

2017

PARTNER RESOURCE GUIDE



Volunteer Hotline

For VITA/TCE Volunteers Only

1-800-829-VITA (8482)

January 17 – April 18

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)

E- Services Help Desk 1-866-255-0654

Civil Rights Division 1-202-317-6925 (not toll-free)

SPEC Relationship Manager:

State Department of Revenue:

State Tax Forms:

State Volunteer Hotline:

Contact Information for Taxpayers

IRS Refund Hotline 1-800-829-1954

IRS Identity Protection Specialized Unit 1-800-908-4490

IRS Forms/Publications 1-800-829-3676 (800-TAX-FORM)

IRS Tax Fraud Referral Hotline 1-800-829-0433

IRS Tax-Help for Deaf (TDD) 1-800-829-4059

VITA Site Locations 1-800-906-9887

TCE Site Locations 1-888-227-7669

Refund Offset Inquiry (Treasury Offset Program) 1-800-304-3107

Social Security Administration 1-800-772-1213

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.

Message from the Director

Thank you for your commitment to the Stakeholder Partnerships, Education and Communication (SPEC) organization and your continued support to help IRS administer the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs.

I would like to congratulate you on a tremendous 2016 Filing Season. As SPEC Partners, you reached a new all-time high by preparing over 3.77 million tax returns, with a 94.6 percent accuracy rate. Through the dedicated efforts of almost 90,000 volunteers and nearly 12,000 sites, SPEC continues to have a positive impact on the millions we serve. Your efforts 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. The success of our community-based tax preparation programs is due to the strong commitment of our many partners and volunteers.

This Partner Resource Guide provides valuable information for both SPEC Partners and Site Coordinators. It contains vital information to help you manage your VITA/TCE sites. The tools and processes included in this publication ensure consistent and accurate tax return preparation. The web links provided, allow you to easily view the referenced IRS products. Please contact your SPEC Relationship Manager or local SPEC Territory Office for additional information on materials or procedures.

We know that your commitment will continue into the 2017 Filing Season, as TaxSlayer becomes the new software provider for the VITA/TCE Programs. SPEC is working closely with TaxSlayer to ensure they provide you and your volunteers with the best support possible. Going forward our focus is on training and readiness, to ensure all partners, volunteers, and relationship managers have a working knowledge of the TaxSlayer software, and are sufficiently prepared to deliver another successful filing season.

As we continue to strengthen our partner collaborations with you, it is critical to emphasize and agree on the importance of following quality procedures consistently in order to ensure high tax return accuracy and site quality. Your use of this Partner Resource Guide is essential to SPEC's continued success.

Frank A. Nolden
Director, SPEC

Table of Contents

| | |
|---|-----------|
| SPEC Mission | 2 |
| Message from the Director | 2 |
| Chapter 1: Policy Changes and Other Policy Considerations | 8 |
| Chapter 1-1: Policy Changes | 8 |
| Updates to Quality Site Requirements (QSR) | 8 |
| Oversight Change | 9 |
| Other Changes and Reminders | 9 |
| Chapter 1-2: Privacy, Confidentiality, and Civil Rights | 11 |
| Disclosure and Use of Tax Information –IRC 7216 Requirements | 11 |
| Mandatory Consents to Disclose or Use Taxpayer Information | 12 |
| Electronic Signature Requirements | 13 |
| Civil Rights Site Requirements | 14 |
| Posting Civil Rights and D-143 (AARP Sites) | 14 |
| Violation of Civil Rights | 15 |
| Providing Reasonable Accommodations | 15 |
| Providing Language Assistance | 15 |
| Civil Rights Assurance Process | 16 |
| Civil Rights Division Reviews | 17 |
| How to Make a Civil Rights Complaint | 17 |
| Chapter 1-3: Taxpayers Who Are Deaf and Hard of Hearing | 18 |
| American Sign Language Video Resources | 18 |
| Key Points for Communicating with People who are Deaf and Hard of Hearing Taxpayers | 19 |
| Chapter 1-4: Filing Season Action Plan | 20 |
| Chapter 1-5: VITA/TCE Programs Guidelines for SPEC Partners | 24 |
| Ethic Rules for SPEC Partners providing Oversight in VITA/TCE Programs | 24 |
| Chapter 2: Oversight of VITA/TCE Sites | 25 |
| Chapter 2-1: Oversight of VITA/TCE Sites | 25 |
| Partner Reviews | 25 |
| 2016 QSS Return Review Results | 25 |
| 2016 QSS Site Review Results | 26 |

| | |
|---|-----------|
| Partner Involvement _____ | 27 |
| Change for 2017 Filing Season _____ | 28 |
| Field Site Visits _____ | 28 |
| Remote Site Reviews _____ | 28 |
| Chapter 3: Volunteer Communications _____ | 29 |
| Chapter 3-1: Volunteer Recruitment _____ | 29 |
| Chapter 3-2: Volunteer Certification _____ | 30 |
| Change for 2017 Filing Season _____ | 30 |
| Certification Requirements _____ | 30 |
| Volunteer Certification Process Flowchart _____ | 32 |
| Chapter 3-3: Volunteer Standards of Conduct _____ | 33 |
| Volunteer Standards of Conduct (VSC) Partner Responsibilities _____ | 33 |
| Volunteer Standards of Conduct (VSC) _____ | 34 |
| Volunteer Standards of Conduct Training & Certification _____ | 35 |
| Volunteer Protection Act _____ | 36 |
| Chapter 4: Volunteers Who Are Tax Professionals _____ | 37 |
| Chapter 4-1: Circular 230 Federal Tax Law Update _____ | 37 |
| New for 2017 Filing Season _____ | 37 |
| Eligible Participants _____ | 37 |
| Volunteer Requirements _____ | 37 |
| Partner Requirements _____ | 38 |
| Link & Learn Taxes Requirements _____ | 38 |
| Chapter 4-2: Continuing Education Credits _____ | 40 |
| Change for 2017 Filing Season _____ | 40 |
| Eligible Participants _____ | 40 |
| Volunteer Requirements _____ | 40 |
| Partner or Coordinator Requirements _____ | 42 |
| Available Continuing Education Credits _____ | 42 |
| How Volunteers Receive CE Credits _____ | 43 |
| AARP Responsibilities _____ | 43 |
| Overseas Military Responsibilities _____ | 43 |
| Annual Filing Season Program (AFSP) _____ | 43 |
| Chapter 5: Partner Communications _____ | 45 |

| | |
|--|-----------|
| Chapter 5-1: Product Ordering | 45 |
| Required SPEC Products For Your Site | 45 |
| Process for Ordering Printed Products for the 2017 Filing Season | 46 |
| Troubleshooting Orders | 47 |
| Links to Publications and Websites | 47 |
| Quality Needs Survey (QNS) | 48 |
| Form 2333-V, Order for VITA/TCE Program | 49 |
| Summary of 2017 Product Updates | 49 |
| Chapter 5-2: Web Resources | 51 |
| Partner and Volunteer Resource Center | 51 |
| Become an IRS Partner to Help in Your Community | 51 |
| Site Coordinator Corner | 51 |
| Outreach Corner | 52 |
| Volunteer Alerts | 52 |
| Taxpayer Advocate Service | 53 |
| Low Income Tax Clinics | 53 |
| Additional Web Resources | 54 |
| Chapter 5-3: Partner Milestone | 55 |
| Partner/ Volunteer Milestone Recognition Process | 55 |
| Headquarter Role | 56 |
| Area and Territory Offices Role | 56 |
| Partner Role | 56 |
| Chapter 5-4: IRS Logos | 57 |
| Chapter 5-5: Outreach Delivery | 59 |
| Outreach Materials | 59 |
| Partner Role | 59 |
| Subscribe to the Outreach Corner | 60 |
| Chapter 6: e-Services | 61 |
| Chapter 6-1: e-Services & EFIN Application | 61 |
| Change for Filing Season 2017 | 61 |
| Registering for e-Services | 62 |
| e-file Application Completion | 63 |
| Application Types | 64 |

| | |
|---|-----------|
| Submitting the Electronic Application _____ | 64 |
| Territory Office Responsibility _____ | 71 |
| Verifying the New e-file Application _____ | 71 |
| Revising the e-file Application _____ | 71 |
| Temporarily Inactive EFIN _____ | 72 |
| Permanently Inactive EFIN _____ | 72 |
| Acceptance to the e-file Program _____ | 72 |
| Sanctioning _____ | 73 |
| IRS Quick Alerts _____ | 73 |
| Chapter 6-2: Computer Loan Program _____ | 74 |
| Equipment Resource Needs _____ | 74 |
| Loaned IRS Equipment Timeline _____ | 74 |
| Form 13632, Property Loan Agreement _____ | 74 |
| Equipment Use _____ | 75 |
| Inappropriate Equipment Use _____ | 75 |
| Protection of Equipment _____ | 75 |
| Reporting Lost or Stolen Equipment _____ | 76 |
| Chapter 7: TaxSlayer® _____ | 77 |
| Chapter 7-1: TaxSlayer _____ | 77 |
| Minimum Return Preparation Requirement _____ | 77 |
| Recommended System Requirements _____ | 77 |
| Software Ordering Guidance _____ | 78 |
| Disclosure and Use of Tax Information Using TaxSlayer _____ | 85 |
| Record Retention Requirements _____ | 87 |
| Prior Year Returns _____ | 88 |
| Amended Returns _____ | 88 |
| Chapter 8: Alternative Filing _____ | 89 |
| Chapter 8-1: Virtual VITA/TCE _____ | 89 |
| Relationship Manager Communications _____ | 89 |
| Quality Site Requirements Applicable to Virtual Sites _____ | 89 |
| Components/Stages of Virtual VITA/TCE Sites _____ | 90 |
| Drop-off Sites _____ | 91 |
| Form 14446, Virtual VITA/ TCE Taxpayer Consent _____ | 92 |

| | |
|---|------------|
| Change for 2017 Filing Season | 92 |
| Virtual VITA/TCE Program Plan Review and Approval | 92 |
| Partner Responsibility | 92 |
| Counting of Returns: EFIN | 93 |
| Counting of Returns: SIDN | 93 |
| Virtual VITA/TCE Program Plan Examples | 94 |
| Chapter 8-2: Facilitated Self-Assistance (FSA) | 97 |
| Quality Site Requirements Applicable to FSA | 97 |
| Change for 2017 Filing Season | 97 |
| FSA Providers | 98 |
| FSA Site Types | 98 |
| Volunteer Training | 100 |
| Computer and Security Requirements | 100 |
| Chapter 8-3: Return Preparation Contingency Plan | 101 |
| Unexpected Events | 101 |
| Contingency Options | 101 |
| Alternative Preparation Solution | 101 |
| Facilitated Self Assistance (FSA) | 102 |
| Temporary Virtual VITA/ TCE Process | 102 |
| Acronym Glossary | 104 |

Chapter 1: Policy Changes and Other Policy Considerations

Chapter 1-1: Policy Changes

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 2017 Filing Season.

Additional References

- [Publication 5166](#), *VITA/TCE Quality Site Requirements*

Updates to Quality Site Requirements (QSR)

QSR #1 – Certification

New: There is a new “Circular 230 Federal Tax Law Update” test for volunteers governed by the rules and regulations under Treasury Department Circular No. 230. This new certification exam will test knowledge of new tax law provisions and updates. Only Attorneys, Certified Public Accountants (CPA) and Enrolled Agents (EA) may certify using this new test. However, they may choose to certify using the traditional certification path (e.g., Advance, Military, etc.). This IRS tax law-certification is a minimum requirement for this specific group of volunteers and some partners may have different certification expectation.

Why: This is a National Taxpayer Advocate recommendation. After reviewing and evaluating the current certification process, SPEC agreed to provide this new annual certification option. Many of these individuals are tax professionals with annual Continuing Education (CE) requirements.

QSR #2 – Intake/Interview & Quality Review Process

Update: Quality Site Requirements QSR #2 (Intake/Interview Process) and Quality Site Requirement QSR #3 (Quality Review Process), are now combined into QSR #2, Intake/Interview & Quality Review Process.

