partner accomplishments. Your work last filing season was truly inspiring. Despite many significant challenges including the pandemic and several last-minute tax law changes, you found ways to safely provide free and accurate tax return preparation in your communities. The IRS’s Stakeholder Partnerships, Education and Communication (SPEC) organization is proud to partner with you to administer VITA/TCE.

The VITA/TCE program continues to have a positive impact on the millions of individuals we serve. Your ongoing support provided free tax preparation services for low to moderate income taxpayers, the elderly, persons with disabilities, Native Americans, rural taxpayers, and those individuals with Limited English Proficiency. The success of our community-based tax preparation program is due to your strong commitment.

I am grateful for your time and efforts during the 2021 filing season, resulting in a positive effect on millions of taxpayers who had their tax returns prepared at VITA/TCE sites across the country. Over 1.9 million tax returns were prepared and filed at over 8,000 VITA/TCE sites by over 52,000 volunteers.

During the past year, you worked to develop and safely expand services to reach more Americans needing assistance with filing their tax returns. In addition, you supported SPEC in our outreach efforts as serious challenges impacted the world. Thanks to your dedication, taxpayers are benefiting from stimulus and advance child tax credit payments, in addition to other tax credits and benefits.

This VITA/TCE Volunteer Site Coordinator Handbook provides valuable material for both SPEC partners and coordinators. It contains vital information to help you manage your VITA/TCE sites. The tools and processes included in this publication ensure consistent and accurate tax return preparation. The web links provided allow you to easily view the referenced IRS products. Your use of this VITA/TCE Volunteer Site Coordinator Handbook is essential to the program’s continued success. Please contact your SPEC relationship manager or local SPEC territory office for more information on materials or procedures.

We are thankful for your commitment continuing into the 2022 filing season, and I know we all agree on the importance of consistently following quality procedures to ensure tax return accuracy and site quality.

With sincere appreciation,

Frank Nolden

Director, Stakeholder Partnerships,
Education and Communication
SPEC MISSION

The Stakeholder Partnerships, Education and Communication (SPEC) mission is to assist taxpayers in satisfying their tax responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating, and communicating with our shared customers.

BACKGROUND

The Internal Revenue Service sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Since the implementation of the VITA program in 1969, thousands of volunteers have provided free tax assistance and prepared millions of federal and state returns. The targeted population for VITA services includes individuals with low to moderate income (defined by the Earned Income Tax Credit [EITC] threshold), persons with disabilities, elderly, and those with Limited English Proficiency (LEP). The VITA program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of a paid preparer.

The TCE program offers free tax assistance to individuals who are age 60 or older. § 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or nongovernmental public non-profit agencies and organizations, exempt under § 501 of the IRC, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their federal income tax returns.

The Virtual VITA/TCE approach uses the same process as traditional VITA/TCE except that the IRS-certified preparer and/or quality reviewer and the taxpayer may not always be face-to-face. Technology is used to connect the volunteer preparer and the taxpayer. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can also be used in urban settings to provide a free alternative to qualified taxpayers.

To aid more taxpayers while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through a Facilitated Self-Assistance (FSA) Model. The Facilitated Self-Assistance approach uses a certified volunteer to assist taxpayers in the preparation of their own tax return. Since the volunteer acts as a facilitator, each volunteer can assist multiple taxpayers at one time. This approach allows sites to offer alternative filing methods by helping taxpayers prepare their own simple returns. Partners can use any software that can capture the Site Identification Number (SIDN).

The goal of the VITA/TCE program is to make voluntary compliance easier by:

- Promoting tax understanding and awareness
- Preparing free and accurate tax returns for eligible taxpayers
- Encouraging Financial Education and Asset Building (FEAB) through tax incentives
- Incorporating taxpayer feedback or viewpoints
- Improving issue resolution processes in all interactions with taxpayers
- Providing taxpayers with timely guidance and outreach
• Strengthening partnerships with tax practitioners, tax preparers, and other third parties to ensure effective tax administration

PURPOSE OF THIS GUIDE

The purpose of the Publication 1084, Volunteer Site Coordinator Handbook, is to inform you of your obligations and expectations as coordinator and help you effectively operate your VITA/TCE tax preparation site. This publication covers the operation of the VITA/TCE program before, during, and after the tax filing season and explains your roles and responsibilities as the coordinator, as well as for the site’s volunteers. Note that the term “coordinator” used in this publication includes all types: site, local, alternate, etc.

Coordinators should review the table of contents of this publication to become familiar with the topics covered and refer to it as needed throughout the year to assist with your site’s operations. Answers to many of the questions most asked by coordinators can be found in this handbook.

Publication 1084 should be used as a resource in tandem with the Publication 4396-A, Partner Resource Guide. The partner guide provides references and resources for SPEC partners to assist in administering effective VITA/TCE programs. While the two publications overlap some, they contain distinctive information on key aspects of the defining roles and responsibilities for their respective intended users.

Use this guide and all other available resources to answer your questions that may arise while operating your VITA/TCE site. Please e-mail any suggestions for VITA/TCE program changes to partner@irs.gov and/or your local SPEC territory office.

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 which they volunteer. The VPA is not written exclusively for the Internal Revenue Service. This is a public law and relates to organizations that use volunteers to provide services. Under the VPA, a “volunteer” is an individual performing services for a non-profit organization or a governmental entity who does not receive:

- Compensation (other than reasonable reimbursement or allowance for expenses incurred), or
- Any other thing of value in lieu of compensation more than $500 per year.

The term “volunteer” includes those serving as a director, officer, trustee, or direct service volunteer. Those who do not fit this definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

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

The VPA protects volunteers from liability if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, and 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.

All IRS-certified volunteer preparers must only prepare returns that are within scope of the VITA/TCE program. All out-of-scope returns must be referred to a professional return preparer. For additional information on VITA/TCE in-scope topics, refer to the Scope of Service Chart in Publication 4012, VITA/TCE Volunteer Resource Guide. The definition of “scope” refers to VITA/TCE eligible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels.

As a coordinator, you are responsible for protecting and monitoring your volunteers to ensure they are adhering to the Quality Site Requirements and preparing returns within the scope of the VITA/TCE programs.

In general, if volunteers only prepare returns within the scope of the VITA/TCE program and adhere to the Volunteer Standards of Conduct, they are protected. However, local state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.
CHAPTER 1: VITA/TCE SITE BASICS

Introduction

As a coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. This chapter provides guidance to coordinators on the various aspects of the coordinator role. You will find information on site timelines, suggestions to improve the customer experience, required forms and reporting, serving taxpayers with disabilities, and volunteer milestones.

Chapter 1-1: Timeline for Operating VITA/TCE Sites

Coordinators may use the timeline below to assist partners and volunteers operating VITA/TCE sites. The list below includes key activities specific to opening and operating a successful site. Volunteer recruitment, marketing and promoting programs such as EITC and its economic impact, are year-round activities, which are best incorporated into the mission of your organization.

Year Round

- Volunteer recruitment and retention.
- Collecting statistical data about programs such as EITC and its economic impact in the community.
- Continue volunteer training and certification, using Link & Learn Taxes (L&LT).
- Update Form 13715, Volunteer Site Information Sheet, and submit to your SPEC relationship manager as changes occur.

June - July

- New sites: Request a Site Identification Number (SIDN) from your SPEC relationship manager; begin initial volunteer recruitment efforts; register a Responsible Official and apply for an Electronic Filing Identification Number (EFIN) using e-Services, after obtaining a SIDN.
- Existing sites: Continue volunteer recruitment and retention efforts for next filing season.

August – September

- Order electronic filing software through your local SPEC territory office.
- Order training materials by completing Form 2333-V, Order for VITA/TCE Program, and submit the order to your SPEC relationship manager or through the electronic product ordering system.

October

- Complete and sign Form 13533, VITA/TCE Partner Sponsor Agreement.
- Complete Form 13715 and submit to your local SPEC territory.
- Escalate volunteer recruitment.
- Select or confirm site location(s), opening and closing dates, site’s days, and hours of operation.
- Identify instructors for electronic filing, tax law training, and certification.
- Schedule date and place for volunteer training and certification, including tax preparation software training.
- Complete any additional training material request on Form 2333-V and submit to your SPEC relationship manager or through the electronic product ordering system.
- Identify/secure computer equipment for volunteer tax site(s).

**November – December**

- Complete any additional Forms 2333-V, for training material orders and submit to your SPEC relationship manager.
- Begin both electronic filing and volunteer tax law training and certification classes, including completion of Site Coordinator Training and certify by passing the Site Coordinator Test with a score of 80% or higher.
- Beginning in 2021 and subsequent years, VITA/TCE sites must have a site security plan. Prepare Form 15272, VITA/TCE Security Plan, or similar document and submit to the local SPEC territory office by December 31, for approval. An approved copy must be kept at the site location. **Note:** Section two of the security plan now addresses the site’s virtual plan. All sites operating a Virtual VITA/TCE Model must complete this section and the virtual plan must be approved by the local SPEC territory office prior to implementation. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.
- Begin community awareness publicity.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Identify volunteer(s) who will serve as alternate coordinator(s) in your absence and ensure that they complete Site Coordinator Training and certify by passing the Site Coordinator Test with a score of 80% or higher prior to completing coordinator duties.
- Verify forms order and supplies for sites.
- Continue volunteer training and certification.
- Continue completing Forms 13715 and submit to local SPEC territory.

**January**

- Post publicity posters.
- Continue volunteer training and certification; develop a process to communicate to volunteers the operations used at the site.
- Ensure each volunteer has a name badge, or issue them Form 14509, Volunteer ID Insert, and Document 13123, Volunteer ID Holder.
- Conduct volunteer meeting to assign volunteer roles and responsibilities.
- Establish a process to identify every volunteer who prepares or makes changes to a tax return.
• Ensure a current Publication 4053 (EN/SP), Your Civil Rights are Protected Poster, or a current D-143 AARP Foundation Tax-Aide (Tax-Aide) poster is available to all taxpayers who seek services at the site. The taxpayer must have access to the civil rights information even if a tax return is not completed.

• Ensure a current Publication 4836 (EN/SP), VITA/TCE Free Tax Programs (VolTax), is available to all taxpayers who seek services at the site to notify individuals how to report unethical behavior.

• Ensure tax preparation software is installed on computers and assign specific roles for each volunteer, limiting access to applicable responsibilities.

• Verify SIDN and EFIN are correctly entered in tax preparation software to ensure the correct count of tax returns prepared at the site.

• Secure volunteer signed and dated, and partner certified (signed and dated) Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE program, from all volunteers. Your sponsoring partner may provide Form 13206, Volunteer Assistance Summary Report, which is a listing of all the volunteers who have passed the required certification. If the Forms 13615 or 13206 are held at the partner location rather than your site, as coordinator you must have a process to verify certification for all the volunteers before they begin working at your site.

• Continue completing Forms 13715 and submit to the local SPEC territory office.

• Monitor site intake and interview process to ensure all volunteers are using Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared.

February – March

• Complete Form 13206 or create your own list containing the same information, and send it to your partner, if your partner requests it from you. Some partners gather the Forms 13615 from the volunteers and prepare the Form 13206. Your partner will provide instructions on how you will deliver volunteer summary reports to them. However, if you are the coordinator and the partner or a Domestic Military VITA coordinator, you will send the Form 13206 or similar listing containing the same information to your SPEC relationship manager.

• Partners or coordinators are asked to submit their volunteer listing to their local SPEC territory by February 3 but no later than February 15 for sites opening later than February 3. Submit a new report on the third of each month to show new volunteers not previously reported.

• Discuss all Volunteer Tax Alerts (VTA) and Quality Site Requirements Alerts (QSRA) with all volunteers.

• If necessary, update Form 13715 and submit to your local SPEC territory office.

• Begin to work with your SPEC relationship manager to prepare certificates of appreciation for volunteers.

• Identify volunteer milestone recognition recipients; complete and submit templates by February 25.

April – May

• Complete the Continuing Education (CE) credits section of Form 13615 for volunteers requesting CE credits by April 30.

• Plan and attend volunteer/sponsor recognition ceremonies.
• Collect and store for next year, all IRS Volunteer ID Inserts and Holders (Forms 14509 & Documents 13123).

• Complete certificates of appreciation for volunteers.

• Initiate formal appreciation for site sponsor (certificate and letter).

• Initiate site close out and post filing season close out procedures as outlined in this publication.

• If e-filing, ensure all applicable Forms 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, were submitted to the IRS Submission Processing Center.

• Secure and delete taxpayer information on all IRS loaned and partner computers with sensitive data loaded on them per Publication 4473, IRS Computer Loan Program Package, and Publication 4390, VITA/TCE Computer Loan Program. IRS laptops must be returned to the IRS depot by May 15 for sites that do not remain open after April 15.

• Evaluate filing season, site operations, and volunteers.

• Provide SPEC relationship manager with feedback or complete SPEC Partner Survey to improve or enhance operation for next year.

• When applicable, secure/confirm site location for next year.

• Begin volunteer recruitment for next filing season.

To assist you in future planning, please note any additional action plan items and share with your SPEC relationship manager.

Chapter 1-2: Guidelines for Opening and Operating Your Site

Introduction

As a coordinator, you are expected to provide effective site management for your volunteers. Coordinators are also responsible for managing, organizing, and supervising all aspects of VITA site operations. The coordinator also gathers and maintains timely, statistical reports as required by the partners. Your leadership is vital to the success of the VITA/TCE program and is critical to quality tax return preparation services in your community.

As a coordinator you should possess:

• The willingness to devote the time and effort required to prepare accurate tax returns and answer questions in a courteous and helpful manner.

• A strong volunteer spirit and organizational skills to assist in site coordination and allow volunteers to have a rewarding experience.

• The ability to recruit and retain volunteers with special skills that would benefit the site; for example, volunteers who are bi-lingual or can assist hearing and visually impaired taxpayers.

• A willingness to learn and use electronic tax return skills and techniques.

As a coordinator you are responsible for program coordination and various administrative duties associated with managing a site. These responsibilities may include:

• Recruiting and supervising volunteers.
• Determining site’s days and hours of operation.
• Ensuring Volunteer Standards of Conduct are followed by all volunteers.
• Ensuring Quality Site Requirements are followed by all volunteers.
• Discussing Volunteer Tax Alerts, Quality Site Requirement Alerts, and CyberTax Alerts.
• Serving as the Responsible Official, applying for and/or maintaining the Electronic Filing Identification Number (EFIN) as required by the partner.

Note: Only the Responsible Officials on the e-file application can review the site’s application for an active EFIN. It is important for each SPEC partner to have at least two Responsible Officials with access, registered for E-Services. For information on registering for E-Services, contact your SPEC relationship manager. If you need further assistance, contact the E-Services Help Desk at 1-866-255-0654. You can find detailed instructions in Publication 4396-A, Partner Resource Guide.

WORLD CLASS CUSTOMER EXPERIENCE

All taxpayers using the services offered through the VITA/TCE program can be confident they are receiving world class customer service. The list below offers some suggestions for coordinators to consider providing the best customer experience at sites.

Setting customer expectations:

• Determine your site’s scope of service including whether your site will prepare prior year and/or amended returns. Post this information at the site and on partner web pages.
• Post signage showing typical wait times and required documents needed for return preparation.
• Provide a link to Form 13614-C, Intake/Interview & Quality Review Sheet, along with a list of documents needed for return preparation on partner web pages and/or appointment telephone lines (if using an appointment scheduler).

