

2018

# PARTNER RESOURCE GUIDE



## **Volunteer Hotline**

For VITA/TCE Volunteers Only

1-800-829-VITA (8482)

January 16 – April 17

Hours of Operation (Local Time) Monday – Friday, 7:00AM-7:00PM

No service available on Saturday

## **Contact Information for Partners, Coordinators, Volunteers**

Enterprise Service Help Desk	1-866-743-5748 (loaned IRS equipment)
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E- Services Help Desk	1-866-255-0654
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Civil Rights Unit	1-202-317-6925 (not toll-free)
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SPEC Relationship Manager:

State Department of Revenue:

State Tax Forms:

State Volunteer Hotline:

## **Contact Information for Taxpayers**

IRS Refund Hotline	1-800-829-1954
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IRS Identity Protection Specialized Unit	1-800-908-4490
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IRS Forms/Publications	1-800-829-3676 (800-TAX-FORM)
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IRS Tax Fraud Referral Hotline	1-800-829-0433
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IRS Tax-Help for Deaf (TDD)	1-800-829-4059
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VITA Site Locations	1-800-906-9887
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TCE Site Locations	1-888-227-7669
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Refund Offset Inquiry (Treasury Offset Program)	1-800-304-3107
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Social Security Administration	1-800-772-1213
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## Table of Contents

<b>Message from the Director</b>	<b>8</b>
<b>SPEC Mission</b>	<b>9</b>
<b>Purpose of this Guide</b>	<b>9</b>
<b>Chapter 1: VITA/TCE Program Guidelines</b>	<b>10</b>
<b>Chapter 1-1: Partner Roles and Responsibilities</b>	<b>10</b>
<b>Chapter 1-2: Required Forms and Reporting</b>	<b>12</b>
Form 13533, Sponsor Agreement	12
Form 13715, SPEC Volunteer Site Information Sheet	12
Form 13615, Volunteer Standards of Conduct Agreement	12
Form 13206, Volunteer Assistance Summary Report	12
<b>Chapter 1-3: Filing Season Action Plan</b>	<b>14</b>
<b>Chapter 2: Site Reviews</b>	<b>18</b>
Quality Site Requirements	18
Quality Statistical Sample Reviews	19
2017 QSS Return Review Results	19
2017 QSS Site Review Results	19
Recommendations for Partners to Improve Quality	20
Partner Reviews	20
Field Site Visits	21
Remote Site Reviews	21
SPEC Shopping Reviews	21
<b>Chapter 3: Volunteer Recruitment, Training, and Certification</b>	<b>22</b>
<b>Chapter 3-1: SPEC Volunteer Recruitment</b>	<b>22</b>
<b>Chapter 3-2: Volunteer Training and Certification</b>	<b>23</b>
Developing a Training Program	23
Certification Requirements	23
Instructor Resources	24
Volunteer Standards of Conduct (VSC) Training	25
Intake/Interview & Quality Review Training	26
Tax Law Training	27

TaxSlayer Webinars	29
Tax Site Policies and Procedures Training	29
Site Coordinator Training	30
Volunteer Certification Process Flowchart	31
<b>Chapter 3-3: Volunteers Who Are Tax Professionals</b>	<b>32</b>
Federal Tax Law Update Test for Circular 230 Professionals	32
Continuing Education Credits	35
<b>Chapter 4: Partner Program Resources</b>	<b>40</b>
<b>Chapter 4-1: Product Ordering</b>	<b>40</b>
Required SPEC Products For Your Site	40
Process for Ordering Printed Products for the 2018 Filing Season	41
Troubleshooting Orders	42
Links to Publications and Websites	42
Form 2333-V, Order for VITA/TCE Program	43
Summary of 2018 Product Updates	44
<b>Chapter 4-2: Web Tools and Resources</b>	<b>45</b>
Partner and Volunteer Resource Center	45
Become an IRS Partner to Help in Your Community	45
Site Coordinator Corner	45
Subscribe to the Outreach Corner	46
Volunteer Alerts	46
Taxpayer Advocate Service	47
Low Income Tax Clinics	47
Additional Web Resources	48
<b>Chapter 4-3: Partner Milestone</b>	<b>49</b>
Partner/ Volunteer Milestone Recognition Process	49
Headquarter Role	50
Area and Territory Office Role	50
Partner Role	50
<b>Chapter 4-4: Outreach Delivery</b>	<b>51</b>
Outreach Materials	51
Partner Role	51
Partner Template Toolkit	51

Social Media	52
<b>Chapter 5: VITA/TCE Program Policies</b>	<b>54</b>
<b>Chapter 5-1: Policy Changes and Updates for the 2018 Filing Season</b>	<b>54</b>
Key Changes and Updates	54
Financial Coaching for Veterans	56
<b>Chapter 5-2: Privacy, Confidentiality, and Civil Rights</b>	<b>57</b>
Disclosure and Use of Tax Information –IRC 7216 Requirements	57
Relational EFINS	58
Mandatory Consents to Disclose or Use Taxpayer Information	58
Electronic Signature Requirements	60
Civil Rights Site Requirements	60
Posting Civil Rights and D-143 (AARP Sites)	61
Violation of Civil Rights	61
Providing Reasonable Accommodations	61
Providing Language Assistance	62
Civil Rights Assurance Process	62
Civil Rights Unit Reviews	63
How to Make a Civil Rights Complaint	63
<b>Chapter 5-3: Policy for IRS Employees Who Volunteer</b>	<b>64</b>
<b>Chapter 5-4: Guidance for Return Preparer Misconduct at VITA/TCE Sites</b>	<b>65</b>
What is Return Preparer Misconduct?	65
How Are Partners Expected to Assist Taxpayers?	65
What Can Be Expected From the IRS?	66
How Can Partners Assist Taxpayers?	66
<b>Chapter 6: Serving Taxpayers With Disabilities</b>	<b>68</b>
Serving Taxpayers with Mobility Impairments	68
Serving Taxpayers Who Are Blind or Low Vision	68
Serving Taxpayers Who Are Deaf or Hard of Hearing	69
<b>Chapter 7: e-Services and e-Filing</b>	<b>71</b>
<b>Chapter 7-1: e-Services &amp; EFIN Application</b>	<b>71</b>
Upcoming Changes in 2018	71
Registering for e-Services	71
IRS e-file Application Completion	73

Application Types	74
SPEC Territory Office Responsibility	74
Verifying the New e-file Application	75
Revising the e-file Application	75
Temporarily Inactive EFIN	75
Permanently Inactive EFIN	75
Acceptance to the e-file Program	76
Sanctioning	76
IRS Quick Alerts	77

### Chapter 7-2: TaxSlayer® 78

Filing Season 2018 Recommended System Requirements	78
Wireless Technology	79
Multi-Factor Authentication	80
Pro Online Site Activation	80
Carryforward of Taxpayer Data	81
Global Carryforward of Taxpayer Data	81
Consent Form Requirements per IRC 7216	82
Prior Year Software Access	82

### Chapter 7-3: Computer Loan Program 83

Equipment Resource Needs	83
Loaned IRS Equipment Timeline	83
Form 13632, Property Loan Agreement	83
Equipment Use	84
Inappropriate Equipment Use	84
Protection of Equipment	84
Reporting Lost or Stolen Equipment	85
Returning Equipment	85

### Chapter 8: Alternative Filing 86

#### Chapter 8-1: Virtual VITA/TCE 86

Relationship Manager Communications	86
Quality Site Requirements Applicable to Virtual Sites	87
Components/Stages of Virtual VITA/TCE Sites	87
Drop-off Sites	89

Form 14446, Virtual VITA/ TCE Taxpayer Consent _____	89
Virtual VITA/TCE Program Plan Review and Approval _____	89
Partner Responsibility _____	89
Counting of Returns: EFIN _____	90
Counting of Returns: SIDN _____	90
Virtual VITA/TCE Program Plan Examples _____	91

### **Chapter 8-2: Facilitated Self-Assistance (FSA) \_\_\_\_\_ 94**

Quality Site Requirements Applicable to FSA _____	94
FSA Providers _____	94
FSA Site Types _____	95
Volunteer Training _____	96
Computer and Security Requirements _____	97

### **Chapter 8-3: Return Preparation Contingency Plan \_\_\_\_\_ 98**

Unexpected Events _____	98
Contingency Options _____	98
Alternative Preparation Solution _____	98
Facilitated Self Assistance (FSA) _____	99
Temporary Virtual VITA/ TCE Process _____	99

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## Message from the Director

It gives me great pleasure to welcome you to the 2018 Filing Season. I thank you for your commitment to the Stakeholder Partnerships, Education and Communication (SPEC) organization and your support to help IRS administer the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs. SPEC appreciates the contributions you make in providing free tax preparation services to low and moderate income taxpayers, the elderly, persons with disabilities, Native Americans, rural taxpayers and those individuals with limited English proficiency. Whether you are new to the program or a long-time SPEC partner, your leadership is essential to the success of the 2018 Filing Season.

The 2017 Filing Season definitely had some challenges. However, you were able to overcome the many obstacles and prepared over 3.5 million tax returns, with a 92.79 percent accuracy rate. Through the dedicated efforts of over 87,000 volunteers and over 11,000 sites, we continue to have a positive impact on the millions we serve. As we embark on this filing season, we will work to ensure you and your volunteers receive the best support possible from TaxSlayer as our current software provider.

I'm positive we all agree on the importance of consistently following quality procedures to ensure tax return accuracy and site quality. The Partner Resource Guide provides valuable information for partners and site coordinators. This publication includes tools and processes to help ensure consistent and accurate tax return preparation. The web links provided allow you to easily view the referenced IRS products. I encourage you to contact your SPEC Relationship Manager or local SPEC Territory Office if you need any additional information on materials or procedures.

My pledge to you is that SPEC will continue to collaborate with you and volunteers to secure the ongoing success of our community-based tax preparation programs. Your commitment to use this Partner Resource Guide is an essential tool for continued program success.

Frank Nolden

Director, Stakeholder Partnerships, Education and Communication

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## **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.

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## **Purpose of this Guide**

The purpose of the Publication 4396-A, *Partner Resource Guide*, is to inform you of your obligations and expectations as a SPEC Partner. The guide will assist you with administering effective VITA/TCE Programs. The publication covers the operation of VITA/TCE Programs before, during, and after the tax filing season.

This guide provides references and resources for answers to questions you may have as a partner. Program coordinators should review the table of contents of this document to become familiar with the topics covered, with the intent to refer back to it as needed throughout the year to assist with program operation. Answers to many of the questions most commonly asked by partners can be found in this resource guide.

Publication 4396-A should be used as a resource in tandem with the Publication 1084, *VITA/TCE Volunteer Site Coordinator Handbook*, which is designed to help site coordinators effectively operate VITA/TCE tax preparation sites. While the two publications overlap to some degree, they contain distinctive information on key aspects of the defining roles and responsibilities for their respective intended audiences.

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## Chapter 1: VITA/TCE Program Guidelines

### *Introduction*

Stakeholder Partnerships, Education & Communication (SPEC) is the outreach and education function of Internal Revenue Service (IRS). The SPEC mission shares the strategies of many community organizations in that it strives to assist taxpayers in satisfying their responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating and communicating with shared customers.

SPEC combines three components:

1. **Tax Education** - IRS outreach program provides critical information to taxpayers to ensure they understand and comply with their tax obligations. Partners and community-based coalitions disseminate information designed to enhance the public's knowledge of general income tax law, available tax credits, current legislative changes affecting tax law and the availability/advantages to e-file.
2. **Return Preparation** – SPEC volunteer tax preparation programs, Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) provide free tax preparation services to low and moderate income taxpayers, the elderly, persons with disabilities, Native Americans, rural taxpayers and those individuals with limited English proficiency.
3. **Financial Education and Asset Building** - The goal is to work with partners who provide free tax preparation sites, to encourage taxpayers to use their refund dollars to improve their financial health. By working in concert with financial institutions and other organizations, partners can provide the financial options that taxpayers need and want; banking, savings, debit cards, financial counseling, and other financial services. Incentives like these present an affordable way for taxpayers to begin asset building and achieve financial independence.

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### Chapter 1-1: Partner Roles and Responsibilities

The Stakeholder Partnerships, Education and Communication (SPEC) organization develops and supports leveraged partnerships and coalitions. SPEC maintains an objective of ensuring sites in the VITA/TCE Programs are managed according to established Quality Site Requirements (QSR) and that tax return preparation is completed by IRS tax law-certified volunteers. SPEC supports VITA/TCE tax preparation sites by conducting oversight reviews, and providing current/updated information through Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA).

Your role as a partner is essential to the success of VITA/TCE Programs. As a SPEC Partner, you serve your community by educating and assisting taxpayers who need the benefit of financial stability. SPEC has the highest regard for the individuals and organizations that choose to partner with the IRS in providing this valuable and much-needed service to underserved populations. Your responsibilities include:

- Maintaining program integrity and providing reasonable protection of information provided by the individuals who use the services
  - Ensuring the organization complies with Title VI of the Civil Rights Act of 1964
  - Completing and providing all required documentation on time
  - Recruiting, training, certifying, and reporting volunteers and volunteer site coordinators
  - Preparing a comprehensive marketing plan
-

- Determining and securing adequate site locations
- Requesting a Site Identification Number (SIDN) and applying for an Electronic Filing Identification Number (EFIN)
- Obtaining equipment compatible with the electronic filing program (computers, printers, and printer cartridges)
- Ordering IRS training materials, site forms/publications, and software
- Overseeing site operations and ensuring all Quality Site Requirements are met at every site
- Maintaining effective lines of communication with site coordinators, relationship managers and volunteers within your network
- Volunteer recognition

VITA/TCE Programs build networks that are continually discovering and implementing innovative ways to best serve taxpayers. This Partner Resource Guide, Publication 4396A, includes information related to major program components, forms and publications you may need and a description of their use. This publication will provide you with the tools necessary to be successful and it will guide you through the obligations partners face in the course of providing community service in their area.

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## Chapter 1-2: 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 Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (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 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 IRS office annually no later than January 15th. If your hours of operation or location change, please submit an updated Form 13715 to your local SPEC Relationship Manager immediately.

### ***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 or other partner's approving official (site coordinator, instructor, IRS contact, etc.) has verified the required certification level(s) and checked proper identification (photo ID) for the volunteer prior to the volunteer working at the VITA/TCE site.

Form 13615 is no longer required to be held at the site/partner level. However, after verifying the volunteer's identity and certification, sign the Form 13615 and transfer the information to Form 13206, *SPEC Volunteer Assistance Summary Report*, or partner-created list containing the same information for each site or at the partner level.

### ***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' Form 13615 to the SPEC Territory Office. The partner or site coordinator is required to submit their volunteer lists by February 3rd, but no later than February 15th, for sites opening after February 3rd. As new volunteers report to the site(s), additional submissions to the SPEC Territory Office are required by the 3rd of each month.

The partner's approving official must check the box in the heading section of Form 13206 certifying that all volunteer identities were validated using photo ID, completed certifications were verified and that Form 13615 was signed and dated by them, as well as by all the volunteers listed on Form 13206. If the partner or site coordinator chooses to create their own listing, it must contain all the same information the Form 13206 requires; such as the volunteer's name, position, level of certification, and other required information.

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#### Maintenance and Retention

Copies of the Forms 13615 or Form 13206, or similar listing 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. If these forms are not available at the site, the coordinator is required to have a method in place to track volunteer certification levels and be able to provide this information upon request.

Transfer volunteers' certification information to Form 13206 or similar listing containing the same information and forward to the SPEC Territory. Once the Territory Office receives the volunteer listing partners can destroy Forms 13615, return the forms to the volunteers, or choose to retain the forms at their discretion.

**Exception:** If the volunteer is applying for Continuing Education (CE) Credits, the Form 13615 CE Credits Section must be completed and turned into the SPEC Territory Office by April 30th, or alternative date indicated in Chapter 3-3, Volunteers Who Are Tax Professionals, Continuing Education Credits.

Partners should maintain Forms 13206, or similar listing, as proof of volunteer certification for as long as the volunteers are participating in the sponsoring partner's VITA/TCE operations or until receipt of the new annual certifications. Copies of the Forms 13615 or Form 13206, or similar listing 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. If these forms are not available at the site, the coordinator is required to have a method in place to track volunteer certification levels and be able to provide this information upon request.

**Note:** AARP will complete and send a unified list of volunteer certifications containing the same information as requested on Form 13206 to the SPEC Territory Office. AARP is still required to secure Form 13615 from all volunteers and the listing must certify that each volunteer has signed and dated their agreement and the AARP approving official has validated the form as described above.

### Chapter 1-3: Filing Season Action Plan

Time Period	Actions	Coordinator	Partner
Year Round	Volunteer recruitment and retention.	X	X
	Continue volunteer training and certification, i.e., <a href="#">Link &amp; Learn Taxes</a> .	X	X
	Update <a href="#">Form 13715</a> , <i>Volunteer Site Information Sheet</i> , and submit as changes occur.	X	X
	Ensure you have two Responsible Officials designated and registered in <a href="#">e-Services</a> for each of your Electronic Filing Identification Numbers (EFIN) and that information is updated as required.		X
	Retain until December 31 <sup>st</sup> of the year in which the return(s) was filed: <a href="#">Form 8453</a> , <i>Individual Income Tax Transmittal</i> , with supporting documents not included in the electronic records submitted to the IRS; a complete electronic backup, using a Personal Mass Storage Device (PMSD) of all electronically transmitted returns (does not apply to Online users); the acknowledgment file for IRS accepted returns. (This can be a single year-end acknowledgment report from TaxSlayer).	X	
	<a href="#">Outreach</a> Delivery, e.g., Earned Income Tax Credit (EITC) Awareness Day, Veterans, Disability, ACA, Identity Theft, Online Payments, Health Care Tax Credit, Financial Education & Asset Building (FEAB).		X
June	Begin initial volunteer recruitment and retention plans for next filing season.	X	X
	Review and update your program, outreach and publicity efforts.	X	X
July	New sites: First apply for Site Identification Number (SIDN) through your SPEC Office by submitting <a href="#">Form 13715</a> , <i>Volunteer Site Information Sheet</i> , and then apply for an EFIN on <a href="#">irs.gov</a> via e-Services.	X	X
	Provide the projected number of training material products and EITC products you will need to your SPEC contact.	X	X
August	Identify/secure computer equipment for volunteer tax site(s) meeting the minimum operating system requirements for tax preparation software.	X	X
September	Complete and sign <a href="#">Form 13533</a> , <i>VITA/TCE Partner Sponsor Agreement</i> , or <a href="#">Form 13533-A</a> , <i>FSA Remote Sponsor Agreement</i> , and return to SPEC contact (all partners receiving financial assistance from IRS are required to complete, sign and return before any services can be provided).		X
	Complete Form 2333-V, <i>Order for VITA/TCE Program</i> , for training materials and submit to your IRS SPEC contact. You should receive an e-mail with this form attached.	X	X
October	Order tax preparation software through your SPEC contact.	X	X
	Escalate volunteer recruitment, publicity and outreach.	X	X
	Select or firm up site location(s), dates and days open, opening and closing times.	X	X

Time Period	Actions	Coordinator	Partner
	Identify instructors for electronic filing, tax law training and Site Coordinator Training.	X	X
	Schedule date and place for electronic filing training and certification.	X	X
	Schedule date and place for volunteer tax law training and certification ensuring you have enough training materials.	X	X
	Schedule date and place for Site Coordinator Training.	X	X
<b>November</b>	Begin preparing <a href="#">Form 13715</a> , and ensure e-Service's information is up-to-date for your EFINs.	X	X
	Begin Site Coordinator training using <a href="#">Publication 1084</a> , <i>VITA/TCE Volunteer Site Coordinator Handbook</i> and <a href="#">Publication 5088</a> , <i>Site Coordinator Training Power Point</i> . Also, begin electronic filing training, volunteer tax law training and certification.	X	X
	Begin planning National <a href="#">EITC Awareness Day Events</a> .		X
	Complete or update Form 13715, and submit to SPEC contact – the information should be provided annually to your SPEC contact by December 1 (for grant partners) and no later than December 20 for all others.	X	X
	Begin community awareness publicity regarding your site(s).		X
<b>December</b>	Meet to plan strategy for staffing/operating site(s).	X	X
	Identify volunteer to serve as an alternate site coordinator.	X	X
	Verify order of training materials and forms/supplies for sites.	X	X
	Post publicity posters, i.e., <a href="#">Publication 3676-A (EN/SP)</a> .	X	X
	After training, secure completed <a href="#">Form 13615</a> , <i>Volunteer Standards of Conduct Agreement</i> , from each volunteer-verify their identity and certification, and sign the form. Transfer volunteer information to <a href="#">Form 13206</a> , <i>SPEC Volunteer Assistance Summary Report</i> , or partner created list containing the same information for each site or at the partner level.	X	X
	Establish a quality review process for all sites before opening.	X	X
	Ensure all volunteers will have a name badge showing their first name and the first letter of their last name per <a href="#">Publication 5166</a> , <i>IRS Volunteer Quality Site Requirements</i> .	X	X
	Prepare Virtual VITA/TCE Program Plan and forward to your relationship manager, to attain territory manager approval.		X
	All prior year retention documents should be destroyed after December 31.	X	X
<b>January</b>	All site coordinator training must be completed annually no later than January 15, using Publication 1084, and Publication 5088.	X	
	Ensure all required reference materials per Publication 5166 are available either in paper or electronic format at all open sites.	X	
	Ensure Civil Rights information is posted or displayed at the sites, <a href="#">Publication 4053</a> (EN/SP), or Document 143, (on AARP website).	X	