Why: To gain consistency in rating Quality Site Requirements as it relates to the inter-relationship between Intake/Interview and Quality Review process.

QSR #3 – Confirming Photo Identification and Taxpayer Identification Numbers

Update: The new QSR #3 requires volunteers to confirm:

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

At a minimum, volunteers will validate taxpayers’ identities and identification numbers prior to preparing the tax return and before the return is electronically transmitted or before a copy of the return is given to the taxpayer. In order to e-file a Married Filing Joint (MFJ) return, both taxpayers are required to be present at the site (not necessary at the same time) or produce a written document or Power of Attorney signed by the spouse who is unable to travel to the site. See exceptions listed in Publication 4299 for taxpayers known to the site.

Why: To deter the filing of identity theft returns at our VITA/TCE sites.

QSR #7 – Civil Rights Requirements

Update: In addition to the English/Spanish Publication 4053, *Your Civil Rights are Protected*, and the **AARP Tax-Aide D-143 Civil Rights Posters**, 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.

Why: To inform all taxpayers about their civil rights in various languages.

Oversight Change

Change: Partners are no longer required to maintain Forms 13615, *Volunteer Standards of Conduct Agreement*, once the volunteer and partner have:

- Signed the completed agreement;
- Accurately transferred all required data to the current Form 13206, *Volunteer Assistance Summary Report*, or partner created listing (containing the same information); and
- Forwarded the Form 13206, or partner created listing, to the SPEC Territory Office.

Partners can choose to give Forms 13615 back to their volunteers. However, if volunteers are requesting Continuing Education (CE) Credits, the form must be completed and forwarded to the SPEC Territory Office as described in the CE Credits Requirements.

Why: No longer having to maintain this form reduces the burden for partners with large numbers of volunteers.

Other Changes and Reminders

Change: Requests for Continuing Education (CE) Credits for AARP Tax-Aide volunteers will now be processed through SPEC Territory Offices. For all AARP volunteers who have met the qualifications and are requesting CE credits, AARP Tax-Aide coordinators will complete and sign the CE Credits section of Form 13615, *Volunteer Standards of Conduct*. Coordinators will submit completed Forms 13615 to their SPEC Relationship Managers no later than April 30th, if the site closes on or before April 15th. For sites that are open after April 15th, submit the Forms 13615 monthly as volunteers meet the CE requirements (certification and hours worked).

Why: Due to limited resources, AARP Tax-Aide will no longer process CE credit requests for AARP volunteers. The SPEC Territory Offices will process the requests for CE Credits.

Reminder: During Field Site Visits and Quality Statistical Sample (QSS) Return Reviews, we will continue to allow a “Tolerance Amount Level” when determining the accuracy of a tax return as long as the tax law is applied correctly, all income is listed on the correct 1040 line, and the error does not cause a change:

- of more than \$50 to “Total Income”, or “AGI”,
- of more than \$14 to “Total Tax”, “Federal Income Tax Withheld”, or “Amount You Owe”, and
- any of the credits shown on the return.

Why: This is the current IRS policy for determining if a corrected return requires a new signed Form 8879, *IRS e-file Signature Authorization*.

Reminder: The Protecting Americans from Tax Hikes Act of 2015 (PATH Act) contained many tax law provisions that effect the VITA/TCE programs. Some of these were previously existing provisions known as extenders.

- Those that are permanently extended by the PATH Act have been added to their respective lessons in Publication 4491, *VITA/TCE Training Guide*.
- Those that are temporarily extended through 2016 continue to be included in the Legislative Extenders lesson in Publication 4491.
- All (permanently/ temporarily) extenders have been added to the appropriate tabs in Publication 4012, *VITA/TCE Volunteer Resource Guide*.
- An overview of the permanently and temporarily extended provisions and other new provisions that are part of the PATH Act legislation are included in the Important Changes for 2016 section in Publication 4491 and the “What’s New” Tab in Publication 4012.

Why: To ensure all volunteers have access to tax law changes that affect the VITA/TCE Programs.

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

Why: To keep quality standards, security requirements or other license agreements from being in jeopardy in an effort to increase return preparation.

Chapter 1-2: 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 Chapter 7, TaxSlayer, 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 a taxpayer's ability to control his/her 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 |

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.

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

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 Chapter 7, TaxSlayer, 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 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 Posters*, 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.

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 Division 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 Division (CRD) Advisories covering reasonable accommodations can be found at the [Site Coordinator Corner](#) or by contacting your local SPEC Relationship Manager.

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 of proportion of persons LEP 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, 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 TaxWise 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.

Civil Rights Division Reviews

Each year, the Civil Rights Division (CRD) 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 CRD 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:

Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Avenue, NW, Rm. 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

Chapter 1-3: Taxpayers Who Are Deaf and Hard of Hearing

Introduction

SPEC prepares income tax returns utilizing American Sign Language (ASL) interpreters. SPEC's mission is to enhance the Deaf Initiative to assist and be better-equipped and more efficient in providing services to Deaf and Hard of Hearing taxpayers at VITA sites across the country.

In FY 2015, SPEC expanded American Sign Language Tax Days across the nation. Originally conceived as a one-day pilot program (based upon a similar program in Portland, ME, established in 2009), the concept quickly grew to cover twelve cities, with many sites serving deaf taxpayers over the entire tax season.

Through the collaborative efforts of SPEC, VITA volunteers, ASL interpreters and partners, SPEC can re-direct deaf and hard of hearing taxpayers to specific VITA sites offering ASL tax assistance during specified days and times. Each city and site chooses their service days and hours based upon the needs of the deaf and hard of hearing taxpayers in their area.

Additional References

- [Publication 5231](#), *Key Points for Communicating with People who are Deaf and Hard of Hearing*

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

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

[ASL: Understanding Your Tax Return](#) – provides information on completing the 1040 tax form and goes through the tax preparation process at VITA/TCE sites.

Key Points for Communicating with People who are Deaf and Hard of Hearing Taxpayers

Hearing disabled, hard of hearing, and deaf are not all the same. Hearing disabled refers to both persons who are hard of hearing and persons who are deaf. There are a wide range of hearing losses and communication methods. If you do not know the individual's preferred communication method, just ask!

Things to know:

- Sign language is not another form of English; it is an official language with its own grammar, context and rules
- Not all persons who are deaf use sign language
- Not all persons who are deaf read and write

Communication Tips:

- Speak directly to the person who is deaf and hard of hearing, even in the presence of sign language interpreters.
 - When speaking with persons who are deaf, obtain their attention in a polite way before trying to communicate with them. A hearing person may tap a deaf taxpayer on the shoulder or give a quick hand wave to get their attention. There is no need to raise your voice, go through any exaggerated movements or do anything that may startle a deaf person.
 - Respect deaf or hard of hearing persons by asking their preferred communication method when a sign language interpreter is not available. They may prefer to read lips or communicate via pen and paper.
 - Speak in a regular tone of voice, and at a normal pace while maintaining natural facial expressions, gestures and body language to facilitate communication with persons who are deaf or hard of hearing.
 - Be willing to rephrase statements for comprehension when requested.
 - Maintain eye contact as much as possible.
 - Be sure the light or glare in the room will not make it difficult for the deaf or hard of hearing person to see clearly.
 - According to deaf culture, it is acceptable to ask for information or state something directly to a deaf person.
 - In the deaf community, the appropriate term is "Deaf" or "Hard of Hearing". If anyone is unsure of the deaf or hard of hearing person's preference, ask him or her directly.
-

Chapter 1-4: Filing Season Action Plan

| Time Period | Actions | Coordinator | Partner |
|-------------|--|-------------|---------|
| Year Round | Volunteer recruitment and retention | X | X |
| | Continue volunteer training and certification, i.e., Link and Learn Taxes | X | X |
| | Update Form 13715 , <i>Volunteer Site Information Sheet</i> , and submit as changes occur | X | X |
| | Ensure you have two Responsible Officials designated and registered in e-Services for each of your Electronic Filing Identification Numbers (EFIN) and that information is updated as required. | | X |
| | Retain until December 31 st of the year in which the return(s) was filed: Form 8453 , <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 | |
| | Outreach 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 Form 13715 , <i>Volunteer Site Information Sheet</i> , and then apply for an EFIN on irs.gov 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 Form 13533 , <i>VITA/TCE Partner Sponsor Agreement</i> , or Form 13533-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 |
| November | Begin preparing Form 13715 , and ensure e-Service's information is up-to-date for your EFINs | X | X |
| | Begin Site Coordinator training using Publication 1084 , <i>Site Coordinator Handbook</i> , and Publication 5088 , <i>Site Coordinator Training Power Point</i> . Also begin electronic filing training, volunteer tax law training and certification | X | X |
| | Begin planning National EITC Awareness Day Events | | 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 |
| December | 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., Publication 3676-A | X | X |
| | After training, secure completed Form 13615 , <i>Volunteer Standards of Conduct Agreement</i> , from each volunteer-verify their identity and certification, and sign the form. Transfer volunteer information to Form 13206 , <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 Publication 5166 , <i>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 |
| January | 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; Publication 4053 (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 Quality and Volunteer Tax Alerts 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 his/her certification level per Publication 4012 , and develop a process to refer out of scope returns to a professional preparer | X | X |
| | Ensure all virtual sites are using the current Form 14446 , <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 EITC Central | | X |
| February | Discuss and distribute Quality and Volunteer Tax Alerts with all volunteers | X | X |
| | All VITA and TCE-Non AARP sites are to submit Form 13206 (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 th . Report each volunteer only once during a filing season | X | X |
| | Ensure all required reference materials per Publication 5166 , 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 Form 13614-C , for every return and that 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 Form 14308 , <i>SPEC Site Milestone Recognition</i> , and/or Form 14309 , <i>SPEC Volunteer Milestone Recognition</i> . | X | X |
| | Provide any updates for Form 13715 , or Form 13206 (or partner created list with the same information), by the 3rd day of each month | X | X |
| March | Discuss and distribute Quality and Volunteer Tax Alerts with all volunteers | X | X |
| | 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 | |
| | Work with SPEC contact to prepare certificates for volunteers | X | X |

| Time Period | Actions | Coordinator | Partner |
|-------------|--|-------------|---------|
| | Initiate formal appreciation for site sponsor (certificate and letter) | X | X |
| | Provide any updates for Form 13715 , or Form 13206 , (or partner created list with the same information), by the 3rd day of each month | X | X |
| April | Discuss and distribute Quality and Volunteer Tax Alerts with all volunteers | X | X |
| | Submit the final Form 13206 (or partner created list with the same information), reporting any new volunteers not previously reported to the SPEC Territory Office. | 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 Forms 8453 , 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 Publication 1084 . | X | |
| | Secure and delete tax information from all IRS loaned and partner computers per Publication 4473 , <i>IRS Computer Loan Program – Welcome Package</i> and Publication 4390 , <i>VITA/TCE Computer Loan Program</i> | X | X |
| | Recognize volunteer efforts, plan/attend volunteer and sponsor recognition ceremonies | X | X |
| May | 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, 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 |

Chapter 1-5: VITA/TCE Programs Guidelines for SPEC Partners

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 or plaque 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.

Chapter 2: Oversight of VITA/TCE Sites

Chapter 2-1: Oversight of VITA/TCE Sites

Introduction

Quality 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 and TCE return preparation sites. Partners are responsible for overseeing the operations of the sites they sponsor.

Partner Reviews

As a sponsoring partner, you are strongly encouraged to conduct site and return reviews at your volunteer sites to help ensure consistency in site operations and affirm accurate return preparation. Your presence and encouragement can have a significant impact on the adherence to the Quality Site Requirements (QRS) at your sites.

[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 you will perform the reviews. The selected reviewers must be 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.

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). It also provides opportunities to identify and correct problem areas and/or share best practices. Results from these reviews determine VITA/TCE accuracy rates.

Analysts assigned to the Quality Program Office (QPO) in SPEC Headquarters conduct these unannounced reviews. QSS reviews include accuracy reviews of three randomly selected tax returns, and a thorough review of the site's processes and operations for adherence to the QSR. The results of the return reviews provide the only statistically-valid measure applied to the entire VITA/TCE return population in determining return accuracy. To ensure the measure is statistically-valid, the Statistics of Income (SOI) Office determines what sites will be reviewed.