Have a process in place to address the following situations:

• Weather/Emergency Closures - Determine how you will notify customers of weather or emergency closures.
• Taking the last customer - Determine when to stop taking customers at busy sites. Review daily operations to assess number of volunteers, as opposed to number of clients, to determine coverage and cut off times.
• Facilitated Self Assistance Sites (FSA) - Consider screening for simple returns that can be referred to any FSA site.
• Referrals - Network with other local partners and have a process in place to refer customers to other sites that may specialize in certain tax scenarios.
• Resources - Have an up-to-date list of services offered at the IRS Taxpayer Assistance Centers (TAC), phone numbers and website information for other IRS offices and relevant organizations such as the Department of Revenue, Social Security, the federal and/or state marketplaces, etc.
• Accommodations - Establish a process to assist customers with disabilities such as mobility issues, hearing impairment, visual impairment, and service animals.
• Language Interpreter – Have a plan to offer interpreter services, as needed, by a designated volunteer or over-the-phone interpreter (OPI) service. (For more information, see page 46.)
• Technology - Have a plan to address internet and printer connectivity issues.

Customer convenience:
• Rest rooms - provide instructions as to where the nearest rest rooms are located.
• Refreshments - consider providing light refreshments such as water and snack packs.
• Parking - provide information about parking on web pages and at the site.
• Kids’ space - if space allows, consider providing a table or quiet space for children to play or color. Provide crayons and coloring books, if possible.

Chapter 1-3: Required Forms and Reporting

FORM 13533, SPONSOR AGREEMENT

Form 13533, VITA/TCE Partner Sponsor Agreement, reiterates the key principles of privacy and confidentiality. Individuals using the services at VITA/TCE sites place a great deal of trust in the individuals preparing their return. While they expect an accurate return, they also expect that the information they provide will be protected in such a way as to respect their privacy and maintain the confidentiality of the information shared. Therefore, partners and volunteers must keep the information confidential and protect it from unauthorized individuals and misuse. By signing this agreement, the sponsor agrees to make certain their volunteers are aware of the standards of conduct and privacy, and the key principles of confidentiality.

FORM 13632, VOLUNTEER PROPERTY LOAN AGREEMENT

Form 13632, Volunteer Property Loan Agreement, documents the loan of equipment and must be completed and signed by partners or volunteers who receive IRS loaned equipment (laptops and printers). You must return property loan agreements to the local SPEC territory office if you received any IRS laptops or printers.

FORM 13715, SPEC VOLUNTEER SITE INFORMATION SHEET

Form 13715, Volunteer Site Information Sheet, is used by partners to submit site information (i.e., dates, location, hours, etc.) to the IRS. The purpose of this form is to provide a consistent method of requesting and capturing accurate site information. The information should be provided to your local SPEC territory office annually no later than January 15. If your hours of operation or location change, immediately submit an updated Form 13715 to your local SPEC relationship manager.

Form 13715 has been revised to include a new field to identify the systems used to support virtual return preparation at a VITA/TCE site. A site can select more than one option if it applies.
**FORM 13615, VOLUNTEER STANDARDS OF CONDUCT AGREEMENT**

Form 13615, Volunteer Standards of Conduct Agreement, outlines the conduct and ethical behavior expected from volunteers as they assist taxpayers in completing an accurate tax return. All volunteers must sign and date Form 13615 stating that they will adhere to the Volunteer Standards of Conduct (VSC) and will comply with the Quality Site Requirements (QSR). The Form 13615 also captures the level(s) of tax law certification the volunteer has achieved.

Form 13615 is not valid until the sponsoring partner’s approving official (coordinator, instructor, administrator, etc.) has:

- checked government-issued photo ID to verify identity of the volunteer prior to the volunteer working at the VITA/TCE site,
- verified the required certification level(s), and
- signed and dated the completed form.

If minors will be volunteering, the site should follow their state guidelines for securing approval for minors. Form 13615 now includes a signature line for parents or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Exception: Parents and/or guardians will not be required to sign Form 13615 for the minor children if the VITA/TCE High School – based program has an alternate consent requirement.

The Forms 13615 are validated, and the information transferred to the Form 13206 (or similar listing with like information). Forms 13206 are sent to the local SPEC territory office. These forms are not required to be held at the site/partner level. The Forms 13615 can be destroyed, returned to the volunteer, or held by the partner or site, unless the volunteer is requesting Continuing Education (CE) credits.

The original Form 13615 should be used at the end of the filing season to report required information and volunteer hours for those eligible for CE credits. Do not destroy the Forms 13615 when volunteers are applying for CE credits.

**FORM 13206, VOLUNTEER ASSISTANCE SUMMARY REPORT**

Form 13206, Volunteer Assistance Summary Report, or similar document containing the same information, is used to report the information gathered from the volunteers’ Forms 13615 to the local SPEC territory office. The partner or coordinator is required to submit their volunteer lists by February 3, but no later than February 15, for sites opening after February 3. As new volunteers report to the site(s), additional submissions to the local SPEC territory office are required by the third of each month.

The partner’s approving official must check the box in the heading section of Form 13206, or the partner/coordinator created listing. This certifies that all volunteers’ identities have been validated using government-issued photo ID and certifications were completed and verified. The Form 13615 is signed and dated by an approving official, as well as by the volunteers listed on form. If the partner or coordinator chooses to create their own listing, it must contain all the same information the Form 13206 requires.

**New:** Form 13206 now includes a field for volunteers’ valid email addresses. The request for volunteers’ email addresses will help SPEC with a communication strategy to engage all active volunteers.
FORM 15272, VITA/TCE SECURITY PLAN

Partners must complete Form 15272, VITA/TCE Security Plan, to enhance and maintain the security of taxpayer information utilized at a VITA/TCE location, ensuring sites adhere to the security requirements outlined in Publication 4299, Privacy, Confidentiality and Civil Rights – A Public Trust. Partners and coordinators must protect taxpayers’ private information by following IRS security requirements. Form 15272, Section II – Virtual/VITA TCE Process, captures the virtual process the site uses. Any site using a virtual model must complete this section. Sites can use this form or a similar document that captures the same information to meet this requirement. The coordinator must sign Form 15272. Partners must approve the plan and submit a copy to their local SPEC territory office. The form must be submitted annually prior to opening the site, but no later than December 31. The SPEC territory manager or designee must approve the security plan prior to implementation. Sites must maintain a (physical or electronic) copy of the approved security plan. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.

PRODUCT ORDERING

Coordinators with e-mail accounts can directly order site and training products online using the electronic product ordering system, otherwise known as CAPS. The VITA Administrator for CAPS will e-mail Form 2333-V, Order for VITA/TCE program, to coordinators during October. If you do not receive the electronic order form, contact your SPEC relationship manager. Find SPEC training products on IRS.gov by searching keywords “Volunteer Training Resources.”

For more information on ordering products for your site, see Publication 4396-A, Partner Resource Guide.

DATA COLLECTION REQUIREMENTS

Currently, recipients of federal financial assistance from the Department of the Treasury are required to meet certain legal requirements relating to nondiscrimination and nondiscriminatory use of federal funds. Those requirements include ensuring that entities receiving federal financial assistance from the treasury do not deny benefits or services, or otherwise discriminate based on race, color, national origin, disability, and age, or based on sex in educational programs and activities. The Department of the Treasury has an obligation to enforce nondiscrimination requirements to ensure that its federally-assisted programs and activities are administered in a nondiscriminatory manner. To carry out its enforcement responsibilities, the department must obtain a signed assurance of compliance and collect and review information from recipients to determine their compliance with applicable requirements before and after providing financial assistance (see 31 CFR 22.5, 22.6 and 28 CFR 42.406).

In accordance with the Title VI regulations (see 31 CFR 22), the Department of the Treasury is authorized to request data from its recipients and those applying to receive financial assistance from the Department of the Treasury will request recipients to submit a Title VI narrative describing their compliance status at the time of the application for assistance. The department will also request recipients to submit data during post-award compliance reviews. Please note that treasury will make available sample policies and procedures to assist recipients in completing these requests for data and will provide technical assistance directly to recipients as needed.

The purpose of the information collection is to advise recipients of their civil rights obligation, obtain an assurance of compliance from each recipient, and collect pertinent civil rights information to determine if the recipient has adequate policies and procedures in place to achieve compliance, and to determine
what, if any, further action may be needed (technical assistance, training, compliance review, etc.), to ensure the recipient is in compliance and will carry out its programs and activities in a nondiscriminatory manner. Treasury will also collect civil rights related information from all primary recipients of federal financial assistance from the department. Primary recipients are non-federal entities that receive federal financial assistance in the form of a grant, cooperative agreement, or other type of financial assistance directly from the department and not through another recipient or "pass-through" entity. Please note that this information collection does not apply to sub-recipients, federal contractors (unless the contract includes the provision of financial assistance), nor the ultimate beneficiaries of services, financial aid, or other benefits from the department.

Many recipients already collect information, including race and national origin data, on the beneficiaries that receive tax preparation assistance. Recipients will also be required to provide information with their application for federal financial assistance. Treasury anticipates that data, records, or files that will be used to respond to the information collections are already maintained in electronic format by the recipient, so providing the information electronically will further minimize administrative burden. Treasury will also allow recipients to scan and submit documents that are not already maintained electronically. If the recipient is unable to submit their information electronically, alternative arrangements will be made to submit responses in hard copy.

Recipients can submit comments to the Office of Equity, Diversity and Inclusion, and Civil Rights Unit concerning data collection for civil rights compliance and enforcement purposes under Title VI of the Civil Rights Act, and similar statutes applicable to federal financial assistance, by emailing edi.civil.rights.division@irs.gov.

Chapter 1-4: Serving Taxpayers with Disabilities

Introduction

Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA/TCE program. To help ensure equal access, you should plan by evaluating the availability of resources and considering the types of reasonable accommodations that may be requested by taxpayers needing assistance due to a disability. It is important to recognize that not all people with similar disabilities require the same accommodations. Flexibility and creativity are sometimes required. As with the tax preparation process, allow your interview to guide you through the process of providing the assistance that the taxpayer needs. If there are any questions about whether to approve or deny a request for an accommodation, you can consult with the IRS Civil Rights Unit at edi.crd.ra@irs.gov. Keep in mind, taxpayers with a disability should be provided with a reasonable and/or effective accommodation that provides equal access. If a request for an accommodation is denied and the denial is challenged, be prepared to show that granting the accommodation would cause an undue hardship or fundamental alteration to your program.

Additional References

Publication 5192, Key Points for Communicating with People with Disabilities
Publication 5231, Key Points for Communicating with People who are Deaf and Hard of Hearing
Site Coordinator Corner: Fact Sheets and Civil Rights Unit Advisories
SERVING TAXPAYERS WITH MOBILITY IMPAIRMENTS

To prepare your site for the upcoming season, make sure that you and your volunteers are familiar with physical barriers that would prevent taxpayers with mobility limitations from being able to navigate the site. Assure that proactive measures are taken to remove these barriers:

- Are there steps leading into the building that would prevent wheelchair access? If so, is there an alternate entrance at street level or a ramp available for wheelchair access? If an alternate entrance is available, are there signs at the main entrance advising taxpayers of the accessible entrance?
- Are doorways wide enough to accommodate a person in a wheelchair?
- If restrooms are provided, are the restrooms accessible?
- Is there enough space around a tax preparation station to allow for wheelchair access?
- Are there tax preparation stations on the ground floor of the building, or is there elevator access to other floors?

SERVING TAXPAYERS WHO ARE BLIND OR LOW VISION

Taxpayers who are blind or who have low vision may face unique challenges when completing Form 13614-C:

- For taxpayers with low vision, enlarging a copy of Form 13614-C may be beneficial.
- For visually impaired individuals (blind), offer to have a volunteer greeter or preparer read Form 13614-C to the taxpayer and write his or her answers.
- If the taxpayer calls for an appointment, schedulers may offer to email the Form 13614-C. Many taxpayers who are blind or low vision have access to special technology that will allow them to complete the form on their own computers.

When reviewing a tax return with a taxpayer who is blind, the reviewer should be prepared to verbally read the key information to the taxpayer, rather than pointing to the information. Consider finding a private space to read this information aloud. Taxpayers can usually offer suggestions about the best way that you can help them sign their returns.

SERVING TAXPAYERS WHO ARE DEAF OR HARD OF HEARING

Taxpayers who are deaf or hard of hearing have varying ranges of language skills and abilities. Not all taxpayers can communicate verbally. Some taxpayers can read lips and others may communicate with English Exact Sign which is a method of sign language that mimics the English language precisely as it is spoken. However, most taxpayers who are deaf or hard of hearing communicate with American Sign Language (ASL). The following items should be considered when working with taxpayers who are either deaf or hard of hearing:

- ASL is not the same as spoken English; both languages differ in both vocabulary and grammar. Therefore, do not assume that simply writing notes between yourself and the taxpayer is an acceptable means of communicating important and specific information needed to prepare a complete and accurate tax return. Writing notes, however, can be helpful for
basic interactions such as obtaining taxpayer contact information and arranging for the provision of a sign language interpreter.

- Have a certified or licensed ASL interpreter (requirements may vary from state to state) available to assist taxpayers who request such an accommodation. Determine organizations in or near your community that may be able to help provide these services.

- Allow time to coordinate schedules with both the taxpayer and the interpreters. Interpreter services may require an appointment.

- Allow additional time when preparing returns for someone who requires an interpreter. The communication of information through a third party often means preparation time will be greater than usual.

- Taxpayers may choose to bring someone they trust to interpret for them, but this should not be your first solution. Taxpayers may not want family members or friends to know their personal tax information, and it is their right to expect the same level of privacy and confidentiality to which any taxpayer would be entitled through the provision of a qualified interpreter.

- The taxpayer should be able to see the interpreter always. Determine the best place to comfortably accommodate the tax preparer, the taxpayer, and the interpreter.

- Speak directly to the taxpayer, not to the interpreter. For instance, it is not appropriate to ask the interpreter, "Can you ask him if he brought a blank check so we can enter his bank information for direct deposit?" Instead, ask the taxpayer, "Did you bring a blank check so we can enter your bank information for direct deposit?" This can be challenging for volunteers who have not worked with an interpreter on behalf of a taxpayer.

- Provide some degree of visual privacy when preparing returns for taxpayers who are deaf, especially when multiple sign language users are present in the same space. Sign language is visual conversation.

- Provide a quiet, private space, whenever possible, to maximize comprehension and minimize confusion. Background noise can be distracting and makes it difficult for a taxpayer who is hard of hearing to understand what you say.

- Avoid covering your mouth or looking away when speaking to taxpayers who are hard of hearing. These taxpayers may be relying, in part, on reading lips to receive the information you are presenting. Turning away from them can affect their ability to do so.

- Use a consistent volume when speaking to taxpayers who are hard of hearing.

- Be mindful that individuals who are deaf or hard of hearing and are verbal may not be able to understand you with a mask on. They may have to lip read to understand you. However, **we do not recommend removing the mask**, but you may ask the taxpayer their preferred method of communication

Helpful Suggestions in Obtaining Interpreters

Contact the university near you that teaches sign language and ask for a graduate student or an experienced student volunteer. (Many schools are looking to partner with organizations so that their senior level students may have the opportunity to get credit hours for volunteer work). Contact or partner with a local organization whose mission is to establish and maintain a network of services for the deaf, hard-of-hearing, late-deafened (hearing loss occurring after childhood), and deaf-blind.