Time Period	Actions	Coordinator	Partner
	Order additional training material as needed before the site opens.	X	X
	Conduct volunteer training/meeting to verify roles/ responsibilities.	X	X
	Establish a quality review process for all sites before opening.	X	X
	Discuss and distribute <a href="#">Quality and Volunteer Tax Alerts</a> with all volunteers.	X	X
	Implement an Intake/Interview & Quality Review process for all returns prepared at the site; ensure that volunteers do not prepare returns beyond their certification level per <a href="#">Publication 4012</a> , and develop a process to refer out of scope returns to a professional preparer.	X	X
	Ensure all virtual sites are using the current <a href="#">Form 14446</a> , <i>Virtual VITA/TCE Taxpayer Consent</i> , when either a taxpayer, preparer and/or quality reviewer is not present for the return process. Ensure the virtual process is thoroughly explained to the taxpayer(s).	X	X
	Open VITA/TCE e-file sites.	X	X
	Promote and implement EITC partner events using sources such as <a href="#">EITC Central</a> .		X
<b>February</b>	Discuss and distribute Quality and Volunteer Tax Alerts with all volunteers.	X	X
	All VITA and TCE-Non AARP sites are to submit <a href="#">Form 13206</a> (or partner created list with the same information), to your IRS SPEC contact by February 3rd – for sites not open by February 3rd, no later than February 15 <sup>th</sup> . Report each volunteer only once during a filing season.	X	X
	Ensure all required reference materials per <a href="#">Publication 5166</a> , are available either in paper or electronic format at all open sites.	X	
	TCE/AARP sites provide the IRS SPEC Territory Office by February 3, a list of volunteers which includes the same information required on Form 13206.		X
	Monitor site Intake/Interview and Quality Review process to ensure all volunteers are using <a href="#">Form 13614-C</a> , for every return and all ten Quality Site Requirements are being followed.	X	X
	Submit a list of volunteers, sites and partners that have completed volunteer milestones in 10-year increments (e.g., 10/20/30/40 years) to your SPEC contacts by February 25th using <a href="#">Form 14308</a> , <i>SPEC Site Milestone Recognition</i> , and/or <a href="#">Form 14309</a> , <i>SPEC Volunteer Milestone Recognition</i> .	X	X
	Provide any updates for <a href="#">Form 13715</a> , or Form 13206 (or partner created list with the same information), by the 3rd day of each month.	X	X
<b>March</b>	Discuss and distribute Quality and Volunteer Tax Alerts with all volunteers.	X	X
	Work with SPEC contact to prepare certificates for volunteers. Schedule volunteer recognition ceremonies.	X	X
	Ensure all required reference materials per Publication 5166, are available either in paper or electronic format at all open sites.	X	



Time Period	Actions	Coordinator	Partner
	Initiate formal appreciation for site sponsor (certificate and letter).	X	X
	Provide any updates for <a href="#">Form 13715</a> , or <a href="#">Form 13206</a> , (or partner created list with the same information), by the 3rd day of each month.	X	X
<b>April</b>	Discuss and distribute <a href="#">Quality and Volunteer Tax Alerts</a> with all volunteers.	X	X
	Submit the final Form 13206 (or partner created list with the same information) for the current filing season, reporting any new volunteers not previously reported to the SPEC Territory Office. (Continue to submit Form 13206 to report new certified volunteers working after the traditional filing season ends through October).	X	X
	Complete Continuing Education (CE) Credits section of Form 13615 for volunteers requesting CE credits and forward to SPEC contact.	X	X
	Collect and store all IRS volunteer ID badges (inserts and holders)	X	X
	Ensure all applicable <a href="#">Forms 8453</a> , with attachments were submitted to the IRS Submission Processing Center. Austin Business Reply Labels (D 9282E) are available from your SPEC contact.	X	X
	Initiate site closeout procedures as referenced in <a href="#">Publication 1084</a> .	X	
	Secure and delete tax information from all IRS loaned and partner computers per <a href="#">Publication 4473</a> , <i>IRS Computer Loan Program – Welcome Package</i> and <a href="#">Publication 4390</a> , <i>VITA/TCE Computer Loan Program</i> .	X	X
	Recognize volunteer efforts, plan/attend volunteer and sponsor recognition ceremonies.	X	X
<b>May</b>	Secure and delete tax information from all IRS loaned and partner computers per Publication 4473, and Publication 4390. Return IRS Laptops to the depot by May 15 for sites not open past April 15.	X	X
	Evaluate filing season, site operations and volunteers, and provide SPEC contact with feedback to improve or enhance operation for next year.	X	X
	Complete the e-mailed Partner Survey.		X
	Conduct remainder of recognition ceremonies.	X	X
	When applicable, secure/confirm site location for next year.	X	X
	Begin volunteer recruitment for next filing season.	X	X
	Schedule a closeout meeting with IRS SPEC contact.	X	X
	If applicable, submit VITA/TCE grant applications.		X

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## Chapter 2: Site Reviews

### ***Introduction***

Site and return reviews are an integral part of assuring VITA/TCE sites provide quality service to taxpayers. Taxpayers must feel confident they are receiving an accurate tax return. SPEC is responsible for providing oversight of all VITA/TCE return preparation sites. Partners are responsible for overseeing the operations of the sites they sponsor.

As a SPEC Partner, you can generally expect to be visited/reviewed every five years. When SPEC Territory Offices are determining this five-year period, they consider when a site has had a Quality Statistical Sample (QSS) review, SPEC Shopping Review, Field Site Visit, and/or Remote Site Review. Territories use established criteria for selecting sites for Field Site Visits or Remote Site Reviews, including but not limited to: new sites during their initial year of operation, established sites with new coordinators, sites with high reject rates or other identified poor performance issues, FSA Fusion sites, Virtual VITA sites, VITA/TCE Grant sponsor sites, and sites not reviewed the last five years.

Sites selected for Quality Statistical Sample (QSS) site reviews are randomly selected from the entire VITA/TCE population of sites. The random selection may mean that sites could receive a QSS review multiple times within a five-year period. To ensure the measure is statistically-valid, the Statistics of Income (SOI) Office determines what sites will receive QSS reviews. The results of the QSS return reviews provide the only statistically-valid measure applied to the entire VITA/TCE return population in determining return accuracy.

### ***Quality Site Requirements***

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 are required to communicate the QSR to all volunteers, to ensure IRS and partner-mutual quality objectives are met. [Publication 5166](#), *IRS Volunteer Quality Site Requirements*, provides detailed information regarding the steps partners need to take to meet the QSR.

- QSR #1 Certification
  - QSR #2 Intake/Interview & Quality Review Process
  - QSR #3 Photo ID and Taxpayer ID Numbers
  - QSR #4 Reference Materials
  - QSR #5 Volunteer Agreement
  - QSR #6 Timely Filing
  - QSR #7 Civil Rights
  - QSR #8 Site Identification Number
  - QSR #9 Electronic Filing Identification Numbers
  - QSR #10 Security
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### ***Quality Statistical Sample Reviews***

Quality Statistical Sample (QSS) reviews are critical to the success of the VITA/TCE Programs and play a vital part in improving quality and consistency. The review process verifies accuracy of volunteer-prepared tax returns and compliance with Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR). These reviews also provide opportunities to identify and correct problem areas and/or share best practices.

Analysts assigned to the Quality Program Office (QPO) in SPEC Headquarters, with extensive tax law experience, conduct these unannounced reviews. QSS reviews include three or more randomly selected tax returns, and a thorough review of the site's processes and operations for adherence to the QSR.

### ***2017 QSS Return Review Results***

Based on QSS return reviews conducted during the 2017 filing season, the VITA/TCE accuracy rate was 92.79%, which was only a slight decrease from 94.61% in FY2016. Volunteers faced many challenges in the 2017 filing season, including implementation of new tax preparation software and continued issues with application of the Affordable Care Act (ACA) tax law provisions. QPO saw these challenges positively offset by several factors, including dedicated and experienced volunteers, program familiarity, and consistent site operations. The errors identified during QSS reviews included data entry and tax law application.

The top tax return errors identified were:

- Other income
- Federal Income Tax Withholding
- Investment Income
- Business Income (Schedule C)
- Adjustments to Income
- Advanced Premium Tax Credit Repayment
- Health Coverage Exemption
- American Opportunity Credit/Refundable Hope Credit

### ***2017 QSS Site Review Results***

QSS site reviews measure the site's adherence to the QSR, with the 2017 rate at 94.17%. The ten QSR are in place to promote consistent operations at all VITA/TCE sites. When correctly used, the QSR promote return accuracy. Most volunteers have an excellent understanding in tax law; however, volunteers can find adhering to the QSR challenging.

Site adherence to most of the QSR appears consistent from FY2016 to FY2017. However, the Intake/Interview Process saw a significant decrease in adherence indicating that even with the merging of the Intake/Interview and Quality Review Processes into one QSR, volunteers continue to struggle with adherence to these two processes. (The Intake/Interview and Quality Review Processes were combined into QSR # 2 and a new QSR #3, Confirming Photo ID and TIN, was created.)

The most common site review error in FY2017 was QSR #2, Intake/Interview and Quality Review Process, as QSS site reviews revealed a correct intake process was used only 53% of the time. The reviews also showed that volunteers who

prepared tax returns using a complete Intake/Interview & Quality Review Process achieved a 96% accuracy rate compared to 84% accuracy when the process was incomplete or non-existent.

QSS reviews indicate [Form 13614-C](#), *Intake/Interview & Quality Review Sheet*, is generally available at the site and taxpayers are completing their sections of the form. However, volunteer preparers are not conducting a thorough interview with the taxpayer, which includes a discussion of the information the taxpayer included on their completed intake sheet. In addition, all volunteers are not always using Form 13614-C. See the table below for a quick overview of the review results.

FY 17 Intake/ Interview and Quality Review (Form 6729R)	Total Used	Correct Returns	Return Accuracy
Correct Intake/Interview and Quality Review Process	219	211	96.35%
Incorrect Intake/Interview and Quality Review Process	83	70	84.34%
Total	302	281	92.79%*

\* For consistency, return accuracy shown in the table is the weighted accuracy rate provided by SOI.

For more detailed information on the QSS site and return reviews for the 2017 filing season, see the report entitled "QSS Review Results," that can be found on the [Site Coordinator Corner](#).

### ***Recommendations for Partners to Improve Quality***

As you prepare for the 2018-filing season, you should address the issues identified by the QSS reviews. Adherence to the Intake/Interview and Quality Review Processes, were the primary area of concern found during the 2017 QSS reviews.

As you prepare your training schedule, place increased emphasis on the Intake/ Interview and Quality Review Training. [Publication 5101](#), *Intake/Interview and Quality Review Training*, is available for classroom training. The training guide takes volunteers through the steps of conducting a complete and accurate taxpayer interview and quality review.

Your site coordinators are your strongest ally in this effort. Consider engaging the site coordinators in discussions on how they can improve the volunteer's interview skills. Role-plays can demonstrate the correct interview methods.

### ***Partner Reviews***

Conducting partner reviews is important to ensure sites are operating efficiently and effectively, and maintaining the highest ethical standards in tax return preparation. Including a review of the QSR and conducting return reviews, are key to knowing the quality of service provided at your sites. You and your site coordinators play the primary role when it comes to ensuring volunteers are conducting complete and correct taxpayer interviews and quality reviews.

[Form 6729-D](#), *Site Review Sheet*, [Form 6729-P](#), *Partner Return Review Sheet* and [Publication 5140](#), *Job Aid: Partner Site and Return Reviews* are available for use in conducting these reviews. These partner tools are optional; you may use forms you develop for this purpose.

SPEC recommends you create a schedule to visit your sponsored sites; plan your method to conduct reviews; and establish a policy for follow-up reviews. You will determine who will conduct the reviews and how to perform the reviews. Ensure the selected reviewers are certified in tax law to the highest level of certification needed for returns prepared at the site. Your SPEC Relationship Manager is available to work with you to develop a review plan.

### ***Field Site Visits***

Field Site Visits (FSV) are critical to the oversight of VITA/TCE Programs and play an integral role in improving the quality of service provided at volunteer sites. Your relationship manager or another tax consultant in the 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), which are like FSV, allow SPEC to reach more partners and site 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.

### ***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 IRS tax law-certified volunteer prepared. 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.

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## Chapter 3: Volunteer Recruitment, Training, and Certification

### *Introduction*

Partners are responsible to recruit, train, and certify volunteers to prepare accurate returns for the taxpayers they serve and are required to comply with the IRS standards, policies, and procedures required of the VITA/TCE Programs. Partners can contact their SPEC Relationship Manager for ideas, advice, and resources for recruiting volunteers and developing and implementing training and certification programs.

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### Chapter 3-1: SPEC Volunteer Recruitment

#### *Introduction*

Volunteers are the “heart” of the VITA/TCE Programs, and currently SPEC has approximately 88,000 volunteers. Both the SPEC organization and SPEC Partners share the goal to increase the number of volunteers. To assist with volunteer recruitment, SPEC has developed a more formalized process to track and provide information to volunteers interested in working with VITA/TCE.

#### *SPEC Volunteer Recruitment Process*

- Interested volunteers will go to the site [IRS Tax Volunteers](#) to sign up. A SPEC Analyst processes the submitted forms and shares with appropriate territory offices.
- Territories connect the potential volunteers with partners who need volunteers in their area.

#### *Other Assistance*

While the SPEC Volunteer Recruitment Process assists partners in identifying volunteers, partners are encouraged to develop their own recruitment plans that fit their own VITA/TCE Program objectives. SPEC Relationship Managers can help with volunteer recruitment plans and refer you to potential volunteer resources in the community. At partner's request, SPEC will provide templates including links to fact sheets for use in recruiting and retaining volunteers.

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## Chapter 3-2: Volunteer Training and Certification

### *Introduction*

A basic component of quality service is ensuring the accuracy of income tax returns prepared at VITA/TCE sites. A tax return is accurate when the law is applied correctly and the completed return is free from errors. The accuracy is based on the taxpayer interview, all supporting documentation, and a completed [Form 13614-C, Intake/Interview & Quality Review Sheet](#). A number of elements contribute to return preparation accuracy. **Key among these elements is annual volunteer training and certification.**

### *Developing a Training Program*

Partners need to develop training programs based on the number and experience level of their volunteers, and the needs of the taxpayers they will serve. You can conduct training as self-study, as classroom training, or a combination of both. At a minimum, your training plan must include training in Volunteer Standards of Conduct (VSC); Intake/Interview & Quality Review; tax law and use of return preparation software (TaxSlayer software); and Quality Site Requirements (policy and procedures).

Note that not all training may apply to all your volunteers. For example, site coordinators must attend specialized Site Coordinator Training. You may also find the need to provide additional training for peer-to-peer or designated quality reviewers, and for volunteers acting as your Electronic Return Originator (ERO).

Additionally, while the focus here is on the preparation of federal income tax returns, partners need to develop training programs with curriculums that cover state income tax return preparation. Contact your State Department of Revenue for ideas, advice, and available resources.

### *Certification Requirements*

All volunteers must complete certifications annually. All certification examinations require a minimum grade of 80%. If volunteers fail to achieve the minimum passing grade, they are allowed to take one retest. The minimum grade on a retest is also 80%. The certification level required for all volunteers is determined by the volunteer's role.

**All Volunteers:** 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 Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher, and sign and date the Form 13615, Volunteer Standards of Conduct Agreement. By signing this form, the volunteer is agreeing to comply with the requirements and uphold the highest ethical standards. An approving official must also review and sign the form. Volunteers who perform only administrative duties, like greeters or facilitators, are only required to certify in VSC.

**New Volunteers:** New instructors, tax preparers, quality reviewers and site coordinators are required to take the [Publication 5101, Intake/Interview & Quality Review Training](#), and pass the certification test.

**Volunteer instructors:** Volunteer instructors are required to certify in VSC, Intake/Interview & Quality Review, and tax law. Instructors must certify to the Advanced tax law certification or higher (including specialty levels and Federal Tax Law Update Test for Circular 230 Professionals) depending on the level of the classes they will teach.

**Volunteer Tax Preparers:** Volunteers, who answer tax law questions, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required to certify in VSC, Intake/Interview & Quality Review, and tax law. The preparer's certification level must be at or above the level needed for the tax returns prepared.

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**Quality Reviewers:** Designated or peer-to-peer quality reviewers must certify in VSC, Intake/ Interview & Quality Review and tax law. Quality reviewers must (at a minimum) certify at the Basic level or higher (including specialty levels) based on the complexity of the tax returns reviewed.

**Site Coordinators:** Site coordinators are required to certify in VSC and Intake/Interview & Quality Review prior to the site opening. Site coordinators are also required to take site coordinator training. The training includes reviewing [Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*, and [Publication 5088](#), *Site Coordinator Training*. Site coordinators, who prepare tax returns, provide tax law assistance, correct rejected returns, or quality review tax returns, must certify in tax law to the level required for the complexity of the returns. If they do **NOT** perform any of these duties, they are not required to certify in tax law.

**Federal Tax Law Update Test for Circular 230 Professionals:** The volunteer certification process includes a special tax law certification for certain tax professionals, “Federal Tax Law Update Test for Circular 230 Professionals”. VITA/TCE volunteers covered under Treasury Department Circular No. 230, *Regulations Governing Practice before the Internal Revenue Service*, are only required to take the Federal Tax Law Update Test for Circular 230 Professionals, as their tax law certification. These volunteers **are required** to certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review, prior to taking the Federal Tax Law Update Test for Circular 230 Professionals. In addition, if the volunteer covered by Circular 230 is going to perform the duties of a site coordinator, they are required to take the Site Coordinator Training.

**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. Partners may require all volunteers to use the traditional certification path. Volunteers should check with the sponsoring partner. 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 certify to Advanced to qualify for CE Credits. For more information, see Chapter 3-3: Volunteers Who Are Tax Professionals.

### ***Instructor Resources***

There are several resources available for partners to use in developing their training program. The site VITA/TCE Central on Link & Learn Taxes, is the one-stop shop for volunteer training. VITA/TCE Central provides access to the latest training and testing materials including:

- Classroom Presentations
- Lesson Plans
- Publication 4555-e, *VITA/TCE e-Instructor Guidance*, contains information for instructors who teach volunteers how to prepare tax returns using Link and Learn Taxes or the printed VITA/TCE training guide (Publication 4491).
- VITA/TCE Training Guides (PDF)
- Volunteer Standards of Conduct Training
- Intake /Interview & Quality Review Training
- Practice Lab
- Link & Learn Taxes (Teacher and Student Path)
- Certification Tests



### ***Volunteer Standards of Conduct (VSC) Training***

SPEC developed the VSC specifically for free tax preparation operations. Often volunteers face ethical issues, which arise in unexpected situations requiring quick decisions and good judgment. In many cases, the volunteer will react to unusual situations and not realize until after the fact that an ethical dilemma occurred.

**All** volunteers are required to prepare accurate returns and provide quality service to taxpayers. The following Volunteer Standards of Conduct (VSC) ensure that volunteers provide this quality service:

1. **Follow the ten Quality Site Requirements (QSR)**  
QSR ensures VITA/TCE sites are using consistent operating procedures that will ultimately assist with the accuracy of volunteer-prepared returns.
4. **Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation**  
VITA/TCE sites will not accept compensation for their services in any manner. The use of a tip/donation jar at any site is a violation to this standard of conduct. In addition, a taxpayer refund cannot be deposited into volunteer or partner bank accounts.
5. **Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual**  
Volunteers must properly use and safeguard taxpayer's personal information. Furthermore, they may not use confidential or non-public information to engage in financial transactions, and they cannot allow its improper use to further their own or another person's private interests.
6. **Not knowingly prepare false returns**  
It is imperative that volunteers correctly apply tax law to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems down the road for the taxpayer.
7. **Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs**  
Volunteers may be prohibited from participating in the VITA/TCE Programs 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.
8. **Treat all taxpayers in a professional, courteous, and respectful manner**  
To protect the public interest, Internal Revenue Service employees, partners, and volunteers must maintain the confidence and esteem of the people we serve.

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. Some partners may require all volunteers to take the VSC training annually. Both new and returning volunteers must annually take the VSC certification exam.

Volunteer Standards of Conduct Training includes:

- An explanation of the six VSC defined on Form 13615, *Volunteer Standards of Conduct Agreement*
- Information on how to report possible violations
- Consequences of failure to adhere to the program requirements

- Examples of situations that raise questions on ethical behavior
- An overview of the Intake/Interview & Quality Review Process

#### Training Resources:

[Publication 4961](#), *VITA/TCE Volunteer Standards of Conduct – Ethics Training*, is an electronic product used in a classroom setting or for independent study. The VSC training does not include tax law and is required for the greeter or facilitator position, as well as tax preparers. This publication includes the competency test for those volunteers wishing to take the paper test and submit the test to an instructor or other designated official for grading. The publication outlines the steps the volunteer and instructor need to take for completing the Form 13615 when the certification is accomplished using the paper VSC test. This publication is also available in Spanish, [Publication 4961\(SP\)](#), *Normas de Conducta para los Voluntarios en los VITA/ TCE – Entrenamiento de Ética*.

[Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*, provides an explanation of each standard and the suggested corrective actions to take if a violation occurs at a VITA/TCE site.

#### Certification:

The preferred method of taking the Volunteer Standard of Conduct training and certification is through [Link & Learn Taxes](#). VSC training is available in Link & Learn Taxes on the certification page. Once the volunteer has passed the VSC certification test, and other certifications if applicable, he or she should check the Volunteer Agreement checkbox in Link & Learn Taxes, acknowledging he or she read the VSC Agreement, and agrees to adhere to the VSC. Volunteers can create a Form 13615 with an electronic signature, with much of the information populating on the form from the volunteer's registration. The volunteer needs to complete any missing information and submit it to their approving official for further processing. The Form 13615 created in Link & Learn will record all the volunteer's completed certifications.

#### Volunteer Protection Act

Volunteers often have questions about personal liability for mistakes they might make when preparing tax returns at a VITA/TCE site. [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 protects volunteers from liability if harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or conscious indifference to the rights or safety of the individual harmed by the volunteer.

The Volunteer Standards of Conduct Agreement specifically outlines expected behavior for volunteer tax preparation volunteers. By complying with these standards, volunteers can avoid unethical actions that could void protections granted to them by the Volunteer Protection Act.

#### *Intake/Interview & Quality Review Training*

SPEC continues to emphasize the positive correlation between the proper use of the Intake/Interview & Quality Review Process and the preparation of an accurate tax return. SPEC oversight reviews indicate consistent use of complete intake, interview, and quality review processes result in more accurate returns. Since the implementation of this process, the accuracy of the VITA/TCE returns has increased. Volunteers who **refuse** to use the complete intake and interview process and/or refuse to use the required quality review process are in violation of the Volunteer Standards of Conduct. Training is required to ensure that all volunteers follow a **consistent** Intake/interview & Quality Review Process.

New volunteers who conduct intake, answer tax law questions, or prepare or review tax returns, must complete the Intake/Interview & Quality Review Training. Returning volunteers are encouraged to review the training as a refresher.

Some partners may require all volunteers to take the Intake/Interview & Quality Review Training annually. Both new and returning volunteers must take the Intake/Interview & Quality Review certification exam.

The Intake/Interview & Quality Review Training includes:

- An overview of the intake/interview and quality review process
- The purpose and use of Form 13614-C, *Intake/Interview & Quality Review Sheet*
- The interview process including probing questions and conflict resolution
- Procedures for verifying taxpayer identity and taxpayer identification numbers (SSN, ITIN)
- Due diligence
- Quality review requirements, concepts and methods

#### Training Resources:

[Publication 5101](#), *Intake/Interview and Quality Review Training*, is an electronic product which can be used in a classroom setting or for independent study.

[Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*, provides additional information on interviewing and quality review which can assist instructors and site coordinators in conducting this training.