2016 QSS Return Review Results

QSS reviews are a critical component of SPEC's commitment to providing oversight and quality tax preparation to underserved taxpayers nationwide. See [Publication 1084](#), *Site Coordinator Handbook* for more information on QSS reviews.

Based on QSS return reviews conducted during the 2016 filing season, the VITA/TCE accuracy rate was 94.61%. The 2016 accuracy rate, once again, exceeded the goal set at 94%, despite continued challenges with ACA tax law provisions. QPO attributes the continued increase in return accuracy to several factors including sites following the ten quality site requirements, having an overall operation that focuses on quality, and an increase in site coordinators and volunteers with VITA/TCE experience.

The most common tax law errors identified and the related accuracy rates were:

1. Adjustments to Income – Three tax returns had the following errors.
 - Self-Employment tax
 - IRA deduction
 - Other

2. Income – Eight tax returns had errors in income.
 - Wages
 - Investment Income
 - Schedule C (Self-Employment Income)
 - Other Income

3. Shared Responsibility Payment (SRP) – Seven tax returns had errors in the SRP.
 - Number of months with no Minimum Essential Coverage (MEC) or Exemption coverage
 - Coverage Exemption for Household
 - Coverage Exemption for Individuals

2016 QSS Site Review Results

QSS site reviews measure the site’s adherence to the QSR, with the 2016 rate at 95.63%. 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.

| Adherence to Quality Site | | | |
|---|------|------|-------------------|
| Quality Site | FY15 | FY16 | Percentage Change |
| QSR #1 Certification | 98% | 99% | +1% |
| QSR #2 Intake & Interview | 68% | 79% | +11% |
| QSR #3 Quality Review Process | 85% | 88% | +3% |
| QSR #4 Reference Materials | 99% | 100% | +1% |
| QSR #5 Volunteer Agreement | 94% | 98% | +4% |
| QSR #6 Timely Filing | 97% | 96% | -1% |
| QSR #7 Civil Rights | 93% | 96% | +3% |
| QSR #8 Site Identification Number | 98% | 100% | +2% |
| QSR #9 Electronic Filing Identification Numbers | 99% | 100% | +1% |
| QSR #10 Security, Privacy, and Confidentiality | 94% | 100% | +6% |

The most common site review errors include:

Intake and Interview Process – 79%: For FY2016, QSS site reviews revealed a correct intake process was used 79% of the time. The reviews also showed that volunteers who prepared tax returns using a complete intake and interview process achieved a 97% accuracy rate compared to 82% 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 and/or verifying taxpayer identities. See the table below for a quick overview of the review results.

| FY 16 Intake and Interview (Form 6729R) | Total Used | Correct Returns | Return Accuracy |
|---|------------|-----------------|-----------------|
| Correct Intake/Interview Process | 263 | 256 | 97.34% |
| Incorrect Intake/Interview Process | 33 | 27 | 81.82% |
| Total | 296 | 283 | 94.12% |

Quality Review Process – 88%: For FY2016, QSS reviews revealed a correct quality review process was used 88% of the time. The reviews also showed a 98% accuracy rate for returns prepared using a correct quality review process compared to an accuracy rate of 53% for returns prepared with an incorrect quality review process.

QSS reviews indicate that most sites are conducting complete quality reviews on all tax returns. However, some sites are using an incomplete quality review process, not identifying errors on volunteer-prepared tax returns, and conducting quality review on a tax return with an incomplete Form 13614-C. See the table below for a quick overview of the review results.

| FY 16 Quality Review (Form 6729R) | Total Used | Correct Returns | Return Accuracy |
|-----------------------------------|------------|-----------------|-----------------|
| Correct Quality Review Process | 297 | 274 | 98.21% |
| Incorrect Quality Review Process | 17 | 9 | 52.94% |
| Total | 296 | 283 | 94.61% |

Partner Involvement

As you prepare for the 2017 filing season, you should address the issues identified by the QSS reviews. Adherence to the Intake and Interview, and Quality Review Processes, were the primary area of concern found during the 2016 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.

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.

Change for 2017 Filing Season

Chapter 1-1, Policy Changes, details the updates made to the QSR for the upcoming filing season. [Publication 5166](#), *VITA/TCE Quality Site Requirements*, also provides additional information regarding changes made to 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

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 provide assistance 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 similar to 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.

Chapter 3: Volunteer Communications

Chapter 3-1: Volunteer Recruitment

Introduction

Volunteers are the “heart” of the VITA/TCE Programs. SPEC has approximately 90,000 volunteers, and we want to increase this number. 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. At partner’s request, SPEC will provide templates including links to fact sheets for use in recruiting and retaining volunteers.

In October 2015, SPEC launched a new automated process for volunteer recruitment which Link & Learn Taxes will host.

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 area offices.
- The area offices forward the forms to their respective territories.
- Territories connect the potential volunteers with partners who need volunteers in their area.

Benefits

Benefits of the new online form:

- Provide an efficient, professional manner for volunteers to contact the Internal Revenue Service
- Provide flexibility for SPEC to add/remove questions and other requested information using this process
- Increase potential volunteer satisfaction with a more efficient process
- Reduce the number of form errors
- Reduce resources needed to maintain the volunteer mailbox

Other Assistance

SPEC Relationship Managers can also assist with volunteer recruitment plans and refer you to potential volunteer resources in the community.

Chapter 3-2: Volunteer 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.**

Additional References

- [Publication 4961](#), *VITA/TCE Volunteer Standards of Conduct – Ethics Training*
- [Publication 5166](#), *VITA/TCE Quality Site Requirements*
- [Link & Learn Taxes](#), *VITA/TCE Central*

Change for 2017 Filing Season

The volunteer certification process for filing season 2017 includes a new tax law certification, “**Circular 230 Federal Tax Law Update.**” VITA/TCE volunteers covered under Treasury Department Circular No. 230, *Regulations Governing Practice before the Internal Revenue Service*, are only required to take the Circular 230 Federal Tax Law Update, 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 Circular 230 Federal Tax Law Update. 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. Circular 230 contains rules and regulations governing certain professionals (Attorneys, Certified Public Accountants, Enrolled Agents, etc.) representing taxpayers before the Internal Revenue Service.

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.

Note: For more information, see Chapter 4-1: Circular 230 Federal Tax Law Update.

Certification Requirements

All volunteers must complete certifications annually. The certification level required for all volunteers will be 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 VSC certification test with a score of 80% or higher. Volunteers who perform only administrative duties, like greeters or facilitators, are only required to certify in VSC.

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) 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.

Quality Reviewers

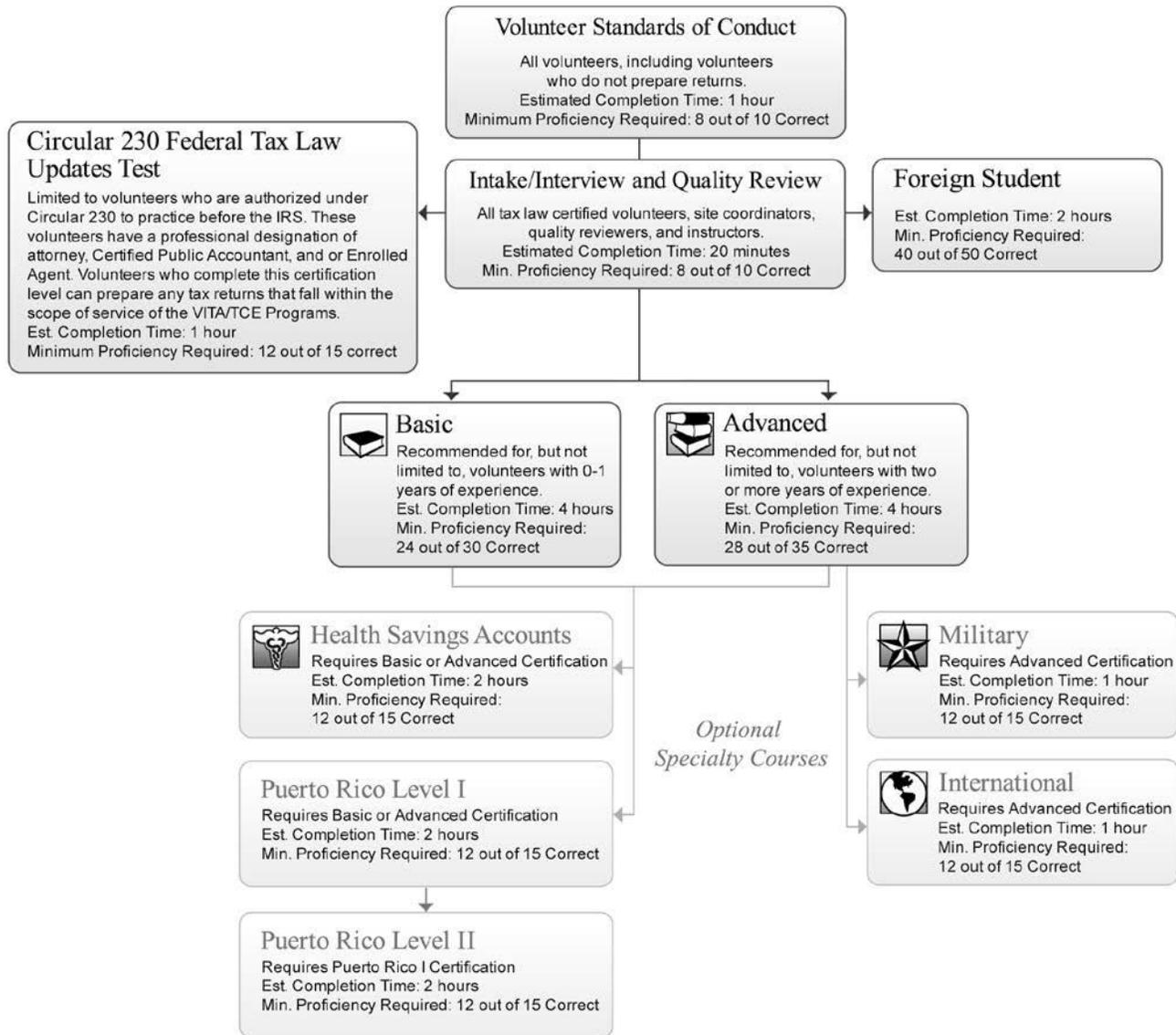
Designated or peer-to-peer quality reviewers must certify in VSC, Intake/ Interview & Quality Review and tax law. Quality reviewers must (at a minimum) certify at the Basic level or higher (including specialty levels) based on the complexity of the tax returns reviewed.

Site Coordinators

Site coordinators are required to certify in VSC and Intake/Interview & Quality Review prior to the site opening. Site coordinator training includes reviewing [Publication 1084](#), *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.

Volunteer Certification Process Flowchart

Certification Tests



Chapter 3-3: Volunteer Standards of Conduct

Introduction

SPEC provides all volunteers the tools and resources needed to prepare accurate returns. All SPEC Partners must sign Form 13533, *VITA/TCE Partner Sponsor Agreement*, and/or Form 13533-A, *FSA Remote Sponsor Agreement* (for remote facilitated self-assistance sites), certifying they will adhere to the strictest standards of ethical conduct.

All volunteers are required to prepare accurate returns and provide quality service to taxpayers. 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.

Volunteer Standards of Conduct (VSC) Partner Responsibilities

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.

Forms 13615 – Volunteer Standards of Conduct Agreement

[Form 13615](#), *Volunteer Standards of Conduct Agreement*, applies to all conduct and ethical behavior affecting the VITA/TCE Programs. All volunteers must agree to adhere to the VSC by signing and dating the Form 13615. The Form 13615 is also used to capture the level(s) of tax law certification the volunteer has achieved. As a partner, you are required to know how all of your volunteers received their training and verify that all volunteers have signed and dated a current volunteer agreement. The agreement is not valid until the sponsoring partner or designee (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. As with all the VITA/TCE certifications, the VSC certification and a current year Form 13615 is required annually. The preparation site is not required to have copies of the volunteer agreement forms, as partners can maintain the forms. Forms 13615, 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.