**Note:** These interpreters may or may not be certified.
American Sign Language Video Resources

SPEC partnerships, with the National Disability Institute and National Association of the Deaf, identified the need to provide more information regarding free tax preparation services for deaf and hard of hearing taxpayers who use ASL as their primary language. SPEC has created a series of ASL videos describing the return preparation process available at VITA/TCE sites. These videos benefit volunteers who serve as ASL interpreters and are useful for anyone wanting to become more familiar with the tax preparation process.

The videos can be found on IRS.gov at American Sign Language (ASL) Videos.

Chapter 1-5: Volunteer Milestone Recognition

SPEC has successfully built a network of national/local partners and volunteers who help meet individual taxpayer’s needs for tax education and assistance during the tax filing season. Partners have effectively recognized their volunteers by their own design and maintain local control over these celebratory events. Recognizing volunteers for significant milestones, outstanding commitment, and dedication is extremely important to the SPEC organization.

SPEC will honor milestones of ten-year increments to mark partner, volunteer, and site dedication. SPEC provides certificates of recognition for those partners, volunteers, and sites whose years of service are increments of ten. Therefore, SPEC will recognize partners, volunteers, and sites with significant milestones at 10, 20, 30 and 40 years of service in the volunteer tax preparation program. Partners may find other ways to recognize milestone accomplishments for intervening years.

Partners are to send all 10-year milestone requests to their relationship manager or territory manager. Partners must submit Forms 14309, SPEC Volunteer Milestone Recognition and 14308, SPEC Site Milestone Recognition; for 20- and 30-year volunteer and site milestone recognitions, no later than February 25. Relationship managers recognize partners on Form 14307, SPEC Partner Milestone Recognition.

Coordinators/partners must timely complete the templates provided to them by their relationship manager identifying volunteer and site milestone accomplishments.

- Complete Form 14308, SPEC Site Milestone Recognition, and Form 14309, SPEC Volunteer Milestone Recognition, timely identifying sites and volunteers for milestone recognition.
- Ensure all completed 10-year milestone templates for volunteers, sites, and partners are submitted annually to the relationship and/or territory manager no later than February 25.
- Ensure all completed 20, 30 and 40-year milestone templates for volunteers and sites are submitted annually through partner@irs.gov no later than February 25.
- Confirm all spelling.
- Decide how they will make presentations to recipients.

All requests for recognition items must be checked for spelling and submitted to partner@irs.gov as soon as possible, but no later than February 25, to ensure delivery by April 10.

Note: SPEC recommends recognizing partners, sites and volunteers in an alternate way when submitted milestones forms do not meet the deadline.
To verify timely submission, SPEC Headquarters may require a copy of the original email confirming the submission date be sent to partner@irs.gov. In addition, please copy your relationship manager on the email sent to partner@irs.gov.

Chapter 1-6: Guidelines for Closing Your Site

At the end of the filing season, ensure that your site is closed properly. The following actions should be taken:

- Ensure no taxpayer information is left at the site.
- Dispose of all unused forms (recycle if possible). Note: Pub 730, Important Tax Records Envelope (VITA/TCE), may be used the following filing season.
- Submit a revised Form 13715 to your SPEC relationship manager with your post filing season days and hours, if applicable.
- Make sure all returns have been filed, all acknowledgments have been retrieved, and all rejects have been resolved.
- Deactivate Users in TaxSlayer so volunteers are not able to access taxpayer data after filing season.
- Follow IRS procedures for backup, deleting returns from the hard drive, uninstalling the software, and hard drive cleanup for sites using TaxSlayer Pro Desktop software.
- Follow procedures in Publication 4473, IRS Computer Loan Program – Welcome Package, for returning IRS loaned equipment.
- Ensure Forms 8453, U. S. Individual Income Tax Transmittal for an IRS e-file Return, required to be submitted to IRS are sent to the Austin Submission Processing Center.
- Arrange appropriate recognition event for volunteers and encourage them to return next filing season and invite a (InVITA) friend, too.

Evaluating the Filing Season

SPEC is interested in what it can do to improve the VITA/TCE program. Be sure to discuss your ideas with your SPEC relationship manager.

- Share suggestions throughout the filing season that will improve site operations.
- Meet with your volunteers to thank them for their work and to get their suggestions for program improvement.
- Provide a summary of best practices and lessons learned.
CHAPTER 2: QUALITY SITE REQUIREMENTS

Introduction

VITA/TCE sites must adhere to the Quality Site Requirements (QSR). The purpose of the QSR is to ensure quality and accuracy of tax return preparation and consistent operation of sites. Partners must communicate the QSR to all volunteers to achieve SPEC and partner-mutual quality goals. Publication 5166, IRS Volunteer Quality Site Requirements, provides detailed information regarding steps partners need to take to meet the QSR.

Quality Site Requirements for Alternative Filing Models

Whether preparing returns in-person or using virtual models, volunteers must follow the QSR and adhere to the VSC. Originally written for the traditional VITA/TCE site model, partners must apply the QSR to all alternative filing models, including Facilitated Self-Assistance (FSA). SPEC provides guidance applying the QSR to alternative filing models in Publication 5324, Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees.

QSR #1 CERTIFICATION

- New volunteers must take the Volunteer Standards of Conduct (VSC) Training. SPEC encourages returning volunteers to review the VSC training as a refresher. Annually, all VITA/TCE volunteers must pass the VSC certification test with a score of 80% or higher prior to working at a site. The training and certification test are available on Link & Learn Taxes and in Publication 4961, VITA/TCE Volunteer Standards of Conduct (VSC) - Ethics Training.

- New volunteer instructors, preparers, coordinators, and quality reviewers must review Publication 5101, Intake/Interview & Quality Review Training. SPEC encourages returning volunteers working in these same positions to review Publication 5101. Annually, all volunteer instructors, preparers, coordinators, and quality reviewers must pass the Intake/Interview & Quality Review certification test. This publication is available online on IRS.gov on the Site Coordinator Corner and through Link & Learn Taxes.

- 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. Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators, etc.) are not required to certify in tax law but must still complete the VSC certification test.

- All tax law instructors must certify in tax law at the Advanced level or higher.

- All IRS-certified volunteer preparers must prepare tax returns that are within scope of the VITA/TCE program. Out-of-scope returns should be identified early in the tax return preparation process. All out-of-scope tax returns must be referred for professional tax return preparation. Scope refers to VITA/TCE permitted 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.

- IRS-certified volunteer preparers can only prepare returns with tax issues that fall within their certification level. If the site is preparing tax returns at levels above the Basic certification level, the volunteer preparer must certify to the level needed to prepare these returns.
• All 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 at levels above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.

• Volunteers may take additional specialty certifications. AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to certify at the Advanced level.

• Volunteers must first certify at the either Basic or Advanced level before taking the added specialty modules for Puerto Rico.

• Volunteers must first certify at the Advanced level before taking these additional specialty modules:
  • Military
  • International

• Volunteer training may consist of classroom training, self-study, and/or Link & Learn Taxes.

• All IRS-certified volunteers must have a passing score of 80% or above, and complete the certifications using either:
  • IRS electronic test through Link & Learn Taxes (preferred method)
  • IRS paper test, Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest

• Qualified Experienced Volunteer (QEV) Test - SPEC offers a tax law certification that allows experienced VITA/TCE volunteers to certify on new provisions and tax law changes as well as more complex tax situations met at sites. Upon passing this test, volunteers are considered certified at the Advanced level. Volunteers are not required to certify in Basic or Advanced before taking this test. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. This is an optional certification path. Experienced volunteers may choose the traditional certification path instead. SPEC puts no limit on the number of years of volunteer service required before taking this test. However, SPEC partners may have additional qualification requirements. Volunteers should check with the sponsoring partner to ensure they are qualified to take this test. Volunteers certifying only in this tax law certification are not eligible for Continuing Education (CE) credits.

• Federal Tax Law Update Test for Circular 230 Professionals (C230) - SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA), or Enrolled Agent (EA) to certify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. The C230 test is an optional certification. Volunteers who want additional training can choose the traditional certification paths available to all new and returning volunteers.

Volunteers who successfully pass the C230 test are eligible to prepare all tax returns within the scope of the VITA/TCE program. Volunteers certifying only in this tax law certification are not eligible for CE credits. SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers and coordinators should check with the sponsoring SPEC partner.
• All coordinators and alternate coordinators must complete site coordinator training. Site coordinator training is an annual requirement. Publication 5088, Site Coordinator Training, is available on Link & Learn Taxes or IRS.gov. The training is available for face-to-face training and individual review. Publication 1084 is an essential resource for site coordinator training. In addition, coordinators should review Publication 4299 to familiarize themselves with the updated security requirements.

• All coordinators and alternate coordinators must pass the Site Coordinator Test certification with a score of 80% or higher prior to performing any site coordinator duties. The Site Coordinator Test is an annual requirement. This certification test is available on Link & Learn Taxes or Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

• Coordinators must exercise due diligence by having a method to verify training certification the day the volunteer reports to the site. Coordinators must develop a process to ensure volunteers are preparing and/or quality reviewing tax returns based on their appropriate level of certification.

Note: SPEC requirements may be different from partners’ 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 are not providing tax law advice, or preparing or correcting tax returns. This is an acceptable practice.

VOLUNTEER CERTIFICATION PROCESS FLOWCHART
Step 1: Volunteer Standards of Conduct. This test is for all volunteers, including volunteers who do not prepare returns. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Step 2: Intake/Interview and Quality Review. This test is for all tax law certified volunteers, site coordinators, quality reviewers, and instructors. Estimated completion time: 20 minutes. Minimum proficiency required: 8 out of 10 correct.

Step 3: Tax Law and Coordinator Certifications. Volunteers may take one or more of the following certifications:

- Federal Tax Law Update Test for Circular 230 Professionals. Limited to volunteers who are authorized under Circular 230 to practice before the IRS. These volunteers have a professional designation of attorney, Certified Public Accountant, and/or Enrolled Agent. Volunteers who complete this certification level can prepare any tax returns that fall within the scope of service of the VITA/TCE programs. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.

- Foreign Student. Estimated completion time: 2 hours. Minimum proficiency required: 40 out of 50 correct.

- Site Coordinator. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.

- Basic. Recommended for, but not limited to, volunteers with 0-1 years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 24 out of 30 correct.

- Advanced. Recommended for, but not limited to, volunteers with two or more years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 28 out of 35 correct.


Step 4: Optional Specialty Courses. Volunteers may take one or more of the following certifications:

- Puerto Rico Level I. Requires Basic or Advanced certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.

- Puerto Rico Level II. Requires Puerto Rico Level I certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.


### QSR #2: INTAKE/INTERVIEW & QUALITY REVIEW PROCESS

**Intake and Interview**

All sites must use Form 13614-C, Intake/Interview & 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 for correct return
preparation. The volunteer quality reviewer uses the completed tax return, the taxpayer’s supporting documentation and the completed Form 13614-C, to verify the tax return is free from error.

All IRS-certified volunteer preparers must complete the entire intake and interview process when preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents prior to preparing the tax return.

While completing the intake and interview process, verify that the tax return is within the scope of the VITA/TCE program and the volunteer’s certification level. If the return is not within the scope for VITA/TCE, the taxpayer must be referred to a professional preparer. If the tax return does not fall within the volunteer’s certification level, refer the taxpayer to another IRS-certified volunteer preparer with the proper certification level or to another site that prepares returns at that certification level.

Note: Partners may ask additional questions on the Form 13614-C but cannot create their own version of this form. AARP Foundation Tax-Aide (Tax-Aide) is approved to use an “Intake Booklet” which includes the Form 13614-C.

The intake and interview process requires an IRS-certified volunteer/site to:

- Ensure the return is within scope of the VITA/TCE program and determine the volunteer certification level needed for preparation of the tax return.
- Have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the correct level.
- Verify the identity of the taxpayer (and secondary taxpayer if married filing jointly) using a photo ID according to rules listed in Publication 4299. Refer to QSR 3 for more information.
- Confirm Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR 3 for more information.
- Explain to the taxpayer how to complete Form 13614-C.
- Verify all questions in Parts I-V are completed, any “Unsure” answers are addressed and changed to “Yes” or “No”, and the “To be completed by a Certified Volunteer Preparer” gray shaded area is completed (Unanswered questions on page 3 are not a violation to QSR 2).
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).
- Make filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer gray shaded section for individuals listed on the return.
- Explain the tax preparation process and encourage the taxpayer to ask questions throughout the interview process.
- Exercise due diligence by using probing questions to gather complete information.

Note: During the intake and interview process, only an IRS-certified volunteer preparer can review, correct, and/or clarify tax related information.

Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the
return is correct and complete. Doing your part includes confirming a taxpayer’s (and secondary taxpayer is married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities. Generally, IRS-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.

Additional Intake and Interview Requirements for Virtual VITA/TCE Models

In addition to using Form 13614-C, the Virtual VITA/TCE models require the use of Form 14446, Virtual VITA/TCE Taxpayer Consent. During the intake process, the volunteer must explain the virtual method(s) and step-by-step procedures to the taxpayer. For detailed information on Form 14446, refer to Publication 5450, VITA/TCE Site Operations.

Quality Review

Every site should ensure that a complete quality review process is used to confirm that tax law was correctly applied, and the tax return is free from error, based on the taxpayer interview and the available supporting documents. Quality reviewers must use the Quality Review Checklist found in Publication 4012, Volunteer Resource Guide.

An effective and thorough quality review process must have the following critical components:

- Engaging the taxpayer’s participation in the quality review to ask for their understanding and agreement to the facts of the return.
- Verifying all items listed in the Quality Review Checklist found in Publication 4012.
- Using the complete Form 13614-C, Intake/Interview & Quality Review Sheet.
- Reviewing supporting documentation, and other information provided by the taxpayer to confirm entries are correct on the return.
- Reviewing tax law references to verify the accuracy of tax law determinations.
- Advising taxpayers of their responsibility for information on their return and that by signing the return, the taxpayers are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy before the return is signed.

Quality Review Methods

Designated Review – An IRS-certified volunteer is solely dedicated to reviewing returns prepared by other IRS-certified volunteer preparers. The designated quality reviewer must have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software.
- Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
- Tact in explaining identified errors to taxpayers and volunteers.

Peer-to-Peer Review – An IRS-certified volunteer preparer who may quality review returns of another preparer when the site is not able to use the designated review method.
Quality reviewers must certify at or above the complexity level of the return they are reviewing (including any specialty levels).

**Note:** Self Review (preparer reviews a return they prepared) is not an available option.

**Form 13614-C, Intake/Interview and Quality Review Sheet**

IRS developed Form 13614-C, Intake/Interview & Quality Review Sheet, for use in the intake and interview, and quality review processes at VITA/TCE sites. SPEC revises Form 13614-C annually to incorporate tax law changes and process improvements. Sites may only use the approved current year revision.

**Part I through V**

Generally, the taxpayer completes Parts I – V (pages 1 thru 3) providing basic information needed to prepare an accurate tax return.