#### Certification:

The preferred method of taking the Intake/Interview & Quality Review certification test is through [Link & Learn Taxes](#). The training is available in Link & Learn Taxes or as the stand-alone Publication 5101. The Intake/Interview & Quality Review certification test is also available in [Form 6744](#), *VITA/TCE Volunteer Assistor's Test/Retest*, for those volunteers needing to take the paper test and submit the test to an instructor or other designated official for grading.

#### Tax Law Training

As a partner, you must ensure that volunteers who will be instructing tax law, answering tax law questions at intake, or preparing or reviewing tax returns have been properly trained in tax law and the use of the tax preparation software. This training will also enable the volunteers to pass the appropriate certification examinations (e.g. Basic or Advanced). While most experienced returning volunteers may be able to refresh their tax law knowledge and tax preparation skills through self-study, new and less experienced volunteers are best trained in a classroom setting by experienced instructors. Classroom instructors must be certified at the Advanced or the Federal Tax Law Update Test for Circular 230 Professionals certification level prior to conducting training. The content and format of tax return preparation training will depend upon the experience level of the volunteers and the complexity of the typical tax returns experienced at the tax sites.

In addition to the practice tax returns presented in the Basic and Advanced certification examinations, volunteers should be encouraged to complete a variety of exercise returns. Partners may require a minimum number of satisfactorily completed exercises in order to be certified to prepare returns during the tax season.

The Tax Law Training includes:

- Typical tax documents seen at the tax site (e.g. Forms W-2, 1099-R, 1099-INT/DIV, etc.).
- Typical IRS tax forms that are included in a return including Form 1040 and all schedules and supporting forms.

- An explanation of tax law for each in-scope tax topic that the volunteers will most likely encounter at the tax site. At a minimum all tax topics covered on the appropriate exam (Basic or Advanced) should be covered.
- Instruction on entering taxpayer document information in the tax preparation software.
- Preparing exercise returns and having them evaluated by experienced instructors.

#### Training Resources:

- [Publication 4491](#), *VITA/TCE Training Guide*, is an electronic textbook covering tax law which can be used for self-study or by Instructors to prepare classroom lessons. This publication provides tax law following the lines on Form 1040.
- [Publication 4491-W](#), *VITA/TCE Problems and Exercises*, is an evergreen, electronic publication containing a variety of practice tax return exercises. Although this publication is still the 2013 version, the exercises can be easily adapted for use in training volunteers on preparing tax returns. An answer key is available for the current filing year.
- [VITA/TCE Central](#) is available on irs.gov through Link & Learn Taxes and contains a variety of resources for volunteers and instructors. Instructor Tools include classroom presentations, lesson plans and [Publication 4555e](#), *Instructor Guide*. There are quick links to a variety of training resources.
- [Link & Learn Taxes](#) is available through irs.gov. The certification paths provide skills checks, job aids and other resources on tax law topics. It can be an excellent resource to use in conjunction with Pub 4491 to review/reinforce self-study and classroom training.
- [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*, is an essential publication for volunteer tax preparers which covers tax law topics as well as information on using the tax preparation software. Experienced volunteers conducting self-study should use this publication to reinforce their review. Instructors should refer volunteers to this publication frequently during classroom training and stress its use as a resource at the tax site. Volunteers should be encouraged to record notes in this publication for further reference during tax season.
- [Publication 17](#), *Your Federal Income Tax for Individuals*, can be a valuable resource for information on tax law which can supplement Publications 4491 and 4012. In the classroom, Instructors should encourage volunteers to refer to this publication when preparing returns.
- [Form 6744](#), *VITA/TCE Volunteer Assistor's Test/Retest*, contains the VSC, Intake/Interview & Quality Review, Basic, Advanced, and additional tax law specialty modules exams (Health Savings Account Exam is not included). Volunteers can take the examinations; record their answers on the answer sheets provided, and then have them graded by instructors or the examinations can be taken on-line using Link & Learn Taxes.
- [Publication 4942](#), *VITA/TCE Specialty Course – Health Savings Accounts (HSA)*, contains the tax law training associated with HSA distributions and contributions. The publication also has the paper HSA certification test. The HSA tax law training and certification test are also available on Link & Learn Taxes.

#### Certification:

The preferred method of taking the tax law certification exams is through Link & Learn Taxes. As described above, the Form 6744 includes most of the certification tests for those volunteers wishing to take the paper test and submit the test to an instructor or other designated official for grading.

### ***TaxSlayer Webinars***

TaxSlayer is the tax preparation software contracted by the IRS and provided to partners/sites for use in the VITA/TCE Programs. There are a number of excellent TaxSlayer webinars and mini-training guides available on the Practice Lab website which can be accessed through Link & Learn Taxes. Partners should encourage volunteers to view these self-paced training tools. The webinars allow volunteers to become familiar with TaxSlayer Pro return preparation software. The training webinars cover topics from setting up the software to preparation of the return from start to finish. Volunteers can work independently through the online lessons. Check with your relationship manager for the password to the Practice Lab.

- [Practice Lab](#) is available in TaxSlayerPro, which is the on-line version of the software, and can be used to prepare exercise returns during training. Instructors can use Pub 4491-W exercises or prepare their own exercises for training.
- [TaxSlayer Training Videos](#) provide demonstrations on how to enter taxpayer data into the software. Lessons follow the flow of Form 1040. Many videos contain quizzes to reinforce the lesson objectives. Videos demonstrating TaxSlayer administrative functions can support Electronic Return Originator (ERO) and Site Coordinator training.

### ***Tax Site Policies and Procedures Training***

Partners need to ensure that all volunteers receive training on the policies and procedures that are inherent in the VITA/TCE Programs. These include taxpayer rights and responsibilities, confidentiality of taxpayer data, scope of service and site administrative issues. The content and format of this training will be largely dictated by the partner's needs.

**At a minimum, this training must include a review of the Quality Site Requirements (QSR).**

Additionally, this training could include information on local forms and procedures, particularly items concerning auxiliary financial services offered at tax preparation time.

#### **Training Resources:**

- [Publication 5166](#), *IRS Volunteer Quality Site Requirements*, is an electronic publication that covers the ten QSR. It is suitable for self-study and can be used by instructors to prepare classroom training.
- [Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*, provides detailed information on the QSR which can assist instructors and site coordinators in conducting this training.

### ***Site Coordinator Training***

Partners are responsible for assigning volunteers to serve as site coordinators and need to ensure that they have been properly trained to carry out the responsibilities of managing their sites. Site coordinator Training is an annual requirement for all VITA/TCE site coordinators and assigned back-up coordinators. Coordinator training must be completed before the site opens. Partners are required to verify that all volunteers acting as site coordinators or back-up site coordinators have completed the training.

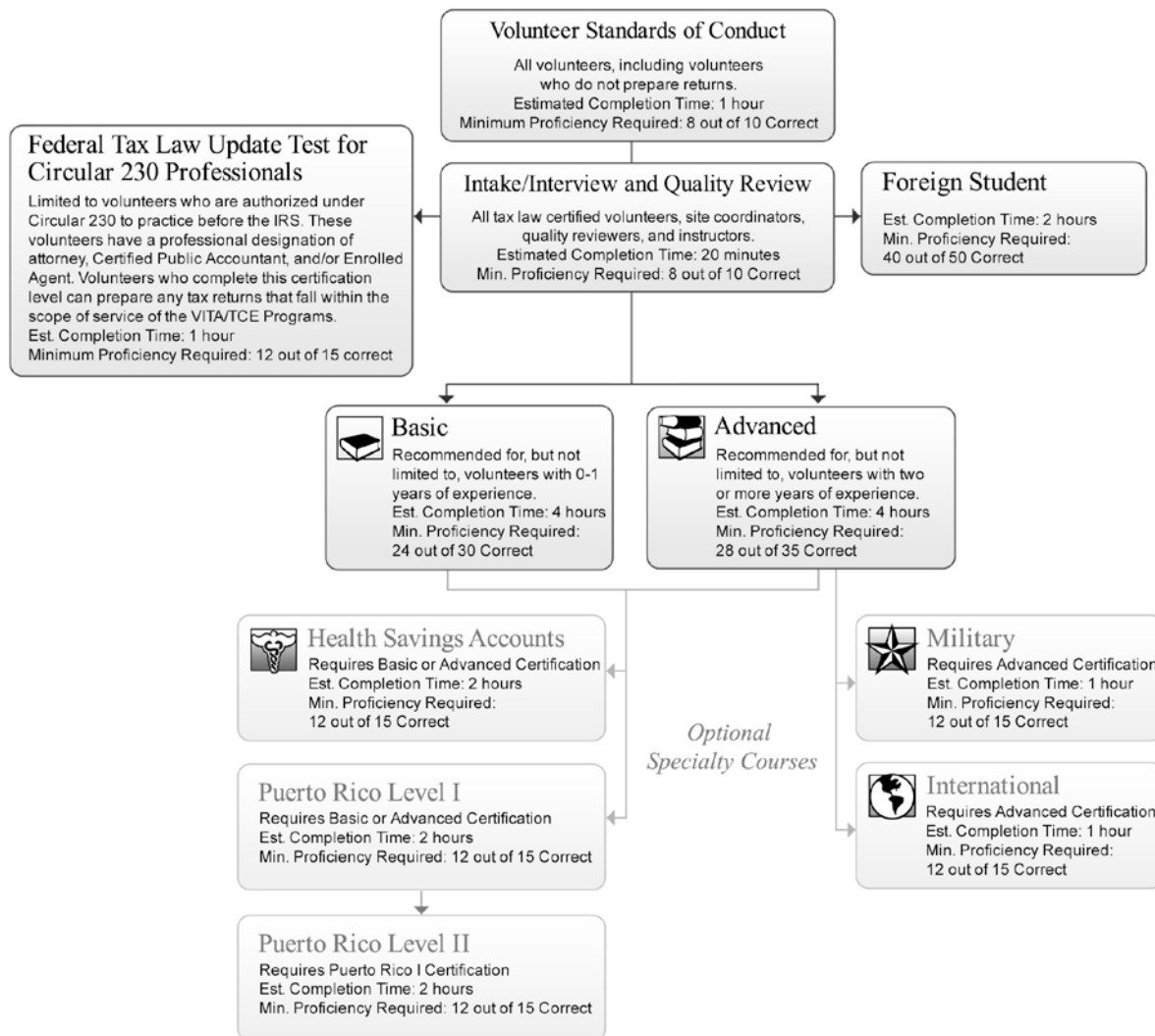
Site Coordinator Training Includes:

- A refresher of key elements of VITA/TCE Site Operations
- An explanation of roles and responsibilities of a Coordinator
- Navigation through Publication 1084, *VITA/TCE Volunteer Site Coordinator Handbook*
- A review of the Quality Site Requirements (QSR)
- A review of the Volunteer Standards of Conduct (VSC)
- Identifying Forms and Publications required for VITA/TCE Sites

#### **Training Resources:**

- [Publication 5088](#), *Site Coordinator Refresher Training*, provides a refresher of key elements of VITA/TCE Site Operations.
  - [Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*, provides detailed guidance on effective site operations for the VITA/TCE Programs.
  - [Publication 5166](#), *VITA/TCE Volunteer Quality Site Requirements*, is an electronic publication that covers the ten QSR. It includes examples of non-compliance and recommended corrective actions.
  - [TaxSlayer Training Videos](#)
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**Volunteer Certification Process Flowchart**





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## Chapter 3-3: Volunteers Who Are Tax Professionals

### ***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) and 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. Beginning Filing Season 2018, the tax law certification test will be known as the ***Federal Tax Law Update Test for Circular 230 Professionals.*** The name change was recommended by the Return Preparer Office to reflect the information covered in the 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 certify to Advanced to qualify for CE Credits. Please refer to the Continuing Education Credit guidance later in this chapter.

### ***Link & Learn 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.
  - 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 in order to access the Federal Tax Law Update test.
  - Volunteers who already have a registration in the system and are not identified as an attorney, CPA, or EA, will need to manually change their registration using the My Account feature in Link & Learn Taxes to have access to the new tax law certification test.
  - Once the eligible volunteer has passed the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review certifications, the Federal Tax Law Update test for Circular 230 Professionals will be available for completion.
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### ***Volunteer Requirements***

The eligible volunteer must:

- 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.

Once the required certifications are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE programs.

**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***

The SPEC Partner or site coordinator must:

- Validate the volunteer's credentials as indicated on their professional identification card against the Form 13615.
- Confirm the identity of the volunteer using 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.

Please see the exhibit for guidance on completing the Form 13615, Volunteer Standards of Conduct Agreement.

Federal Tax Law Update Test for Circular 230 Professionals Illustration

All volunteers completing this certification path must certify using [Link & Learn Taxes](#). This certification **does not** qualify for CE Credits please see the CE Credit Requirements for earning CE Credits.

Form 13615, *Volunteer Standards of Conduct Agreement*, page 2.

Volunteers must always sign and date (electronic signatures accepted)

Full name (please print)				Volunteer position(s)			
Home address (street, city, state and ZIP code)							
Email address				Daytime telephone		Sponsoring partner name/site name	
Number of years volunteered (including this year)				Volunteer signature		Date	
Volunteer Certification Levels (Add the letter "P" for all passing test scores)							
Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review	Basic	Advanced	Federal Tax Law Update Test for Circular 230 Professionals*	Military	International	HSA
							Puerto Rico
							1 2
							Foreign Students

\*Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See [Publication 1084](#), Site Coordinator Handbook, for additional requirements and instructions. Note: Advanced Certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4396-A, Partner Resource Guide, for more information about requirements for CE Credits.

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

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.

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

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor, etc.)	Approving Official's signature and date

Volunteers that qualify and use the Federal Tax Law Update Test for Circular 230 Professionals certification path can prepare any returns that fall within the scope of the VITA/TCE Programs.

Volunteers must certify in Standards of Conduct and Intake/Interview & QR prior to taking this

Volunteer must be an attorney, CPA or Enrolled Agent to take the Federal Tax Law Update Test for Circular 230 Professionals certification.

Volunteers using this certification path must complete this section. Volunteer must provide professional credentials to the partner or coordinator for verification.

- Partner or coordinator must:
- Verify volunteer identity using photo ID;
  - Verify the volunteer qualifies to use the Federal Tax Law Update Test for Circular 230 Professionals certification path by checking the professional credentials; and
  - Sign and date the Form 13615.

SPEC established the minimum certification requirements for volunteers who qualify to certify via the Federal Tax law Update Test for Circular 230 Professionals certification. Partners may establish additional certification requirements.

### ***Continuing Education Credits***

Stakeholder Partnerships, Education and Communication (SPEC) VITA/TCE Programs are approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EAs)
- 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 Boards of Standards (NASBA). Volunteers must retrieve the CE certificate from Link & Learn Taxes and submit it to their governing board for CE credit approval. CFPs can self-report their CE Credits on the CFP website.

The programs are also approved to provide CE credits for CTEC. CTEC is responsible for registering non-credentialed tax preparers for the state of California. CTEC registrants that participate in the VITA/TCE program can now receive CE credit for completing volunteer training.

Volunteers can earn CE credits by completing the required tax law certifications and serving as an IRS tax law-certified volunteer instructor, tax return preparer, and/or quality reviewer in the SPEC Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) Programs.

**New:** Beginning Filing Season 2018 Continuing Education Credit Certificates will be available for volunteers to print from the VITA/TCE Central home page of Link & Learn Taxes (L&LT).

**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 certify to Advanced to qualify for CE Credits.

### ***Volunteer Requirements***

Volunteers requesting CE credits or CE certificates are required to:

1. Notify their SPEC Partner if interested in earning CE credits.
9. Read the CE credit requirements available under Link & Learn Taxes.
10. Register in [Link & Learn Taxes](#) and mark the CE Credit box as EA, non-credentialed tax preparer, CPA, attorney, or CFP: If volunteers are already registered in L&LT, they can edit their registration by updating "My Account" and marking the CE Credit field appropriately.
11. EA and non-credentialed tax return preparers are required to include a Preparer Tax Identification Number (PTIN) in L&LT on the "My Account" page. California volunteers applying for CE Credits must enter their CTEC number also. See Additional Requirements below for more details.
12. Complete the following training and certification requirements in L&LT prior to performing their volunteer duties:

- Complete the Volunteer Standards of Conduct (VSC) training, if a new volunteer, and all volunteers are required to 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).
  - Pass the **Advanced** tax law certification test (80% or above.)
  - Optional: Pass one or more Specialty certification test(s) (80% or above).
13. 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.
14. 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.
15. Complete the minimum required 10 non-paid volunteer hours as a quality reviewer, tax return preparer, and/or instructor.

Additional requirements for EAs and non-credentialed tax return preparers:

16. EA and non-credentialed tax return preparers are required to provide a copy of the PTIN card to the VITA/TCE partner or coordinator once they have completed their volunteer hours. The partner or coordinator will verify that the PTIN number and the full name match the information on the Form 13615. **(Note:** An incorrect name or PTIN will disqualify the volunteer for CE credits during the Return Preparer Office validation process.)
17. For California tax preparers, the Form 13615 must contain the California Tax Education Council's registration number (a seven-digit number beginning with the letter "A" and six numbers i.e., AXXXXXX). The CTEC ID number must be included on the Form 13615. The CTEC number should auto-populate on Form 13615 from the information the volunteer enters on the "My Account" page of Link & Learn Taxes.

Additional requirements for CPAs and other professionals:

18. It is the responsibility of the CPA or attorney to submit their CE certificate to their state governing board for CE credit approval.
19. 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 or CE certificates are required to:

1. Review the Form 13615 certification section to make sure the volunteer completed the required certifications.

20. Verify the volunteer's name and PTIN matches exactly as shown on their PTIN card to avoid processing problems. Only EAs and non-credentialed tax preparers are required to provide a PTIN, see Volunteer Requirements, above, for more information on PTIN requirements.
21. 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.
22. Record the number of volunteer hours worked. The volunteer must work a minimum of 10 hours to receive CE credits.
23. 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.
24. Submit the completed Form 13615 to the Territory Office no later than April 30th, if the site closes on or before April 15th. For sites that are open after April 15<sup>th</sup>, 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 Link & Learn Taxes when the volunteer registers. It will print on the Link & Learn Taxes generated Form 13615 when the volunteer prints the form. California professionals wish CE Credits must include the CTEC number in order for the form to be processed.

### ***Available Continuing Education Credits***

Volunteers can receive up to 14 hours of CE credits for certifying in tax law at the Advanced level and volunteering as a quality reviewer, tax return preparer, or tax law instructor for a minimum of 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:**

Tax Law Certifications	CE Credit hours
VSC (Ethics)	1
Federal Tax Law Updates	3
Federal Tax Law	10
Specialty Federal Tax Law Course	4
Total Allowable CE Credits	18

**Note:** Volunteers who are participating in the VITA/TCE Programs as an IRS tax law-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 [www.cfp.net](http://www.cfp.net).
  - Attorneys and CPAs must present their CE certificates to their governing board for approval.
- Please be aware the IRS SPEC CE Program is not an approved NASBA sponsor.

**Note:** Volunteers will be notified if their information was rejected. Most common errors are invalid PTIN and name mismatch.

#### ***AARP Responsibilities***

AARP Tax-Aide coordinators will complete the CE Credits section of the Form 13615 in the same manner as described above, for all volunteers. AARP Tax-Aide supervisors or local coordinators will electronically forward complete Forms 13615 to their assigned SPEC Territory Office contact for processing. AARP volunteers are required to certify via Link & Learn Taxes 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 SPEC 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 (CE). 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 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.

See link for more information about the program: <http://www.irs.gov/Tax-Professionals/Annual-Filing-Season-Program>.



### Continuing Education Credits Illustration

All volunteers requesting CE Credits must certify using [Link & Learn Taxes](#).

Link and Learn generated Form 13615, *VITA/TCE Volunteer Standards of Conduct*

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

Full name (please print) \_\_\_\_\_ Volunteer position(s) \_\_\_\_\_  
Home address (street, city, state and ZIP code) \_\_\_\_\_  
Email address \_\_\_\_\_ Daytime telephone \_\_\_\_\_ Sponsoring partner name/site name \_\_\_\_\_  
Number of years volunteered (including this year) \_\_\_\_\_ Volunteer signature \_\_\_\_\_ Date \_\_\_\_\_

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

Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review	Basic	Advanced	Federal Tax Law Update Test for Circular 230 Professionals	Military	International	HSA	Puerto Rico	Foreign Students
								1	2

\*Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions. Note: Advanced Certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4398-A, Partner Resource Guide, for more information about requirements for CE Credits.

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

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.

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

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor, etc.) \_\_\_\_\_ Approving Official's signature and date \_\_\_\_\_

**For Continuing Education (CE) Credits ONLY**  
(to be completed by the site coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits will not be issued without a PTIN for Enrolled Agents or Non-credentialed preparers. CPAs, attorneys, or OFPs do not require a PTIN; however, they must check whether governing board requirements for obtaining CE Credits. The site coordinator, partner designated official, or instructor must sign and date the completed form to the SPEC Territory Office/Relationship Manager for further processing. Refer to the Fact Sheet - Continuing Education Credits on the Site Coordinator Corner or Publication 4398-A, Partner Resource Guide, for additional requirements and instructions.

Name as listed on PTIN card \_\_\_\_\_ Volunteer Preparer's Tax Identification Number (PTIN) \_\_\_\_\_ CTEC ID number (if applicable) \_\_\_\_\_  
Address (VITA/TCE Site or teaching location) \_\_\_\_\_ Site Identification Number (SIDN) \_\_\_\_\_

**Professional Status** (check only one box)

☐ Enrolled Agent (EA) ☐ Certified Public Accountant (CPA) ☐ Non-credentialed Tax Return Preparer (Participating in the Annual Filing Season Program)  
☐ Attorney ☐ Certified Financial Planner (CFP)

**Certification Level** (Check only one box below)

☐ Advanced ☐ Advanced and One or More Specialty Courses

**Volunteer Hours** (Minimum of 10 volunteer hours required to issue CE Credits)

Total hours volunteered (qualifies for 14 CE credits) \_\_\_\_\_ OR \_\_\_\_\_  
Total hours volunteered (qualifies for 18 CE credits) \_\_\_\_\_

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

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor) \_\_\_\_\_ Approving Official's signature \_\_\_\_\_ Date signed \_\_\_\_\_

Catalog Number 38847H [www.irs.gov](http://www.irs.gov) Form 13615 (Rev. 10-2017)

Must certify in Standards of Conduct, Intake/Interview & QR and Advanced

Federal Tax Law Update Test does NOT qualify volunteer for CE Credits

Volunteer & Partner must sign and date (electronic signatures acceptable)

PTIN must be 8 digits. Refer to CE Credits Fact Sheet for PTIN & CTEC requirements.

California volunteers must also provide their CTEC ID number, if applicable.

Select only one.

Partner or coordinator must validate the information by signing and dating.

Complete only one section. Volunteer qualifies for 14 or 18 CE Credits based on the certification(s) achieved. Must volunteer 10 or more hours.

