VOLUNTEER HOTLINE

For VITA/TCE Volunteers Only
1-800-829-VITA (8482)
January 24 – April 19
Hours of Operation (Local Time) Monday – Friday, 7:00 AM-7:00 PM
No service available on Saturdays or Sundays

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 Unit 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
Taxpayer Advocate Service 1-877-777-4778
Social Security Administration 1-800-772-1213
<table>
<thead>
<tr>
<th>TABLE OF CONTENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Message from the Director</strong></td>
</tr>
<tr>
<td><strong>SPEC Mission</strong></td>
</tr>
<tr>
<td><strong>Purpose of this Guide</strong></td>
</tr>
<tr>
<td><strong>Chapter 1: VITA/TCE Program Guidelines</strong></td>
</tr>
<tr>
<td><strong>Chapter 1-1: Partner Roles and Responsibilities</strong></td>
</tr>
<tr>
<td>Solicitation of Donations Guidelines</td>
</tr>
<tr>
<td><strong>Chapter 1-2: Required Forms and Reporting</strong></td>
</tr>
<tr>
<td><strong>Chapter 2: Site Reviews</strong></td>
</tr>
<tr>
<td>Quality Site Requirements</td>
</tr>
<tr>
<td>Quality Site Requirements for Alternative Filing Models</td>
</tr>
<tr>
<td>Quality &amp; Oversight Changes for 2022</td>
</tr>
<tr>
<td>Recommendations for Partners to Improve Quality</td>
</tr>
<tr>
<td>Partner Reviews</td>
</tr>
<tr>
<td>Quality Statistical Sample Reviews</td>
</tr>
<tr>
<td>2021 Virtual Quality Oversight Review Results</td>
</tr>
<tr>
<td>Field Site Visits</td>
</tr>
<tr>
<td>Remote Site Reviews</td>
</tr>
<tr>
<td>SPEC Shopping Reviews</td>
</tr>
<tr>
<td>Treasury Inspector General for Tax Administration (TIGTA) Shopping Reviews</td>
</tr>
<tr>
<td>Civil Rights Unit (CRU) Reviews</td>
</tr>
<tr>
<td>SPEC Financial Reviews</td>
</tr>
<tr>
<td><strong>Chapter 3: Volunteer Recruitment, Recognition, and Retention</strong></td>
</tr>
<tr>
<td>Volunteer Recruitment</td>
</tr>
<tr>
<td>Volunteer Recognition</td>
</tr>
<tr>
<td>Volunteer Retention</td>
</tr>
</tbody>
</table>
Chapter 4: Volunteer Training and Certification ................................................................. 23
  Developing a Training Program ....................................................................................... 23
  Certification Requirements ............................................................................................ 23
  Instructor Resources ....................................................................................................... 25
  Volunteer Standards of Conduct - Ethics Training ......................................................... 25
  Volunteer Registry ........................................................................................................... 27
  Volunteer Protection Act ................................................................................................. 27
  Intake/Interview & Quality Review Training .................................................................... 27
  Tax Law Training ............................................................................................................. 28
  TaxSlayer Webinars ........................................................................................................ 30
  Tax Site Policies and Procedures Training ......................................................................... 30
  Site Coordinator Training and Test ................................................................................ 30
  Volunteer Certification Process Flowchart ...................................................................... 31

Chapter 5: Continuing Education Credits ........................................................................ 33

Chapter 6: Partner Program Resources ........................................................................... 37
  Chapter 6-1: Product Ordering ...................................................................................... 37
    SPEC Products for Your Site ....................................................................................... 37
    SPEC Product Ordering ............................................................................................... 37
  Chapter 6-2: Web Tools and Resources ....................................................................... 41
    Partner and Volunteer Resource Center ...................................................................... 41
    Become an IRS Partner to Help in Your Community .................................................. 41
    Site Coordinator Corner ............................................................................................. 41
    Subscribe to the IRS Outreach Connection ............................................................... 42
    Volunteer Alerts ......................................................................................................... 42
    Taxpayer Advocate Service is Here to Help You ......................................................... 43
    Low Income Tax Clinics – Assistance with Tax Problems .......................................... 43
    Identity Theft .............................................................................................................. 44

  Chapter 6-3: Outreach Delivery .................................................................................... 44