An IRS-certified volunteer preparer must then:

- Interview the taxpayer and review with their completed Form 13614-C.
- Ensure that all items are addressed (all questions are answered, and all “Unsure” answers have been discussed and changed to “Yes” or “No”).
- Review supporting documentation.

**Note:** If a taxpayer is not comfortable or unable to complete the form for any reason, an IRS-certified volunteer preparer will complete it with the taxpayer by asking all questions and recording the answers.

**Gray Area: “To be completed by a Certified Volunteer Preparer”**

An IRS-certified volunteer preparer completes this section. It has questions to facilitate tax law determinations for dependency, filing status, and qualified tax credits. The volunteer must complete the questions listed in the shaded area under “To be completed by a Certified Volunteer Preparer” Form 13614-C, Part II, for each person listed by the taxpayer(s). If any of these persons is claimed on the tax return, then all questions must be answered. If someone listed is not claimed on the return, then only the disqualifying question(s) must be answered.

**Potential Certification Levels for Tax Law Issues**

Page 2 of Form 13614-C identifies the potential required tax law certification level for each question. The levels are identified as B (Basic), A (Advanced), M (Military) listed next to the questions. A greeter assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return. If the greeter cannot assign the taxpayer to an IRS-certified volunteer preparer with the required certification level listed on Form 13614-C, the greeter must seek assistance.

An IRS-certified volunteer preparer determines if the taxpayer’s return can be prepared at the site after the interview is complete. The final decision will be based on a combination of the site’s return preparation policy, the Scope of Service Chart listed in Publication 4012 and/or Tax-Aide approved tax law criteria. This will ensure no taxpayers are erroneously turned away from the site.
Making Corrections

IRS-Certified Volunteer Preparer: Errors or omissions of information identified prior to or during the interview with the taxpayer must be corrected or entered on the Form 13614-C prior to return preparation.

IRS-Certified Quality Reviewer: The quality reviewer should correct errors identified on the Form 13614-C. Errors found on the tax return, must be corrected per the site’s established procedures. After all corrections are made, the return should be signed by the taxpayer(s) and processed for timely filing.

Required Intake/Interview and Quality Review Training

All new volunteers (greeters, client facilitators, coordinators, return preparers, quality reviewers, and instructors) must take training that explains the Intake/Interview & Quality Review Process. Please refer to Publication 5101, Intake/Interview & Quality Review Training, available in Link & Learn Taxes and IRS.gov.

In addition, all instructors, coordinators, return preparers and quality reviewers are required to pass a test related to Intake/Interview and Quality Review procedures located in Link & Learn Taxes and the Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

Two publications are available which provide additional training on the quality review process. SPEC created Publication 5299, VITA/TCE Quality Review Refresher, to strengthen the skills of an effective quality reviewer. SPEC encourages volunteers that serve as quality reviewers to review this publication as a refresher on the importance of the quality review process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, is available for use in conjunction with Publication 5299 and provides VITA/TCE volunteers a how-to process for quality reviewing tax returns.

Maintaining Forms 13614-C

After the return is complete, the Form 13614-C can be returned to the taxpayer with their copy of the return, or the site/partner may retain the From 13614-C until the return has been accepted but no later than December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299.

If partners keep the Form 13614-C for anything other than tax return preparation, they must secure taxpayer approval and obtain a signed consent to use and consent to disclose. Taxpayers must sign the consents and must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing these written notices and safeguarding taxpayer data refer to Publication 5471, Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

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 validation procedures prior to tax return preparation and before a taxpayer signs a VITA/TCE prepared tax return and receives a copy of the return.
This process must include using acceptable documents to confirm taxpayers’ identities and TIN by reviewing:

- Photo identification (ID) for primary and secondary taxpayers; and
- Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return

Please refer to Publication 4299 for more information about which documents are acceptable for photo identification and to confirm a TIN. Publication 4299 also provides exceptions for validating taxpayer identities that are 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-certified volunteers:

- Publication 17, Your Federal Income Tax for Individuals
- Publication 4012, 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

The use of reference material is an important key to producing an accurate tax return. For example, many errors in tax return preparation occur during the determination of filing status and eligibility for tax credits. Volunteers can make determinations following one of the flow charts or decision trees in Publication 4012. Having the key tax law reference materials available fosters the use of these resources and minimizes return errors.

SPEC views security as a high priority. To help with potential security concerns, site coordinators must have access to the Publication 4299 at the site during tax preparation hours.

Coordinators must review and discuss with their volunteers, all VTA or CyberTax Alerts, and QSRA, within five calendar days after IRS issuance.

Publications 17, 4012, and 4299 are available for download on IRS.gov, or by opening the VITA/TCE Publications and User Guides option on the navigation bar when signed into TaxSlayer. VTA and QSRA are available on the Site Coordinator Corner on IRS.gov. CyberTax Alerts are available on the AARP Foundation Tax-Aide website.

**QSR #5 VOLUNTEER AGREEMENT**

All volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification, annually. This includes signing and dating Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs, agreeing to follow the VSC.
The partner’s approving official must also certify Form 13615 (sign and date). This confirms that the partner’s approving official has verified the volunteer’s identity, the volunteer has completed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact, as designated by the partner.

The approving official must validate volunteers’ identities using government-issued photo identification (ID), when reviewing and signing Forms 13615. Volunteers’ identities must be verified prior to any volunteers’ participation in the VITA/TCE program. Government-issued photo 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 participating 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. The use of volunteer nicknames is not allowed in the tax preparation software.

Form 13615 now includes a signature line for parents and/or guardians, to grant permission for their minor children to volunteer in VITA/TCE program. Exception: Parents and/or guardians are not required to sign Form 13615 for their minor children if the VITA/TCE High School-based program has an alternative consent requirement.

By signing and dating Form 13615, volunteers are agreeing to the following VSC and must:

- VSC #1 - Follow the Quality Site Requirements (QSR).
- VSC #2 - Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customer.
- VSC #3 - Not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for you or any other specific individual.
- VSC #4 - Not knowingly prepare false returns.
- VSC #5 - Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE program.
- VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

Copies of Forms 13206, Volunteer Assistance Summary Report, or similar list containing the same information, should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC and certification level. If these forms are not available at the site, the coordinator must have a method in place to track volunteer certification levels and be able to provide this information upon request.

Tax-Aide will complete and send a consolidated list of volunteer certifications containing the same information as requested on Form 13206. Tax-Aide must secure Forms 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

Partners are no longer required to maintain Forms 13615 once the volunteer and partner have:

- Signed the completed agreement.
- Accurately transferred all required data to the current Form 13206, Volunteer Assistance Summary Report, or partner created listing (containing the same information).
- Forwarded the Form 13206, or partner created list, to the local SPEC territory office.

Partners can destroy the forms or choose to give Forms 13615 back to the volunteers.
Note: For volunteers requesting CE credits, the Form 13615 needs to be validated by signing in both the certification section and the CE credit section. For additional information see Publication 5362, Fact Sheet for VITA/TCE Partners and Volunteers: Continuing Education Credits.

Volunteers must report unethical behavior at a VITA/TCE site to SPEC headquarters, by email to wi.voltax@irs.gov and to the local SPEC territory office. Publication 4836 (EN/SP), VITA/TCE Free Tax Programs, also referred to as the “VolTax” poster, must be made available to all taxpayers who seek services at the site. The purpose is to help awareness of the opportunity to make a referral to report unethical behavior. Form 13614-C, Intake/Interview & Quality Review Sheet, and Publication 730, Important Tax Records Envelope, also include the VolTax e-mail address.

QSR #6 TIMELY FILING

All coordinators must have a process in place to ensure every tax return is timely electronically filed or delivered to the taxpayer.

For e-filed tax returns, Form 8879, IRS e-file Signature Authorization, is required to be signed by the taxpayer (and secondary taxpayer if married filing jointly), which gives the site permission to e-file their tax return. While IRS requires this form be retained for three years by commercial preparers, VITA/TCE sites received a waiver from the three-year retention requirement for Form 8879 and supporting documents. Volunteers do not send Forms 8879 to the IRS.

Based on this waiver, all VITA/TCE sites must secure the taxpayer’s (and secondary taxpayer if married filing jointly) signature on Form 8879. Volunteers give the signed Form 8879 to the taxpayer along with a copy of their tax return. A signed Form 8879 gives the site permission to e-file the return and provides the taxpayers the opportunity to read the important declaration prior to submitting the e-filed tax return. See Publication 4299 for information on exceptions in securing signatures on Form 8879.

Actions required to guarantee tax returns are filed timely include:

- Ensuring that tax returns are submitted to IRS within three calendar days after the site has all necessary information to e-file the tax return.
- Retrieving acknowledgements timely (preferably within 48 hours of transmission).
- Promptly working rejects that can be corrected by the IRS-certified volunteer.
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Providing the taxpayer with a completed tax return along with the correct mailing address for the processing center for paper tax returns.
- Promptly notifying taxpayers if any other problems are identified with tax return processing.

Volunteers must attempt to resolve all rejects as soon as possible. Volunteers must inform taxpayers within 24 hours if they cannot correct the reject. Taxpayers must sign a corrected Form 8879 if the electronic return data on their individual income tax returns is changed and the amounts differ by more than either $50 to “Total income” or “AGI,” or $14 to “Total tax,” “Federal income tax withheld,” “Refund” or “Amount you owe.”

Refer to the following:

• IRS.gov for “Where to File Paper Tax Returns,” Publication 17 or Form 1040 instructions for addresses for paper tax returns.

QSR #7 CIVIL RIGHTS

Title VI of the Civil Rights Act of 1964 information must be available to all taxpayers who seek services at all VITA/TCE sites. Taxpayers must have access to the civil rights information even if they do not have a tax return prepared.

All VITA/TCE sites are required to make available to all taxpayers who seek services at the site the current Publication 4053 (EN/SP), Your Civil Rights are Protected, 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, they can be given Publication 4454, Your Civil Rights are Protected.

All VITA/TCE sites serving Limited English Proficient (LEP) taxpayers must provide Publication 4053 as available in the taxpayers’ first languages. Please refer to IRS.gov for the availability of Publication 4053 in various languages.

Publication 4454 brochure is an optional product designed to notify taxpayers of their civil rights when tax preparation services cannot be offered, (for example, lack of information to prepare return, return not within scope of the VITA/TCE program).

Using Publication 730 or the Tax-Aide Envelope as the source for notifying the taxpayers of their civil rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

QSR #8 SITE IDENTIFICATION NUMBER

It is critical that the correct Site Identification Number (SIDN) is reported on all tax returns prepared by VITA/TCE sites. E-file administrators should set tax software defaults to ensure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their RM to ensure they are using the correct SIDN.

For sites using TaxSlayer, the SIDN’s are assigned in the Preparer(s) Setup Menu. TaxSlayer allows the Site Administrator to “Pull from Office”, as this populates the SIDN that was sent from SPEC to TaxSlayer with the software order. If the site is an ad hoc site, then the Pro Online Ad Hoc Site set up needs to be followed. For additional guidance, refer to THE VITA/TCE BLOG.

QSR #9 ELECTRONIC FILING IDENTIFICATION NUMBER

The correct Electronic Filing Identification Number (EFIN) is required to be used on every tax return prepared. All applicants must use the online IRS e-file application process located in E-Services 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 Authorization.
For sites using TaxSlayer, the software is populated with the EFIN that was included in the software order from SPEC. Sites should not be making changes to this EFIN without guidance from SPEC. If the site is an Ad Hoc Site, then a second Electronic Return Originator (ERO) account is set up, but the EFIN of the main site will continue to be used.

**QSR #10 SECURITY**

Sites must follow all security, privacy, and confidentiality guidelines as outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust. A copy (paper or electronic) of this publication must be available at every site and used when referring to security, privacy, confidentiality, and civil rights issues.

Publication 4299 is the resource document for providing guidance on securing and protecting personally identifiable information (PII) shared by taxpayers, volunteers, and partners.

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.)
- Protecting all computers with passwords.
- Using a hard-wired internet connection or password protecting all wireless internet connections.
- Securing computers, printers, and all equipment after site operating hours.
- Safeguarding PII at the site by safely storing and/or properly disposing of the information.
- Securing IRC Section 7126 consent notices as required.
- Limiting volunteer access privileges to the tax software based on assigned roles.
- Restricting volunteer access to the tax software after operating hours.
- Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.

To help prevent identity theft at VITA/TCE sites, IRS-certified volunteers must identify themselves to the taxpayer’s they assist. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. At a minimum, this identification must include the full first name and first letter of the volunteer’s last name. Form 14509, Volunteer ID Insert, is an optional product developed for volunteers to display their names. Virtual sites can use electronic means to provide the volunteer’s name to the taxpayers.
CHAPTER 3: VOLUNTEER STANDARDS OF CONDUCT

Introduction

SPEC provides all volunteers the tools and resources to prepare accurate returns. All SPEC partners must sign either Form 13533, VITA/TCE Partner Sponsor Agreement or Form 13533-A FSA Remote Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. All volunteers are responsible for preparing accurate returns and providing quality service to taxpayers. New volunteers must complete the Volunteer Standards of Conduct Training. All volunteers must pass the Volunteer Standards of Conduct Test and sign Form 13615, Volunteer Standards of Conduct Agreement VITA/TCE Program, each year. By signing the Form 13615 the volunteer certifies that they agree to comply with the program requirements and will uphold the highest ethical standards.

As the coordinator you are required to know if all volunteers have signed Forms 13615, Volunteer Standards of Conduct Agreement. This is true even if these forms are not maintained at your site. Form 13615 is not valid until the coordinator, sponsoring partner, instructor, or the IRS contact confirms the volunteer’s identity and signs and dates the form.

Often volunteers face ethical issues, which often arise in unexpected situations that call for quick decisions and good judgment. In many cases, the volunteer will react to unusual situations and realize later that it was, in fact, an ethical dilemma.

The Volunteer Standards of Conduct (VSC) were developed specifically for free tax preparation operations. Form 13615 applies to all conduct and ethical behavior affecting the VITA/TCE program. Volunteers must agree to adhere to the standards of conduct prior to working in a VITA/TCE free return preparation site.

VOLUNTEER STANDARDS OF CONDUCT

Note: 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

VSC #1 - Follow the 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 the 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 Quality Site Requirements, for a full explanation of each QSR.

Coordinator Corrective Actions:

A violation of VSC #1 occurs when the volunteer refuses to follow the QSR or correct any non-compliance with a QSR. A VSC violation occurs when the volunteer intentionally refuses to follow the QSR. If the volunteer agrees to make corrections to follow the QSR then it is not a violation of this VSC.
If a volunteer refuses to follow one or more of the QSR, ask the volunteer to leave the site and report the incident to your local SPEC territory office and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

**VSC #2 - Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customer.**

“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.

Tip/donation jars located in the return preparation or taxpayer waiting area is a violation of this standard. 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 site coordinator for more information.

Taxpayers’ federal or state refunds must not be deposited into VITA/TCE volunteers’ or any associated partners’ personal or business bank/debit card accounts. Generally, VITA/TCE sites should only request direct deposit of a taxpayer’s refund into accounts bearing the taxpayer’s name.

Some VITA/TCE volunteers receive compensation from their employer or sponsoring organization for working at a VITA/TCE site; this is not considered receiving payment from the customer and is not a violation to this VSC.

**Coordinator Corrective Actions:**

“Free” means VITA/TCE sites do not accept payment for their services from the taxpayer. The use of a donation or tip jar in the tax preparation or waiting area is a violation to this standard of conduct.