**Important Note:** There are specific requirements needed to qualify for receiving CE Credits. Please see CE Credits Fact Sheet on the Site Coordinator Corner on [www.irs.gov](http://www.irs.gov).

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## Chapter 4: Partner Program Resources

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### Chapter 4-1: Product Ordering

#### ***Introduction***

SPEC Products, Systems, & Analysis (PS&A) group develops training products to assist you in supporting our community filing season efforts. These products assist in preparing accurate returns and in effectively communicating the IRS's tax law messages. Media and Publications print products and coordinate the delivery of these products.

#### ***Required SPEC Products For Your Site***

##### **Administrative Products**

- [Form 6729-P](#), *Partner Return Review Sheet*
- [Form 13206](#), *SPEC Volunteer Assistance Summary Report*
- [Form 13533](#), *VITA/TCE Partner Sponsor Agreement*
- [Form 13615](#), *Volunteer Standards of Conduct Agreement*
- [Form 13715](#), *SPEC Volunteer Site Information Sheet*
- [Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*
- [Publication 4053 \(EN/SP\)](#), *Your Civil Rights are Protected* (poster; available in multiple languages)
- [Publication 4134](#), *Low Income Taxpayer Clinic List* (4134-SP in Spanish)
- [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights – A Public Trust*
- [Publication 4600](#), *Safeguarding Taxpayer Information* (brochure)
- [Publication 4836 \(EN/SP\)](#), *VITA/TCE Free Tax Programs* (VolTax poster in English & Spanish)
- [Publication 5166](#), *IRS Volunteer Quality Site Requirements*

##### **Preparation & Filing Products**

- [Form 13614-C](#), *Intake/Interview & Quality Review Sheet* (available in multiple languages)
- [Form 14446](#), *Virtual VITA/TCE Taxpayer Consent* (available in multiple languages)
- [Publication 17](#), *Your Federal Income Tax*
- [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*

#### ***SPEC Product Ordering Background***

Products needed for the upcoming filing season are projected each summer. These estimates are the basis for determining the number of each type of product that will be printed in the fall for preparation of quality returns. These estimates also allow SPEC to have the necessary number of products available for fall and winter training classes. Partners participate in this process by communicating with the SPEC Relationship Manager the total number of volunteers expected for the upcoming filing season.

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Orders are placed through the Computer Assisted Publishing System (CAPS). These orders are then electronically submitted to our print and fulfillment vendors for shipping.

Once the materials have been printed, they are shipped to the volunteers directly from the shipping warehouse. Shipping usually takes place in late November or early December.

### ***Process for Ordering Printed Products for the 2018 Filing Season***

There are three ways to order training products:

1. Electronic Form 2333-V, *Order for VITA/TCE Program*
25. Request through SPEC Relationship Manager
26. VITA Pre-Populated Spreadsheet

#### **Ordering Method #1:** Electronic Form 2333-V (preferred)

In September/October, an e-mail containing a PDF Form 2333-V, *Order for VITA/TCE Program*, is sent to each VITA program account containing a valid e-mail address. The Form 2333-V is pre-populated with your contact and account information.

Once you receive the order form, review and update your contact information as necessary. Then enter order quantities on the order form and save a copy of the order on your computer. Next, e-mail the completed order form to the virtual mailbox for processing email to: [pdf.orders@eforms.enterprise.irs.gov](mailto:pdf.orders@eforms.enterprise.irs.gov).

If the order form submitted contained errors, you will receive an error notification explaining why your order was rejected and what information needs to be corrected. If the order form does not contain errors, the partner will receive an order acknowledgement.

Once approved by your relationship manager in CAPS, the order is forwarded for fulfillment.

**Note:** Notify your relationship manager if your product order is a significant increase or decrease when compared to your prior year order.

If the order form is lost or misplaced, your relationship manager can email Form 2333-V again to the partner.

**IMPORTANT:** Never share your electronic Form 2333-V. The electronic form encodes the account number on the PDF file and the address information will update the embedded account number.

**Example:** Bob receives his electronic Form 2333-V from the M&P office in October and promptly fills it out and sends it in the same day. Mary is a new volunteer and did not receive a Form 2333-V. In order to help Mary out, Bob sends her a copy of his blank Form 2333-V so she can place an order. Mary fills it out with her name and address information and sends in the PDF. Weeks go by and Bob never receives his materials. Meanwhile, Mary received double of everything.

What happened? Bob's order and Mary's order were sent to Mary since Mary's address was the last address associated with the account. In order to prevent this, please make sure you work with your SPEC Relationship Manager for new volunteers or for volunteers that do not receive an automated Form 2333-V and **NEVER** share your Form 2333-V.

#### **Ordering Method #2:** Request through a SPEC Relationship Manager

Contact your SPEC Relationship Manager to manually input an order to CAPS. Please provide the products you need as well as the quantity requested and the name and address of the recipient. SPEC Relationship Managers can also send you a replacement electronic 2333-V order form as well.

## 2018 Partner Resource Guide

### Stakeholder Partnerships, Education and Communication (SPEC)

42

#### **Ordering Method #3:** VITA Pre-Populated Spreadsheet

The pre-populated spreadsheet is used to save time inputting existing account information for those regional coordinators servicing a large population of volunteers. You may order any of the products listed on the spreadsheet. The pre-populated spreadsheet and instructions can be sent to you by your SPEC Relationship Manager.

Office 10100	Account	Contact Name	Name / Organization	Attn Line 1	Attn Line 2	Address	City	State	ZIP	+4 ZIP	Country	Pub 17 (10311G)	Pub 4012 (34183E)	Pub 4480 Kit (46317Q)	Pub 4491 (47499R)	Pub 5051 CD (60792V)
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						
	00000	CONTACT NAME	ORG NAME			ADDRESS	CITY	DC	00000	0001						

**Note:** Product availability may vary from year to year.

You can customize the spreadsheet by deleting unnecessary accounts. **However, do not add additional columns.** If new accounts need to be added to the pre-populated spreadsheet, add the account information after the pre-populated information. The account number field should be left blank, and an account number will automatically be generated when received. Confirm with your SPEC Relationship Manager that the individual does not already have an existing account.

After you complete the spreadsheet, e-mail it to the virtual mailbox, [pdf.orders@efrms.enterprise.irs.gov](mailto:pdf.orders@efrms.enterprise.irs.gov). If the spreadsheet submitted contained errors, you will receive an error notification e-mail.

### **Troubleshooting Orders**

If you have placed an order for materials and you have not received it according to the Shipping Schedule, please contact your SPEC Relationship Manager via e-mail to see if the order was placed. Additionally, you can contact the ordering distribution department directly at [vita.administrator@irs.gov](mailto:vita.administrator@irs.gov). When sending messages to the ordering distribution department e-mail address, be sure to include your account number (if known) and copy your SPEC Relationship Manager.

**Note:** ONLY issues related to troubleshooting orders should be sent to the ordering distribution department e-mail address [vita.administrator@irs.gov](mailto:vita.administrator@irs.gov).

### **Links to Publications and Websites**

#### **Publication 4480, Link & Learn Taxes Student Kit**

Individuals taking the Basic, Advanced, International or Military VITA/TCE courses using Link & Learn Taxes (the IRS-SPEC's internet based volunteer tax preparer training application), require this kit. The kit consists of:

- [Publication 4012](#), *Volunteer Resource Guide*
- [Form 6744](#), *VITA/TCE Volunteer Assistor's Test/Retest*

**Availability:** Paper or electronic.

#### **Publication 4012, VITA/TCE Volunteer Resource Guide**

[Publication 4012](#) is a training tool and site reference guide for the VITA/TCE Programs. It conveys tax law in the form of interview tips, narratives, flow charts, diagrams, charts, and graphs within the scope of the VITA/TCE Programs. Publication 4012 is in Publication 4480 training kit.

**Note:** An electronic copy of Publication 4012 in TaxSlayer meets the VITA requirement for having the reference material available at the site.

**Availability:** Paper or electronic.

#### **Publication 4491, *VITA/TCE Training Guide***

[Publication 4491](#) is the training guide for the instructor and student participants in the VITA/TCE Programs. It contains four courses:

- Basic
- Advanced
- International
- Military

The publication contains the ACA lesson and exercises, and also a Legislative Extenders lesson which contains expired tax provisions. If these laws are reinstated at the end of the year, volunteers will be notified via a product alert.

The electronic version of these courses is on Link & Learn Taxes. Publication 4491 is a standalone publication and is electronic only. Publication 4491 is available electronically on [irs.gov](http://irs.gov) or on Publication 5051(CD) which includes all of the VITA/TCE Training and Resource products.

#### **Publication 4491-X, *VITA/TCE Training Supplement***

[Publication 4491-X](#) contains new tax law, and technical/non-technical clarifications to the VITA/TCE training products after publication. The information supplements or corrects information in the Publication 4491, *VITA/ TCE Training Guide*, [Form 6744](#), *VITA/TCE Volunteer Assistor's Test/Retest*, Publication 4012, *VITA/TCE Volunteer Resource Guide*, and [Publication 4491-W](#), *VITA/TCE Problems and Exercises*.

This product is only issued electronically in mid-December of each year. The content should be covered in VITA/TCE training prior to individuals assisting taxpayers with issues covered in the supplement, if applicable.

**Availability:** Electronic only.

#### **Form 2333-V, Order for VITA/TCE Program**

Annually, Form 2333-V is pre-populated from the CAPS program and e-mailed to you to order VITA/TCE material for training and site assistance. After completing the form, you should return it to the CAPS system via e-mail.

The blank version of the Form 2333-V may ONLY be used to request items for manual input to CAPS by a SPEC Relationship Manager. The blank version of the form should not be submitted to the automated e-mail address since it does not include the special encoding necessary to automate the form for processing.

## **Summary of 2018 Product Updates**

### **Paper Products for the 2018 Filing Season include:**

- Publication 4480, VITA/TCE Link & Learn Taxes Training Kit
- [Publication 4836 \(EN/SP\)](#), VITA/TCE Free Tax Programs - English & Spanish (VolTax Poster) on the back of the Publication 4480 Kit cover sheet to allow volunteers to post at their sites.
- [Publication 4012](#), Volunteer Resource Guide
- [Publication 4011](#), Foreign Student and Scholar Volunteer Resource Guide
- [Publication 4695 \(PR\)](#), VITA/TCE Puerto Rico Volunteer Test
- [Publication 4696 \(PR\)](#), VITA/TCE Puerto Rico Resource Guide
- [Form 6744](#), Volunteer Assistor's Test/Retest
- [Form 13614-C](#) (English & Spanish), Intake/Interview and Quality Review Sheet
- [Form 13614-NR](#), Nonresident Alien Intake and Interview Sheet\*
- Publication 730, Important Tax Records Envelope (VITA/TCE)
- [Publication 3676-A \(EN/SP\)](#), VITA/TCE Site Location Poster (EN/SP)
- [Publication 5055](#), Facilitated Self-Assistance (FSA) Tabletop Sign

**Note:** Obtain Publication 730 your SPEC Relationship Manager.

**Note:** Volunteers will need to use the current evergreen version of the Publication 4491-W, *VITA/TCE Problems and Exercises*. Publication 4491-W was last printed in 2013.

### **Electronic only publications are:**

- Publication 1290 (CD), Link & Learn Taxes on CD-ROM
- Publication 5051 (CD), VITA/TCE Training Products on CD-ROM\*
- [Publication 4491](#), VITA/TCE Training Guide
- [Publication 4491-X](#), VITA/TCE Training Supplement
- [Publication 4961](#), Volunteer Standards of Conduct (Ethics)
- [Publication 4299](#), Privacy, Confidentiality, and Civil Rights – A Public Trust
- [Publication 4942](#), VITA/TCE Online Specialty Course Health Savings Account (HSA)

**Note:** Our ordering system, CAPS, will shut down on Friday, July 31, 2017, for annual system upgrades. CAPS will not be operational to take orders until October 2017. The automated PDF with pre-populated Form 2333-V, Order for VITA/TCE Program; will be sent in September 2017.

Please communicate any address changes before September 1, 2017, to your SPEC Relationship Manager.

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## **Chapter 4-2: Web Tools and Resources**

### ***Introduction***

Partners, site/local coordinators and volunteers of VITA/TCE can access a wide array of information to help with day-to-day operations at the sites by visiting various web pages available on "[www.irs.gov](http://www.irs.gov)".

Stakeholder Partnerships, Education and Communication is continuously striving to make necessary information for operating sites easily available. As SPEC is transitioning from paper products and communications to electronic, it is essential that all site coordinators, partners and volunteers are aware of the available resources.

### ***Partner and Volunteer Resource Center***

This [Partner and Volunteer Resource Center](#) site contains links to IRS/SPEC information that will assist VITA/TCE Partners with operating their free tax preparation programs. It contains information (links) to topics such as quality, tax preparation, scope, training products, and outreach materials. It also provides links to several partner and volunteer on-line tools and tips. If partners want to send SPEC comments, suggestions or other feedback, there is a link provided for that too.

### ***Become an IRS Partner to Help in Your Community***

The [Become an IRS Partner to Help in Your Community](#) site provides information about becoming a partner with the VITA/TCE Programs. If you know of an organization that may be interested in making a difference in the community by partnering with IRS, please feel free to share this information or they can submit their interest directly at [VITA/TCE Volunteer and Partner Sign UP](#). In these tough economic times, free tax preparation that assists with tax benefits can offer stronger financial stability for people and the communities in which they live. Individuals can also serve as the starting point in "[People-Helping-People](#)" realizing dreams by becoming a certified [VITA/TCE volunteer](#).

### ***Site Coordinator Corner***

This [Site Coordinator Corner](#) contains critical information needed for a site coordinator to successfully operate a VITA/TCE site. Site coordinators should check this site often to review updated materials and information. Links on this site will connect to the latest forms and publications. IRS/SPEC issued fact sheets and documents are generally posted and updated as soon as changes occur to their content. This site contains links with a variety of information on:

- eBooks, downloading and viewing
  - Quality – requirements, results, and alerts
  - Volunteer information
  - Forms/Publications
  - Fact Sheets on a variety of tax law and procedures
  - Civil Rights Units Advisories
-

### ***Subscribe to the Outreach Corner***

The [Outreach Corner](#) is an online center with content and products that can be used in your own communication vehicles as well as your clients. As a subscriber, you will have access to ready-to-use articles for print publications and websites. This is free news you can use each month, targeted by time of year, to coincide with what your customers, employees, and volunteers need to know. New items are added to the Outreach Corner each month. You can also submit suggestions for topics you would like to see on the Outreach Corner. Please send any feedback to us at [partner@irs.gov](mailto:partner@irs.gov).

The site provides links to:

- Drop in articles perfect for partner publications
- Health care law information
- Employee and retirement plan information

Online links to:

- Interactive Tax Assistant (ITA)
- IRS Services Guide
- EITC Assistant
- AMT Assistant
- Where's My Refund
- IRS Free File
- IRS2Go
  - Audio/Video for websites, e-mails, meetings and more
  - Flyers/Brochures for handouts, mailings and postings
  - Other resources

### ***Volunteer Alerts***

[Volunteer Tax Alerts \(VTA\)](#) are issued as needed to clarify certain tax law issue throughout the filing season.

[Quality Site Requirement Alerts \(QSRA\)](#) are issued as needed to clarify IRS/ SPEC procedures related to Quality Site Requirements.

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### ***Taxpayer Advocate Service***

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate. Its job is to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights. TAS offers free help to taxpayers in dealing with the often confusing process of resolving tax problems they have not been able to resolve on their own. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico. The local advocate's number is in the local directory and at [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov).

The Taxpayer Advocate Service's website, [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov), is a resource for all taxpayers. The website covers a variety of tax-related concepts and problems, breaking each down to describe what the taxpayer should know, what they should do, and where they can get more help if needed. Taxpayers can also learn about their taxpayer rights. The site is mobile-responsive, so it is easy to use on any device.

If a taxpayer comes into a VITA/TCE site with a tax problem for which they have been unsuccessful in resolving with the IRS, TAS may be able to help. For more information, the taxpayer can call toll-free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or locate the closest advocate at <https://www.irs.gov/advocate>.

### ***Low Income Tax Clinics***

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs serve individuals whose income is below a certain level and need to resolve a tax problem with the IRS. LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. For more information and to find an LTC near you, see the LTC page at <http://www.taxpayeradvocate.irs.gov/litcmap> or [IRS Publication 4134](#), *Low Income Taxpayer Clinic List*. This Publication is also available online at [www.irs.gov](http://www.irs.gov) or by calling the IRS toll-free at 1-800-829-3676.

***Additional Web Resources***

- [Affordable Care Act Tax Provisions](#)
- [Authorized IRS e-file Providers for Individuals](#)
- [CAA \(Certified Acceptance Agents\) Information](#) (New ITIN Acceptance Agent Program Changes)
- [Charities-&-Non-Profits/Exempt-Organizations-EO Select-Check](#) (Verifying Organizations who qualify for charitable contributions)
- [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications \(Find a Tax Preparer\)](#)
- [eBooks](#) (eBooks for partners and volunteers in the ePub format, accessible on tablet or mobile devices)
- [EITC Central](#) (EITC resources for SPEC Partners)
- [Free Tax Return Preparation for Qualifying Taxpayers](#) (Find a VITA, TCE & AARP Site near You)
- [Free-File:-Do-Your-Federal-Taxes-for-Free](#)
- [Get Transcripts](#)
- [Identity Theft Resources](#) (Taxpayer Guide to Identity Theft)
- [Interactive-Tax-Assistant-\(ITA\)](#)
- [IRS Draft Tax Forms](#)
- [IRS Tax Forms and Publications](#)
- [IRS2go](#) Mobile App (Mobile App from the iTunes app store or from Google play)
- [Online Services and Tax Information for Individuals](#) (Information needed to file, pay and manage taxes)
- [Payment Options: Pay Online, Installment Plans and More](#)
- [Tax-Trails](#)
- [VITA Grant Program](#)
- [Where's My Amended Return](#)
- [Where's My Refund](#)
- [Withholding Calculator](#)



## Chapter 4-3: Partner Milestone

### Introduction

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.

### Partner/ Volunteer Milestone Recognition Process

SPEC will honor milestones of ten-year increments to mark partner, volunteer, and site dedication. SPEC will only consider those partners, volunteers, and sites whose years of service are increments of 10. 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.

It is important that partners, volunteers and sites are honored for their dedicated years of service without placing additional burden on partners, employees or volunteers. The table below depicts the milestones and type of recognition available.

Milestone	10 Years	20 Years	30 Years	40 Years
Partner	Certificate	Certificate	Certificate	SPEC Director's Award
Volunteer	Lapel Pin	Certificate	Certificate	Certificate
Site	Certificate	Certificate	Certificate	Certificate

For consideration of milestone recognitions, partners must submit Form 14308 and 14309 for volunteers and sites no later than February 25th to ensure timely delivery by April 10th. Relationship managers recognize partners on Form 14307, *SPEC Partner Milestone Recognition*.

**Note:** SPEC recommends recognizing partners, sites and volunteers in an alternate way when submitted milestones forms do not meet the deadline.

Send all requests for milestone recognitions via email to [partner@irs.gov](mailto:partner@irs.gov).

If there are questions as to whether or not a request for milestone recognition was submitted in a timely manner, SPEC headquarters office may require the original email be forwarded again showing that the request was sent to [partner@irs.gov](mailto:partner@irs.gov) timely. In addition, please copy your relationship manager on the email sent to [partner@irs.gov](mailto:partner@irs.gov).

### ***Headquarter Role***

SPEC Headquarters responsibilities:

- Reviewing all requests via e-mail and/or [partner@irs.gov](mailto:partner@irs.gov) for recognition items
- Confirming spelling as appropriate
- Preparing milestones certificates
- Shipping certificates, generally using UPS, to the contact(s) listed on the forms
- Ensuring milestone items are completed in time to ensure delivery by the April 10 deadline

### ***Area and Territory Office Role***

The SPEC Area and Territory Offices responsibilities:

**Note:** The National Relationship Manager for AARP will be responsible for these actions relative to AARP's recognition.

- Ensuring partners/site coordinators are aware of the procedures, providing partners with the forms or access to them and providing information on how to process awards.
- Reminding partners/site coordinators of the availability of these recognition items and the ordering deadline during local partner conference calls, coalition and partner meetings, QSS Reviews and Field Site Visits.
- Completing and Reviewing Form 14307, *SPEC Partner Milestone Recognition*.
- Confirming all spelling on recognition requests.
- Reviewing the Internal Revenue Manual (IRM) and following guidelines pertaining to recognition procedures.
- Participating in milestone recognition ceremonies.
- Inviting SPEC Director to all recognition ceremonies honoring 40 years or more of service.

### ***Partner Role***

Partners should complete [Form 14308](#), *SPEC Site Milestone Recognition* and [Form 14309](#), *SPEC Volunteer Milestone Recognition* timely identifying volunteer and site milestone accomplishments. Submit completed forms through [partner@irs.gov](mailto:partner@irs.gov) no later than February 25th annually. Partners must confirm all spelling.

If there are questions, regarding submission of a request for milestone recognition, SPEC Headquarters office may require the original e-mail be forwarded again showing that the request was sent to [partner@irs.gov](mailto:partner@irs.gov) timely. In addition, please copy your relationship manager on the e-mail sent to [partner@irs.gov](mailto:partner@irs.gov).

The partner will decide how they will make presentations to recipients. Partners should refer to [Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*, or the Partner and Volunteer Resource Center for additional information.

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## **Chapter 4-4: Outreach Delivery**

### ***Introduction***

SPEC is the IRS organization that is looked to for delivering tax information and education to individual taxpayers. Outreach performed directly or through SPEC Partners increases public awareness about key tax law topics and available options. SPEC Headquarters collaborates with IRS Communications and Liaison to disseminate outreach materials and products to support key tax topics.

### ***Outreach Materials***

The IRS offers electronic communication materials to reach your customers. Partners can use the information, to inform customers, employees, and volunteers about any of the provided topics.

### ***Partner Role***

You will receive partner e-mail messages from your relationship manager on critical outreach messages. These e-mails are asking for your assistance to help deliver the critical messages to educate your clientele. When you receive these types of e-mails, we ask that you review the materials and see how the outreach message fits your communication channels.

We will ensure that you have the current products and tools available for your clientele. You will receive tools such as:

- Key messages
- Links to videos
- Social media messages
- Direct Links to other key products
- The e-mailed information will provide easy access to the most current official information about a topic. This information is developed to make it easier to use on your websites, in electronic products and print publications, and social media platforms.

### ***Partner Template Toolkit***

Many IRS Partners look to market their VITA/TCE site using material that includes their logo and sometimes the IRS logo. If an IRS Partner wishes to include the IRS logo on their VITA/TCE marketing materials, they must submit the request to their relationship manager for review and approval.