Form 13206 – Volunteer Assistance Summary Report

All SPEC Partners are required to submit to the IRS, a list of their volunteers that have passed the VSC certification, at a minimum, and have signed and dated the Form 13615, agreeing to adhere to the VSC. [Form 13206](#), *Volunteer Assistance Summary Report*, or similar document containing the same information, is used to report the volunteers 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.

If the partner or site coordinator chooses to create their own listing, it must contain all the same information the Form 13206 requires. The volunteer's name, position, level of certification, and other required information to complete the Form 13206, or similar listing with the same information, is gathered from the volunteer's Form 13615. Form 13206, or similar listing with the same information, must indicate that the partner's approving official has signed and dated all Forms 13615. By signing and dating the Form 13615 the approving official is confirming the volunteer's identity has been verified, using

photo ID, and the volunteer has signed and dated the Form 13615, agreeing to adhere to the VSC. The partner's designated approving official, may be an employee/volunteer for the sponsoring partner, the coordinator, an instructor, or the IRS contact.

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.

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 4-2: 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.

Volunteer Standards of Conduct (VSC)

By signing and dating [Form 13615](#), *Volunteer Standards of Conduct Agreement*, volunteers are agreeing to the following standards, and must:

- 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.
- 2. 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.
- 3. 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.
- 4. 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.

5. **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.
6. **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.

Volunteer Standards of Conduct Training & Certification

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. All VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher before reporting to a site to work

This training provides:

- An explanation of the six VSC defined on [Form 13615](#)
- Information on how to report possible violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior
- An overview of the intake/interview and quality review process

[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*.

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.

[Publication 1084](#), *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.

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.

Chapter 4: Volunteers Who Are Tax Professionals

Chapter 4-1: Circular 230 Federal Tax Law Update

Introduction

In the 2014 Annual Report to Congress, the National Taxpayer Advocate recommended that the IRS offer volunteers who are authorized under Circular 230 to practice before the IRS (i.e., Attorneys, Certified Public Accountants [CPA], and Enrolled Agents [EA]) to annually recertify only on new provisions and changes in tax law. SPEC reviewed the recommendation, evaluated the current certification process, and in April 2016, received funding to update Link & Learn to include the new certification test.

New for 2017 Filing Season

SPEC will be offering a new tax law certification test that allows VITA/TCE volunteers with the professional designation of Attorney, CPA and EA, to recertify on new provisions and tax law changes. In addition, all volunteers are required to certify to the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review Test. The new Circular 230 Federal Tax Law Update test is optional. Volunteers who would like additional training can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers.

Eligible Participants

- Attorneys
- Certified Public Accountants (CPA)
- Enrolled Agents (EA)

Volunteers with professional designations must have an active license and be in good standing.

Volunteer Requirements

Eligible volunteers must:

1. 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 VSC and Intake/Interview & Quality Review training before taking the certification tests. Both certifications must be achieved before taking the Circular 230 Federal Tax Law Update test.
 2. Pass the Circular 230 Federal Tax Law Update certification test with a score of 80% or higher.
 3. Electronically sign Form 13615, *Volunteer Standards of Conduct Agreement*, agreeing to the VSC.
 4. Print Form 13615 and record their professional credentials as indicated on their identification card which includes; first and last name, licensing jurisdiction, bar, license, registration or enrollment number, effective or issue date and expiration date (if provided).
 5. 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.

Partner Requirements

The partner or coordinator must:

1. Validate the volunteer's credentials as indicated on their professional identification card against the Form 13615.
2. Confirm the identity of the volunteer using photo identification.
3. Verify the volunteer certified by passing the Circular 230 Federal Tax Law Update Test.
4. Sign and date the Form 13615 as the authorizing official.

Link & Learn Taxes Requirements

- Link & Learn Taxes Online Certification Learning Management System (LMS) will identify the volunteers who have registered as an Attorney, CPA, or EA. Those eligible volunteers will have access to the new tax law certification 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 new tax law certification 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 the Link & Learn to have access to the new tax law certification test. Once the eligible volunteer has passed the VSC and Intake/Interview & Quality Review certifications the Circular 230 Federal Tax Update test will be offered.

For additional information, refer to *Fact Sheet, SPEC New Federal Tax Law Update Test for Certain Volunteers Subject to Circular 230* and *Circular 230 Federal Tax Law Update Test Q & As*, located at the [Site Coordinator Corner](#).

**Circular 230 Federal Tax Law Update
Certification Illustration**

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

Volunteers must always sign and date. (electronic signatures accepted)

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

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.

Full name (please print) Bob Volunteer, CPA Volunteer position(s) Tax Preparer

Home street address: city, state and ZIP code
500 Down Home, Anytown, NM 87010

Email address bobvolunteer@email.com Daytime telephone 701-852-8523 Sponsoring partner name/site name United Way of Anytown

Number of years volunteered (including this year) 5 Volunteer signature Bob Volunteer Date 02/01/2017

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

*Circular 230 Federal Tax Law Update Certification: 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.

Professional designation (Attorney, CPA, or Enrolled Agent) _____ Licensing jurisdiction (insert 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 must certify in Standards of Conduct and Intake/Interview & QR prior to taking the Circular 230

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

Volunteers using the Circular 230 Federal Tax Law Update 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 Circular 230 certification path by checking the professional credentials; and
- Sign and date the Form 13615.

All volunteers using the Circular 230 Federal Tax Law Update certification path must certify using [Link & Learn Taxes](#).

SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230. Partners may establish additional certification requirements.

Chapter 4-2: Continuing Education Credits

Introduction

The VITA/TCE Programs provide IRS Continuing Education (CE) credits for Enrolled Agents (EA) and non-credentialed tax return preparers participating in the Annual Filing Season Program. Other tax professionals such as Attorneys, Certified Public Accountants (CPA), or Certified Financial Planners (CFP) may also qualify for CE credits depending upon their state requirements or national board of standards.

SPEC is also an approved provider for the California Tax Education Council (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.

CE credits can be earned after the non-paid volunteer takes the appropriate coursework and volunteers as a tax law instructor, tax return preparer, and/or quality reviewer at a VITA/TCE site or training class. Volunteers can learn more at [IRS-Sponsored Continuing Education Programs](#).

Change for 2017 Filing Season

Change: Requests for Continuing Education (CE) Credits for AARP Tax-Aide volunteers will now be processed through SPEC Territory Offices. For all AARP volunteers who have met the qualifications and are requesting CE credits, AARP Tax-Aide coordinators will complete and sign the CE Credits section of Form 13615, *Volunteer Standards of Conduct*. Coordinators will submit completed Forms 13615 to their SPEC Relationship Managers no later than April 30th, if the site closes on or before April 15th. For sites that are open after April 15th, submit the Forms 13615 monthly as volunteers meet the CE requirements (certification and hours worked).

Why: Due to limited resources, AARP Tax-Aide will no longer process CE credit requests for AARP volunteers. The SPEC Territory Offices will process the requests for CE Credits.

Eligible Participants

SPEC offers the following professionals an opportunity to participate in the VITA/TCE Programs to earn CE credits:

- Enrolled Agent
- Non-credentialed tax return preparer (including CTEC registrants)
- CPA or other tax professional*

*CPAs and other professionals, such as CFAs and Attorneys, may also qualify for CE credits depending upon their state requirements or National Association of State Boards of Accountancy (NASBA). IRS will issue a CE certificate and the volunteer must submit it to their governing board for CE credit approval.

Note: The IRS SPEC CE program is not an approved NASBA sponsor.

Volunteer Requirements

Volunteers requesting CE credits or CE certificates are required to:

1. Notify their SPEC partner if interested in earning CE credits.
-

2. Read the CE credit requirements available under Link & Learn Taxes.
3. Register in [Link & Learn Taxes](#) (L<) and mark the CE Credit box as EA, non-credentialed tax preparer, CPA, Attorney, or CFP: If they are already registered as a volunteer in L<, they can edit their registration by updating “My Account” and marking the CE credit field appropriately.
4. EA and non-credentialed tax return preparers are required to include a Preparer Tax Identification Number (PTIN) in L< on the My Account page.
5. Complete the following training and certification requirements in L< prior to performing their volunteer duties:
6. 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).
7. 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).
8. Pass the Advanced tax law certification test (80% or above.)
9. Optional: Pass one or more Specialty certification test(s) (80% or above).
10. Print, sign and date [Form 13615](#), *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, from L< after all training and test modules are completed. The form can be signed electronically in L<.
11. 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 because the certificate will be e-mailed or sent to the physical address.
12. 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:

13. 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.)
14. 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 clearly written to the right of the PTIN number inside the PTIN field on the Form 13615.

Additional requirements for CPAs and other professionals:

1. IRS will issue a CE certificate; however, it is the responsibility of the CPA or other tax professional to submit their CE certificate to their state governing board for CE credit approval.

2. CPAs and other professionals are NOT required to add a PTIN in L< and do not need one to receive a CE certificate.

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.
2. Enter, or verify if already completed, the volunteer's name and PTIN. Ensure it 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.
3. Complete the volunteer's professional status, tax law certification(s) level completed, and total volunteer hours. The number of CE credits the volunteer can receive is based on their tax law certification level, as outlined on the Form 13615.
4. Record the number of volunteer hours worked. The volunteer must work a minimum of 10 hours to receive CE credits.
5. Validate the CE credits information on Form 13615 by printing your name and title and signing and dating the form in the CE Credits section at the bottom of page 2.
6. 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 15th, 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's registration number (a seven digit number beginning with the letter "A" and six numbers i.e., AXXXXXX). The CTEC ID number must be clearly written to the right of the PTIN number inside the PTIN field on the Form 13615.

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

- After all program requirements have been met, SPEC HQ will forward all volunteers with a PTIN to the Return Preparer Office (RPO) for approval.
- Certificates will be issued for all **approved** volunteers via email. Also volunteers not required to have a PTIN (i.e., Attorney, CPA, or CFP) will be issued certificates.
- Volunteers that have been approved will be able to view their CE Credits in their PTIN account.

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 other volunteers. AARP Tax-Aide supervisors or local coordinators will electronically forward complete Forms 13615 to their assigned SPEC Territory Office contact for processing.

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 (AFSP) launched by the Return Preparer Office is intended to recognize and encourage non-credentialed tax return preparers to voluntarily increase their knowledge and improve their filing season competency through continuing education. This program allows them to obtain an AFSP Record of Completion for participation in an annual CE program. Annual Filing Season Program participants are also included in a public database of return preparers on the IRS website. All volunteers requesting information about obtaining an AFSP Record of Completion should be referred to [Annual Filing Season Program](#).

CE Credits Illustration

Please ensure all information is complete.

Valid address & email required

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

Must certify in Standards of Conduct, Intake/Interview & QR, and Advanced for 14 CE Credits.

Name must match the name on the PTIN card.

Certification in one or more Specialty courses qualifies for 4 additional CE Credits.

California volunteers must also provide their CTEC ID number, if applicable. Write it to the right of the PTIN.

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

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

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.

Full name (please print) _____ Volunteer position(s) _____
 Home street address: 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 | Circular 230 Federal Tax Law Update* | Military | International | HSA | Puerto Rico | Foreign Students |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1 <input type="checkbox"/> 2 <input type="checkbox"/> | <input type="checkbox"/> |

*Circular 230 Federal Tax Law Update Certification: 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.

Professional designation (Attorney, CPA, or Enrolled Agent) _____ Licensing jurisdiction (insert 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 CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The site coordinator, partner designated official, or instructor must sign and date this form and send the completed form to the SPEC Territory Office/Relationship Manager for further processing. See Publication 4396-A, Partner Resource Guide, for additional requirements and instructions.

Name as listed on PTIN card _____ Volunteer Preparer's Tax Identification Number (PTIN) P - _____

Address (VITA/TCE Site or teaching location) _____ Site Identification Number (SIDN) S - _____

Professional Status (check only one box)

Enrolled Agent (EA) Certified Public Accountant (CPA) Non-credentialed Tax Return 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 Form 13615 (Rev. 10-2016)

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

Chapter 5: Partner Communications

Chapter 5-1: Product Ordering

Introduction

SPEC's 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](#), *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, *VITA/TCE Free Tax Programs* (VolTax poster in English & Spanish)
- [Publication 5166](#), *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.