Donation or tip jars cannot be placed in the waiting room or near the return preparation area. If a volunteer is discovered either using a donation or tip jar or otherwise accepting payment, you must remind the volunteer that VITA/TCE sites provide free services to all taxpayers. The donation or tip jar must be immediately moved to another location.

Donation or tip jars can be placed in another area at the site if that area does not give the impression that the site is collecting payments for return preparation.

If you identify volunteers charging taxpayers for return preparation, they can no longer participate in the VITA/TCE program. Ask the volunteer to leave the site and report the incident to your local SPEC territory office and your sponsoring partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

**VSC #3 - Not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for you or any other specific individual.**

Volunteers must properly use and safeguard taxpayers’ personal information. Furthermore, they may not use confidential or nonpublic information to engage in financial transactions, and they cannot allow its improper use to further their own or another person’s private interests.
Volunteers must keep taxpayer and tax return information confidential. They may discuss information with other volunteers at the site, but only for purposes of preparing the return. They must not use taxpayer information for their personal or business use.

There will be some instances when taxpayers will allow the use of their personal information other than for return preparation. Under Internal Revenue Code (IRC) § 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 Carryforward Consent; Relational EFIN Consent; Use and Disclosure Consents. The coordinator will have a process in place if consents are required at the VITA/TCE site. For additional information on IRC §7216 required consents, refer to Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.

Coordinator Corrective Actions:

If a volunteer is inappropriately using a taxpayer’s personal identifiable information (PII), or soliciting business from a taxpayer, you must have an immediate discussion with the volunteer. Determine how many other taxpayers may have had their PII compromised. Make a list of all taxpayers whose information was compromised and write a brief explanation of what happened. Ask the volunteer to leave the site and report the incident to your local SPEC territory office and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

VSC #4 – Do not knowingly prepare false returns.

It is imperative that volunteers correctly apply the 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.

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 Social Security Number to file a false tax return to obtain a refund is a form of identity theft. Any suspicion of identity theft or refund fraud will be reported to IRS Criminal Investigation Division (CID) and Treasury Inspector General for Tax Administration (TIGTA).

Coordinator Corrective Actions:

If a volunteer is preparing false returns, assess the situation to determine if this is an unintentional incident or purposely done. If it was intentional, advise the volunteer they can no longer prepare returns for the VITA/TCE program. Ask the volunteer to leave the site and report the incident to your local SPEC territory office and your sponsoring partner. It’s very important you report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.
VSC #5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed 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.

VITA/TCE coordinators and partners cannot knowingly allow an unauthorized alien to volunteer at a VITA/TCE site. An unauthorized alien is a person that illegally resides in the United States. All volunteers participating in the VITA/TCE program must reside in the United States legally. Partners or coordinators are required to ask for proof of identity using government-issued photo identification. However, they are not required to validate the legal status of volunteers. Therefore, by signing Form 13615, volunteers are certifying that they are legal residents. Volunteers residing legally in other countries can participate in VITA/TCE sites located outside of the United States if they follow the requirements for certification and the Volunteer Standards of Conduct.

Volunteers performing egregious activities are barred from volunteering for the VITA/TCE program indefinitely and may be added to a registry of barred volunteers. The taxpayer is liable for any tax deficiency resulting from fraud, along with interest and penalties, and may seek money from the preparer and the SPEC partner.

Coordinator Corrective Actions:

If a volunteer has engaged in any activities that could discredit the VITA/TCE program, have a private conversation with the volunteer to advise them that the activities would have a detrimental effect on the VITA/TCE program and are in violation of the VSC. Advise the volunteer that due to these activities, they cannot participate in the VITA/TCE program. Ask the volunteer to leave the site and report the incident to your local SPEC territory office and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

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

To protect the public interest, IRS employees, partners, and volunteers must maintain the confidence and respect of the people we serve. All volunteers are expected to conduct themselves professionally in a courteous, businesslike, and diplomatic manner.

In accordance with federal law and the Department of the Treasury - Internal Revenue Service policy, discrimination against taxpayers based on 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.

Taxpayers with a disability may require reasonable accommodation to participate or receive the benefits of a program or activity funded or supported by the Department of the Treasury – Internal Revenue Service.

Taxpayers with Limited English Proficiency (LEP) may require language assistance services to participate or receive the benefits of a program or activity funded or supported by the Internal Revenue Service. Language assistance services may include oral interpretation and written translation, where necessary.
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.

**Coordinator Corrective Actions:**

If a volunteer acts in an unprofessional or discourteous manner, explain that all taxpayers are to be treated in a respectful manner. Depending on the incident, or if the volunteer continues to treat others at the site in a non-respectful manner, advise the volunteer that their conduct is in violation of the VSC. Apologize to the taxpayer, and have another volunteer immediately assist the taxpayer. Ask the volunteer to leave the site and report the incident to your local SPEC territory office and your partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

**Failure to Comply with the Standards of Conduct**

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 has the responsibility for providing oversight to protect the VITA/TCE program’s integrity and to maintain taxpayer confidence. IRS recognizes the hard work volunteers contribute to the program and does not want that overshadowed by a volunteer’s lapse in judgment.

VITA/TCE volunteers positively affect the lives of taxpayers. Unfortunately, one volunteer’s unethical behavior can cast a cloud of suspicion on the entire volunteer tax preparation program. SPEC has closed volunteer preparation sites due to unethical behavior, which left taxpayers without access to free tax preparation in their community. Failure to comply with the VSC could result in, but is not limited to, the following:

- Your removal from all VITA/TCE program
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner’s site VITA/TCE 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

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

Taxpayers and return preparers who violate the tax law are subject to various 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 may be subject to criminal punishment.
If you determine a volunteer at your site has violated the Volunteer Standards of Conduct, ask the volunteer to leave the site and report the incident to your local SPEC territory office and your sponsoring partner. Report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov. Include your name, site name, contact information, and a brief statement explaining the incident.

It is critical that SPEC headquarters be notified as quickly as possible of any potential misconduct by any volunteer to preserve the integrity of the VITA/TCE program. SPEC will refer violations to the IRS Criminal Investigation Division or TIGTA. You can report a violation by e-mailing wi.voltax@irs.gov.

**VOLUNTEER REGISTRY**

The Volunteer Registry is a listing of volunteers and/or partners that have been removed indefinitely from the VITA/TCE program. In most cases, volunteer/partners are added to the registry due to performing intentional, unethical practices harming the taxpayer, volunteer, or the IRS. There are no appeal rights for volunteers added to the registry.

Partners and site coordinators are the first line of defense to prevent violations of the Volunteer Standards of Conduct. The volunteer's identity should be validated using a government-issued photo ID prior to participating in the VITA/TCE program to ensure volunteers previously banned do not reenter the program. Volunteers and partners violating these standards of conduct by performing egregious actions may be added to the Volunteer Registry. The SPEC Director will determine if a volunteer or partner should be added to the registry. Egregious actions include, but are not limited to, one or more of the following willful actions:

- Causing harm to taxpayers, volunteers, or IRS employees
- Refusing to adhere to the 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, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE program

Relationship managers check the partners and volunteers listed on Form 13533, Sponsor Agreements, and Form 13206, Volunteer Assistance Summary Reports (or an acceptable listing) to determine if any partner or volunteer is listed in the Volunteer Registry. If a partner or volunteer is on the Volunteer Registry, that partner or volunteer must be notified they will never be permitted to participate in the VITA/TCE program.
CHAPTER 4: VOLUNTEER ROLES & RESPONSIBILITIES

COORDINATOR

Roles: As the coordinator, your primary roles are to ensure all volunteers are certified to prepare tax returns at the appropriate level of certification and to follow all site operating procedures.

Coordinators and/or alternate coordinators are required to be available while the site is in operation. Coordinators and/or alternate coordinators may be available at the site, by phone, or other electronic means.

You must verify that all volunteers are properly certified to work at VITA/TCE sites. You must create a process to verify the level of certification for each volunteer. Each volunteer must sign Form 13615, Volunteer Standards of Conduct – VITA/TCE program All Forms 13615 must be certified (signed and dated) by the coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct Training, if applicable, and passed the VSC certification. The coordinator must also confirm the volunteer’s identity using a government-issued photo identification and confirm he/she has signed and dated Form 13615. You must complete this process before any volunteer can begin work at a VITA/TCE site.

It is also your responsibility to share Volunteer Tax Alerts (VTA), Quality Site Requirements Alerts (QSRA), and technical updates with all volunteers during the filing season. The alerts are based on findings during oversight reviews. As a practice, you should have daily briefings to share information impacting site operations with volunteers working at your site.

Coordinator Responsibilities:

- Complete SPEC Site Coordinator Training by attending a partner sponsored training or viewing Publication 5088, Site Coordinator Training. Publication 5088 can be viewed through Link & Learn Taxes or the publication can be downloaded from IRS.gov.
- All site coordinators and alternate coordinators must certify by passing the Site Coordinator Test with a passing score of 80% or higher prior to performing any site coordinator duties. The Site Coordinator Test is an annual requirement. This certification test is available on Link & Learn Taxes or Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.
- Complete Volunteer Standards of Conduct (Ethics) certification.
- Complete Intake/Interview & Quality Review certification.
- Verify that every volunteer (including you) has signed and dated Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE program, prior to working at the site.
- Validate certification training levels for all volunteers.
- Verify the identity of all volunteers using government-issued photo identification prior to the volunteer working at a VITA/TCE site.
- Complete Form 15272, VITA/TCE Security Plan, or similar document and submit to the local SPEC territory office by December 31, for approval. Section two of the security plan addresses the sites virtual plan. All sites operating a Virtual VITA/TCE Model must complete this section and the virtual plan must be approved by the local territory office prior to implementation. An approved copy must be kept at the site location. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.
• Supervise volunteers working at the site.
• Develop a process to explain to volunteers the logistics and systems used at your site.
• Schedule dates and times that your site(s) will be operational and complete Form 13715, Site Information Sheet. Notify and submit changes to your SPEC relationship manager immediately.
• Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
• When installing the software, assign specific roles for all volunteers, ensure the name in the software matches both the name on Form 13615 and the volunteers' government-issued photo ID. The use of nicknames in the tax preparation software is not allowed. Use unique names for each volunteer. Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access of the Administrator roles to only volunteers who perform those functions.
• Identify an alternate coordinator and ensure your alternate completes Site Coordinator Training and certifies by passing the Site Coordinator Test with a passing score of 80% or higher prior to performing any site coordinator duties.
• Monitor your site’s intake and interview process and ensure all volunteers use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared.
• Establish a process to ensure all IRS-certified volunteer preparers and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE program (see the Scope of Service Chart in the Publication 4012, Volunteer Resource Guide).
• Create a process to show everyone who made changes to a tax return, including the preparers, quality reviewers, reject correctors, transmitters, etc.
• Ensure all IRS-certified volunteer preparers are having a discussion with the taxpayer while reviewing the information on Form 13614-C prior to preparing the return.
• Ensure a process is in place to conduct 100% quality reviews by a designated or peer-to-peer quality reviewer. Publication 4012 includes the Quality Review Checklist, which describes all action items the reviewer must complete during the Quality Review Process.
• Validate your site is using the correct SIDN on all tax returns.
• Ensure all taxpayers and spouses provide photo identification and that volunteers confirm SSN or ITIN for everyone listed on the tax return.
• Ensure all taxpayers with returns out of the scope of the VITA/TCE program are told they are not eligible for traditional VITA/TCE tax return preparation and are referred to explore Free File options or use professional tax preparation.
• Share and monitor adherence to the VTA and QSRA with all volunteers. These alerts are available at the Site Coordinator Corner, TaxSlayer VITA blog, and GovDelivery System.
• Ensure the return preparers and the quality reviewers advise taxpayers of their ultimate responsibility for information on their return.
• Complete Form 13206, Volunteer Assistance Summary Report, and send to your partner.
• After the filing season, hold recognition events for volunteers. You may request volunteer certificates and service recognition milestone awards from your SPEC relationship manager.
IRS-CERTIFIED VOLUNTEER PREPARER

Roles: IRS-certified volunteer preparers demonstrate the greatest degree of public trust by providing top quality service and upholding the highest ethical standards while preparing tax returns for VITA/TCE customers.

Responsibilities:

- Complete the Volunteer Standards of Conduct Training – Ethics if a new volunteer. The training is available in Link & Learn Taxes and in Publication 4961. All volunteers must complete the Volunteer Standards of Conduct certification.
- Complete the Intake/Interview & Quality Review certification. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview & Quality Review. New volunteers must complete Publication 5101, Intake/Interview & Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Federal Tax Law Update Test for Circular 230 Professionals, Qualified Experienced Volunteer (QEV) Test, Advanced, Military, Puerto Rico levels, Foreign Student, or International tax law levels.
- Prepare only returns that are within the volunteer’s certification level(s) and within the scope of the VITA/TCE program.
- Refer taxpayers with returns out of the scope of the VITA/TCE program to explore Free File options or use a professional return preparer.
- Provide high-quality tax return preparation to all taxpayers.
- Interview the taxpayer using Form 13614-C, Intake/Interview & Quality Review Sheet, to determine if all income, deductions, and allowable credits are claimed. Engage the taxpayer when preparing the tax return, to ensure understanding of the information on the intake sheet.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return.

DESIGNATED OR PEER-TO-PEER QUALITY REVIEWER

Roles: Conducting a quality review on all tax returns prepared at the site ensures every taxpayer visiting the site receives top quality service and that the tax returns are error-free. Quality reviewers should be volunteers experienced in tax law application.

Responsibilities:

- Complete the Volunteer Standards of Conduct Training if a new volunteer. All volunteers must complete the Volunteer Standards of Conduct certification.
- Complete the Intake/Interview & Quality Review certification. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview & Quality Review. New volunteers must complete Publication 5101, Intake/Interview & Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Federal Tax Law Update Test for Circular 230 Professionals, Qualified Experienced Volunteer (QEV) Test, Advanced, Military, Puerto Rico levels, Foreign Student, or International tax law levels.
• Review Publication 5299, Quality Review Refresher and Publication 5310, VITA/TCE Tax Return Quality Review Job Aid.

• Conduct a quality review on all returns, using the Quality Review Checklist found in Publication 4012. Using the completed Form 13614-C and source documents, ensure all these items are consistent with the entries on the tax return.

• Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign Form 8879, IRS e-file Signature Authorization or the tax return.

• Explain to the taxpayer that signing the return certifies that the taxpayer has examined the return, including all the forms and schedules for accuracy, and they are signing the return under penalty of perjury.

• Provide feedback to volunteer preparers, explain errors captured during quality review, and give instructions for making the necessary corrections.

Volunteer Screener

Roles: Screeners, greeters, or client facilitators provide support to the site and IRS-certified volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return.

A screener assisting taxpayers must be certified at the appropriate tax law levels before assisting taxpayers. Refer taxpayers with out-of-scope returns to professional return preparation.

Responsibilities:

• Complete the Volunteer Standards of Conduct (VSC) certification test. Returning volunteers are encouraged to review the VSC Training as a refresher. New volunteer screeners, greeters, or client facilitators must complete the VSC Training.

• Develop a sign in sheet for taxpayers needing assistance.

• Greet all taxpayers visiting the site to create a pleasant atmosphere.