To assist in making the process simpler there are ready-made templates with the IRS logo for use by SPEC Partners. Partners may choose to use these templates and not worry about the expense and time it takes to have someone create and design products. Using the IRS templates, will save time with faster approval and provide consistent messaging with a professional look that includes the IRS logo.

Using the templates is optional. Partners may still create and submit their own material and request use of the IRS logo, but the approval process will take more time.

IRS review and approval is required for use of the IRS logo regardless of which option is chosen below.

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### ***IRS Logo Approval Process***

Partners using their own product design:

A partner that wishes to use their own product design and wants to include the IRS logo must submit the product(s) through their relationship manager for review and approval. This approval process can take up to three weeks.

#### ***Partners using the Publication 5176, Partner Template Toolkit***

[Publication 5176, Partner Template Toolkit](#), includes thumbnail pictures of each available ready-made template, instructions on how to get the templates and guidelines on how to use the templates.

Partners that want to take advantage of using this information may contact their relationship manager. Once a request is received from a partner, the following steps are to take place:

- The relationship manager will send the requested template(s) to the partner.
- The partner completes the template(s) and sends back to IRS for review and approval.
- The relationship manager will coordinate appropriate review and approval.
- The approved template(s) will be sent back to the partner in a PDF format.

This approval process can take one to two weeks.

#### ***Requesting the use of the IRS logo for a website***

If a partner wants to add the IRS logo on their webpage, a request must be sent to IRS for review and approval. The partner is to share where and how it will be placed on the webpage.

Once the relationship manager receives all details, the review and approval process will begin. This approval process can take up to two weeks.

**Note:** The IRS logo placed on a partner's website must direct users to the [www.irs.gov](http://www.irs.gov) home page.

### ***Key Reminders:***

Approval to use the IRS template(s) or partner product with the IRS logo must be obtained each filing season and/or yearly. Any changes made to a product after IRS approval must be re-submitted for review and approval.

Partners are encouraged to take a minute to review the Publication 5176, *Partner Template Toolkit*, and follow the instructions that are included if they are interested in using any of the templates.

### ***Social Media***

The IRS understands that there is a continuous demand among people to access information where they are, whether it is on a computer, tablet or smartphone. Social media is at the top of the list to help people get to their real-time demands. The IRS realizes social media is a great resource to deliver accurate and consistent outreach to millions of people. We know that partners actively use social media to promote the work through the VITA/TCE Programs. To continue expanding the use of social media for outreach, we will share key social media messages on a regular basis.

We also encourage partners to “follow,” “like,” “retweet” and “share” messages issued from the IRS social media accounts. IRS participates in several social media platforms including Twitter, Tumblr and YouTube. More information on IRS’s social media presence can be found in [Publication 5102](#), *Social Media: Equipping You* and at [IRS Social Media](#).

#### ***Sharing Details of Outreach Activities***

Whenever you have the opportunity to share material or publicize tax events, and/or financial education/asset building events, please notify your relationship manager with as much detail as possible.

## Chapter 5: VITA/TCE Program Policies

### Chapter 5-1: Policy Changes and Updates for the 2018 Filing Season

#### Introduction

SPEC continues to encourage consistent site operations and effective communication to improve quality and oversight of the VITA/TCE Programs. The following updates are effective for the 2018 Filing Season.

#### Key Changes and Updates

**Update:** Will clarify the requirements for verification of taxpayer photo identification and taxpayer identification numbers in Publication 4299, *Privacy, Confidentiality, and Civil Rights – A Public Trust*, Publication 1084, *VITA/TCE Volunteer Site Coordinator Handbook*, and Publication 5166, *VITA/TCE Volunteer Quality Site Requirements*.

**Why:** To provide a clear and consistent message to VITA/TCE volunteers regarding key SPEC policy requirements.

**Update:** Publications 1084, *VITA/TCE Volunteer Site Coordinator Handbook* and 4396-A, *Partner Resource Guide*, provide more information on making VITA/TCE sites accessible for people with disabilities. (See Chapter 6: Serving Taxpayers With Disabilities)

**Why:** To provide clearer guidance on how to make sites accessible for people with disabilities.

**Change:** Federal Tax Law Update Test for Circular 230 Professionals is the new name for the Circular 230 test. (See Chapter 3-3: Volunteers Who Are Tax Professionals)

**Why:** This decision was based on a recommendation from the Return Preparer Office (RPO). The change also reflects the information actually being tested.

**Change:** VITA/TCE volunteers using the online versions of tax preparation software are no longer required to follow disk-wiping procedures before returning IRS laptops to the Depot. However, desktop users must continue using the disk-wiping procedures. (See Chapter 7-2: Computer Loan Program)

**Why:** Because online tax preparation software does not retain data on computer hard drives, disk-wiping procedures are not necessary. This requirement reduces the burden for SPEC Partners.

**New:** Credit information will be generated through Link & Learn Taxes (L&LT), when volunteers complete the certification fields in "My Account Information." Volunteers can print certificates after CE Credits are approved. (See Chapter 3-3: Volunteers Who Are Tax Professionals)

**Why:** This enhancement to L&LT automates the CE Credit process and provides a central location for collecting the required data and ensuring all volunteers have met the requirements to earn CE Credits.

**Update:** The TaxSlayer National Custom Questions Page includes a question used to provide the number of returns prepared using one or more virtual methods at VITA/TCE sites. To ensure an accurate count, volunteers should ask the site coordinator if uncertain how to answer this question. (See Chapter 9: Alternative Filing)

**Why:** As part of the filing season debrief, SPEC canvassed partners and employees regarding this question and determined the question was unclear and suggestions were received on how to better word this question.

**New:** The Certified Acceptance Agent (CAA) Forensic Training is now a recorded training. The training can be viewed at: <https://www.webcaster4.com/Webcast/Page/1104/21105>. The volunteer will still be required to participate in a Question & Answer conference call.

**Why:** The open season to become a CAA is now year-round. This change allows volunteers to take the Forensic Training when it is most convenient to them.

**New:** The Civil Rights Unit has made a change to their name in their address. (See Chapter 5-2: Privacy, Confidentiality, and Civil Rights)

The address is now:

Internal Revenue Service

Civil Rights Unit

1111 Constitution Avenue, NW, Room 2413

Washington, DC 20224

(Email complaints) [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov)

**Why:** The name used in the address will now match the current name for the operating unit.

**Change:** As of July 28, 2017, the myRA retirement savings program is no longer accepting new enrollments. Existing myRA accounts will remain open and account holders can continue to manage their account until further notice. The funds in an account are safe and remain in an investment issued by the U.S. Department of the Treasury. Treasury will provide account holders with additional information that outlines next steps and relevant deadlines regarding when deposits will no longer be accepted, and the transfer or closure of accounts. Any taxpayers that are account holders and that have questions about their account, should be directed to the myRA.gov website at [myRA.gov](http://myRA.gov) for the most up to date information that is being provided by Treasury.

**Why:** The U.S. Department of the Treasury has decided to phase out the myRA retirement savings program.

## ***Reminders***

**Reminder:** All SPEC Employees are asked to promote ITIN Program changes by sharing ITIN outreach material with SPEC Partners.

**Why:** To assist ITIN holders with the renewal of expiring ITIN and provide guidance, including where taxpayers can go to get assistance, if needed.

**Reminder:** The SPEC Director must approve all policy changes that alter the current Quality Site Requirements (QSR), software agreements, e-file requirement and security policies.

**Why:** To keep quality standards, security requirements or other license agreements from being in jeopardy.

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#### ***Financial Coaching for Veterans***

During this filing season, veterans can receive free financial coaching services, sponsored by the Consumer Financial Protection Bureau (CFPB), Office of Servicemember Affairs, and managed by the Armed Forces Services Corporation (AFSC). This initiative focuses on helping veterans reach their financial goals, providing support, encouragement, accountability, and tools to assist making informed decisions.

Financial coaches are available through the dedicated toll-free number, 844-90-GOALS (844-904-6257) and provide virtual coaching or tele-coaching.

Who is eligible for this service?

- Veterans
- Inactive National Guardsmen and Reservists
- Immediate family members

What is financial coaching?

- Trained professionals: Each coach is certified as an Accredited Financial Counselor (AFC).
- One-on-one: Coaches work with each individual to help identify financial goals, create a plan, and track progress.
- Personalized: Financial coaches provide individualized assistance with issues such as improving credit scores, reducing debt, and working towards long-term financial goals such as saving for a home or retirement.
- No cost: This program is free, and there is no income threshold for this service. There is no limit on how many times a veteran can see a coach.

Financial coaches can also provide face-to-face services in 42 locations where coaches are physically located. Financial coaches are also available to give presentations to SPEC Partners about the nature of the program and the services available to their clients. Please contact your SPEC Relationship Manager for more information.

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## Chapter 5-2: Privacy, Confidentiality, and Civil Rights

### ***Disclosure and Use of Tax Information –IRC 7216 Requirements***

#### ***Introduction***

New regulations under Internal Revenue Code Section (IRC) 7216, Disclosure or Use of Tax Information by Preparers of Returns, became effective January 1, 2009. The regulations updated regulations that had been substantially unchanged since the 1970s, and give taxpayers greater control over their personal tax return information. The regulations became final on December 28, 2012.

The statute limits tax return preparers' use and disclosure of information obtained during the return preparation process to activities directly related to the preparation of the return. The regulations describe how preparers, with the informed written consent of taxpayers, may use or disclose return information for other purposes. The regulations also describe specific and limited exceptions that allow a preparer to use or disclose return information without the consent of taxpayers.

**Note:** See the TaxSlayer User Guide for information on IRC 7216 consents available using TaxSlayer.

#### ***Additional References***

- [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights – A Public Trust*
- [Section 7216 Frequently Asked Questions](#)

Protecting taxpayer information is critical to maintaining the strong integrity and success of the VITA/TCE Programs. Absent an applicable regulatory exception, Treasury Regulation section 301.7216-3 strengthens taxpayers' abilities to control their tax return information. In general, the regulation requires tax return preparers, including volunteer preparers, who intend to use or disclose a taxpayer's tax return information for a purpose other than current, prior and subsequent return preparation; to obtain taxpayer consent and provide taxpayers with specific information, including who will receive their tax return information and the particular items of tax return information that will be disclosed or used.

Treasury Regulation Section 301.7216-3 provides limited circumstances when, without first obtaining consent from the taxpayer, a tax return preparer may disclose or use a taxpayer's tax return information other than to prepare a tax return. These circumstances include:

- Compiling and using a list to solicit tax return preparation business
- Performing legal or ethical conflict reviews
- Disclosing or using certain, limited statistical compilations

**Note:** Under the regulations, disclosure of a statistical compilation must be anonymous as to taxpayer identities, meaning the compilation:

- Does not include any personally identifiable information, such as the taxpayer's name, SSN/ITIN, address or other personal information
- Does not disclose cells containing data from fewer than ten tax returns

**Exception:** The regulations continue to require consent to the use or disclosure of tax return information in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refund, credit, or rebate, or percentages relating thereto.

Using and Disclosing Taxpayer Information for:	Are the Two Consents Required? (Use and Disclosure)
Preparing current, prior, or subsequent year tax returns.	No
Purposes other than preparing current, prior, or subsequent year tax return.	Yes
Reporting the number of returns (number of types of return such as EITC, CTC, etc.) prepared to use for <u>fundraising, marketing, publicity</u> or other uses related to the volunteer sites tax return preparation business.	No
Reporting any data containing return dollar amounts for <u>marketing</u> or <u>advertising</u> or any other <u>non-fundraising</u> activities.	Yes
Reporting any data containing return dollar amounts for <u>fundraising</u> activities.	No

### ***Relational EFINS***

Sites with relational EFINS must solicit consent to “Disclose” in order to electronically file a tax return using tax preparation software. The relational EFIN process requires the tax preparation software provider to share the return data with a third party, the primary sponsor, who is required to comply with IRC Sec. 7216 regulations. Since individual taxpayer data is shared, taxpayer’s must consent to disclose the data.

If the taxpayer does not grant consent, the return cannot be e-filed since the relational EFIN process shares the data with the preparing site and the primary sponsor at the point the return is acknowledged. The only way to ensure data is not shared with the primary sponsor is to stop the e-file from being processed.

### ***Mandatory Consents to Disclose or Use Taxpayer Information***

#### ***Revenue Procedure 2013-14: Mandatory Consent Language***

[Revenue Procedure 2013-14](#) provides the language that must be included in a consent to disclose or a consent to use tax return information with respect to a Form 1040-series income tax return. A taxpayer need not sign consent to engage a tax return preparer to perform tax return preparation services if the preparer and taxpayer do not plan for the preparer to disclose or use the taxpayer’s tax return information for any purpose other than preparing a return.

### ***Mandatory Consents Statements***

The following statements must be included in consent, except that a tax return preparer may substitute the preparer's name where "we" or "our" is used.

**Consent to "Disclose" (such as, financial aid, establishment of a bank account, relational EFINs, other government agency assistance or bank products)** All consent to disclose tax return information must contain the following statements in the following sequence:

- Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.
- You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

**Consent to "Use" (such as, financial aid, establishment of a bank account, relational EFINs, other government agency assistance, or bank products)** All consents to use tax return information must contain the following statements in the following sequence:

- Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.
- You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

**All consents must contain the following statement:**

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

### **Multiple Disclosures or Uses Within a Single Consent Form**

Treasury Regulations section 301.7216-3(c) (1) provides that a taxpayer may consent to multiple uses within the same written document or multiple disclosures within the same written document.

- Disclosure consents and use consents must be provided in separate documents.
- Multiple disclosure consents and multiple use consents must provide the taxpayer with the opportunity; within the separate written document, to affirmatively select (accept/reject) each separate disclosure or use.
- The taxpayer must be provided the mandatory consent language for each separate disclosure or use.
- The mandatory statements need only be stated once in a multiple disclosure or multiple use consent.

### **Disclosure of Entire Return**

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If consent authorizes the disclosure of a copy of the taxpayer's entire tax return or all information contained within a return, the consent must provide that the taxpayer has the ability to request a more limited disclosure of tax return information as the taxpayer may direct.

### ***Electronic Signature Requirements***

[Revenue Procedure 2013-14](#) provides specific requirements applicable to a taxpayer's electronic signature to consent to disclose or use the taxpayer's tax return information. All consents to disclose or use tax return information must be signed by the taxpayer through an affirmative (physical) action. A verbal consent is not an affirmative action and therefore not acceptable as a valid consent.

- For consents on paper, the taxpayer's consent must contain the taxpayer's handwritten signature.
- For electronic consents, a tax return preparer must obtain a taxpayer's signature on the consent by one of the following methods. Note: Consult your software provider to determine which method(s) is/are available in your tax preparation software. Not all software providers support all methods.
  - Preparers may assign a personal identification number (PIN) that is at least 5 characters long to the taxpayer. To authorize the consent, the taxpayer may type in the pre-assigned PIN as the taxpayer's signature authorizing the disclosure or use. The taxpayer must affirmatively (physically) enter the PIN for the electronic signature to be valid;
  - Have the taxpayer type in the taxpayer's name and then hit "enter" to authorize the consent. The taxpayer must affirmatively (physically) type the taxpayer's name for the electronic consent to be valid; or
  - Any other manner in which the taxpayer affirmatively (physically) enters 5 or more characters unique to the taxpayer that the tax return preparer uses to verify the taxpayer's identity. For example, entry of a response to a question regarding a shared secret (such as mother's maiden name, favorite color, a significant date, etc.) could be the type of information by which the taxpayer authorizes disclosure or use of tax return information.

If the preparer is entering the consent PIN and date into the tax preparation software, the taxpayer must sign and date a paper consent form before entering the consent PIN and date into the tax preparation software. The site may give the signed paper consent form to the taxpayer or maintain at the site. Whether the signed copy is given to the taxpayer or maintained at the site, a copy of the consent in the tax preparation software with the PIN must be provided to the taxpayer for his/her records.

**Note:** See the TaxSlayer User Guide for information on IRC 7216 consents available using TaxSlayer.

### ***Civil Rights Site Requirements***

#### ***Introduction***

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

Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency (LEP) may request language assistance to access service.

**Note:** Taxpayers must not incur any cost for reasonable accommodations and language access.

### ***Additional References***

- [Publication 4883](#), *Grant Programs Resource Guide*
- [Protecting Taxpayer Civil Rights](#)

### ***Posting Civil Rights and D-143 (AARP Sites)***

Information on taxpayer civil rights must be displayed or provided to taxpayers at all VITA/TCE sites at the first point of contact between the IRS certified volunteer and the taxpayer, even if a return is not completed. All VITA/TCE sites, including military sites that service civilians, are required to display a current [Publication 4053 \(EN/SP\)](#), *Your Civil Rights are Protected* (poster) or a current D-143, *AARP Foundation Tax-Aide Poster*

**Update:** In addition to the English/Spanish Publication 4053, *Your Civil Rights are Protected*, and the AARP Tax-Aide D-143, *Civil Rights Poster* (AARP Spanish version available is D-15589), all VITA/TCE sites serving Chinese, Korean, Russian, Spanish, and/or Vietnamese Limited English Proficient (LEP) taxpayers must also post Publication 4053 in these various languages. These posters are electronically available at [irs.gov](http://irs.gov).

Using only Publication 730, *Important Tax Records Envelope*, or the AARP envelope to notify taxpayers of their civil rights is not acceptable because these products only provide information to the taxpayer who receives service. [Publication 4454](#), *Your Civil Rights Are Protected* (brochure), and Publication 4053, *Your Civil Rights Are Protected* (poster), are available to provide taxpayers who do not receive the Publication 730 or the AARP envelope.

AARP sites may secure D-143 from their state coordinator. If an AARP site does not have a current D-143 displayed during a site review, the reviewer will provide them with a copy of Publication 4053 (EN/SP) to use in the interim.

### ***Violation of Civil Rights***

Noncompliance with civil rights can be very costly, involve lengthy court proceedings, and can include:

- Referral to the Civil Rights Unit for further investigation
- Private lawsuits
- Termination of current federal assistance
- Denial of additional federal assistance
- Termination from the VITA/TCE Programs

### ***Providing Reasonable Accommodations***

Taxpayers with a disability may require a reasonable accommodation in order to participate in, or receive the benefits of, a program or activity supported by the IRS. An accommodation is any change made to a practice, policy, or procedure that allows persons with disabilities equal access to programs and activities.

When a taxpayer requests an accommodation, the site must determine the accommodation needed, whether or not it is reasonable, and if it can be provided. If a site's representative must deny a request for a specific accommodation because it is not reasonable, discuss with the taxpayer alternative accommodations that would adequately remove the barrier to service.

**Note:** Disabilities are not always visible.

Site Coordinator Fact Sheets/Civil Rights Unit (CRU) Advisories covering reasonable accommodations can be found at the [Site Coordinator Corner](#) or by contacting your local SPEC Relationship Manager. Also, see Chapter 6: Serving Taxpayers With Disabilities, for more information.

### ***Providing Language Assistance***

Taxpayers with limited English proficiency (LEP) may require language assistance in order to participate in, or receive the benefits of, a program or activity supported by the IRS. Language assistance may include both oral (interpretation) and written (translation) services.

Sites must take reasonable steps to ensure meaningful access to their programs and activities by persons with LEP. In determining what constitutes reasonable steps, sites should conduct an individualized assessment that balances the following four factors:

- The number or proportion of LEP persons eligible to be served or likely to be encountered
- The frequency with which persons with LEP come into contact with the program
- The nature and importance of the service provided by the program to people's lives
- The available resources

### ***Using Demographic Data to Prepare for Reasonable Accommodation and Language Assistance Requests***

Prior to each filing season, sites should assess the demographic makeup of their service areas so that they are prepared to respond to requests for accommodation and language assistance.

There are several sources for demographic data regarding the LEP population. A Federal Interagency website, [www.lep.gov](http://www.lep.gov), is a primary resource for demographic information; with this information found under the demographic data tab on the website. In addition, the U.S. Census Bureau compiles American Community Survey (ACS) data you can tailor to a geographic area. The ACS demographic information is accessible at the data tab on the following link: <https://www.census.gov/topics/population/language-use.html>

For planning purposes, review the demographic information gathered from the disability and LEP question on [Form 13614-C, Intake/Interview & Quality Review Sheet](#). This will help you determine who your customers are so that you can anticipate language access and/or reasonable accommodation needs for the next filing season. Your SPEC Relationship Manager may also be able to provide you with disability/LEP data from retained TaxSlayer reports.

### ***Civil Rights Assurance Process***

#### **Non-Grant Partners/Sub-Recipient Partner**

All SPEC Partners agree to comply with civil rights laws by signing [Form 13533, VITA/TCE Partner Sponsor Agreement](#). There is only one form and one signature needed for each partner to certify that it will uphold taxpayers' civil rights, maintain program integrity, and protect information provided by the taxpayers serviced through the VITA/ TCE Programs. SPEC will continue to secure and maintain Form 13533 from all partners. Partners with sub-recipients should secure and maintain these forms at their respective partner sites.

#### **Grant Partners for VITA/TCE Partners**

The Grant Program Office will continue to secure sponsor agreements. These civil rights procedures apply to both TCE and VITA grant recipients.



- Form 13533, *VITA/TCE Partner Sponsor Agreement*, must be e-mailed to the assigned grant officer within 20 days of notice of award. Notify the grant officer prior to the deadline if an extension is required.
- Grant recipients accept the assurances and certification by checking “I Agree” in Block 21 on the SF 424, Application for Federal Assistance. These assurances and certifications are also applicable to any organization that sub-awards grant funds and should be included in their contracts or memorandums of understanding when sub-awards are involved. Refer to [Publication 1101](#), *Application Package and Guidelines for Managing a TCE Program*, and Exhibit 3 in [Publication 4671](#), *VITA Grant Program Overview and Application Instructions*, for the “List of Assurances and Certifications.”
- Financial records, supporting documents, statistical records, and all other records pertinent to an award are retained for a period of three years (3) from the final submission date for the grant cycle. Additional guidance is available in Publication 4883, *Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly*, or contact the IRS VITA Grant Office at [Grant.Program.Office@irs.gov](mailto:Grant.Program.Office@irs.gov) for more information.

### **Civil Rights Unit Reviews**

Each year, the Civil Rights Unit (CRU) selects VITA/TCE sites for desk audits and on-site compliance reviews. The purpose of these reviews is to assess site compliance with civil rights requirements and provide assistance to address identified issues. The results of CRU reviews are discussed with the partner and SPEC Headquarters.