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 2017 Filing Season

There are 3 ways to order training products:

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

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

In 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.

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.

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 was 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.

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@eforms.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. 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.

Links to Publications and Websites

Publication 4480, *Link & Learn Taxes Student Kit*

This kit is required by 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). 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

It will include all ACA training materials and scenarios; Cancellation of Debt (COD) specialty course; and a separate chapter on Legislative Extenders.

The electronic version of these courses is on Link & Learn Taxes. Publication 4491 is only orderable as a stand-alone product and is not included in the Publication 4480 training kit. Publication 4491 is now a three-hole punched document with no binder, a ring is provided.

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 it is published. 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.

Quality Needs Survey (QNS)

Each SPEC office forecasts the Return Preparation Training Product needs of all partners each summer. The forecast is formally called QNS. These forecasts allow SPEC to have the necessary number of products available for fall and winter training classes and filing season operations. Once the forecast is created, the forecast is reviewed and revised as needed based on the available printing budget. Once the final quantities are assessed, the printing contract is finalized and the printing of the products begins. Partners participate in this process by communicating with the SPEC Relationship Manager the total number of volunteers expected for the upcoming filing season.

In addition to the SPEC Return Preparation Training products, we also forecast outreach products for the Earned Income Tax Credit (EITC). Only very large orders for the Earned Income Tax Credit are identified for product ordering. For example, these products include mass distributions of EITC information in water bills and other mass mailings.

Form 2333-V, Order for VITA/TCE Program

The only acceptable Form 2333-V is pre-populated from the CAPS program and e-mailed to you from CAPS. 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.

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.

Summary of 2017 Product Updates

Paper Products for the 2017 Filing Season include:

- Publication 4480, VITA/TCE Link and Learn Taxes Training Kit
- Publication 4836, *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 4695PR](#), *VITA/TCE Puerto Rico Volunteer Test*
- [Publication 4696PR](#), *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: Publication 730 is an IRS internal publication. Obtain this publication from your local relationship manager.

The Publication 5052 CD has been eliminated and its content will be included in the Publication 5051 (CD), see Publication 5051 CD below under Electronic Only Publication.

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 and 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 29, 2016, for annual system upgrades. CAPS will not be operational to take orders until October 2016. The automated PDF with pre-populated Form 2333-V, *Order for VITA/TCE Program*, will be sent mid-October 2016.

Please communicate any address changes before October 07, 2016, to your SPEC Relationship Manager.

Chapter 5-2: Web 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".

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. 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 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 Division Advisories
-

Outreach Corner

The [Outreach Corner](#) helps partners make it easier to spread the word about key tax topics by providing ready-made outreach and education materials that can be used at VITA/TCE sites and via partner newsletters, websites, etc.

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.

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.

The Taxpayer Advocate Service's website, 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 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](#)
 - [Tax-Questions-&-Answers-Top Frequently Asked Questions](#)
 - [VITA Grant Program](#)
 - [Where's My Amended Return](#)
 - [Where's My Refund](#)
 - [Withholding Calculator](#)
-

Chapter 5-3: 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 | Plaque Wooden | Plaque Wooden | SPEC Director's Award |
| Volunteer | Lapel Pin | Plaque Acrylic | Plaque Wooden | Plaque Wooden |
| Site | Certificate | Plaque Acrylic | Plaque Wooden | Plaque Wooden |

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.

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 timely. In addition, please copy your relationship manager on the email sent to partner@irs.gov.

Headquarter Role

SPEC Headquarters responsibilities:

- Reviewing all requests via e-mail and/or 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 Offices 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 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 timely. In addition, please copy your relationship manager on the e-mail sent to partner@irs.gov.

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

Chapter 5-4: IRS Logos

Introduction

Many IRS partners look to market their VITA or 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 VITA/TCE 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 also provide consistent messaging with a professional look that includes the IRS logo.

Using the templates is completely 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.

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 SPEC Relationship Manager. Once a request is received from a partner, the following steps are to take place:

- The requested template(s) will be shared with 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 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.

Chapter 5-5: Outreach Delivery

Introduction

SPEC is the IRS organization responsible 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 develops annual outreach strategies, which includes social media on a seasonal basis, specifically for pre-filing and post-filing season. They work in collaboration with IRS Communications and Liaison to develop outreach materials and products to support priority topics.

Outreach Materials

The IRS offers electronic communication materials to reach your customers. Partners can use the information, to inform their customers, employees, and volunteers about any or all priority topics. Share ready-to-use messages using a variety of electronic and social media.

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 type 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 also social media platforms.

Social Media Toolkit

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 being done through the VITA/TCE Programs.

To help expand the use of social media for outreach, each month we provide partners with a social media toolkit, [Publication 5244](#), *IRS Social Media Toolkit*. This toolkit includes monthly calendars with customized ready-made messages that can be used on social media platforms.

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, Facebook, Tumblr and YouTube. More information on IRS’s social media presence can be found in [Publication 5102](#), *Social Media: Equipping You*.

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 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.

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 6: e-Services

Chapter 6-1: 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). Each partner should have at least two Responsible Officials with access to the process. Responsible Officials must go into the IRS system and register prior to submitting the e-file application electronically. Applications can be started and saved in progress, and modifications to a firm's application can be made quickly and easily without restarting the process.

Additional References

- [Publication 3312](#), *IRS e-file Application and Participation*

Change for Filing Season 2017

In late October 2016 the IRS will strengthen the protections for e-services accounts by requiring a stronger identity verification process for existing and new users. All e-services users will be required to re-register and validate their identities, most using the Secure Access authentication process. Users must take this action before they can access the e-services products.

The IRS is committed to protecting taxpayer and tax preparer data as well as its systems from attacks by cybercriminals. The more rigorous Secure Access process will help prevent automated attacks and will help protect e-services accounts.

To be successful using Secure Access, it helps to prepare in advance. To learn more about the required steps, review [Secure Access: How to Register for Certain Online Self-Help Tools](#).

For more information on what is happening and who is affected, go to [Important Update about Your e-Services Account](#).

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 Registered User Portal (RUP) through the irs.gov website.

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

| Step | Action |
|------|---|
| 1 | Begin at www.irs.gov |
| 2 | Click on "for Tax Pros" tab located at the top of the home page. |
| 3 | Click on the "Access e-Services, Online tools for tax professionals" link in the menu on the left. |
| 4 | On the screen titled e-Services – Online Tools for Tax Professionals, select either "Login or Register." |
| 5 | 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:

- 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 PIN (Create a unique password and PIN.) Read the helpful hints on selecting a secure, unique password and PIN
- A reminder question to recover a forgotten username/password
- 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 his/her 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.

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 SIDN
- “Doing Business As” (DBA) should be the name of the site followed by the Site Identification Number (SIDN)
- Business address should be the physical location of the site
- Mailing address if different from the physical address
- If site is not open 12 months, enter your local territory office address and telephone number
- Contact name/phone number should be the partner’s
- Alternate contact/phone number should be your local territory office
- Only the Electronic Return Originator should be checked “yes”
- Check the box that matches your “not-for-profit” service
- Form 1040 should be selected

Responsible Official information needs to be completed. Signatures are required for the Responsible Official on the 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.

Submitting the Electronic Application

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.

Once the registration process is confirmed, log in to “e-Services” to access the e-file application electronically. To access the IRS e-file application:

1. Log into e-services using your login and password

Click on “Application”

Click on “e-file Application”

Business Type

Internal Revenue Service
United States Department of the Treasury

e-services On-line Tutorials Help Mailbox Sign out Contact Us

List of Applications Firm Type

e-file Application: Firm/Organization Business Type

Thank you for visiting our new on-line e-file application site where you will be able to complete a new "Application to participate in the IRS e-file Program". This is the Form 9633 on-line application process. The application process will ask you for information regarding your Firm/Organization and personal information including Social Security Number, Date of Birth, U.S. Citizenship and Home Address with regard to each of the Principals and Responsible Officials you will be adding to your application. You will also need to know the Social Security Number of all Delegated Users. The IRS will compare the information in the "Required Fields" with information received from the Social Security Administration and the tax return information you previously filed.

You will have the opportunity to save your application, if you do not have all the information required, and will be able to come back and re-use the application with your information. Once you have input all the required information, you will be allowed to submit the application for review by the Internal Revenue Service (IRS). The IRS will process your application and send you a notification as to the results.

The time it takes to fill out the application can vary by organization and will usually take between 20-45 minutes.

Business Type (Required):

Does your firm have an Employer Identification Number (EIN)? (Required)

When you have finished Firm/Organization Business Type

- Select Next to go to the Firm/Organization Information page.
- Select Cancel to exit the application.

Next Cancel

Association
Corporation
Credit Union
Federal Government Agency
Limited Liability Company
Limited Liability Partnership
Local Government Agency
Partnership
Personal Service Corporation
Sole-Proprietorship

Select Volunteer Organization

List of Applications | Firm Type

Exhibit 6-1

Once the "Business Type" – Volunteer Organization is selected, the Responsible Official will get a warning.

The warning states that the person has selected "Volunteer Organization" as the business type and must participate in IRS e-file only in a not-for-profit capacity. In addition, it states the person completing/submitting the application must be the Responsible Official of the location. The Responsible Official should click "OK".

e-file Application

The screenshot shows the IRS e-file application interface. At the top is the Internal Revenue Service logo and navigation links: e-services, On-line Tutorials, Help, Mailbox, Sign out, and Contact Us. The main heading is "e-file Application:". Below this are instructions for providing identification numbers (EIN or SSN) and the name of the sole proprietor or partnership. A note states that the "Doing Business As" (DBA) name should be included if used. A prompt asks the user to select a role as Principal or Responsible Official. The form fields are: "Firm Organization Role (Required):" with a dropdown menu set to "Responsible Official"; "Firm Organization Legal Name (Required):" with the text "VITA Community Library S11111111"; and "Doing Business As (DBA) (if other than Legal Name):" with the text "VITA Community Library S11111111". A blue oval callout with an arrow points to the "Firm Organization Legal Name" and "Doing Business As" fields, containing the text "Enter SIDN in Firm and DBA fields". At the bottom are "Previous" and "Next" buttons.

Exhibit 6-2

The Responsible Official should enter site name, as reported to your SPEC contact, followed by the SIDN in the “Firm Organization Legal Name” field. The exact same information may be entered in the “Doing Business As” field.

Responsible Official

Internal Revenue Service
 United States Department of the Treasury

e-services On-line Tutorials Help Mailbox Sign out Contact Us

Personal Information

| Name | SSN | U.S. Citizen | Title | Email Address | Edit | Delete |
|----------------|--------------|--------------|---------|-----------------------|------|--------|
| LEBORING, LOIS | 300-306-1470 | Y | Partner | LOIS.LEBORING@irs.gov | Edit | Delete |

First Name (Required): LOIS
 Middle Initial:
 Last Name (Required): LEBORING
 Name Suffix:
 Title (Required): Partner
 U.S. Citizen (Required): Yes
 Social Security Number (Required): 300-306-1470
 Date of Birth (Required): 01/03/1978
 Email Address: LOIS.LEBORING@irs.gov
 Is this person also a responsible official? No Yes
 Is this person also a primary contact? No Yes
 Country Code (Required): 001
 Phone Number (Required): 555-444-1212
 • Select Update to update a principal.
 • Select Clear to clear the form.
 Update Clear

Partner will enter Responsible Official information

Exhibit 6-3

Application Contact(s)

e-services On-line Tutorials Help Mailbox Sign out Contact Us

e-file Application : Application Contact(s)

Name: VITA Community Library S11111111

Please enter a Primary Contact who will be available on a daily basis to answer IRS questions regarding this application and any processing issues throughout the year. A Primary Contact is required for all applications. You may also enter an Alternate Contact who the IRS may talk to if the Primary Contact is unavailable.