• Ensure the taxpayer has brought the required documents (e.g., valid photo identification, Social Security card(s), W-2, 1099, 1095, prior year return, etc.) for tax return completion.

• Give each taxpayer Form 13614-C, Intake/Interview & Quality Review Sheet, to complete.

• Explain the site’s return preparation process to the taxpayer.

• Monitor site traffic to ensure enough time is allowed for all taxpayers to receive assistance.

• Based on the documents provided by the taxpayer, and the completed intake sheet, use Form 13614-C, page 2, and the Scope of Service Chart to determine if the return is within scope of the VITA/TCE program and determine which certified volunteer can prepare the return.
VOLUNTEER INTERPRETER

Roles: Volunteer Interpreters provide interpreter-services to deaf/hard of hearing and/or non-English speaking taxpayers.

Responsibilities:

- New volunteer interpreters 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 the VSC certification test. Basic tax training and certification is available but not required.
- Maintain confidentiality of taxpayer information.
- Deal with volunteers, stakeholders, partners, and the taxpayers in a helpful and supportive manner.
- Work with the partner and/or coordinator to determine VITA/TCE sites that require volunteer interpreter skills.
- Communicate with the Volunteer Recruiter/Publicity Specialist to ensure interpreter services are advertised for sites needing these services.

OVER-THE-PHONE INTERPRETER SERVICE (OPI)

The IRS is committed to servicing our multilingual customers by offering over-the-phone (OPI) services in Limited English Proficient (LEP) communities. OPI is a federally funded program.

OPI offers real-time interpretation services for 121 languages. Virtual call centers, enabling around the clock service, are available all day 365 days a year. The OPI service is free to all VITA/TCE partners and sites.

For details on how to use the OPI service, a list of IRS qualified interpreters or a copy of the SPEC OPI Log with detailed instructions, see Publication 5547, Job Aid SPEC Over-the-Phone Interpreter (OPI) Services for SPEC Partners, Site Coordinators and Employees, or contact your local SPEC territory office.

VITA/TCE HIGH SCHOOL PROGRAM VOLUNTEER GUIDELINES

Beginning with tax season 2021, high school-based programs engaging with student or minor volunteers are subject to the following volunteer guidelines regarding age, proof of identity, and parental/guardian permission for minor children.

- SPEC Headquarters has not set a minimum age for volunteers. SPEC territories or partners may choose to implement minimum age requirements.
- Volunteers (of any age) need to pass the required certifications (including Volunteer Standards of Conduct) and must (based on the partner’s judgment) perform the essential functions of the position(s) they are assigned.
- Minor children can prepare returns but are not permitted to perform quality reviews of completed tax returns and/or volunteer as a coordinator or alternate coordinator.
• Volunteers are required to show government-issued photo identification (ID) to the coordinator prior to working at the site. Coordinators can make exceptions to use official high school identification for students volunteering at or for an official VITA/TCE High School Program.

• Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE program, now includes a signature line for parents and/or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Exception: Parents and/or guardians are not required to sign Form 13615 for their minor children if the VITA/TCE High School-based Program has an alternative consent requirement.
Chapter 5-1: Training and Certification

Introduction

A basic component of quality service is ensuring the accuracy of returns prepared at VITA/TCE sites. A return is accurate when the tax law is applied correctly and the completed return is free from errors based on the taxpayer interview, all supporting documentation, and a completed Form 13614-C, Intake/Interview & Quality Review Sheet. Several elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. SPEC will provide free VITA/TCE course materials that you can use when training your volunteers.

TRAINING AND CERTIFICATION REMINDERS

- Basic and Advanced are two separate, stand-alone courses. Each course has approximately 30-40 test questions. The courses are not linked which means the volunteer does not have to take the Basic course before taking the Advanced course.

- The Basic course covers the completion of wage earner type returns. This course is recommended for, but not limited to, newer volunteers with one year or less of service.

- The Advanced course covers the completion of the full scope of VITA/TCE returns; therefore, a volunteer is not required to certify in Basic before certifying in Advanced. It is recommended for, but not limited to, returning volunteers with two or more years of service.

- Volunteers are required to certify in the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review prior to completing the Basic or Advanced tests.

- The Qualified Experienced Volunteer Test allows experienced VITA/TCE volunteers to certify on new provisions and tax law changes as well as more complex tax situations encountered at sites. Upon passing this test, volunteers will be considered certified at the Advanced level. Volunteers are not required to certify in Basic or Advanced before taking this test. There is no separate training material for this course. This is an optional, abbreviated test with approximately 20 questions. Volunteers are required to certify in the VSC and Intake/Interview & Quality Review prior to taking this test. Experienced volunteers may choose the traditional certification path instead. SPEC puts no limit on the number of years of volunteer service required before taking this test. However, SPEC partners may require additional qualifications or years of service. Volunteers should check with their sponsoring partner to ensure they are qualified prior to taking this test.

- Federal Tax Law Update Test for Circular 230 Professionals allows VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) or Enrolled Agent (EA), to certify on new provisions and tax law changes. Prior to taking the Federal Tax Law Update Test for Circular 230 Professionals, volunteers are required to certify in the VSC and Intake/Interview & Quality Review. Volunteers with the Federal Tax Law Update Test for Circular 230 Professionals certification can prepare, or quality review all returns within the scope of the VITA/TCE program. The Federal Tax Law Update Test for Circular 230 Professionals is optional for volunteers or they may choose the traditional certification path. SPEC partners may have additional certification requirements. Volunteers will need to check with the sponsoring partner.
Note: The Qualified Experienced Volunteer Test and the Federal Tax Law Update Test for Circular 230 Professionals certification do not qualify volunteers for CE credits.

TRAINING OPTIONS

- Training and testing are tailored to the anticipated return preparation needs of the community. Training will take place at a time and location convenient to volunteers and instructors. The VITA/TCE program offer a variety of options in how training content is presented.

- Volunteer Standards of Conduct (VSC) Training which includes an overview of the Intake/Interview & Quality Review Process is available on Link & Learn Taxes (L&LT), and in Publication 4961, Volunteer Standards of Conduct-Ethics Training.

- L&LT online training is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains modules for all the certification levels. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training.

- Practice Lab provides a training version of the tax software that volunteers can access through L&LT. It is intended to be used for hands-on tax preparation practice in either a self-study or classroom environment. Volunteers can use it to prepare mock tax returns for the certification test problems.

- Publication 4491, VITA/TCE Training Guide, is intended to be used as a training guide for instructor and student participants. It contains four courses: Basic, Advanced, Military, and International. It can be used for self-study or in a classroom environment. After working through this product, volunteers can take certification test(s) via L&LT or Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest. L&LT is the preferred method to certify because it will automatically score the test and volunteers may print or email the passing test results as their certification document to their site coordinator or designee.

- Publication 4012, Volunteer Resource Guide, is designed as a training tool and a reference guide for volunteers to use at sites. It has proven to be a useful training tool when used in conjunction with Publication 17, Your Federal Income Tax. Publication 4012 provides guidance with tax law through interview tips, narratives, flow charts, diagrams, charts, and graphs. In addition, it contains the Scope of Service Chart, Tax Law Updates, Quality Site Requirements, TaxSlayer instructions, etc.

- Publication 4555-E, VITA/TCE e-Instructor Guidance, is an online guide that provides guidance for instructors who teach volunteers to prepare tax returns using L&LT or Publication 4491 in a classroom environment.

Certification Levels

- 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.

- New volunteer preparers and coordinators must complete Publication 5101, Intake/Interview & Quality Review Training, and all volunteer tax preparers and site coordinators must pass the Intake/Interview & Quality Review certification test.

- Volunteers preparing or quality reviewing tax returns and volunteers addressing tax law questions or issues must pass the Basic, Advanced, Qualified Experienced Volunteer, or Federal Tax Law Update Test for Circular 230 Professionals certifications.
- Foreign Student/Scholar is a standalone certification, and Basic certification is no longer a pre-requisite. Advanced certified volunteers qualify to take the optional certification tests for Military and/or International.

- Health Savings Accounts (HSA) is no longer an optional standalone certification. Volunteers who certify at the Advanced level may prepare returns for taxpayers with HSA.

- Designated or peer-to-peer quality reviewers, at a minimum, must certify at the Basic level or higher (including specialty levels) based on the complexity of the tax returns they review. Coordinators must verify the level of certification for each volunteer preparing and/or quality reviewing tax returns to ensure they are preparing and reviewing tax returns within their levels of certification.

- A minimum score of 80% is required for each certification test. Certification levels are reported on Form 13615, Volunteer Standards of Conduct Agreement.

- Electronic signatures on Form 13615 are acceptable.

**Chapter 5-2: Continuing Education (CE) Credits Requirements**

The VITA/TCE program is approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EA)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
- California Tax Education Council (CTEC)
- Certified Financial Planners (CFP)

Attorneys and Certified Public Accountants (CPA) may also qualify for CE credits depending upon their state licensing requirements or National Association of State Boards of Accountancy (NASBA). Volunteers must retrieve the CE certificate from L&LT and submit it to their governing board for CE credit approval. Please note, the VITA/TCE program is not an approved NASBA Sponsor. CFPs must self-report their CE credits on the CFP website. The program is also approved to provide CE credits for CTEC. CTEC is responsible for registering non-credentialed tax preparers for the state of California.

Volunteers can earn CE credits by completing the required tax law training, passing the certification tests, and serving as an IRS-certified volunteer instructor, tax return preparer, and/or quality reviewer in the VITA/TCE program.

Continuing Education Credit Certificates will be available for volunteers to print from the VITA/TCE Central home page of L&LT.

**Note:** The Federal Tax Law Update Test for Circular 230 Professionals and the Qualified Experienced Volunteer (QEV) Test do not qualify for CE credits. Those volunteers seeking CE credits must follow the volunteer requirements indicated below to qualify for CE credits.

**VOLUNTEER REQUIREMENTS**

Volunteers requesting CE credits are required to:

- Notify their SPEC partner if interested in earning CE credits.
• Read the CE credit requirements available on IRS.gov under L&LT.

• Register in L&LT and complete the Professional Status field by indicating one of the following: EA, non-credentialed tax return preparer participating in the AFSP Program, CPA, attorney, or CFP. If volunteers are already registered in L&LT, they can edit their registration by updating “My Account” and selecting the appropriate Professional Status.

• EA and non-credentialed tax return preparers are required to include a Preparer Tax Identification Number (PTIN) and the first and last name on the PTIN account in L&LT on the “My Account” page. The PTIN number is an eight-digit number beginning with the letter “P” and eight numbers. i.e., P0XXXXXXX. (Note: An incorrect name or PTIN will cause information to reject during the Return Preparer Office validation process.)

• California volunteers applying for CE Credits must also enter their CTEC number (a six-digit number beginning with the letter “A” and six numbers. i.e., AXXXXXXX). The CTEC number auto-populates on Form 13615 from the information the volunteer enters on the “My Account” page of L&LT.

• Complete the following training and certification tests in L&LT prior to performing their volunteer duties:
  • Complete the Volunteer Standards of Conduct (VSC) training and pass the certification test (80% or above).
  • Complete the Intake/Interview & Quality Review Training, if a new volunteer, and all volunteers (returning and new) are required to pass the certification test (80% or above).
  • Complete the Advanced tax law training and pass the certification test (80% or above.)
  • Optional: Complete one or more of the specialty federal tax law training options and pass the certification test(s) (80% or above).

• Print, sign and date Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, from L&LT after all training and test modules are completed. The form can be signed electronically in L&LT.

• Submit the printed Form 13615 to the coordinator or partner for validation before beginning the volunteer hours. The address and e-mail on the form must be correct in case clarification of volunteer information is needed.

• Complete the minimum required ten non-paid volunteer hours as a quality reviewer, tax return preparer, and/or instructor.

Additional requirements for CPAs and other professionals:

• It is the responsibility of the CPA or attorney to submit their CE certificate to their state governing board for CE credit approval.

• Attorneys, CPAs and CFPs are NOT required to have a PTIN to earn IRS SPEC CE Credits.

Note: All volunteers who provide a valid PTIN number will have their information reported to the Return Preparer Office.
PARTNER OR COORDINATOR REQUIREMENTS

SPEC partners or coordinators are responsible for completing the Continuing Education (CE) credits section of the Form 13615 for all volunteers requesting CE credits.

Partners or coordinators with volunteers requesting CE credits are required to:

- Review the Form 13615 to make sure all required fields are completed, and the volunteer completed the required certifications.
- Complete the SIDN number, site, or training address. The number of CE credits the volunteer can receive is based on their tax law certification level, as outlined on the Form 13615.
- Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.
- Validate the CE credits information on Form 13615 by printing your name, title, and signing and dating the form in the CE Credits section at the bottom of page 2. Note: The Form 13615 needs to be validated by signing in both the certification section and the CE credit section.
- Submit the completed Form 13615 to the local SPEC territory office no later than April 30 if the site closes on or before April 15. For sites that are open after April 15, submit the Forms 13615 monthly as volunteers meet the CE requirements (certification and hours worked).

Note for California EAs and non-credentialed tax return preparers: The Form 13615 must contain the California Tax Education Council (CTEC) registration number (a seven-digit number beginning with the letter “A” and six numbers, i.e., AXXXXXX). The CTEC ID number should be entered in L&LT when the volunteer registers. It will print on the L&LT generated Form 13615 when the volunteer prints the form. California professionals must include their CTEC number to earn CE credits through the VITA/TCE program.

Available Continuing Education Credits

Volunteers can receive up to 14 hours of CE credits for completing VSC (Ethics) training, certifying in tax law at the Advanced level and volunteering as a quality reviewer, tax return preparer, or tax law instructor for a minimum of ten hours. An additional four hours of CE credits can be earned by certifying in a specialty course. The maximum allowable CE credits are 18 hours.

CE credits are provided to quality reviewers, tax return preparers, and instructors:

<table>
<thead>
<tr>
<th>Tax Law Certifications</th>
<th>CE Credit hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>VSC (Ethics)</td>
<td>1</td>
</tr>
<tr>
<td>Federal Tax Law Updates (Advanced)</td>
<td>3</td>
</tr>
<tr>
<td>Federal Tax Law (Advanced)</td>
<td>10</td>
</tr>
<tr>
<td>Specialty Federal Tax Law Course</td>
<td>4</td>
</tr>
<tr>
<td>Total Allowable CE Credits</td>
<td>18</td>
</tr>
</tbody>
</table>
Specialty Federal Tax Law Courses include: International, Military, Puerto Rico I or II, and/or Foreign Student.

**Note:** Volunteers who are participating in the VITA/TCE program as an IRS-certified volunteer cannot receive compensation for any activities to be eligible for CE credits.

**HOW VOLUNTEERS RECEIVE CE CREDITS**

- Upon completion of all program requirements, CE certificates will be available via L&LT for each volunteer that has met all requirements of the program. Please refer to the **Getting Started Job Aide** in L&LT for assistance on printing certificates.
- In addition, for all volunteers with a valid PTIN, CE credits will be uploaded to their PTIN account. To view your continuing education credits in your PTIN account, go to the **PTIN system login page**. Keep in mind you are required to have a valid PTIN prior to certifying.
- Certified Financial Planners must self-report their CE credits to the CFP Board. Guidance is available at [https://www.cfp.net/](https://www.cfp.net/).
- Attorneys and CPAs must present their CE certificates to their governing board for approval.