### **How to Make a Civil Rights Complaint**

If a taxpayer believes discrimination occurred on the basis of race, color, national origin (including LEP), disability, sex (in education programs or activities), age or reprisal, he or she can file a complaint. Send written complaints to:

Internal Revenue Service

Civil Rights Unit

1111 Constitution Avenue, NW, Room 2413

Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact IRS at the address referenced above or e-mail [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov)

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## **Chapter 5-3: Policy for IRS Employees Who Volunteer**

### ***Introduction***

SPEC is committed to providing partners the policies needed to ensure they are compliant with all VITA/TCE Programs' guidelines. In doing so, partners are able to support their VITA/TCE sites in achieving the highest quality service. This is also conducive to having a successful filing season in a consistent, ethical manner.

IRS employees volunteer their time to provide free tax preparation for their communities. SPEC Partners recognize these efforts and host end of the filing season appreciation ceremonies to acknowledge their contributions to VITA/TCE Programs. Partners need to understand these guidelines for IRS employees attending VITA/TCE recognition ceremonies or other partner sponsored events.

### ***Ethic Rules for SPEC Partners providing Oversight in VITA/TCE Programs***

The Department of the Treasury ethics rules prohibits IRS employees from engaging in the preparation of tax returns for compensation, gift, or favor. IRS employee volunteer efforts must remain 100% uncompensated.

IRS employees must reject any compensation, gift or favor. If they do not reject these items, the IRS employee must reimburse the partner for any items provided to them as recognition for their tax preparation efforts. This is regardless of the value.

For example, during a recognition ceremony, the partner provides all volunteers with a \$10 gift card to thank them for their volunteer work. The IRS employees must decline any gift card, regardless of the amount. Additionally, if there is any type of raffle or drawing at the recognition event, IRS employee must decline participation or receipt of any item.

SPEC partners may include IRS employees when recognizing volunteer tax preparation efforts if whatever items provided to them are part of a group recognition celebrating the successes of the filing season.

For example, IRS employees may accept the certificate of appreciation issued to all volunteers each year by the IRS SPEC office. IRS employees may also accept a pin given to all volunteers who reach certain milestones of service. IRS employees may also enjoy the food and drinks offered at an end-of-season reception open to all volunteers if not prohibited under the general restrictions that apply to IRS employees for accepting gifts.

IRS employees may also enjoy light snacks while volunteering because these items directly support tax assistance efforts.

### ***Allowable Reimbursement***

SPEC Partners may provide cash reimbursement for travel expenses to IRS employees who volunteer as site coordinators. These items are not considered compensation, gift, or favor.

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## Chapter 5-4: Guidance for Return Preparer Misconduct at VITA/TCE Sites

### *Introduction*

SPEC recognizes the majority of our partners provide adequate oversight by ensuring volunteers exercise due diligence when preparing or quality reviewing a tax return. To ensure SPEC and our partners have the necessary tools to assist taxpayers who may be victims of Return Preparer Misconduct (RPM), SPEC partnered with the Identity Theft Victims Assistance (IDTVA) Office to formalize SPEC's current procedures to address RPM at VITA/TCE sites. These procedures should be used to handle those limited incidents where volunteer misconduct occurs and the taxpayer(s) is harmed by not receiving their expected refund. Additionally, this guidance is also intended to coordinate efforts between partners and IRS to ensure taxpayers are not reimbursed from multiple sources, i.e. receive a refund from both the partner and IRS.

### *What is Return Preparer Misconduct?*

Return Preparer Misconduct generally involves the orchestrated preparation and filing of false income tax returns (in either paper or electronic form), including Form 1040X, by unscrupulous preparers who may change direct deposit information or claim, for example:

- Inflated personal or business expenses
- False deductions
- Excessive exemptions
- Fraudulent tax credits such as the Earned Income Tax Credit (EITC)

Periodically, the IDTVA function may receive claims from taxpayers regarding RPM at a VITA/TCE site. As appropriate, SPEC Territory Offices will work with partners to resolve taxpayer(s)' claims. If a partner alerts a SPEC employee of potential RPM at a VITA/TCE site, the territory office will attempt to determine if the error was **unintentional** (a mistake) or **intentional** (without the taxpayer's knowledge or consent). Partners with any questions about these procedures or about a possible RPM, should contact their SPEC Relationship Manager for assistance.

### *How Are Partners Expected to Assist Taxpayers?*

When a partner becomes aware that a volunteer mistakenly entered the incorrect bank account number on a taxpayer's return, the partner should advise the taxpayer of the following:

- The IRS assumes no responsibility for tax preparer or taxpayer error. Taxpayers are responsible for both verifying their account and routing numbers with their financial institution; and double-checking the accuracy of the numbers on the tax return prior to signing and submitting the tax return.
- If the return has not posted to IRS systems, the taxpayer can ask the IRS to stop the direct deposit refund by calling 800-829-1040, Monday – Friday, 7 a.m. to 7 p.m.
- If the financial institution designated on the return has accepted the deposit, the taxpayer should work directly with the financial institution to recover their funds.
- Generally, if the financial institution recovers the funds and returns them to the IRS, the IRS will send a paper refund check to the taxpayer's last known address on file with the IRS.
- If the taxpayer has contacted the financial institution and two weeks have passed with no results, the taxpayer should be advised to file Form 3911, *Taxpayer Statement Regarding Refund*, with the IRS, to

initiate a trace. This allows the IRS to contact the bank on the taxpayer's behalf to attempt recovery of their refund.

If the taxpayer is unable to recover their refund or the financial institution does not return the refund to the IRS, partners are encouraged to provide relief for the taxpayer. If a volunteer **mistakenly** enters an incorrect bank account number on a taxpayer's return, which ultimately results in the taxpayer not receiving the expected refund, this scenario is not considered to be return preparer misconduct.

SPEC partners should have a strong quality review process in place to validate the accuracy of the bank account information on the tax return as a part of their quality review process. The volunteer should confirm the accuracy of the bank account information with the taxpayer prior to submitting the tax return. As long as the quality review process validates that the information provided by the taxpayer is correctly input onto the return, the occurrence of mistakes will be very minimal.

### ***What Can Be Expected From the IRS?***

The IRS may provide relief to a taxpayer when, without the taxpayer's knowledge or consent, the volunteer return preparer intentionally either altered a taxpayer's tax return data, or misdirected a portion or all of a refund.

The following are a couple of scenarios that could result in the IRS providing relief to a taxpayer:

- A correct return is filed except the VITA/TCE volunteer income tax preparer intentionally misdirects the refund by placing the volunteer's bank account on the tax return without the taxpayer's knowledge or consent.
- Items on the tax return are inflated after the taxpayer signs Form 8879, *IRS e-File Signature Authorization*, the taxpayer receives the expected refund, but later becomes aware of inflated items and did not receive the inflated amount of the refund.

### ***How Can Partners Assist Taxpayers?***

Taxpayers who believe they are victims of preparer misconduct at VITA/TCE sites should be advised to submit the following:

- Form 14157-A, *Tax Return Preparer Fraud or Misconduct Affidavit* – Complete form in its entirety and sign under penalties of perjury. If the filing status is Married Filing Joint, at least one signature is required. Taxpayers may refer to page 3 of Form 14157-A for specific instructions on additional documentation requirements.
- Form 14157, *Complaint: Tax Return Preparer* – Complete form in its entirety. Information provided on this form will be shared with SPEC and the Return Preparer Office (RPO) to report misconduct. Taxpayers should not send a duplicate copy to RPO. Note: Section A, Return Preparer information must be completed for consideration.
- A signed copy of the taxpayer(s) tax return(s), as it was intended to be filed (if required to file).
- A copy of the tax return received from the volunteer tax preparer.
- The completed Form 14157-A should be placed on top of all required documentation and mailed as follows:
  - If the taxpayer(s) is submitting this information in response to a notice or letter received from the IRS, the taxpayer(s) should send the completed Form 14157-A, Form 14157, and other documents with a copy of the notice or letter to the address contained in that notice or letter.

- If the taxpayer(s) did NOT receive a notice from the IRS, taxpayer(s) should send the completed Form 14157-A, Form 14157, and other documents to the IRS where the taxpayer(s) would normally mail Form 1040. To locate the proper mailing address, taxpayers can go to [IRS.gov](https://www.irs.gov) – key word search “Where to File Addresses” and then link to “Taxpayers and Tax Professionals – Where to File Individual Tax Returns”.
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## Chapter 6: 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 Programs. To the extent possible, 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, and that sometimes, flexibility and creativity will be 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](mailto: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, you must be able 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***

In order 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 use the site and 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 alternate entrance?
- Are doorways wide enough to accommodate a person in a wheelchair?
- Are handicapped accessible restrooms available?
- Is there sufficient 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 who can read printed materials, enlarging a copy of Form 13614-C may be the only accommodation necessary.
- For taxpayers who cannot read print, offer to have a volunteer greeter or preparer read Form 13614-C to the taxpayer and write his or her answers.

- If the taxpayer has called ahead for an appointment, schedulers may offer to send the taxpayer a link in email to 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 in which 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. Some can communicate verbally with you, while others cannot. Some can read lips, and some 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 such as that needed to prepare a complete and accurate tax return.
- 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. You may not be able to immediately obtain interpreter services.
- 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 must be able to see the interpreter at all times. Determine the best place to accommodate the tax preparer, the taxpayer, and the interpreter comfortably.
- Speak directly to the taxpayer, not to the interpreter. For instance, do not 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.
- Background noise can be distracting and make it difficult for a taxpayer who is hard of hearing to understand what you say. When possible, provide a quiet private space to maximize comprehension and minimize confusion.
- When speaking to taxpayers who are hard of hearing, avoid covering your mouth or looking away. These taxpayers may be relying, in part, on reading lips to receive the information you are presenting, and turning away from them can affect their ability to do such.



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

### ***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 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, 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.

[ASL: Understanding Tax Terms for American Sign Language Interpreters, Part 1](#)

[ASL: Understanding Tax Terms for American Sign Language Interpreters, Part 2](#)

[ASL: Understanding Tax Terms for American Sign Language Interpreters, Part 3](#)

[ASL: Get Free Tax Help](#) – introduction to the free tax preparation services available to qualified taxpayers.

[ASL: What to Bring at Tax Time](#) – process of completing the Intake/Interview & Quality Review Sheet, and reviews the necessary documents for taxpayers to bring to VITA/TCE sites.

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## Chapter 7: e-Services and e-Filing

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### Chapter 7-1: e-Services & EFIN Application

#### *Introduction*

To protect the integrity of the Volunteer Return Preparation Program, SPEC has procedures for processing e-file applications. Applications to become an IRS e-file provider must be submitted online using the IRS e-file Application process. Partners must designate individuals that they desire to become Responsible Officials for the Electronic Filing Identification Number (EFIN). Responsible Officials must first register in e-Services, prior to submitting the e-file application electronically. Applications can be started and saved in progress, and modifications to a site's application can be made quickly and easily without restarting the process.

#### *Additional References*

- [Publication 3112](#), *IRS e-file Application and Participation*
- [e-services Online Tutorials](#)

#### *Upcoming Changes in 2018*

E-Services is currently working to improve their applications and security. Later this year, the e-Services' platform will move to a more modern technology. One result will be an improved look and feel of applications, including the e-File application. Use of e-Service products will not be affected. There are no changes to the log-on process.

#### *Registering for e-Services*

Each individual listed as a Responsible Official must register for e-Services prior to submitting the e-file application electronically. The Responsible Official must use e-Services to gain access to the IRS Registered User Portal (RUP) through the [irs.gov](https://www.irs.gov) website. **Each partner should have at least two Responsible Officials with access to the process.**

**Note:** Any Responsible Official departing the VITA/TCE Programs must ensure that a new Responsible Official is in place in e-Services, before departure.

Below are the steps to navigate the online e-Services process:

- Begin at <https://www.irs.gov/>
- Click on "for Tax Pros" tab located at the top of the home page
- Click on the "Access e-Services, Online tools for tax professionals" link in the menu on the left
- On the screen titled e-Services – Online Tools for Tax Professionals, select either "Login or Register"
- Select "Login" if already registered in e-Services or "Register" if the customer has not registered for e-Services

The e-Services process involves collecting personal data for the sole purpose of authenticating the user's identity. The required elements for the registration processes are:

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- Legal name (verified with IRS & Social Security Administration [SSA] records)
- Social Security Number (verified with SSA records)
- Date of birth (verified with SSA records)
- Telephone number
- e-mail address
- Adjusted Gross Income (AGI) [Is taken from either the current year or prior year filed tax return and verified from IRS records]
- Username (Create a preferred username.) Read the rules for selecting a username
- Password and Personal Identification Number (Create a unique password and 5-digit numeric PIN.) Read the helpful hints on selecting a secure, unique password and PIN
- A private, personal fact that you may use later to retrieve a forgotten Username
- Home mailing address (If you have moved since you last communicated with the IRS, please update the information when registering as it will be verified from IRS records.)

To avoid problems, the person registering should write down the Password, User Name, and PIN exactly as created. The PIN is the individual's legal electronic signature for the e-file application.

Registering for e-Services is a two-step process:

1. A one-time automated process which cannot be completed without the User Name, password, and PIN. The user should have this information available before continuing the registration process. For security purposes, a confirmation code is sent via postal mail to the user's home address within seven to ten days.
2. The confirmation process occurs within 28 days of receiving the confirmation code; the responsible official must log back into e-Services and select the "Confirm Registration" link to complete the registration process.

If any user enters an incorrect User Name, Password, PIN or attempts to confirm more than twice incorrectly, on the third failed attempt they will be locked out.

**Note:** The user is not a registered user until the registration is confirmed.

After entering the confirmation code, the applicant will receive the "Registration Success" page. This means the registration process is complete. The Responsible Official must close the browser to allow the system to update the confirmation. Open a new browser and go to "Already Registered, Login" link. The Login page should not be saved as a favorite because Registration URL (or link) is updated periodically for security purposes and will be invalid if saved as a favorite.

Once registration is confirmed, the user will have access to the online e-file application. To access the IRS e-file application:

- Log in to e-Services using your login and password
- Click on "application"
- Click on "e-file application"

If a partner's Responsible Official is having difficulty with the application process, e-Services Registration, or Confirmation process, he/she may always call the e-Help Desk at 1-866-255-0654.

### ***IRS e-file Application Completion***

Before the partner's Responsible Official is able to submit the e-file application, the site must obtain a Site Identification Number (SIDN) from their local SPEC office. AARP sites will obtain SIDNs from their state Admin Specialist. Once the SIDN is obtained, the application can be completed.

The following information is required when completing an application:

- Identify as 'new' or 'revised'
- Check the box for Volunteer Organization
- Firm name must contain program type (VITA/TCE/AARP), site name and Site Identification Number (SIDN)
- "Doing Business As" (DBA) should be the name of the site followed by the Site Identification Number (SIDN)
- Physical Address should be the site address
- Business Phone and Fax Number should be the name/phone number of the Responsible Official
- Mailing Address should be the address of the Responsible Official (Select the radio button that allows you to add a mailing address)
- Year Round Address and Year Round Phone Number (If site is not open 12 months, enter your SPEC Territory Office address and Territory Manager's telephone number)
- Alternate contact/phone number should be your SPEC Relationship Manager and another key volunteer for your site (Select the Add button to add multiple Alternate contacts)
- Business Activity should be "Not-For-Profit" and for the Provider Option choose "Electronic Return Originator"
- Form 1040 should be selected
- Responsible Official information needs to be completed (Select the Add button to add multiple Responsible Officials)
- A Responsible Official is an individual with authority over the e-file operation at a location. Each Responsible Official must be a "U.S. Citizen" and must enter a "yes" in this field when completing the Responsible Official information.
- Responsible Official Authorities are set by default, but can be altered if needed

After you have completed the required pages in the IRS e-file Application, as described above, your application is ready to be submitted. Enter your e-Services Personal Identification Number (PIN) on the Application Submission and Completion page. This PIN is the one you selected during e-Services Registration.

Once a correctly completed IRS e-file Application is submitted, an acknowledgment including a tracking number appears advising application processing will begin. After the process is complete, the Responsible Official should print the tracking number. Tracking numbers can be used to search and check the status of a submitted e-file application.

## ***Application Types***

There are three e-file application types:

1. **New:** A partner will need to complete a new e-file application if the partner is opening a new site or if the partner is new to the VITA/TCE Programs.
2. **Revised:** A partner would need to revise an e-file application if any information on an EFIN account has changed. Changes must be submitted within 30 days of any change. Changes can be made by the Responsible Official online. Partners are strongly encouraged to have at least two Responsible Officials. Anyone who is listed on the application as the Responsible Official can log in through e-Services and make any updates to the application, including adding an additional Responsible Official. Each Responsible Official must individually register for e-Services before they can be added to an existing e-file application.
3. **Reapply:** Once the EFIN Status is updated to Dropped and the partner wishes to continue in the IRS e-file program, the Responsible Official must reapply and will receive a new EFIN.

The EFIN status can be Active, Inactive, or Dropped. Every year there is an “EFIN Cleanup” project where any EFIN which has not been used to prepare/submit at least one electronically filed return in two years is systemically inactivated. Letter 3250-C, ERO Deactivation Letter, will be mailed to each mailing address on record notifying the site that the EFIN is no longer active due to non-use. If they wish to have the EFIN to remain active, they must contact the e-Help Desk within 30 days.

If no response is received within the 30-day timeframe, the EFIN is systemically dropped (usually 60 days later).

The EFIN cleanup typically happens over the summer and the drop date is sometime in the fall (which is why you frequently see EFINs dropped in November). It is very critical to monitor all sites continuously, especially from November thru January to ensure the EFIN has not been dropped. A “Dropped” EFIN cannot be reactivated and cannot be updated or used again by the Partner. Dropped EFINs may be reassigned systemically to another provider after 12 months.

## ***SPEC Territory Office Responsibility***

Partners may contact their SPEC Territory Office regarding:

- **Associating a Responsible Official with an existing EFIN application:** If a volunteer has an EFIN but is not registered in e-Services, they will need to register for e-Services and then provide their SPEC Relationship Manager with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail address.
- **Adding a second Responsible Official to an existing EFIN application:** If a volunteer has an EFIN and is registered for e-Services, but wants to add a secondary Responsible Official, the secondary Responsible Official needs to register for e-Services and then provide their relationship manager with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail address.
- **Deleting a Responsible Official from an existing EFIN application:** If the Responsible Official for an existing EFIN application is no longer working in the VITA/TCE Programs, the partner will need to find a replacement Responsible Official, have the Responsible Official register for e-Services, and then provide their relationship manager with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail address.

**Do not contact** the territory office if the volunteer is having problems registering for e-Services. Instead, the volunteer should contact the e-Help desk for assistance at 1-866-255-0654.

### ***Verifying the New e-file Application***

Once the site is accepted into the e-file program, the partner is responsible for providing their SPEC Relationship Manager with the EFIN to update the SPEC database.

### ***Revising the e-file Application***

Partners and SPEC employees share the responsibility for revising and updating the e-file application within 30 days of changes to the information on their current application.

Revision of the application is required when a change is made to:

- Firm/Site name
- Address
- Telephone number
- e-mail addresses
- Contact persons
- Responsible Official

**Exception:** When a new application is needed:

- A new site
- Previously suspended partner/site from the VITA/TCE Programs
- No EFIN activity for two years

**Note:** Partners do not need to reapply for an EFIN each year as long as they continue to e-file returns.

### ***Temporarily Inactive EFIN***

There are some situations when a site will be inactive for a period of time and the EFIN is temporarily inactive, such as:

- Building construction
- Equipment issues
- Lack of volunteers

### ***Permanently Inactive EFIN***

There are some situations when a site will be permanently inactive and the VITA/ TCE EFIN needs to be deactivated, such as:

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- Refusal to adhere to SPEC Quality Site Requirements.
- Site closed and will not be operational in the future.
- Unethical practices in return preparation including failure to comply with:
  - [Publication 3112](#), *IRS e-file Application and Participation*
  - [Publication 1345](#), *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*.
- Significant unresolved complaints about authorized e-file volunteer return preparation site(s)
- Failure to cooperate with SPEC oversight efforts.

### **Acceptance to the e-file Program**

Once the IRS receives your application to become an Electronic Return Originator (ERO), we will review each application and make a determination of acceptance. See Publication 3112, *IRS e-file Application and Participation*, for information on the review process and acceptance to participate.

Once accepted into the IRS *e-file* program, an Electronic Filing Identification Number (EFIN) will be assigned to the responsible official. It is the responsibility of all participants to protect this identification number. It is your key to e-file. Your role as an ERO includes but is not limited to:

- Electronically sending the return to a transmitter that will transmit the return to the IRS. Currently TaxSlayer, LLC the developer of TaxSlayer Software, serves as the transmitter for all volunteer sites using IRS provided software.
- Timely originating the electronic submission of returns.
- Ensuring that any rejects are properly corrected in a timely manner.
- Submitting any required supporting paper documentation to the IRS.
- Providing copies to taxpayers.
- Retaining records and making records available to the IRS.
- Accepting returns only from taxpayers and Authorized IRS e-file Providers.

### **Sanctioning**

Violations of the IRS e-file requirements may result in a warning or the sanctioning of an ERO. The failure of an ERO to comply with any requirement or provision outlined in Publication 3112 or Publication 1345, *IRS e-file Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, or Rev Procedure 2007-40 which is updated information for Publication 1345, could result in sanctioning by the IRS. Sanctioning may be a written reprimand, suspension or expulsion from participation from the IRS *e-file* program, or other sanctions depending on the seriousness of infractions. For more information, refer to Publication 3112.

Additionally, Volunteer EROs, identified on e-Services EFIN application, as a request for a VITA/ TCE EFIN, must comply with the SPEC Quality Site Requirements (See Chapter 2 for a list of the Quality Site Requirements). Failure to comply with the Quality Site Requirements could result in removal from the IRS SPEC volunteer *e-file* program and suspension of the EFIN.



## ***IRS Quick Alerts***

[Quick Alerts](#) is a free IRS online service that disseminates e-file messages to all subscribers. The messages keep the subscriber up to date on events that impact e-file Transmitters, Authorized e-file Providers and e-file Software Developers.

### **Why Should You Subscribe?**

There are three categories that provide all around e-file information which is certain to enhance your tax season e-filing knowledge.

- Alerts – Processing delays, programming issues, changes to any filing season procedure, Participants Acceptance Testing System (PATS) changes.
- General Notifications – Seminars, Conferences, and e-file publication changes.
- General IRS e-file Service Center Messages – IRS e-file program updates, general information, service center maintenance schedules, IRS e-file Help Desk phone numbers and more.

Another benefit is the [Quick Alerts Library](#). The library stores previously posted messages. The library contains the last 12 months of prior Quick Alerts messages, and is updated after the 1st of each month.

### **Updating or Canceling Subscriptions**

At the bottom of each Quick Alerts email you receive, there is a Subscriber Preference Page link. Selecting this link will allow you to update your subscription information, modify the Quick Alerts you receive or cancel your subscription.