Primary Contact (Required)

First Name (Required): LOIS
 Middle Initial:
 Last Name (Required): LEBORING
 Name Suffix:
 Title: Partner
 Country Code (Required): 001
 Phone Number (Required): (703)991-6519 Extension:
 Fax Country Code: 001
 Fax Number: (555)444-1212
 Email Address:

Alternate Contact

e-file application Menu Page Add Comment(s) Go to Summary Page

Enter Partner's information as Primary Contact

Enter Territory Office/phone as Alternate Contact

Exhibit 6-4

Programs

The screenshot shows the IRS e-file application interface. At the top is the Internal Revenue Service logo and navigation links: e-services, On-line Tutorials, Help, Mailbox, Sign out, and Contact Us. The page title is "e-file Application : Program(s) Applying For". Below the title, the name "VITA Community Library S1111111" is displayed. A paragraph of instructions follows: "You are required to declare as the business activities that will be performed with electronic filing. Please use this page to declare all the business activities by making appropriate entries and selections below. You may declare multiple business activities by selecting the Add button as needed." The "Business Activity" section contains a "Provider Option (Required)" dropdown menu. A callout bubble with an arrow points to the "Electronic Return Originator" option, with the text "Select 'ERO' only". Below the dropdown are "Add" and "Clear" buttons. Further down, there is a question: "Do you want your firm/organization's contact information posted on the irs.gov public website?" with radio buttons for "Yes" (selected) and "No". At the bottom, there are buttons for "e-file application Menu Page", "Add Comment(s)", and "Go to Summary Page". A final instruction reads: "When you have finished Program(s) Applying For, you may do any of the following:" followed by a bullet point: "Select Previous to go back to the Application Contact(s) Page."

Exhibit 6-5

Business Activity

This screenshot is similar to Exhibit 6-5, showing the same IRS e-file application interface. The "Provider Option (Required)" dropdown menu is now set to "Electronic Return Originator". A second callout bubble with an arrow points to the "Not For Profit" option in the "For Profit or Not For Profit Business Activity (Required)" dropdown menu, with the text "Select 'Not for Profit'". The rest of the page content, including the instructions, buttons, and footer, is identical to the previous screenshot.

Exhibit 6-6

Return Form Type

e-services On-line Tutorials Help Mailbox Sign out Contact Us

e-file Application : Form(s)

Name: VITA Community Library S11111111

You are required to select the return form type you are planning to e-file.
You must select at least one form type for each provider type.

Provider Option (Required): **Electronic Return Originator**

For Profit (Required): **Not For Profit**

Return Form Type (Required)

- 1040 - U.S. Individual Income Tax Return
- 1041 - U.S. Income Tax Return for Estates & Trusts
- 1065 - U.S. Return of Partnership Income (1065 and 1065-B)
- 1120 - Corporate Income Tax Return (1120, 1120-F, 1120-S) and Application for Extension to File (7004)
- 1120POL - U.S. Income Tax Return for Certain Political Organizations
- 2290 - Heavy Highway Vehicle Use Tax Return
- 720 - Quarterly Federal Excise Tax Return
- 8949 - Claim for Refund of Excise Taxes
- 94x - Annual and Quarterly Employment Tax Returns (940/941/944 - EMS only)
- 990 - Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File (8868)
- ETD - F56/2350/2689/4869/9465

Select Add to add an e-file form.

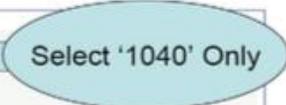


Exhibit 6-7

Application Summary

e-services On-line Tutorials Help Mailbox Sign out Contact Us

e-file Application : Application Summary

Name: VITA Community Library S11111111

| | |
|--|---|
| Legal Name: Vita Community Library S11111111 | Business Type: Volunteer Organization |
| Physical Address: 2038 SPRING DALE AVE ALEXANDRIA, MA 22202 | Phone: 001 (555)444-2121 |
| Mailing Address: 22 Boston Rd Bostn MA 02222 | Fac: 001 (555)444-2131 |
| Primary Contact: LOIS LEBORINO | Phone: 001 (703)891-6519 |
| Alternate Contacts: Boston Territory Office | Phone: 001 (555)222-3333 |
| Responsible Official(s): LOIS LEBORINO | Fac: 001 (555)444-1213 |

Principal Consent: _____

Terms Of Agreement Signed: _____



Exhibit 6-8

Application Submission and Completion

e-services On line Tutorials Help Mailbox Sign out Contact Us

e-file Application: Application Submission & Completion

Name: VITA Community Library S11111111

You have completed the application process and all required information has been entered. You are now able to submit this application for review and approval by the IRS.

This firm and employees will comply with all of the provisions of the Revenue Procedure for Electronic Filing of Individual Income Tax Returns and Business Tax Returns, and related publications, for each year of our participation. Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the firms and/or the individuals listed on this application, being suspended from participation in the IRS e-file program. I am authorized to make and sign this statement on behalf of the firm.

Please enter your PIN to accept the terms for this application. Your PIN is the last 4 digits of the PIN you selected when you registered.

PIN (Required): *****

e-file application Menu Page Add Comment(s) Go to Summary Page

When you have finished Application Submission, you may do any of the following:

- Select Previous to go back to the Application Comments page.
- Select Submit to submit this application.
- Select Cancel to exit the application.

Previous Submit Cancel

Exhibit 6-9

Tracking Number

e-services On line Tutorials Help Mailbox Sign out Contact Us

e-file Application : Submission Complete

Name: VITA Community Library S11111111

Thank you for submitting your e-file application to the IRS. If a Principal/Responsible Official listed on the e-file application is required to submit Fingerprint Card(s) or Proof of Professional Status, then they must forward this information to the following address within thirty (30) days of the submission of this application:

Andover Submission Processing Center
310 Lowell Street Steo 963
Andover MA, 01812

Please include the tracking number below with your Fingerprint Card(s) and/or Proof of Professional status. This information must be received in order for your e-file application to be processed.

For additional information regarding Fingerprint Cards or Proof of Professional Status, please click this link. [To Become an Authorized IRS e-file Provider](#)

If you have any questions, please call the e-help desk at 1-866-255-0654.

Tracking Number
20100513080107187332

Exhibit 6-10

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.

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:

- 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 monitoring 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.

Chapter 6-2: 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.

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.

Chapter 7: TaxSlayer®

Chapter 7-1: TaxSlayer

Introduction

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

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, as discussed in Chapter 6-1. 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

- [Publication 4012](#), *Volunteer Resource Guide*

Minimum Return Preparation Requirement

The minimum return requirement for sites to receive tax preparation software is 50 accepted returns. Territories will use filing season 2016 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.

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 or 8 Professional
- Removable Storage: USB 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
- Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher

Note: TaxSlayer Pro does support Windows 10 and Edge

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 Vista
- Drives: 12x CDROM (For Program Installation)
- Removable Storage: USB or Flash Drive for backing up data
- Printer: HP Compatible Inkjet Printer (Inkjet not recommended for check printing)
- Display: 1024x768
- Internet Connection: Internet Explorer 8
- Browser: High Speed Internet Connection
- 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 or XP. 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 is not compatible with Mac computers.

High speed Internet, such as cable, is preferred.

Windows Vista: TaxSlayer Pro will run on Microsoft Vista. TaxSlayer Pro MUST be run as an Administrative account or with User Account Control turned off to function properly.

Software Ordering Guidance

Most partners using TaxSlayer software have a choice of one of the three products. **Only** co-located Fusion sites (located in the same building) will have the option of ordering both the Online and Self Prep software products:

- TaxSlayer Pro Online
- TaxSlayer Pro Desktop
- TaxSlayer Self Prep

Territory offices will not order TaxSlayer software for a Remote FSA site. The software license prohibits sharing the software access link via email or internet for these types of sites. Remote FSA sites must continue to use MyFreeTaxes or a similar supported FSA Remote software provider.

Territory offices will begin to input TaxSlayer tax software orders on October 3, 2016. Orders placed by November 4, 2016, will be included in the initial vendor shipment scheduled for the week of November 21, 2016.

After the initial shipment, software orders will ship weekly through December 30, 2016. Orders placed by Tuesday of each week will ship from the vendor on Friday of the same week.

Beginning January 2, 2017, the vendor will ship software orders twice a week on Tuesday and Thursday. Tuesday orders will ship on Friday of the same week and Thursday orders will ship Tuesday of the following week.

Software swaps are back!

Starting filing season 2017, TaxSlayer agrees that licenses not used by one site will be transferrable to a different site. All licenses must be swapped by February 10, 2017. The process for making swaps will be discussed later in this chapter.

Software crediting option

TaxSlayer will allow a crediting option for any unused software licenses. This means if a site's software was not swapped based on the procedures outlined here and there were no returns prepared (paper or electronic) in the software, TaxSlayer will credit SPEC for the unused packages (licenses). The last date to receive this credit for your territory office or site is due to SPEC Headquarters by February 17, 2017.

Due to the cost of the tax software and added risks with changes, software should not be ordered until the site is established. An established site is defined as one where the partner has committed resources (i.e. site coordinator identified; the EFIN; site location (including days/hours of operation); secured computer equipment; and applicable agreements signed).

Software Ordering Timeline

The following information outlines the timeline and related action for filing season 2017 (Tax Year 2016) TaxSlayer Software Orders. The deadline to place software orders for Tax Year 2016 is midnight January 31, 2017. Territory offices must ensure all software orders are entered by the January 31st deadline.

| Date | Action |
|-------------------------------------|---|
| October 3, 2016 | TaxSlayer software ordering season begins |
| November 4, 2016 | Deadline for initial TaxSlayer software orders to be entered for inclusion in first shipment. |
| November 7, 2016 - January 31, 2017 | Remaining TaxSlayer software orders for partners are placed. Note: FY17 Software orders will be shipped on a weekly schedule through December 30, 2016. Orders will be placed with the vendor on Tuesday of each week and will ship from the vendor on Friday of the same week. Beginning January 2, 2017 software orders will be placed with the vendor twice a week on Tuesday and Thursday. Tuesday orders will ship on Friday of the same week and Thursday orders will ship Tuesday of the following week. |
| November 21, 2016 | First order shipped by the vendor. All subsequent orders will be shipped weekly thereafter depending on the order date. |
| January 2, 2017 | Software Swaps begins. Swaps will be placed with the vendor twice a week on Tuesday and Thursday. Tuesday orders will be activated on Friday of the same week and Thursday orders will be activated Tuesday of the following week. |
| January 31, 2017 | Final day to place TaxSlayer software orders. |
| February 2, 2017 | Final order sent to the vendor. |
| February 7, 2017 | Final order shipped by the vendor. |
| February 10, 2017 | Software Swap. Final date for transferring software to another site within SPEC nationwide. |
| February 17, 2017 | Final date to return unused software packages for credit. |
| February 28, 2017 | Final credit count to TaxSlayer. |

TaxSlayer Pro Online users will have a direct link to Publications 17, *Your Federal Income Tax (For Individuals)*, and 4012, *VITA/TCE Volunteer Resource Guide*, from the TaxSlayer left navigation bar. The online orders include a TaxSlayer contingency plan to download TaxSlayer Desktop from the online product in the rare instance of outage or internet connectivity issues.

Placing Tax Software Orders

With the exclusion of self-prep sites, each site must have its own unique Electronic Filing Identification Number (EFIN). Territory offices are responsible for placing all software orders.

Note: Software should not be ordered until conversations have taken place with your SPEC Relationship Manager to ensure you are aware of all available software options (i.e., License Agreements, Multi-Site Admin ERO (formerly Template Subscriber), Relational EFIN, etc.).

Designated employee(s) in the territory offices must ensure software orders are timely placed.

Partners are strongly encouraged to verify the status of each EFIN in the Registered User Portal (RUP) prior to placing the software order. If the EFIN is not active in RUP, the issue must be resolved prior to placing the software order.

To place an order, the VITA/TCE site must be identified on the site record as an e-file site, including the:

- Site's name
- Address, city, state, and zip code
- EFIN
- Transmitting EFIN
- Relational EFIN (if applicable)

The contact name where the software order is shipped must be associated with the e-file site the partner supports. Additionally, ensure the shipping address is valid for the time of software delivery (e.g. If the software order is placed in October and the shipping address noted on the software order is the site address which is not opened; this will cause an undeliverable/returned software package. Therefore, if the site does not open until January and the software is shipped in November (the initial shipment) the address of the responsible party should be used to prevent an undeliverable package.