**Note:** Volunteers will be notified if their information was rejected. Most common errors are invalid PTIN and name mismatch. Also, Qualified Experience Volunteer (QEV) Test does not apply for CE Credits.

**Tax-Aide Responsibilities**

Tax-Aide coordinators will complete the CE Credits section of the Form 13615 in the same manner as described above, for all volunteers. Tax-Aide supervisors or local coordinators will electronically forward completed Forms 13615 to their assigned SPEC territory office contact for processing. Tax-Aide volunteers are required to certify via L&LT to receive CE Credits.

**Overseas Military Responsibilities**

The overseas military coordinators will send a Form 13615 (original or scanned) for volunteers applying for CE credits to the headquarters relationship manager for overseas military.

**Annual Filing Season Program (AFSP)**

The **Annual Filing Season Program** launched by the Return Preparer Office (RPO) is intended to recognize and encourage non-credentialed tax return preparers who voluntarily increase their knowledge and improve their filing season competency through continuing education. A non-credentialed tax return preparer is a tax return preparer without professional credentials. This program allows them to obtain an AFSP Record of Completion for participation in an annual continuing education program. Annual Filing Season Program participants are also included in a public database of return preparers on the IRS website. There are also reduced requirements for exempt individuals. IRS VITA/TCE volunteers are considered exempt if they meet all the above requirements to obtain at least 14 hours of continuing education credit through the VITA/TCE program and obtain an additional one hour of ethics training from an **IRS Approved Provider**.

**Record of Completion**
After completing the required continuing education requirements and renewal of PTIN for the upcoming year, volunteers will receive an email from TaxPro_PTIN@irs.gov with instructions on how to elect to participate and receive their record of completion in the online secure mailbox. After notification that they qualify, volunteers must sign the Circular 230 Agreement in their PTIN account and the AFSP- Record of Completion will be viewable/printable from their secure mailbox in the PTIN system.

Chapter 5-3: Federal Tax Law Update Test for Circular 230 Professionals

SPEC offers a federal tax law update test that allows VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) or Enrolled Agent (EA), to recertify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, all volunteers are required to certify to the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review Test. The test is available on Link & Learn Taxes and is also printed in the Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest. The Federal Tax Law Update Test for Circular 230 Professionals is optional. Volunteers who would like additional training can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers.

Note: The Federal Tax Law Update Test for Circular 230 Professionals does not qualify a volunteer to receive CE credits. Those volunteers seeking CE credits must follow the requirements for Continuing Education Credit in this chapter.

Link & Learn Taxes Requirements

- Link & Learn Taxes Online Certification Learning Management System (LMS) will identify the volunteers who have registered as an attorney, CPA, or EA. Those eligible volunteers will have access to the Federal Tax Law Update Test for Circular 230 Professionals.
- Any volunteer who is already registered in the system as an attorney, CPA, or EA will not have to change any account settings. However, those volunteers must use the same account they used in the prior tax year to access the Federal Tax Law Update Test for Circular 230 Professionals.
- Volunteers who already have a registration in the system and are not identified as an attorney, CPA, or EA must manually change their registration using the My Account feature in L&LT to have access to the certification test.
- The Federal Tax Law Update Test for Circular 230 Professionals becomes available to eligible volunteers after passing the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review certifications.

Volunteer Requirements

- Be an attorney, CPA, or EA with an active license and in good standing.
- Pass, with a score of 80% or higher, both the VSC certification test and Intake/Interview & Quality Review certification test. First year volunteers must take the Intake/Interview & Quality Review Training before taking the certification test. Both certifications must be passed before taking the Federal Tax Law Update Test for Circular 230 Professionals.
- Pass the Federal Tax Law Update Test for Circular 230 Professionals with a score of 80% or higher.
• Electronically sign Form 13615, Volunteer Standards of Conduct Agreement, agreeing to the VSC.

• Print Form 13615 and record their professional credentials as indicated on their identification card which includes: professional designation (attorney, CPA, or EA), licensing jurisdiction, bar, license, registration, or enrollment number, effective or issue date, and expiration date (if provided).

• Provide a copy of the completed Form 13615 and their credentials at the time of volunteering to the partner or site coordinator. This should be in the form of a wallet identification card for their profession.

Successful completion of the required certifications authorizes eligible volunteers to prepare all tax returns within the scope of the VITA/TCE program.

**Note:** SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC partner. Also, the Federal Tax Law Update Test for Circular 230 Professionals does not qualify for CE credits.

**SPEC Partner Requirements**

• Validate the volunteer’s credentials as indicated on their professional identification card against the Form 13615.

• Confirm the identity of the volunteer using government-issued photo identification.

• Verify the volunteer certified by passing the Federal Tax Law Update Test for Circular 230 Professionals.

• Sign and date the Form 13615 as the authorizing official.
CHAPTER 6: TAX RETURN PREPARATION

TAXSLAYER RESOURCES

Visit the VITA/TCE Springboard for access to many resources and information issued by SPEC and/or TaxSlayer for all volunteers. SPEC recommends volunteers bookmark this page to retrieve updated and accurate information.

The VITA/TCE Springboard resources include:

- Practice Lab (training videos and practice problems)
- TaxSlayer Pro Online Program access
- VITA/TCE Blog (software news, Suggestion Box, Volunteer Time)
- Volunteer Tax Alerts and Quality Site Requirement Alerts
- TaxSlayer Pro Online and Desktop User Guides
- Searchable VITA/TCE Knowledgebase

TaxSlayer Pro Support for VITA/TCE can be reached by:

- Telephone: 1-800-421-6346
- Email: support@vita.taxslayerpro.com
- Chat: Inside live returns

Be sure to include your SIDN, EFIN, and error message in your communication with TaxSlayer support. If you need to send information of a particular tax return, only use the last four digits of the Social Security Number or Individual Taxpayer Identification Number in your correspondence with TaxSlayer support.

TAXSLAYER UPDATES

TaxSlayer Pro Online and Desktop software now allows sites to prepare federal, state, and local individual tax returns for the previous five tax years (TY2020, TY2019, TY2018, TY2017, and TY2016). Sites can electronically file federal and participating state individual tax returns for the previous two years (TY2020 and TY2019).

All sites that receive a TaxSlayer Pro Online software license for the 2022 filing season will now have access to both the Scanned Documents and the Customer Portal programs. The Scanned Documents and Customer Portal programs both require that a return be started in TaxSlayer by a certified volunteer and at a minimum the filing status and basic information needs to be entered.

Scanned Documents

- Volunteers at the site can scan and upload taxpayer documents allowing volunteers to prepare and quality review tax returns remotely.
• TaxSlayer will delete all the documents in the Scanned Document and Customer Portal annually in November.

• Sites have the option to delete scanned documents for the taxpayer from the software, however this is not required.

Customer Portal

TaxSlayer added a Customer Portal to their software. The portal provides a secure communication channel between the taxpayer and preparer. It will allow:

• The taxpayer to upload documents
• The preparer to share a copy of the return for quality review
• The taxpayer(s) to sign documents
• The preparer to share a copy of the signed return
• The taxpayer to check the IRS status of the tax return

TaxSlayer shares more details on their TaxSlayer VITA/TCE Blog. TaxSlayer will cover this in their Enhancement Webinar and will post a training video and training guide in the Practice Lab.

Please request a copy of Publication 5361, Filing Season 2022: TaxSlayer Procedural Updates for SPEC Partners and Employees from your relationship manager or find it on IRS.gov.

FORM 1040 SCHEDULE LEP, REQUEST FOR CHANGE IN LANGUAGE PREFERENCE

Sites must ensure that the Schedule LEP question is addressed during the intake and interview process. Individuals can use the Form 1040 Schedule LEP, Request for Change in Language Preference, to state a preference to receive written communications from the IRS in a language other than English. The Schedule LEP is available in the TaxSlayer software as a dropdown menu in the Personal Information page. Taxpayer(s) may select the language that they wish to receive communication from the IRS.

VITA/TCE RETURN PREPARATION MODELS AND REQUIREMENTS

Generally, VITA/TCE return preparation sites operate in a face-to-face environment making it easier to service low to moderate income taxpayers. These taxpayers may not be comfortable or have the equipment to work with volunteers preparing their tax returns virtually.

SPEC provides guidance in Publication 5450, VITA/TCE Site Operations, to offer face-to-face partners with alternative strategies for preparing tax returns in filing season 2022 if offices and sites close. These alternatives can be used to continue filing tax returns virtually to support taxpayers with timely filing requirements.

In all instances, the VITA/TCE Quality Site Requirements (QSRs) and Volunteer Standards of Conduct (VSC) must be understood and adhered to by all volunteers whether in-person or virtual. The partner/site coordinators must develop a strong security process limiting volunteer security roles to
protect access to all taxpayer personally identifiable information (PII) regardless of where returns are prepared and/or quality reviewed.

Please request a copy of Publication 5450, VITA/TCE Site Operations from your relationship manager or find it on IRS.gov.

COUNTING OF RETURNS WITH EFIN & SIDN

The preparation site utilizes its own Electronic Filing Identification Number (EFIN) to electronically file returns. Those return totals will be reflected in TaxSlayer reports as being credited to the preparation site. The preparation site will also utilize its own Site Identification Number (SIDN) on all returns prepared under Virtual VITA/TCE.

Exception: Partners who wish to continue utilizing the intake site SIDN as a tool to monitor the effectiveness of their virtual service locations must document their request for exception in the Form 15272, VITA/TCE Security Plan, Section II - Virtual VITA/TCE Process.

PRIOR YEAR RETURN PREPARATION

VITA/TCE sites with the necessary software and reference materials are encouraged to prepare prior year returns. A current Form 13614-C must be completed for all prior year returns and will be used to determine the required certification level and if the return is within scope of the VITA/TCE program. IRS-certified volunteers can prepare prior-year returns at the same tax law certification level as obtained in the current year. All prior year tax returns must be prepared using tax preparation software. Every effort should be made to secure experienced (at least two years) volunteers to prepare these prior year tax returns. Refer to the Site Coordinator Corner to locate prior year reference materials and additional guidance.

- Modernized e-File allows electronic filing of prior year returns. It accepts the current tax year along with two prior tax year returns.
- Use the correct SIDN and EFIN to ensure your site receives credit for preparing these tax returns.
- A prior year Form 13614-C can be referred to as a reference tool but cannot replace the use of a current form.
- For additional assistance refer to the Prior Year Return Job Aid in Publication 4012, Volunteer Resource Guide.
- IRS-certified volunteers can prepare prior-year returns at the same tax law certification level as obtained in the current year.

AMENDED RETURN PREPARATION

IRS-certified volunteers can prepare amended returns at the same tax law certification level as obtained in the current year. VITA/TCE sites may prepare amended returns even if they did not prepare the original return. As with prior year returns, sites are strongly encouraged to assign amended returns to qualified, experienced IRS-certified volunteers. Amended returns must be prepared using tax preparation software. The taxpayer must have the original return and adequate information for preparing
these returns. Refer to the Amended Return Job Aid available in Publication 4012, Volunteer Resource Guide for additional assistance.
CHAPTER 7: SITE REVIEWS

Introduction

SPEC conducts reviews of VITA/TCE sites to ensure adherence to the QSR and verify sites are preparing complete and accurate tax returns.

Note: Travel restrictions may alter how the SPEC organization is able to conduct these reviews during the upcoming filing season. Please see ongoing SPEC communication regarding any changes to these SPEC reviews.

FIELD SITE VISITS

Field Site Visits (FSV) are critical to the oversight of the VITA/TCE program and play an integral role in improving the quality of service provided at volunteer sites. Your relationship manager or another tax consultant in the local SPEC territory generally conducts these visits. FSV are not audits. These visits are opportunities for the relationship manager to aid or offer guidance, identify, and share best practices, and strengthen adherence to the QSR. FSV are critical for the ability of SPEC to identify trends, measure site adherence to the QSR, and monitor site operations. FSV generally are unannounced and include one return review.

REMOTE SITE REVIEWS

Remote Site Reviews (RSR), like FSV, allow SPEC to reach more partners and coordinators during the filing season. Prior to conducting the remote review, a tax consultant will contact the coordinator to schedule the review for a time which is convenient for the partner or coordinator. Tax consultants conduct RSR virtually, usually by telephone. In addition to providing an overview of site operations, RSR provide an opportunity for the partner or coordinator to ask questions and request assistance. RSR are announced and do not include a return review.

QUALITY STATISTICAL SAMPLE REVIEWS

SPEC headquarters tax analysts with extensive tax law experience will conduct QSS reviews. QSS reviews are critical to the success of the VITA/TCE program and play an integral part in improving quality and consistent performance of sites. The review process validates accuracy of returns and compliance with Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR). It also provides opportunities to identify and correct problem areas and/or share best practices.

Sites selected for a QSS review are selected from the VITA/TCE population of sites. Statistics of Income (SOI) Office makes the selection of sites for QSS reviews to ensure a valid accuracy measure is properly weighted. QSS reviews will be unannounced, where applicable, and include a minimum of three return reviews and a site review. Results from these reviews are used to determine VITA/TCE accuracy rates.

Return Reviews: The QSS reviewer will randomly select a minimum of three tax returns and use a Form 6729-R, QSS Return Review Sheet, to gather information about the accuracy of each federal tax return. A return is accurate when the tax law has been applied correctly and the completed return is free
from error based on the taxpayer interview, supporting documentation, and a completed Form 13614-C. The QSS reviewer may ask questions to clarify or verify entries on the tax return and/or Form 13614-C.

**Site Reviews:** The QSS reviewer will use Form 6729, Site Review Sheet, to gather information about site operations and adherence to the VSC and QSR. The QSS reviewer will observe the site's operations and will request time toward the end of the review to ask questions to clarify your site processes and procedures.

**Post Review Discussion:** After the return and site reviews are completed, the QSS reviewer will provide preliminary feedback to the coordinator. Both the site and return review findings will be discussed.

**Follow-up and Corrective Actions:** Follow-up and corrective actions, if applicable, from the site review may be recommended by the QSS reviewer for the coordinator and the assigned SPEC relationship manager to monitor. The SPEC relationship manager will provide a copy of the completed Form 6729 and completed Form 6729-R to the partner or coordinator.

**The QSS Review Process**

Once the QSS reviewer arrives at the site, they will:

- Introduce themselves, provide IRS identification, offer Publication 4675, Request to Quality Review Your Federal Tax Return - English and Spanish, give a brief explanation of the QSS review process, and request an explanation of your tax preparation process.
- Request a place with access to an electrical outlet to conduct return reviews, preferably away from the purview of taxpayers and site staff.
- Identify and select the first return to be reviewed.
- Ask the taxpayer for permission to quality review their return. The QSS reviewer will provide the taxpayer with a copy of Publication 4675 when asking for their consent. The taxpayer will be asked to remain at the site until the review is complete.
- Verify taxpayer/spouse identity with a photo ID.
- Verify taxpayer identification numbers (SSN or ITIN) of all persons listed on the return.
- Verify all return entries for each return, including personal and financial information by reviewing:
  - A printed copy of the return with supporting forms and schedules attached
  - All source documents required for return preparation including photo identification, original or copy of Social Security card(s), Forms W-2, 1099, 1095, receipts, etc.
  - A completed Form 13614-C
- Scan, photocopy or fax the return, supporting documents, and Form 13614-C, if needed.
- Remove all personally identifiable information (PII) including Social Security Numbers, names, address, etc. All PII will be redacted from the scanned documents.
- Repeat the process for multiple return reviews.
- Complete a site review using Form 6729, Site Review Sheet.
• Provide feedback of their findings after the reviews are complete and address any questions and concerns.