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## **Chapter 7-2: TaxSlayer®**

### ***Introduction***

IRS provides licensed software to each volunteer return preparation site for electronic tax preparation and transmission. The current software provider is TaxSlayer.

The minimum return requirement for sites to receive tax preparation software is 50 accepted returns. Territories will use filing season 2017 production to determine if sites meet this minimum requirement. SPEC Territory Managers have the authority to provide software to sites not meeting the minimum requirement. Territory managers must provide a justification and plan of action to the Area Office for approval. The Area Office must grant an exception prior to ordering software for these VITA sites. SPEC Headquarters handles exceptions for AARP Tax-Aide sites.

SPEC partners must obtain an Electronic Filing Identification Number (EFIN) to participate in the IRS e-file program. The e-file application is completed online using e-Services at [irs.gov](https://irs.gov), as discussed in Chapter 7: e-Services. A valid Site Identification Number (SIDN) is required on the EFIN application. Consult your SPEC Relationship Manager to request a SIDN or for assistance with the application process.

### ***Additional References***

- [TaxSlayer VITA/TCE Springboard](#) (TaxSlayer Pro Online and Desktop User Guides)
- [VITA/TCE Blog](#)
- [Publication 4012](#), *Volunteer Resource Guide*

### ***Filing Season 2018 Recommended System Requirements***

TaxSlayer Pro recommends the following to run the software at **Optimal Performance**:

- Computer: Quad Core Processor
- Memory: 8 GB of Ram
- Disk Space: 1 GB
- Operating System: Windows 7, 8, 8.1 or 10
- Removable Storage: USB 3.0 or Flash Drive for backing up data
- Printer: 100% HP Compatible Laser printer
- Display: 1024 X 768 screen resolution or higher
- Internet Connection: High Speed Internet Connection
- Browser: Internet Explorer 11 or the latest version of Chrome
- Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher

Note: TaxSlayer Pro does support Windows 10 S

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TaxSlayer Pro will run using the following as Minimum Requirements:

- Computer: Dual Core Processor
- Memory: 4 GB of Ram
- Disk Space: 750 MB
- Operating System: Windows 7
- Drives: 12x CDROM (For Program Installation)
- Removable Storage: USB or Flash Drive for backing up data (USB 3.0 or higher strongly recommended)
- Printer: HP Compatible Inkjet Printer
- Display: 1024 X 768
- Internet Connection: High Speed Internet Connection (Cable and/or DSL is preferred)
- Browser: Internet Explorer 8
- Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher

TaxSlayer Pro should not be installed on any computers running: Windows 95, 98, ME, NT, 2000, XP or Vista. Microsoft has ended all support for these operating systems and therefore the programming languages used to develop TaxSlayer Pro are no longer compatible with these versions of Windows. In addition, TaxSlayer Pro (Desktop) is not compatible with Mac computers.

### ***Wireless Technology***

The IRS and TaxSlayer continue to recommend partners/volunteers use wired connections when transmitting taxpayer information via the internet. If wireless technology is used, it is recommended that the site use a dedicated password protected Wi-Fi network for internet access. A site can use a wired or wireless router for their internet access. However, if they are sharing the primary internet connection with the host facility, capacity will be diminished. Where possible, the use of a dedicated internet service is recommended, this will provide the fastest internet connectivity.

The number of computers connected by a wireless router impacts the internet speed available to the site and the length of time it takes to refresh a page. The higher speed of the internet access, the more computers that will be able to access the wireless router at one time without reduction of speed.

For sites experiencing slowness, send the following information with Subject line “**Speed Test**” to [support@vita.taxslayerpro.com](mailto:support@vita.taxslayerpro.com) :

- SIDN
- Geographical location (city/state)
- Time of test
- Internet provider
- Connectivity – wired or wireless at the site
- Internet download/upload speed – as related to the geographical location, the end users can go to <https://www.speedtest.net>, enabling TaxSlayer to create a database of this information

- Number of computers at the site accessing the internet connection
- Go to a command prompt and type or copy: "tracert vita.taxslayerpro.com"
  - Copy and paste results into the email or use a screen capture function to gather the information

### ***Multi-Factor Authentication***

As part of the IRS Commissioner's Security Summit effort, the IRS, state tax agencies and the tax industry have joined forces to combat identity theft to protect taxpayer data. It's critical that tax professionals remember they not only have an obligation but are legally required under federal law to protect taxpayer information. MFA is a requirement for ALL professional web-based software providers.

It is imperative that we all continue to ensure taxpayers using the services offered through the VITA/TCE programs are confident that their Personally Identifiable Information (PII) is not compromised.

MFA is a security system requiring users, such as volunteers, to confirm who they are through an authentication process, with information unknown by the user, prior to TaxSlayer allowing access to the Pro Online software.

Due to the heightened awareness of personal identity theft and the growing world of cyber threats, these changes must be implemented by TaxSlayer, for its Pro Online professional web-based product. The requirements are in line with the IRS Commissioner's Security Summit guidance and cannot be deactivated.

### ***MFA Site/Volunteer Requirements***

- The first time a user logs into a computer or device to access TaxSlayer Pro Online, the user will be required to go through Multi-Factor Authentication. TaxSlayer provides the options of receiving a 6-digit numeric authentication code via email or text.
- Additionally; each time a user access the Pro Online software from another computer (device), the user is required to authenticate. The Account Verification page will display with a delivery option choice of a cell phone number text or email. A cell phone number and/or an email address can be used with multiple user accounts.

With many VITA/TCE sites using borrowed computers in locations such as libraries, community centers, and other public facilities, these MFA procedures will add an additional layer of protection to mitigate the risk of identity theft from cyber intrusions.

MFA is **not** required in the Practice Lab environment or for Desktop users.

### ***Pro Online Site Activation***

Returning sites/users will be able to use the same login active username(s) from the prior year:

- All sites from filing season 2017 will receive an email letting them know their filing season 2018 software is available. It will not have a link to activate the site because the site is already active.
- TaxSlayer will deactivate a returning site if a software order for tax year 2017 is not received by 12/31/2017. Once the order is received, TaxSlayer will re-activate the site.

- If a returning site has a different contact name on the software order, the new contact person will need to contact TaxSlayer Customer support. TaxSlayer will generate an email with a link to provide administrative rights to the new site contact.

New sites will receive two emails with activation links:

- One email with the Site Activation Notification code, requiring the site to verify site specific information when creating an Administrator account; and
- Another email with a User Activation code that requires the contact person on the software order to create a user account for their “My Account” page.

### ***Carryforward of Taxpayer Data***

Returning sites that used TaxSlayer in filing season 2017 will have carryforward data based on the returns prepared. TaxSlayer will alert the preparer a return was created last year for the primary taxpayer and carryforward data is available. This data will include the taxpayer's (spouse if applicable):

- Name, Filing Status, taxpayer identification number (SSN/ITIN), date of birth, and phone number
- Dependents (including date of birth, SSN/ITIN, and relationship)
- W-2/W-2PR employers (employer EIN database)
- Form 1099-R (payer EIN database)
- Schedule D (Capital Loss carryforward)
- Schedule C (name, business code, and description)
- Schedule E rental information and Schedule K-1's (payer information)
- Depreciation
- Child care providers with dependents claimed
- Banking information for Direct Deposit
- Schedule B financial institutions information for Form 1099-INT/DIV
- State and local refund worksheet
- Return Notes

The carryforward data may not match the current information on Form 13614-C, Intake/Interview and Quality Review Sheet, provided by the taxpayer. When importing carryforward data, the volunteer **must** carefully review the imported data to ensure it matches the current Form 13614-C.

### ***Global Carryforward of Taxpayer Data***

The IRS and TaxSlayer have agreed to implement global carryforward of taxpayer information to all VITA/TCE tax preparation sites. Beginning with Filing Season 2018; taxpayers using volunteer sites will need consent annually on whether they want their tax return information accessible to all sites participating in the VITA/TCE program. A taxpayer who consents will be able to visit any volunteer program site in the subsequent year and the site will be able to populate the return with data from the prior year. Initial implementation will occur over a two-year period. Taxpayers **must** consent during the return preparation process to allow their information to be available for global carryforward in the subsequent tax year.

### **Consent Form Requirements per IRC 7216**

IRC Section 7216 rules apply based on use or disclosure of taxpayer data:

1. Relational
2. Use
3. Disclose
4. Global Carryforward

If the site has a **Relational EFIN**, the consent form is added to the software by TaxSlayer when the order is processed. This allows TaxSlayer to accept the return for filing based on the Relational EFIN consent being accepted by the taxpayer. These consents provide the site with the ability to see reporting data for all EFINs under the relational (primary) EFIN. If the consent is not granted by the taxpayer, the return must be mailed to the IRS for processing and return data will be excluded from reporting at the Relational EFIN level. The language on this consent form cannot be altered.

The **Use and Disclose consent forms** allow the site to use aggregate return data for statistical purposes and will require a consent to Use/Disclose based on IRC 7216. If data is used only for this purpose, the site will need to add these forms during setup. The site must **not** check the “required” box for these generic Use/Disclose forms because this makes the return appear as part of a Relational EFIN and (if consent is denied) it will cause a rejected return if electronically filed.

There will be a **Global Carryforward** consent form that all taxpayers must accept or deny embedded into the software for filing season 2018. This consent allows **all** tax returns prepared within the VITA/TCE program to be available to **all** VITA/TCE partners/sites. This is a two-year process. Taxpayers must have an opportunity to refuse consent and still receive service. Denied consents can still be electronically filed. If the consent is accepted the taxpayer's data will be available to all VITA/TCE partners/sites during filing season 2019. Since this consent is electronic no paper copy needs to be retained by the partner.

See [Publication 4299](#), *Privacy, Confidentiality and Civil Rights - A Public Trust*, for mandatory language guidance in setting up the Use and Disclose consent forms for VITA/TCE sites.

### **Prior Year Software Access**

TaxSlayer Pro **Online** software gives sites the ability to **prepare** Federal, state and local individual tax returns for the previous three tax years (TY2016, TY2015, and TY2014). Sites can electronically file federal and state individual tax returns for the previous two years (TY2016 & TY2015).

TaxSlayer Pro **Desktop** software gives sites the ability to **prepare** Federal, state and local individual tax returns for the previous three tax years (TY2016, TY2015, and TY2014). Sites can electronically file federal and state individual tax returns for the previous two years (TY2016 & TY2015). However, only the most recent prior year (TY2016) can be electronically filed using the Desktop software. To electronically file TY2015 returns, the Desktop Sites must use the Pro Online software.

**Note:** If Desktop sites have the software CD for TY2013 from last year, they can still load and prepare paper returns for TY2013; however, TaxSlayer will not actively provide support.

## Chapter 7-3: Computer Loan Program

### Introduction

In support of return preparation activities, SPEC provides equipment (computers and printers) to its partners and volunteers involved in the VITA/TCE Programs. By providing these resources, SPEC supports the goals of the IRS concerning tax return preparation activities by:

- Promoting electronic filing (e-file)
- Improving return accuracy; and
- Providing free tax return preparation services through IRS tax law-certified volunteers to underserved communities, including taxpayers with low to moderate incomes, taxpayers with disabilities, elderly taxpayers, and taxpayers with limited English proficiency.

### Additional References

- [Publication 4473](#), *Computer Loan Program – Welcome Package*
- [Publication 4390](#), *VITA/TCE Computer Loan Program*

### Equipment Resource Needs

Although SPEC encourages partners to become self-sufficient, some partners are unable to obtain the technology required to electronically file tax returns. To encourage electronic preparation and transmission, SPEC has a core group of computers and printers loaned in support of VITA/TCE Programs. Your relationship manager will work with you to meet your equipment needs based on available resources.

### Loaned IRS Equipment Timeline

June - November	SPEC solicits equipment orders
August - December	Partners submit signed Property Loan Agreements (PLA) when all equipment is received
March	SPEC issues instructions to partners for return of equipment
April - May	Partners return equipment

### Form 13632, Property Loan Agreement

As a condition of IRS loaned equipment, the recipient annually agrees to provide appropriate physical security by signing [Form 13632](#), *Property Loan Agreement (PLA)*. Appropriate physical security is defined as being in the control of a volunteer at all times while in use and being in a controlled, limited access (preferably) locked location when not in use.

Your local SPEC Relationship Manager will send you the form within two weeks of your receipt of equipment. Please verify that the equipment received matches the PLA within 20 days of receipt of the PLA. Make any needed changes to the PLA, sign and return the PLA to your local SPEC office. Be sure to store a copy of your PLA separately in case your computer is lost or stolen and you need to provide information to the SPEC office and law enforcement.



### ***Equipment Use***

Equipment is loaned to support the VITA/TCE Programs. As such, use is restricted to preparation and filing of electronic tax returns and related program activities such as:

- Training and educating volunteers and taxpayers about individual's rights and responsibilities;
- Reaching out to taxpayers to inform them of the services of the volunteer organization;
- Promoting activities to assist the volunteer organization in increasing its ability to deliver related tax matters or services without the direct involvement of the IRS; and
- Administering the activities of the volunteer operation as they relate to volunteer electronic tax return preparation and filing.

### ***Inappropriate Equipment Use***

Equipment may not be used for:

- Commercial purposes - One of the cornerstones of the VITA/TCE Programs is free return preparation for low-income and elderly taxpayers. No fee may be collected for volunteer services associated with return preparation.
- Games - The installation of game software is prohibited.
- Collateral, exchange or sale - While we do loan equipment for use in the VITA/TCE Programs, it remains the property of Internal Revenue Service. It may not be swapped for other equipment, sold for personal gain or used as collateral.
- Personal Use - The equipment should not be used for personal business.

### ***Protection of Equipment***

As a condition for the use of IRS loaned equipment, the recipient agrees to provide appropriate physical security while the equipment is in his/her possession. Appropriate physical security is defined as being in the control of a volunteer at all times while in use and being in a controlled, limited access (preferably) locked location when not in use.

Unfortunately, a few computers and printers are lost or stolen each year. Please remember these safeguarding rules to prevent a loss:

- Do not leave the laptop or printer in a vehicle where it is visible. When transporting equipment, place in the trunk or under cover on the floor of the vehicle.
  - Do not store the laptop or printer in a vehicle; use vehicles for transporting only.
  - Do not leave the laptop or printer unattended in a public location.
  - Do not leave the laptop or printer in a closet or cabinet that does not lock and where access is not limited.
  - Do not expose the laptop or printer to extreme weather (hot or cold).
  - Keep away from hazards such as liquids, food, and smoke.
-

### ***Reporting Lost or Stolen Equipment***

With heightened attention on security of data and computers used in support of the volunteer program, it is necessary to ensure incidents of lost and stolen equipment are reported to the IRS. The recipient of loaned equipment agrees to notify the IRS within 48 hours if the equipment is damaged, broken, lost or stolen. Partners should provide all information that is readily available to their relationship manager. In the event of a theft, the recipient is required to notify law enforcement immediately and file the appropriate reports. The SPEC Territory Office will complete an incident assessment within ten days to assist the IRS with documentation.

### ***Returning Equipment***

#### ***Laptops***

Laptops are to be returned when filing season activities are over. They should be shipped so they are received by the Depot no later than May 15 annually. Because some sites will continue to operate after April 15, partners are allowed to keep equipment they will continue to use for electronic filing of returns. Laptops retained by volunteers after the filing season must be returned to the Depot no later than November 1 each year.

**Note:** VITA/TCE volunteers using the online versions of tax preparation software are no longer required to follow disk-wiping procedures before returning IRS laptops to the Depot. However, desktop users must continue using the disk-wiping procedures.

#### ***Printers***

Printers are governed by the local SPEC Territory Office. Please contact your relationship manager to determine whether the printer(s) should be returned. If you retain possession of a printer after the filing season, a newly signed PLA is required to show the continued loan and provide required information for inventory validation. No printers or printer components should be shipped to the Depot. If a printer is broken, do not throw it away. Contact your relationship manager to make arrangements for return.

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## **Chapter 8: Alternative Filing**

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### **Chapter 8-1: Virtual VITA/TCE**

#### ***Introduction***

The Virtual VITA/TCE approach uses the same processes as traditional VITA/TCE except the IRS tax law-certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. Secure phone or approved technology may be used to connect the IRS tax law-certified volunteer preparer and/or quality reviewer with the taxpayer.

This model can be used to leverage partner resources and provide hard-to-reach taxpayers with free return preparation services, especially taxpayers living in rural communities.

The following are examples of situations where the Virtual VITA/TCE approach can be advantageous:

- Remote/rural locations
- Site(s) that experience periods of excess demand
- VITA/TCE site(s) with only one IRS tax law-certified volunteer
- Site(s) where volunteer hours exceed taxpayer demand, (i.e., volunteers are not staying busy)

Before a Virtual VITA/TCE Model is used, a Virtual VITA/TCE Program Plan that outlines the virtual process in its entirety must be submitted to your SPEC Territory Manager for review and approval.

#### ***Change for 2018 Filing Season***

The Custom Question for Virtual VITA/TCE in TaxSlayer will be simplified so that volunteers can record an activity that is easily observable at the site (the physical presence of the taxpayer), instead of interpreting the various types of virtual activities. Answers have now been reduced from six selections in 2017 to a simple yes/no response for the 2018 Filing Season.

Last year's question was not clearly described to partners before the filing season and contained too many response options, which led to confusion among volunteers. Feedback was solicited from partners in an effort to create a clearer question in 2018. This question allows SPEC to determine the reach of the virtual program and identify opportunities for growth.

#### ***Relationship Manager Communications***

SPEC Relationship Managers are the resource for any questions or concerns about Virtual VITA/TCE. They are available to discuss concepts, security guidelines and the approval process before establishing a Virtual VITA/TCE Model, as well as any follow-up questions during the filing season.

If considering a virtual model for site(s), initiate the conversation with your relationship manager as early as possible to ensure timely approval of the Virtual VITA/TCE Program Plan by the territory manager. This also allows sufficient time for the implementation of the necessary logistics at site(s) before commencing operations during the upcoming filing season.

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### ***Quality Site Requirements Applicable to Virtual Sites***

For information regarding application of the QSR to virtual sites, see Fact Sheet—For Partners and Employees, Quality Site Requirements for Alternative Filing Models. Fact sheets can be found on the [Site Coordinator Corner](#) or by contacting your local SPEC Relationship Manager.

**Note:** All QSR must be followed and all proposed exceptions to the QSR must be approved by the SPEC Director.

### ***Components/Stages of Virtual VITA/TCE Sites***

There is no one set virtual model to suit every site's needs. Listed below are the requirements for each component or stage applying to the Virtual VITA/TCE site. The intake and final authorization processes must be followed for all sites using any Virtual VITA/TCE method. Therefore, there will always be a need for the taxpayer to visit an intake site for the intake/interview stage and return to that site for the final authorization stage.

Depending on the make-up of your virtual site model, one or more of the following processes will be performed virtually:

- Interview
- Preparation
- Quality Review

It is important to remember a virtual method is being applied when any portion of the interview & preparation is conducted without the taxpayer being present.

Therefore, even if the complete interview is conducted face-to-face and the preparation is completed later, it is still a virtual model because the taxpayer is absent during preparation. These site(s) must follow all the requirements below, based on approval of the Virtual VITA/TCE Program Plan by the territory manager and consent from the taxpayers who participate.

There are four basic stages to understand when describing the use of the Virtual VITA/TCE Model:

- Intake/Interview Stage
- Preparation Stage
- Quality Review Stage
- Final Authorization Stage

Every stage of the return preparation process must adhere to the Quality Site Requirements (QSR) as detailed in [Publication 5166](#), *IRS Volunteer Quality Site Requirements*.

### ***Intake/Interview Stage***

A basic description of the four components is provided below. For more detailed information see [Publication 1084](#), *VITA/TCE Volunteer Site Coordinator Handbook*.

The intake site is the location where the taxpayer first interacts with the VITA/TCE volunteer and must take place face-to-face. The intake volunteers are required to certify in the Volunteer Standards of Conduct (VSC) by completing the training and passing the test. However, they are not required to be certified in tax law if their responsibilities are only

administrative in nature. Any of your intake volunteers who are not certified in tax law are prohibited from answering tax law questions from the taxpayer.

Photo identification and SSN/ITIN verification take place at the intake site as it would at a traditional VITA/TCE site.

At this stage, the volunteer will explain the entire process to the taxpayer including the length of time the return preparation process will take and how their tax documents will be handled. If the taxpayer agrees to participate in the process the [Form 14446](#), *Virtual VITA/TCE Taxpayer Consent*, must be signed and dated by the taxpayer. (See section below for more information on completion of Form 14446.) The [Form 13614-C](#), *Intake/Interview and Quality Review Sheet*, and the all the tax documents will be gathered at this time. The intake site will arrange for the documents to be shared with the preparation site following the security guidelines in the [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights – A Public Trust*.

Many Virtual VITA/TCE sites are appointment only locations; arrangements may be made to send the Form 13614-C, and Form 14446, to taxpayers in advance of their appointment to expedite the process.

### ***Preparation Stage***

All tax documents, including the completed Form 13614-C must be made available to the IRS tax law-certified preparer during the interview and return preparation stage. The tax law-certified volunteer will conduct a complete interview following the process outlined in [Publication 5166](#). The taxpayer(s) and preparer can meet by phone or other electronic means to conduct the interview portion of the return preparation. Some virtual configurations include the interview portion of the process at the intake stage; however, the volunteer preparing the tax return must have a way to communicate with the taxpayer if a question should arise during preparation.

### ***Quality Review Stage***

Once the interview has been completed, the return is ready to be prepared by a certified volunteer. If the only virtual stage is the quality review stage, the return will be prepared while the taxpayer is still at the site. Otherwise, return preparation may take place virtually while the taxpayer is at the intake site, or it may be prepared at a later date (either on-site or at another preparation site). Regardless of the method chosen, volunteers must ensure the security of all documents maintained at the intake site or shared with a preparation site. Care should also be taken when contacting the taxpayer by phone to discuss any missing or unclear items when preparing the return. Volunteers should reference the security guidelines in the Publication 4299.

As with traditional sites, the IRS tax law-certified volunteer who quality reviews the return cannot be the same volunteer that prepared the return. The volunteer conducting the quality review can be at the same location where the return was prepared or at a different location. Wherever the quality reviewer is located, the tax return and all tax documents, including the completed Form 13614-C must be made available to the IRS tax law-certified volunteer during the quality review.

The taxpayer(s) and quality reviewer can meet by phone or by electronic means to conduct the interview portion of the quality review. Volunteers must conduct the quality review following all the steps outlined in Publication 5166, and confirm that they are speaking with the correct taxpayer before proceeding.