Note: If the software is shipped to an address other than the site, the Administrator must correct the embedded site information. TaxSlayer will embed the shipping address for the software order as the site address within the software.

Historical Exceptions to License Agreement

Prior to FY2017, there were three approved exceptions to the license agreement for VITA/TCE sites. SPEC will continue to offer services at these locations with the following updated indicators:

- Ad-hoc Site (formerly Exception 1)
- Special Event (formerly Exception 2)
- Multiple Site Admin (formerly Exception 3)

Note: All sites preparing returns must be entered into our database and must have a unique SIDN. Each location for a Mobile site is not required to be entered.

Ad-hoc Site: Applies when a site serves as a main site but offers free tax preparation to taxpayers in underserved communities on an ad-hoc basis.

- **Example:** In addition to providing tax preparation at their main site located in Augusta, GA, volunteers also service two small towns. Tax preparation services are provided through an arrangement with the local library, community, senior center, etc. and are offered on an appointment only or as needed basis. The volunteer does not have set days or hours when they will arrive at the two small towns. Visits to the towns, outside of the main site, are ad-hoc in terms of both frequency and location. One transmitting computer from the main site performs the transmissions of all returns.

Special Event: Applies when a partner or coalition operates a tax preparation site and offers free tax preparation services at a special event (e.g. Kroger Midnight Madness, EITC Day, Super Saturday, etc.).

- **Example:** A special event hosted by a partner or coalition using the computers and volunteers from their main tax site or free tax preparation services offered in conjunction with a community function such as a Financial Literacy Conference. One transmitting computer from the main site performs the transmissions of all returns.

If a site is hosting a one-day or once-a-year event, the relationship manager must check the box indicating it is a one-day site in our database for the filing season.

Multiple Site Admin ERO (formerly Exception 3): Applies to Desktop users only when one ERO with multiple sites transmits all returns and receives all acknowledgements using the same computer. All returns transmitted from all locations must be performed on the same computer.

- **Example:** An ERO operates a main site on Monday, Wednesday, Friday, and Saturday. On Tuesday, the volunteer prepares returns at a Senior Center. On Thursday, the volunteer prepares returns at a Library. Each site has fixed hours. The ERO is responsible for transmitting all returns on one transmitting computer from the main site.

Desktop sites using the Multiple Site Admin indicator will be able to use the same software package at their other locations by associating the additional sites in our database to the main site; no additional EFIN is needed. IRS will no longer need to request a separate license or incur additional cost for these types of Desktop sites.

Request for Relational EFIN

The relational EFIN allows partners with oversight or management responsibility for multiple VITA/TCE (non-AARP) sites to have access to reports or production data for all of their sites. Partners can have their EFIN designated as the “primary” EFIN and provide a list of related EFINs for reporting purposes. When the acknowledgment is received from IRS, the data is returned to both the preparing EFIN and the “primary” (relational) EFIN. This allows the database of the primary EFIN to be updated with data from returns for which they have relational EFIN authority. Using a relational EFIN requires the site to complete the Relational/Regional Office (RO) Disclosure form that is included in TaxSlayer Desktop and Online.

The partner identified as the primary EFIN can then access reports through a single login to access/run reports for all of their sites.

Requests for a relational EFIN should be made at the time the order is placed in the Software Ordering Module.

To request relational EFIN access after placing the order, the Area Analyst (AA) for the SPEC Territory or Relationship Manager for National partners must request access on behalf of the partner from TaxSlayer. **The request must be made and processed by TaxSlayer before the transmitting of any returns by the site.** TaxSlayer will process requests for a relational EFIN within four business days after receipt.

The area analyst or relationship manager must identify the primary site EFIN and all associated EFINs for sites the partner is requesting a relational EFIN report in the email request. All site names must be included.

Requests for relational EFIN access must come from IRS. TaxSlayer will not honor a request directly from a SPEC Partner. After processing by TaxSlayer, all confirmed requests will be posted to the Shared Drive in a designated folder within five business days from initial receipt.

The policy regarding AARP Sites and relational EFINs remains unchanged. At their request, AARP has decided the use of the relational EFIN will not be permitted at any of their sites. **Do not enter a relational EFIN for an AARP site.** AARP sites will only use the Multi-Site Admin to share templates, discussed later in this chapter.

Note: Use of the relational EFIN requires taxpayer's consent to use and disclose their data. IRC Section 7216 rules apply. If the taxpayer does not consent and the site is using a relational EFIN, the return cannot be electronically filed and must be sent as paper by the taxpayer to the IRS.

Request for Transmission EFIN

For filing season 2017, sites preparing returns under their own EFIN and transmitting returns for multiple EFINs will no longer require an XMIT or Transmit code. An XMIT or Transmit code was previously used to allow a primary Desktop site to transmit returns for other secondary Desktop sites using the primary EFIN.

This year the primary Desktop site will be able to transmit for secondary Desktop sites without the need for a unique XMIT or Transmit code. However, the relationship manager will still need to identify primary Desktop sites transmitting for other secondary sites in the SPEC database. These sites will be associated together during the software ordering process. The request for the Transmitting EFIN should be made at the time the software is ordered but no XMIT or Transmit code will be issued.

Entering a Transmitting EFIN

If a site is not transmitting for itself then the transmitting EFIN will be different. Relationship managers will enter the transmitting EFIN in our SPEC database.

Note: All requests to add or delete one site's ability to transmit for another, after the software order is placed, must be completed in writing by the partner. The partner (i.e. contact name on account) can send an email to support@vita.taxslayerpro.com and should include "Transmission EFIN Request" in the subject line. This request must be made and processed by TaxSlayer prior to e-filing any returns. Include the SIDN and Order Number for all sites involved. TaxSlayer will process these requests in two business days.

Stand-Alone FSA Sites

New for filing Season 2017, FSA Stand-Alone sites will be able to order TaxSlayer Self Prep software.

The relationship manager will use a generic TaxSlayer EFIN in the Transmitting EFIN field **ONLY** when placing the order. With the use of the generic TaxSlayer EFIN, the FSA site will have site level reporting capabilities.

Co-located FSA Fusion VITA/TCE Sites

For filing season 2017, co-located FSA Fusion VITA/TCE sites will have the ability to associate the TaxSlayer Self Prep software component to the main site. Per the licensing agreement with TaxSlayer, the two sites must be located at the same address (main and self-prep) with two different SIDNs. Relationship managers will place one software order for the main VITA/TCE and associate the co-located Fusion site using an indicator for the co-located Fusion site component. To ensure proper association, the FSA Self Prep co-located Fusion site indicator must be entered at the same time the

software order is placed for the main VITA/TCE site. TaxSlayer will build a unique URL link for the co-located Fusion component based on the two SIDNs association.

Request for Multi-Site Admin ERO (formerly called Template Subscriber)

TaxSlayer Pro Online has a master profile with defaults pre-set in accordance with SPEC guidelines. Only TaxSlayer Pro Online users can send return profiles to other designated sites. This ability to share customized or modified profiles with other sites is now called “Multi-Site Admin ERO.”

With the Multi-Site Admin ERO, site Administrators can send customized templates and settings to sites under their control that need to receive the additional information to this pre-set master profile embedded by TaxSlayer.

The Multi-Site Admin ERO request should be placed during the software ordering process for the (Master/Parent) EFIN to be associated with the (Sub/Child) EFIN software orders. This will ensure the hierarchy of the Multi-Site Admin ERO EFIN to share templates.

Shipping Orders

Domestic shipments will be sent via Federal Express (to physical addresses only) with scheduled delivery two business days from the shipping date; therefore, do not use PO boxes. International shipments will be sent via the U.S. Postal Service with scheduled delivery four business days from the shipping date.

2017 Software Modification Process

The Software Modification Process requires the territory offices to take certain actions, while others involve partners contacting TaxSlayer directly for assistance.

Based on the software order spreadsheet, TaxSlayer will embed the:

- EFIN from the software orders into the online product. Desktop users must complete this information during software set-up.
- SIDN from the software orders into the online product. For Desktop users TaxSlayer will require multi-authentication. This means the SIDN must be entered twice for Desktop users to validate the software. Territories must verify that information is correct prior to placing a software order.
- Contact name and shipment location from the software orders into the online product. If the site address is different from the shipping address, the site’s Administrator must update this information in the software. Desktop users must complete this information during software set-up.

The site’s Administrator can change all the embedded information during the site set-up process.

Requests for EFIN, SIDN, contact information, and site name corrections should be rare. Refer to the guidance below for additional corrections the site Administrator (ERO) can or cannot correct at the site level.

| 2017 TaxSlayer Software Order Swap and Modification Process | |
|--|--|
| If ... | Then... |
| An order was placed for a site that will not open and the territory has identified another site that can use the product | Relationship manager must document the Software Order Swap in our database. |
| An order was placed for TaxSlayer Desktop software for a site that now wants TaxSlayer Pro Online | Partner should contact TaxSlayer via email only at support@vita.taxslayerpro.com Note email subject line as "Change in TaxSlayer Product" |
| An order was placed for a site to use TaxSlayer Pro Online that now wants TaxSlayer Desktop | Partner should contact TaxSlayer via email only at support@vita.taxslayerpro.com Note email subject line as "Change in TaxSlayer Product" |
| An order was placed and there is a discrepancy in the EFIN * Transposition Errors Only | Partner should contact TaxSlayer via email only at support@vita.taxslayerpro.com Note email subject line as "EFIN Correction" |
| An order was placed and there is a discrepancy in the SIDN | Partner should contact TaxSlayer via email only at support@vita.taxslayerpro.com Note email subject line as "SIDN Correction" |

Note: Requests for software options (i.e. Ad-hoc Sites, Special Events, Multi-Site Admin ERO, Relational EFIN, etc.) should continue to be placed at the time of the original software order to decrease the added risks with changes.

Software Order Swap Process

On rare occasions, sites that had previously placed a software order will not open. When this occurs, territories must make every effort to identify another site within their Territory that can use the product before they place any new software orders. This exchange of a TaxSlayer software license from one site to another, prior to returns being prepared, is a "True Swap". The area analyst or relationship manager should be immediately notified of any potential true swaps. If the product cannot be used by another site in the territory, the area analyst or relationship manager should check for usage within the area before additional orders are placed to reduce unused products at the end of the software ordering season (January 31, 2017). The last day to enter true swaps is February 10, 2017. See the Software Ordering Timeline for activation date of the swapped package. Based on the date of entry into our database, swaps will be placed with the vendor twice a week on Tuesday and Thursday. Tuesday orders will be activated on Friday of the same week and Thursday orders will be activated Tuesday of the following week.

Note: Sites receiving the TaxSlayer Pro Online product through the swap process must correct the SIDN, EFIN, and site information embedded by TaxSlayer to the correct information.

Disclosure and Use of Tax Information Using TaxSlayer

Each partner/volunteer organization must evaluate the ways in which they use taxpayer information against IRC Sec. 7216 requirements to ensure compliance.

Consents available in TaxSlayer

TaxSlayer includes consents for use or disclosure of return information. SPEC volunteer sites should use the consents available in TaxSlayer and customize them with the specific use or disclosure. There are three types of consents available:

1. General Use – Generic Consent to Use
2. General Disclose – Generic Consent to Disclose
3. Relational EFIN Disclose – Relational EFIN Consent to Disclose and share return data/reports with the primary Relational EFIN Office (partner/site EFIN)

The partner or site administrator, during normal TaxSlayer set-up, should customize the consents to include:

- Site Name – Carried forward from Firm Name as completed in TaxSlayer.
- Site Address – Carried forward from Firm Name as completed in TaxSlayer.
- Taxpayer Name – Carried forward from the return Form 1040 or Basic Information section.
- Relational EFIN Office – For sites using the relational EFIN.
- Use – Specifically state what information will be used.
- Disclosure – What will be disclosed and to whom the information will be provided?
- Purpose – What information is being shared and why?

During the return preparation process, the preparer should enter the taxpayer's PIN based on the taxpayer's preference, "Consent Granted" or "Consent Denied," confirming the taxpayer's decision. The consents are included in the print packet defaults for TaxSlayer.