The SPEC relationship manager will forward the results of the QSS review to the partner and/or coordinator.

PARTNER REVIEWS

Partner Reviews are strongly encouraged. Conducting Partner Reviews is an important part of ensuring sites are adhering to all VSC and QSR, are operating efficiently and effectively, and are maintaining the highest ethical standards in tax return preparation. Form 6729-D, Site Review Sheet, and Form 6729-P, Partner Return Review Sheet, are tools partners can use when conducting site and return reviews. Publication 5140, Job Aid: Partner Site and Return Review, is available to guide you through the completion of reviews and forms. The use of these forms is optional.

SPEC SHOPPING REVIEWS

SPEC shopping reviews are intended to gauge the taxpayer experience and test tax law accuracy based on specific scenarios. Shopping reviews will involve unannounced “mystery” shoppers posing as taxpayers using a pre-defined scenario to have their federal tax return prepared by an IRS-certified volunteer preparer. The results of these reviews consist of comparing the volunteer-prepared tax return with the pre-determined tax return. However, since these reviews are not statistically valid, they are not used to measure the accuracy of returns prepared at VITA/TCE sites.

Mystery shoppers will remain anonymous until the return is completed and has gone through the site’s Quality Review Process. Once the mystery shopper identifies themselves, they will ask for a printed copy of the return. The return will be deleted to avoid the transmission of a fictitious return. The mystery shopper will then conduct a site review to verify the site is adhering to the QSR and VSC. Preliminary results of the site review will be discussed after the review. The results of the SPEC shopping review will be forwarded to the partner and/or coordinator by the SPEC relationship manager.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION (TIGTA) SHOPPING REVIEWS

TIGTA performs reviews to test return accuracy. This process uses pre-designed scenarios generally to test new tax law and/or new procedures. TIGTA shopping results are not statistically valid and cannot be projected to the entire population of returns prepared at the volunteer sites. Neither SPEC nor its partners are notified of TIGTA’s shopping plans prior to a visit.

During the filing season, TIGTA reviews are conducted by a cadre of TIGTA Auditors (shoppers). A TIGTA shopper has a pre-defined taxpayer scenario and assumes the role of the taxpayer requesting services from a VITA or TCE site. Shoppers remain anonymous until the return is completed and goes through the site’s Quality Review Process.

Once TIGTA identifies themselves, the return is deleted to avoid the transmission of a fictitious return. If your site is visited by TIGTA, we ask that you notify your SPEC relationship manager and provide feedback regarding your experience with the review or send an email to partner@irs.gov.
CIVIL RIGHTS UNIT (CRU) REVIEWS

The Civil Rights Unit (CRU) visits volunteer sites operated by partners receiving federal assistance. The purpose of CRU visits is to validate compliance with civil rights rules and reasonable accommodations for persons with disabilities. CRU discusses the results of these visits with the partner and SPEC Headquarters. For more information on civil rights notification, refer to Publication 4053, Your Civil Rights are Protected. For additional information on providing reasonable accommodations, see the fact sheets on the Site Coordinator Corner.

SPEC FINANCIAL REVIEWS

The primary purpose of the financial review is to ensure that grant funds are spent in accordance with grant terms and conditions, Office of Management and Budget (OMB) Circulars, federal laws, and statutes. Financial reviewers also consider whether the grantee sub-awards a portion of their grant. The Grant Program Office (GPO) can also recommend recipients for a review depending on monitoring activities. These reviews are conducted throughout the calendar year. Reviewers will contact your partner to schedule the review. They will give your partner verbal feedback after the review and follow-up with a written report. This provides the partner an opportunity to respond to any findings.
CHAPTER 8: COORDINATOR RESOURCES & WEB TOOLS

SITE COORDINATOR CORNER

The Site Coordinator Corner contains critical information that site coordinators need to successfully operate VITA/TCE sites. Site coordinators should check this site often to review updated materials and information. Links on this site connect to the latest forms and publications. SPEC-issued fact sheets and other documents are posted and updated as soon as changes occur to the content. This site has links to:

- ePublications
- Quality Site Requirements, results, and alerts
- IRS forms/publications
- Fact sheets on a variety of topics
- Civil Rights Units Advisories
- Searchable VITA/TCE Knowledgebase

CIVIL RIGHTS COMPLAINTS

All VITA/TCE sites are required to make available to all taxpayers who seek services at the site, the current Publication 4053 (EN/SP), Your Civil Rights are Protected, or a current D143, AARP Foundation Tax-Aide (poster). These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. A taxpayer or volunteer who has a civil rights complaint, they must be referred to the contact information on Publication 4053 (EN/SP). If taxpayers request the information in writing, they can be provided Publication 4454, Your Civil Rights are Protected, if available.

Refer taxpayers who believe they are victims of discrimination to the IRS Civil Rights Unit. Direct written complaints to:

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

Send Email complaints to: edi.civil.rights.division@irs.gov

ACCOUNT INQUIRIES

Refer taxpayers needing to pay their tax liability over time to Payment Options: Pay Online, Installment Plans and More. This tool assists taxpayers in applying for a direct debit installment agreement. With a direct debit plan there is no need to write a check and mail it each month.

Refer taxpayers needing to request an account transcript to Get Transcripts. The transcript may be obtained through IRS enhanced e-authentication process or will be mailed to the taxpayer’s address of record. Transcripts are available for the current tax year and three prior years. If a taxpayer needs an
account transcript for an older tax year, a wage and income transcript, or a verification of non-filing letter, the taxpayer must complete and submit Form 4506-T, Request for Transcript of Tax Return.

REFUND INQUIRIES

Refer federal refund inquiries to Where’s My Refund or 1-800-829-1954.

Refer state/local refund inquiries to the appropriate state office.

IDENTITY THEFT

Refer to the Identity Theft Job Aid for Volunteers located in Publication 4012, VITA/TCE Volunteer Resource Guide, or review the Taxpayer Guide to Identity Theft.

TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service is Here to Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that taxpayers know and understand their rights under the Taxpayer Bill of Rights.

What can TAS do for you?

TAS can help taxpayers if their problem is causing a financial difficulty, they’ve tried and been unable to resolve their issue, or they believe an IRS system, process, or procedure just isn’t working as it should. And the service is free. If a taxpayer qualifies for TAS’s assistance, they will be assigned to one advocate who will work with them throughout the process and will do everything possible to resolve their issue. TAS can help if:

- The taxpayer’s problem is causing financial difficulty for them, their family, or their business.
- The taxpayer faces (or your business is facing) an immediate threat of adverse action.
- The taxpayer has tried repeatedly to contact the IRS, but no one has responded, or the IRS has not responded by the date promised.

How can you reach us?

TAS has offices in every state, the District of Columbia, and Puerto Rico. Local advocates’ numbers are at www.taxpayeradvocate.irs.gov, and in local directories. Taxpayers can also call TAS at 1-877-777-4778. If taxpayers do not have local internet access, they can call the IRS toll-free at 800-TAX-Form (800-829-3676) and ask for a copy of Publication 1576.

How can you learn about your taxpayer rights?
The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. The TAS website at www.taxpayeradvocate.irs.gov can help taxpayers understand what these rights mean to them and how they apply. These are all taxpayer rights. Know them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If taxpayers know of one of these broad issues, please report it to TAS at www.irs.gov/sams. Be sure not to include any personal taxpayer information.

LOW INCOME TAX CLINICS

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs are organizations that represent and advocate for taxpayers who have tax problems with the IRS. LITC tax professionals offer services for free or a small fee. Taxpayers whose incomes are below a certain level may be eligible for assistance (generally not to exceed 250% of the federal poverty level). Up to 10% of the cases accepted by LITC may include taxpayers who have income above 250% of poverty. For this reason, it is often best to refer a taxpayer and allow the LITC clinic to make the eligibility determination.

LITC can help with many federal tax issues. For example, making payments, or requesting collection alternatives like currently not collectible or offer in compromise, helping to gather proof to show eligibility for tax exemptions and credits such as the Earned Income Tax Credit, obtaining tax refunds that were stolen due to identity theft, and appealing IRS decisions. Individual taxpayers include wage-earners, self-employed taxpayers, and those with an individual tax debt even if it related to operation of a business. LITC may also help taxpayers who have both a federal tax dispute and related state and local tax disputes. In addition, LITC can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

To find the closest LITC or learn more about LITC:

- Visit taxpayeradvocate.irs.gov/litcmap
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, at www.irs.gov, or
- Call the IRS toll-free at 800-TAX-FORM (1-800-829-3676)

Note: Sites can order printed copies of Publication 4134, Low Income Taxpayer Clinic List, to keep on hand.

Contact your local LITC to find ways to partner together on special referral protocol, joint outreach, or education. Sites can also request copies of local LITC brochures or business cards.

ADDITIONAL WEB RESOURCES

- Authorized IRS e-file Providers for Individuals
- Certified Acceptance Agents (CAA) Information
- Tax Exempt Organization Search (Verifying organizations who qualify for charitable contributions)
- Directory of Federal Tax Return Preparers with Credentials and Select Qualifications (Find a tax preparer)
• ePublications (Accessible on tablet or mobile devices)
• EITC Central (EITC resources for SPEC Partners)
• EITC Assistant
• Free Tax Return Preparation for Qualifying Taxpayers (Find a VITA, TCE & Tax-Aide site)
• Free-File: Do-Your-Federal-Taxes-for-Free
• Get Transcripts
• Taxpayer Guide to Identity Theft
• Interactive-Tax-Assistant (ITA)
• IRS Draft Tax Forms
• IRS Tax Forms and Publications
• IRS2Go (Mobile App)
• Make a Complaint About a Tax Return Preparer
• View your Tax Account Information
• Payment Options: Pay Online, Installment Plans and More
• IRS VITA Grant Program
• Volunteer Alerts
• Where’s My Amended Return
• Where’s My Refund
• Tax Withholding Estimator

FORMS AND PUBLICATIONS LINKS

Form 6729, QSS Site Review Sheet
Form 6729-D, Site Review Sheet
Form 6729-P, Partner Return Review Sheet
Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest
Form 13206, Volunteer Assistance Summary Report
Form 13533, VITA/TCE Partner Sponsor Agreement
Form 13614-C, Intake/Interview & Quality Review Sheet
Form 13615, The Volunteer Standards of Conduct Agreement – VITA/TCE Programs
Form 13715, SPEC Volunteer Site Information Sheet
Form 14308, SPEC Site Milestone Recognition
Form 14309, SPEC Volunteer Milestone Recognition
Form 15272, VITA/TCE Security Plan
Publication 17, Your Federal Income Tax for Individuals
Publication 4012, Volunteer Resource Guide
Publication 4053 (EN/SP), Your Civil Rights are Protected
Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
Publication 4396-A, Partner Resource Guide
Publication 4491, VITA/TCE Training Guide
Publication 4836 (EN/SP), VITA/TCE Free Tax Programs
Publication 4961, VITA/TCE Volunteer Standards of Conduct Training – Ethics Training
Publication 4961 (SP), Normas de Conducta para los Voluntarios en los VITA/TCE - Entrenamiento de Etica
Publication 5088, Site Coordinator Refresher Training
Publication 5101, Intake/Interview & Quality Review Training
Publication 5140, Job Aid: Partner Site and Return Reviews
Publication 5166, VITA/TCE Volunteer Quality Site Requirements
Publication 5324, Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees
Publication 5361, Filing Season 2022: TaxSlayer Procedural Updates for SPEC Partners and Employees
Publication 5471, Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.
Publication 5547, Job Aid SPEC Over-the-Phone Interpreter (OPI) Services for SPEC Partners, Site Coordinators and Employees

ACRONYM GLOSSARY

AARP American Association of Retired Persons Foundation - A nonprofit organization and SPEC Partner that operates the nationwide Tax-Aide network of tax preparation sites for the VITA/TCE program, which primarily serve seniors.
CRU Civil Rights Unit – A division within the federal government responsible for enforcing federal statutes prohibiting discrimination based on race, sex, disability, religion, and national origin.

EFIN Electronic Filing Identification Number – An identification number assigned to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. Persons wishing to obtain an EFIN may apply through their IRS e-Services account.

EIC or EITC Earned Income Tax Credit – A refundable tax credit with eligibility and amount of credit based on earnings, income, filing status, residency, and the number of qualifying children in the home.

FSA Facilitated Self-Assistance – An alternative filing method where eligible taxpayers independently prepare and electronically file their own tax returns with on-site or virtual assistance from qualified volunteers.

IP PIN Identity Protection Personal Identification Number – A six-digit number assigned to eligible taxpayers to help prevent the misuse of their Social Security number on fraudulent federal income tax returns.

IRS Internal Revenue Service – The federal agency responsible for administering the Internal Revenue Code enacted by Congress.

ITIN Individual Taxpayer Identification Number – A nine-digit number issued by the IRS to individuals who do not qualify for a Social Security Number. An ITIN is used for tax purposes only. The first digit is 9, the fourth and fifth digits range from 77 - 88.

ITA Interactive Tax Assistant – An online tool that provides taxpayers with answers to a limited number of current and prior year tax law questions using a question and response process.

MeF Modernized e-File – A replacement of existing IRS tax return filing technology with a modernized, internet-based electronic filing platform. This transaction-based system allows tax return originators to transmit returns electronically to the IRS in real-time, improving turnaround times.

OPI Over-the-Phone Interpreter - A free telephone service that brings a language interpreter into a three-way telephone conversation with SPEC partners and the taxpayers they serve. This service allows partners to communicate more effectively with Limited English Proficient (LEP) taxpayers at their sites, thereby facilitating the return preparation process and helping them to understand and meet their tax responsibilities.

QSR Quality Site Requirements – Ten requirements to promote quality service and accurate tax return preparation for taxpayers visiting VITA/TCE sites.

QSRA Quality Site Requirement Alerts – A SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements.

SIDN Site Identification Number – An eight-digit number, beginning with “S”, assigned by SPEC to identify each VITA/TCE site.

SPEC Stakeholder Partnerships, Education & Communication – The outreach and education function of the IRS Wage and Investment Division which administers the VITA/TCE program.

TCE Tax Counseling for the Elderly – The TCE program offers free tax assistance to individuals who are age 60 or older. Cooperative grant agreements are entered into between IRS and eligible organizations.
to provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in tax preparation of their Federal tax returns at convenient locations.

**TIGTA** Treasury Inspector General for Tax Administration – An agency of the U.S. Department of Treasury that provides oversight of IRS activities.

**VITA** Volunteer Income Tax Assistance – One of the volunteer tax return preparation programs administered by IRS which provides free tax preparation services primarily for low to moderate income taxpayers. VITA sites may also focus on serving special needs populations, such as Limited English Proficient, persons with disabilities, or those in rural areas.

**VSC** Volunteer Standards of Conduct – Guidelines which define the responsibility of all volunteers to provide taxpayers with ethical, confidential, and quality tax return preparation.

**VTA** Volunteer Tax Alerts – A SPEC communication to VITA/TCE sites during the filing season that addresses trends during QSS, TIGTA, or SPEC reviews.