### ***Final Authorization Stage***

The final authorization stage must be conducted in person with the volunteer and the taxpayer, regardless of site type (traditional or virtual). Photo identification and SSN/ITIN verification must be conducted. If the return will be e-filed, [Form 8879](#), *IRS e-file Signature Authorization*, must be signed by the taxpayer and spouse, if applicable. The taxpayer(s) must receive a copy of their signed Form 8879, and their tax return, as well as any retained tax documentation. If the taxpayer opts not to e-file their tax return, they will receive a copy of their tax return and instructions on how to mail it to the Internal Revenue Service.

### ***Drop-off Sites***

Drop-off sites allow partners to manage incoming taxpayer traffic while also giving taxpayers the ability to save time when visiting VITA/TCE site(s). The drop-off site may or may not incorporate additional virtual stages (i.e., quality review). The documents secured during the intake/interview stage are stored at the drop-off site for use during the preparation stage and quality review stage and then returned to the taxpayer during the final authorization stage.

### ***Form 14446, Virtual VITA/ TCE Taxpayer Consent***

As Virtual VITA/TCE embraces non-traditional methods of tax return preparation, including the sharing of taxpayer data off-site or storing tax documents, taxpayers must always complete, sign, and date [Form 14446](#).

The Form 14446 was designed to fully inform the taxpayer about these non-traditional return preparation methods before asking them to “opt in” before their return can be prepared.

This form provides a general overview of the Virtual VITA/TCE process, including:

- A list of documents taxpayers need to participate
- Information on how taxpayer documents will be shared with the preparation site
- Information on how the taxpayer will communicate with the preparation site
- A request to conduct an IRS quality review of their return

Page 1 of the form must be completed by the intake site. The taxpayer is required to complete Page 2. The taxpayer must answer “yes” or “no” to the question regarding “request to quality review your tax return.” Page 2 must be shared with the preparation volunteer to confirm that the taxpayer completed, signed, and dated the form. Page 1 of the form is retained by the taxpayer following completion; Page 2 is retained by the site until the return is transmitted/accepted, and then returned to the taxpayer.

### ***Virtual VITA/TCE Program Plan Review and Approval***

Once you decide to establish one or more Virtual VITA/TCE sites, you must submit a Virtual VITA/TCE Program Plan to your relationship manager who will forward it to the territory manager for review and approval.

### ***Partner Responsibility***

Although there is no template for this plan, it should contain the following elements:

- Location of the virtual site(s), and their role in the process
  - Days/hours of operation
  - Appointment or walk-in site
  - VSC and tax law certification level (if any) of all volunteers on each end of the process
  - Brief description of the Virtual VITA/TCE process, including QSR compliance
  - Description of the document transmittal process between sites
  - Description of how electronically transmitted data is protected
-

- List of virtual communication software used in the Virtual VITA/TCE process (not including tax prep software such as TaxSlayer), and
- Approximate number of clients to be served
- Acknowledgement that a signed Form 14446 is required of all taxpayers.

Virtual VITA/TCE Program Plans should be approximately one to two pages in length. Submissions should be sent to your relationship manager at least two weeks in advance of opening the site(s). This will allow the territory manager sufficient time for review, provide feedback, revise (if needed) and approve. Any significant changes to the plan (i.e., new file-sharing software) should be communicated to the relationship manager to be forwarded to the territory manager as soon as possible.

### ***Counting of Returns: EFIN***

The preparation site utilizes its own EFIN (Electronic Filing Identification Number) to electronically file the return. Those totals will be reflected in TaxSlayer reports as being credited to the preparation site.

### ***Counting of Returns: SIDN***

When e-filing the return, preparation sites should use the SIDN (Site Identification Number) of the intake site where the taxpayer visited to begin the process. Tax preparers must complete the optional Partner Use Field in TaxSlayer to identify returns using any virtual process. Only TaxSlayer reports will be utilized to identify Virtual VITA/TCE returns. Partners can request copies of reports from their relationship manager.



## ***Virtual VITA/TCE Program Plan Examples***

### ***Example One***

#### **(Site Name) DROP-OFF VIRTUAL VITA PROGRAM PLAN Filing Season 2018**

LOCATION: [Site Name]  
[Site Address]  
[Site Phone Number]

HOURS: Monday, Wednesday, Friday: 10 a.m. – 4:30 p.m. for drop off  
Tuesday, Thursday: 10 a.m. – 7:30 p.m. for drop off

- Drop off by appointment only
- Quality review by walk-in or appointment
- Certification level: Basic/Advanced/ The Federal Tax Law Update Test for Circular 230 Professionals

#### **PROCESS:**

- Clients will drop off tax papers for preparation and complete Form 13614-C. The intake volunteer will explain the drop off process to the client as well as review the required forms to be submitted. Clients will be informed of all documents required based on a completed Form 13614-C. Taxpayers will sign page two of Form 14446, which will be kept with their tax documents.
- Client documents will be kept in a secure location during the preparation process. All work on the return will be completed using the TaxSlayer Online process within the [Site Name] building. There will be no transmission of client information outside of the processing site.
- Once the return is completed, the client will be notified that their return is ready for Quality Review and signature of the taxpayer(s) noted on the return. The client and spouse, if joint return is prepared, must be present during the review process. They do not need an appointment to complete the Quality Review (QR).
- During the Quality Review, the volunteer will explain the return, as well as any refund or taxes due. During the QR, the client will be required to sign Form 8879 authorizing e-filing of the return.
- Returns will be filed electronically once the QR process has been completed with the client signing Form 8879. If the return is rejected for any reason, the client will be contacted via phone to reach a successful resubmission of the return.

#### **ESTIMATED NUMBER OF CLIENTS:**

Approximately \_\_\_\_\_% of our VITA clients will complete their return using the drop-off process. For the Filing Season 2018, we estimate this to be \_\_\_\_\_ clients.

***Example Two***

**(Site Name) Virtual VITA Intake and Tax Preparation Model**

**Filing Season 2018**

**1. Purpose**

This document describes the procedures that the (Intake Site name) will follow when assisting taxpayers through the Virtual VITA tax preparation model. All Quality Site Requirements and tax return preparation procedures will be followed, with the exception that the taxpayer is not physically present when the return is prepared.

Intake Site Volunteers will have completed at a minimum, the Volunteer Standards of Conduct and Intake/Interview certification.

Preparation Site Volunteers will have completed at a minimum the Basic tax law certification.

**2. Procedures**

- a. Taxpayer completes the Form 14446 and Form 13614-C at (Intake Site name).
- b. (Intake Site name) staff verifies the identity of the taxpayer (and spouse if married filing jointly) with photo identification.
- c. Resident services staff/Manager both are Volunteer Standards of Conduct certified and uses a copy machine to make a copy of all taxpayer's documents. The copies of the documents, Form 14446 and 13614-C are kept in a secured file until it is picked up by a preparation site volunteer. The taxpayer's original documents are given back to the taxpayer at the final stage.
- d. Preparation site volunteer picks up the documents at the intake site. The preparation site volunteer reviews the copies and conducts an interview via phone with the taxpayer based on the F13614-C and related documents. The preparation site volunteer confirms the identity of the taxpayer by verifying information on the tax documents.
- e. Based on interview and documents, the preparation site volunteer will prepare the tax return with TaxSlayer Online at the preparation site, (Site name).
- f. After completion, the taxpayers' tax return will be reviewed by a Quality Reviewer per Form 13614-C and via phone with taxpayer. The quality reviewer confirms the identity of the taxpayer by verifying information on the tax documents. All quality site requirements will be followed at the tax preparation site. Additionally, if there are any questions, concerns, or issues, the tax preparer will contact the site coordinator. The coordinator will handle these problems according to protocol or if no protocol has been set they will contact their SPEC Relationship Manager.

**3. Tax Return Delivery**

- a. Taxpayer is informed their tax return is completed and they can pick up a copy of their tax return at the intake site during the VITA site's operating hours. If resident is not available to pick-up returns, CORE staff will meet on site with resident to review and gather signatures.
- b. Upon pickup, an IRS tax law-certified volunteer will verify taxpayer's identity, review the tax return with the taxpayer, and answer any tax law questions.
- c. Taxpayer will sign the Form 8879, IRS e-file Signature Authorization, after reviewing the tax return with an IRS tax law-certified volunteer. The tax return and signed copy of Form 8879 will be given to taxpayers thereafter.
- d. The site coordinator or designated volunteer at the Preparation Site, will e-file the tax return.

**4. Non-Completion and Non-Delivery of Tax Returns**

- a. Taxpayer will be contacted via telephone about the non-completion, non-delivery, or e-file reject of their tax return.
- b. If there is contact, IRS-certified tax preparer will verify identity then discuss and resolve the issues with taxpayer.
- c. If there is no contact, volunteer will leave name, telephone number, message, and inform taxpayer to call within 3 business days.  
If taxpayer returns the call, IRS-certified tax preparer will verify then discuss and resolve the issues with taxpayer.
- d. If taxpayer does not contact VITA site, within 3 business days, the volunteer will make 2 more attempts to contact taxpayer.
- e. If taxpayer does not make contact with the VITA site after 2 attempts are made by the volunteer, the site coordinator will make a decision on whether to continue to contact taxpayer or shred all of taxpayers' documents and delete taxpayers' tax return file from TaxSlayer.
- f. VITA site will maintain a telephone log of taxpayers contact.

**5. Taxpayers' Documents:**

All documents, including the signed Form 8879, IRS e-file Signature Authorization and the signed Form 14446 are returned to the taxpayer with a copy of the completed return. All other documents are returned to the taxpayer or properly disposed.

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## Chapter 8-2: Facilitated Self-Assistance (FSA)

### ***Introduction***

FSA (Facilitated Self Assistance) is a component of SPEC's volunteer return preparation program. Unlike traditional VITA/TCE (where the IRS tax law-certified volunteer prepares the tax return for the taxpayer), FSA empowers the taxpayer to prepare their own return instead. In this program, the volunteer acts as a tax coach or "Facilitator," answering the taxpayer's in-scope questions during the process of completing and filing the return. Taxpayers can choose from a variety of online software options for FSA, based on the taxpayer's age, Adjusted Gross Income (AGI), State filing requirement and other qualifiers. In addition, taxpayers need a current email address to file using FSA. If the taxpayer qualifies for a company's FSA offer, the taxpayer will receive free federal and state tax preparation and e-filing services. FSA partners receive credit for FSA returns through the use of a customized URL (Uniform Resource Locator) or other mechanism established by the software provider. FSA sites require an SIDN separate from the SIDN created for face-to-face VITA/TCE service (so that separate FSA return counts can be retrieved). However, a separate new EFIN is not required for FSA. VITA/TCE tax software contractor TaxSlayer will also have a FSA offering.

### ***Additional References***

- [Publication 4974](#), *FSA Fill-in Poster*
- [Publication 4974 \(SP\)](#), *FSA Fill-in Poster in Spanish*
- [Publication 5046](#), *Volunteer to Help*
- [Publication 5047](#), *FSA Brochure*
- [Publication 5055](#), *Don't Want to Wait? Table-top Sign*

### ***Quality Site Requirements Applicable to FSA***

For information regarding application of the QSR to FSA sites, see Fact Sheet –For Partners and Employees: Quality Site Requirements for Alternative Filing Models. Fact sheets can be found on the [Site Coordinator Corner](#) or by contacting your local SPEC Relationship Manager. It is important you review the Fact Sheet before setting up your FSA site.

**Note:** All QSR must be followed and all proposed exceptions to the QSR must be approved by the SPEC Director.

### ***FSA Providers***

This list is not meant to be all-inclusive. Please see your relationship manager for more details.

- MyFreeTaxes
    - Sponsored by United Way Worldwide
    - Return counts are allocated by zip code and county (per address on the return) to participating partners in that geographic location
    - One offer/50 state availability
  - VITA/TCE Free File
    - Various companies participate annually
    - Offers updated annually
-

- Military OneSource
- TaxSlayer

### ***FSA Site Types***

#### **FSA “Fusion” sites**

FSA Fusion sites combine the traditional VITA/TCE model with FSA. These FSA locations are considered the best way to meet the demands of traditional sites with long lines, extended wait times, and clients who could not receive same-day service from a volunteer. Volunteers screen clients to determine if they can/should be using the FSA model; if they meet the criteria and are eligible to file their own return, then the taxpayer(s) are directed to the dedicated FSA computer(s) to begin the process of self-filing. When making appointments for tax preparation (particularly at Fusion sites), volunteers need to carefully screen clients to determine their eligibility and willingness to try FSA.

One best practice occurs when the volunteer asks client(s) if they would like to step out of the line for traditional VITA/TCE and try the FSA model instead. In exchange for trying FSA, the volunteer assures the taxpayer(s) that they will not lose their place in line for traditional VITA/TCE if they determine that the FSA model does not suit their needs.

#### **FSA Stand-Alone**

These locations are “physical presence” sites that have a standard location and hours of operation, but they only offer the self-assist option to taxpayers.

Marketing the facilitated option for these sites is critical; there are many instances of taxpayers walking in to an FSA site expecting someone to complete their return, only to be told that they must take the keyboard and input their own information.

You may wish to operate your Fusion or Stand-Alone FSA model independently of traditional VITA/TCE by establishing special events (with days/hours outside of their normal schedule) or a mobile model that reaches various locations in the community. As FSA is less resource-intensive than traditional VITA/TCE, it allows greater flexibility in establishing your sites for ad hoc events.

As the FSA concept is best implemented as a one volunteer-to-many taxpayers model, it is optimally suited to serve those walk-in clients who wish to sit down at an available computer station and begin completing their return.

#### **FSA Remote**

**Note:** Not available using TaxSlayer.

FSA Remote combines the convenience of preparing a return at home or the office with the availability of a VITA tax law-certified volunteer in case the taxpayer has a question. Assistance may be provided by email, phone, or web chat.

Your organization establishes a link on your website to allow taxpayers the access to prepare their returns at a location convenient to the taxpayer while providing assistance in a remote environment. Following are the rules that must be followed by FSA Remote sites:

- Taxpayer can log in remotely (home, work, library, etc.) to access the tax preparation software through a hyperlink on your organization’s website that has been embedded with an SIDN and/or EFIN. If you decide to use a multi-vendor option, hyperlinks will be clearly labeled for each provider. In addition, a short explanation of the free offer should accompany the URL (AGI, age, other qualifiers).

• Taxpayer prepares their own return without any real-time, physical presence assistance at their location; however, if the taxpayer has a question about their return, they can contact your volunteers for assistance. Your organization should provide taxpayers with at least one of the following resolution channel(s) in case of questions:

- By telephone: provide a contact phone number on your organization's website to allow the taxpayer to call and seek resolution to their questions in real time with the volunteer's assistance.
- By web chat: include a link on your website to allow the taxpayer to click and ask their questions in an interactive online format.
- By email: This option would be offered outside of your real-time assistance operating hours, or to ensure that a taxpayer can provide a more detailed question for the volunteer to resolve. Email responses must include a contact number for the taxpayer to call in case the response received was unclear or if additional questions arise, based on the response provided.

• You (and your volunteers) should take the following actions in order to implement the FSA Remote model:

- Identify the days and hours of assistance on your website for the taxpayer to use this feature. You may use one or more channel(s) to provide assistance to taxpayers, but should ensure that taxpayers can use at least one of these channels to ask questions 24/7.
- The Civil Rights notification and the information provided in [Publication 4836 \(EN/SP\)](#), *VITA/TCE Free Tax Programs*, must be made available to taxpayers on the website before they click the URL for the software provider.
- If a volunteer is not available to respond to phone calls (outside of normal assistance hours), voicemail must be utilized and a reasonable callback time should be employed (preferably within 24 hours). This response time must also be used for email questions.
- All FSA Remote volunteers staffing the contact line must complete the Volunteer Standards of Conduct certification and sign the [Form 13615](#), *Volunteer Standards of Conduct Agreement*. This would include individuals whose role involves assisting the taxpayer with issues of navigating the computer software screens, printing, and other technical questions.
- At least one assistor must be certified at VITA Basic or higher level in order to answer any incoming tax law questions. Since a wider variety of returns are likely to be prepared using the remote assistance model, Advanced certification is encouraged. IRS non-tax law-certified (i.e., Volunteer Standards of Conduct—VSC) volunteer assistants must route tax law questions to IRS tax law-certified volunteers for resolution (and only within the scope of their certification).
- Volunteers must identify themselves, with first name and initial of last name, to the taxpayer when responding to their inquiries.
- Although you can establish your own remote volunteer response center, this concept will work best when coordinated by a national partner (providing wider coverage by leveraging more volunteers).

### **Volunteer Training**

Volunteers who wish to facilitate the tax law portion of the return process must be IRS tax law-certified at a level of Basic or higher. Although the FSA model envisions those taxpayers who will file simpler returns with only one or two W-2s, your organization may wish to market to (and assist) taxpayers who have more complex returns. In those instances, volunteers

should be encouraged to certify to the Advanced level. Volunteers should only assist to their level of certification and should advise taxpayers if their question falls outside the scope of their certification. In those cases, the taxpayer may wish to continue, or they may save their return for completion at a later date. In these instances, the FSA Tax Coach can coordinate with a volunteer with a higher level of IRS tax law certification to answer the taxpayer's question in real time, or refer the taxpayer to another site/volunteer for subsequent questions. Volunteers must not answer questions beyond the scope of the VITA/TCE Programs; in those cases, the taxpayer must be referred to a professional return preparer.

IRS non-tax law-certified volunteers can fill a number of roles at an FSA site (see Publication 5046 for more details); acting as a greeter/screener to determine eligibility/suitability for FSA, or can act as a computer or software guru. Although they cannot answer tax law questions, these individuals can perform a variety of valuable tasks and troubleshoot problems with the computer or the software. Even though these individuals are not certified in tax law, they must complete the Volunteer Standards of Conduct (VSC) certification and sign the [Form 13615](#), *Volunteer Standards of Conduct Agreement*, agreeing to follow the VSC.

All FSA sites should have an individual designated as the point of contact for that location (FSA Site Administrator). In the event the site houses both FSA and traditional VITA/TCE, this role may fall to the Site/Local Coordinator.

### ***Computer and Security Requirements***

In preparation for the 2018 filing season, vendors will update their tax software to ensure compatibility with the most recent operating systems and browsers. Updated computer requirements are typically made available prior to the filing season.

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## **Chapter 8-3: Return Preparation Contingency Plan**

### ***Introduction***

Temporary unexpected events may occur at VITA/TCE sites hindering normal site operations to the point where you cannot complete the return preparation process in its entirety. The situation must be a short-term event that is not expected to be reoccurring. Sites are not required to use one of the contingency options; it is at the discretion of your organization or the site coordinator. If unforeseen circumstances occur, you may wish to implement a contingency plan instead of sending the taxpayers and volunteers away. Three contingency options are available to continue operations using alternative procedures.

### ***Unexpected Events***

The following unexpected situations may necessitate the use of an Optional Temporary Contingency Plan:

- Software system outages
- Internet or equipment not operating at the site
- Quality Reviewer is not available (see Virtual Process: Quality Review Only)

### ***Contingency Options***

At your discretion, choose among the following options in lieu of closing the site for the day:

- Alternative Preparation Solution\* using TaxSlayer Desktop
- Offer Facilitated Self Assisted\* (FSA) services, if available
- Temporary Virtual VITA/TCE Process

\*These options should be established during the pre-planning phase of the site operations.

### ***Alternative Preparation Solution***

The Alternative Preparation Solution (APS) was created to allow the TaxSlayer Online users the ability to prepare returns for federal and state if they are not able to access TaxSlayer Online. It allows the site(s) to complete a return and print all of the signature documents and copies for the taxpayer(s) using TaxSlayer Desktop. For online users, this contingency plan addresses the following circumstances:

- TaxSlayer Online system outages
- Partner internet outages
- Service areas with no connectivity.

The TaxSlayer Desktop software must be loaded on the site computers for this option to be used in the event of system outages or loss of internet access. APS is not a viable contingency option if the TaxSlayer Desktop software has not been loaded to the computers ahead of time.

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### ***Facilitated Self Assistance (FSA)***

Facilitated Self Assistance (FSA) program provides an opportunity to alleviate some of the burden caused by one or more of the unexpected situations outlined above. The site may provide their custom link(s) (if any) to taxpayers so that they may prepare their own returns under FSA. The volunteers should still ensure that the taxpayer prepares their own return by acting as a tax coach (within the volunteer's tax law certification).

FSA is not a viable alternative if the site does not already have a self-preparation component in its tax preparation portfolio.

### ***Temporary Virtual VITA/ TCE Process***

A final option includes reverting to a temporary virtual drop off model described below without pre-approval from the SPEC Territory Office.

### ***Virtual Process: Secure Taxpayer Consent***

The taxpayer must agree to the process, which includes leaving their sensitive tax documents at the site to prepare or quality review the tax return.

- The taxpayer must present proof of identity, which includes photo identification for him/her and if applicable, the spouse.
- If the taxpayer agrees to use the virtual process for preparing their tax return, the volunteer will prepare page 1 of the [Form 14446](#), *Virtual VITA/TCE Taxpayer Consent*, and the taxpayer is required to complete page 2. The taxpayer must answer "Yes" or "No" to the question regarding "Request to Quality Review Your Tax Return."

The appropriate virtual method and step-by-step procedures must be explained to the taxpayer. Timeframes will be established for the taxpayer to return to the site and complete the process.

### ***Virtual Process: Intake/Interview Stage***

The Intake and Interview Stage must be performed before the taxpayer leaves the site.

IRS tax law-certified volunteer must conduct the initial interview following all the steps outlined in [Publication 5166](#), *IRS Volunteer Quality Site Requirements*.

The volunteer will need to make notes on the [Form 13614-C](#), *Intake/ Interview & Quality Review Sheet*, indicating the appropriate filing status and dependency exemptions.

- Eligibility determinations for deductions and credits should be made and documented on the Form 13614-C.
- All oral testimony must be thoroughly documented on the Form 13614-C for use during the return preparation.

The verified Social Security Numbers (SSN) and/or Individual Taxpayer Identification Numbers (ITIN) can be written on the Form 13614-C for all persons included on the tax return.

A phone number where the taxpayer can be reached will be secured for use by the IRS tax law-certified return preparer. The taxpayer will leave their tax documents (or copies) and the completed Form 13614-C. The tax return will be completed when the software becomes available and/or the quality review can be performed.

The taxpayer will be given a date/time to return to the site to participate in the quality review, sign the [Form 8879](#), and/or secure a copy of the return. If a timeframe cannot be provided while the taxpayer is still onsite, the site coordinator will provide this information to the taxpayer as soon as a timeframe is available.

***Virtual Process: Quality Review Only***

If the site is able to prepare the return using normal face-to-face procedures but the return is not able to be quality reviewed during the taxpayer's visit:

- Follow all the previously outlined above in the "Secure Taxpayer Consent section"
- Complete the tax return as normal.

Explain that the taxpayer will be contacted by the quality reviewer.

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