Note: preparers can only enter the taxpayer's PIN on behalf of the taxpayer when the taxpayer has signed the paper consent. If the taxpayer does not sign the paper consent, then the taxpayer must enter his or her own PIN in the software.

If General Use/Disclose Consents Are Required and Granted

If the taxpayer signs the consent, follow the recommended process below:

1. Volunteer explains and solicits PIN from taxpayer for electronic signature (if married filing joint both taxpayers must provide an electronic PIN) during the intake and interview process.
2. If paper consents are available, taxpayer signs required consent forms granting the disclosure and use of their data.
3. If paper consents are not available, the taxpayer must enter his or her own PIN in the software.

Note: Preparers can only enter the taxpayer's PIN on behalf of the taxpayer when the taxpayer has signed the paper consent (if married filing joint both taxpayers must sign). If the taxpayer(s) does not sign the paper consent, then the taxpayer must enter his or her own PIN in the software.)

4. Volunteer prepares the tax return using tax preparation software.
5. Completed return is quality reviewed.
6. Volunteer gives the completed return and electronic/paper consent form(s) to taxpayer.
7. Return is electronically filed.

If General Use/Disclose Consents Are Required and Not Granted

Refusal to give consent will not be a reason to deny tax preparation services. Therefore, if the taxpayer does not consent to disclose and use their data, using the same process outlined above, complete the following recommended process.

1. Volunteer explains and solicits PIN from taxpayer for electronic signature (if married filing joint both taxpayers must provide an electronic PIN) during the intake and interview process.
2. If the taxpayer(s) **deny** the disclosure and use of their data, they are not legally required to sign anything in paper or electronic format.
3. If denied, the volunteer preparer may enter the taxpayer's PIN information in the consent denied fields within the software.
4. Volunteer prepares the tax return using tax preparation software.
5. Completed return is quality reviewed.
6. Volunteer gives the completed return and electronic consent forms to taxpayer.
7. Return is electronically filed unless the partner is using a relational EFIN.

Relational EFINs

In addition to the General Use/Disclose Consents, sites with relational EFINs must solicit the Relational EFIN Office consent within the TaxSlayer software. The relational EFIN process allows (the developer of TaxSlayer and IRS' third-party transmitter) to share the return data with the primary sponsor. Since there is sharing individual taxpayer data, TaxSlayer is required to have the taxpayer's consent to disclose the data.

1. Volunteer explains and solicits PIN from taxpayer for electronic signature (if married filing joint both taxpayers must provide an electronic PIN) during the intake and interview process.
2. If paper consents are available, taxpayer signs required consent forms granting the sharing of their data.
3. If paper consents are not available, the taxpayer must enter his or her own PIN in the software.

Note: Preparers can only enter the taxpayer's PIN on behalf of the taxpayer when the taxpayer has signed the paper consent (if married filing joint both taxpayers must sign). If the taxpayer(s) does not sign the paper consent, then the taxpayer must enter his or her own PIN in the software.)

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 TaxSlayer can ensure data is not shared with the primary sponsor is to stop the e-file from being processed.

If taxpayer does not consent to the disclosure of their information, the return cannot be e-filed. In this case, the return will be prepared as a paper return.

Record Retention Requirements

The VITA/TCE programs received a waiver to the three-year retention requirement for Forms 8879 and supporting documents. Retaining a signed copy of Form 8879 for the Practitioner PIN method and Forms W-2, W-2G, and 1099-R for the Practitioner method is no longer required at VITA/TCE sites. The taxpayer(s) must sign and date the Form 8879 after reviewing the tax return (paper or electronic) to ensure the information is accurate. The volunteer should then return the taxpayer's signed Form 8879 to the taxpayer along with a copy of their return. Forms 8879 are not sent to the IRS or the local SPEC Territory Offices.

This waiver does not provide an exception to VITA/TCE sites' responsibility to solicit and maintain consents required under IRC 7216. VITA/TCE sites must retain the signed consent notices for the required period in paper or electronic format.

For filing season 2017, TaxSlayer supports SPEC's goal of using only the Practitioner PIN process for traditional VITA/TCE sites. Self-Select PIN is no longer an option for sites using the TaxSlayer software.

Note: The TaxSlayer software has the capability for electronic signatures. In accordance with Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, EROs may use an electronic signature pad to have taxpayers sign Form 8879. Taxpayers must be present in the ERO's office (VITA/TCE site) where the electronic signature pad is located to sign using the signature pad.

The following documents must be retained until December 31st of the year in which the return was filed:

- A copy of Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*, and 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. There should not be an outstanding rejected return when the site closes. (This can be a single year-end acknowledgment report from TaxSlayer).

Taxpayer information may be retained either electronically or in paper format. The information should be properly disposed of once it is no longer needed. Proper disposal consists of shredding, burning, or destroying Portable Mass Storage Device (PMSD) containing personal sensitive information for security purposes. See [Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust](#), for more information.

Publication 1345 provides instructions to Electronic Return Originators (ERO) for securing and maintaining required documentation used in IRS e-file.

The SPEC Territory office will evaluate the level of security provided for the documents while in the partner's possession. Sufficient security is required to prevent unauthorized access to the data. The IRS SPEC Territory Office will determine if appropriate security is available and approve the retention of data at the site/partner level.

If a volunteer site supporting the VITA/TCE programs do not have secure storage space for the documents listed above, these sites may send the documents to their local SPEC Territory Office.

If the Territory Office does not have adequate storage space, the territory is required to follow the guidance for shipping paper data files to the Federal Records Center for secure storage.

Prior Year Returns

VITA/TCE sites with the necessary software and reference materials are encouraged to prepare prior year returns. A current Form 13614-C must be completed for each prior year return, and used to determine the certification level and if the return is within scope of the VITA/TCE Programs. IRS tax law-certified volunteers are allowed to prepare prior-year returns at the same tax law certification level as obtained in the current year. All prior year tax returns must be prepared using tax preparation software. Refer to the [Site Coordinator Corner](#) to locate prior year reference materials and additional guidance.

- Modernized e-File allows electronic filing of tax returns for the two years preceding the current tax year. Older tax returns must be mailed to IRS.
- IRS does not allow direct deposit or direct debit for prior years. Refund checks are mailed to the address on the tax return.
- For guidance on accessing prior years' software packages, refer to *Fact Sheet for SPEC Partners, Preparing Prior Year and Amended Returns at VITA/TCE Sites*, located at the Site Coordinator Corner.
- For additional assistance, refer to the [Publication 4012](#), *Volunteer Resource Guide*.
- New law prevents taxpayers with newly issued taxpayer identification numbers from claiming certain refundable tax credits when filing prior year returns. For details, see the above-mentioned *Fact Sheet* and *Volunteer Tax Alert (VTA-2016-01)*, found at the Site Coordinator Corner.

Amended Returns

VITA/TCE sites may prepare amended returns even if the site did not prepare the original return. As with prior year returns, sites are strongly encouraged to assign amended returns to qualified IRS tax law-certified volunteers. Amended returns must be prepared using tax preparation software. The taxpayer must have the original return and adequate information for preparing the amended return.

- For step-by-step directions for amending returns using TaxSlayer® software, see Tab M of Publication 4012, *Volunteer Resource Guide*.
- New law prevents taxpayers with newly issued taxpayer identification numbers from retroactively claiming certain refundable tax credits when amending prior year returns. For details, see the above-mentioned *Fact Sheet* and *Volunteer Tax Alert (VTA-2016-01)*, found at the Site Coordinator Corner.

Chapter 8: Alternative Filing

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.

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.

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](#), *Quality Site Requirements*.

Intake/Interview Stage

A basic description of the four components is provided below. For more detailed information see [Publication 1084](#), *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.

Change for 2017 Filing Season

Change: Form 14446 no longer requires the full Social Security Number. For security reasons the Form 14446 will now ask for the last four digits of the taxpayer’s Social Security Number.

Why: In an effort to protect the taxpayer against ID Theft, IRS is requiring all agencies to remove taxpayers’ full Social Security Numbers from IRS forms unless absolutely necessary. Partners and volunteers are required to protect the taxpayers’ data and should consider following this same practice.

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 SPEC 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.

Virtual VITA/TCE Program Plans should be approximately one to two pages in length. Submissions should be sent to your SPEC 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 in 2017. 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 2017

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/Advance/Circular 230 Federal Tax Law Update

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 2017, we estimate this to be _____ clients.

Example Two

(Site Name) Virtual VITA Intake and Tax Preparation Model

Filing Season 2017

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.

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. New this year will be an FSA offering by the VITA/TCE tax software contractor, TaxSlayer.

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.

Change for 2017 Filing Season

Discontinuation of e-file PIN for FSA Filers

In June 2016, the e-file PIN process was discontinued on IRS phone and web applications. Previously, taxpayers could use these applications to create a PIN to electronically file their tax return (in the event the prior year adjusted gross income [AGI] or self-select PIN were not available). FSA taxpayers who do not have these other "shared secrets" will have to request that information from the Get Transcript applications (either online or by mail). This may be a particular challenge to those taxpayers who switch to different software from the previous year, for the purpose of filing their own return.

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, *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

assistors 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 2017 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.

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.

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, 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) must 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 of 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.

Acronym Glossary

| | |
|---------------------------|---|
| AARP | American Association of Retired Persons – A non-profit organization and SPEC Partner that operates the nationwide Tax-Aide network of tax preparation sites for the VITA/TCE Programs, which primarily serve seniors. |
| CRD | Civil Rights Division – The Federal Agency responsible for protecting taxpayer’s civil rights. |
| EFIN | Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. To apply for an EFIN, you must first enroll in e-Services. |
| EIC or EITC | Earned Income Tax Credit – A refundable tax credit. Eligibility and the amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home. |
| FSA | Facilitated Self Assistance – A VITA/TCE Site Model for eligible taxpayers to prepare and electronically file federal tax returns free. |
| IP PIN | Identity Protection Personal Identification Number – A six digit number issued by the Identity Protection Specialization Unit for taxpayers who are victims of identity theft. |
| IRS | Internal Revenue Service – The Federal agency responsible for administering the Internal Revenue Code enacted by Congress. |
| ITIN | Individual Taxpayer Identification Number – A nine-digit identification number issued by the Internal Revenue Service – for tax purposes use only by individuals who do not qualify for a Social Security Number. The first digit is nine, the fourth and fifth digits range from 77 to 88. |
| ITA | Interactive Tax Assistant – An online tool that provides consistent answers to a limited number of current and prior year tax law questions using a probe and response process. |
| QSR | Quality Site Requirements – Ten requirements identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. |
| QSRA | Quality Site Requirement Alerts – A SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements. |
| QSS | Quality Statistical Sample – SPEC’s Quality Program Office (QPO) performs Quality Statistical Sample (QSS) reviews, including reviews of randomly selected tax returns for accuracy and a thorough review of the site’s processes and operations for adherence to Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). To ensure the measure is statistically-valid, the Statistics of Income (SOI) Office determines the sites reviewed. |

| | |
|------|---|
| SIDN | Site Identification Number – A number assigned by SPEC to identify each VITA/TCE site. SIDN starts with the letter “S” followed by eight digits. |
| SPEC | Stakeholder Partnerships, Education & Communication – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE programs. |
| TCE | Tax Counseling for the Elderly – The TCE program offers free tax assistance to individuals who are age 60 or older. § 163 of the Revenue Act of 1978, Public Law No. 95 600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or nongovernmental public nonprofit agencies and organizations, exempt under § 501 of the IRC, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns. |
| VITA | Volunteer Income Tax Assistance – One of the volunteer return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low and moderate income taxpayers (incomes below the EITC upper limitation). VITA sites may focus on serving special needs populations, such as limited English proficient, persons with disabilities, or those in rural areas. |
| VSC | Volunteer Standards of Conduct – Inform volunteers of their responsibility to provide taxpayers with ethical, confidential and quality tax return preparation. |
| VTA | Volunteer Tax Alerts – A SPEC communication to VITA/TCE sites during the filing season that will address any trends during QSS, or SPEC reviews. |