Chapter 7: VITA/TCE Program Policies .......................................................................... 47
  Chapter 7-1: VITA/TCE Return Preparation Models and Requirements .................... 47
Chapter 7-2: Privacy, Confidentiality, and Civil Rights ..................................................47
  Disclosure and Use of Tax Information – IRC 7216 Requirements……………………………47
  Relational Electronic Filing Identification Numbers ..........................................................49
  Mandatory Consents to Disclose or Use Taxpayer Information ........................................49
  Electronic Signature Requirements ....................................................................................51
  Civil Rights Site Requirements ........................................................................................51
  Data Collection Requirements ..........................................................................................52
  Posting Civil Rights and D-143 (Tax-Aide Sites) ..............................................................53
  Violation of Civil Rights .....................................................................................................53
  Civil Rights Assurance Process .........................................................................................54
  Civil Rights Unit Reviews ...................................................................................................55

Chapter 7-3: VITA/TCE High School Program Volunteer Guidelines ............................55

Chapter 7-4: Policy for IRS Employees Who Volunteer .................................................55

Chapter 7-5: Guidance for Return Preparer Misconduct at VITA/TCE Sites .................56

Chapter 8: Serving Taxpayers with Disabilities ...............................................................59
  Serving Taxpayers with Mobility Impairments .................................................................59
  Serving Taxpayers Who Are Blind or Low Vision ............................................................59
  Serving Taxpayers Who Are Deaf or Hard of Hearing .....................................................60
  Helpful Suggestions in Obtaining Interpreters ...............................................................61
  American Sign Language Video Resources ......................................................................61

Chapter 9: E-Services and E-filing ...................................................................................62

Chapter 9-1: E-Services and EFIN Application .................................................................62
  Registering for E-Services .................................................................................................62
  Submit Your Application to Become an Authorized IRS E-file Provider .......................63
  Application Types .............................................................................................................65
  SPEC Territory Office Responsibility ................................................................................66
  Verifying the New e-file Application ................................................................................66
  Revising the e-file Application ..........................................................................................67
  Permanently Inactive EFIN ...............................................................................................67
  Acceptance to the E-file Program ....................................................................................68
  Sanctioning .......................................................................................................................68
  IRS Quick Alerts ...............................................................................................................68
Chapter 9-2: TaxSlayer .................................................................69
  Filing Season 2022 Recommended System Requirements ......................69
  Wireless Technology ...........................................................................70
  Multi-Factor Authentication (MFA) and reCaptcha ..................................71
  Pro Online Site Activation .....................................................................72
  Security Related Features .....................................................................72
  Office IP (Internet Protocol) Whitelist ..................................................73
  Carry Forward of Taxpayer Data ..........................................................73
  TaxSlayer Consent Form Requirements Per IRC 7216 ..............................74
  VITA/TCE Site Responsibility ..............................................................74
  Prior Year Software Access ..................................................................76
  Prior Year Return Preparation ..............................................................76
  Amended Return Preparation ..............................................................76

Chapter 9-3: Computer Loan Program ..................................................76
  Forms and Publications Links ..............................................................80
  Acronym Glossary ..............................................................................82
MESSAGE FROM THE DIRECTOR

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

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

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

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

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

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

With sincere appreciation,

Frank Nolden

Director, Stakeholder Partnerships, Education and Communication
SPEC MISSION

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

PURPOSE OF THIS GUIDE

The purpose of the Publication 4396-A, Partner Resource Guide, is to inform you of your obligations and expectations as a SPEC partner. The guide will assist you with administering an effective VITA/TCE program. The publication covers the operation of the VITA/TCE program before, during, and after the tax filing season. This guide provides references and resources to answer questions you may have as a SPEC partner. Program coordinators should review the table of contents in this document and become familiar with the topics covered. They can refer to it as needed throughout the year for help with program operation.

Publication 4396-A is a resource in tandem with the Publication 1084, Volunteer Site Coordinator Handbook, to assist coordinators effectively operate VITA/TCE tax preparation sites. While the two publications may provide similar information, they contain distinctive material on key aspects of the defining roles and responsibilities for their respective intended audiences.
CHAPTER 1: VITA/TCE PROGRAM GUIDELINES

SPEC is the outreach and education function of the IRS. The SPEC mission shares the strategies of many community organizations striving to assist taxpayers in satisfying their responsibilities. We do this by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating, and communicating with shared customers.

SPEC combines three components:

**Tax Education** - IRS outreach program provides critical information to taxpayers ensuring they understand and comply with their tax obligations. Partners and community-based coalitions share information designed to enhance the public’s knowledge of general income tax law, available tax credits, current legislative changes affecting tax law and availability/advantages to e-file.

**Return Preparation** – The SPEC volunteer tax preparation program, Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) provide free tax preparation services for low to moderate income taxpayers such as the elderly, persons with disabilities, Native Americans, rural taxpayers, and those individuals with limited English proficiency.

**Financial Education and Asset Building** - The goal is to work with partners who provide free tax preparation sites encouraging taxpayers to use their refund dollars to improve their financial health. By working in connection with financial institutions and other organizations, partners can provide the financial options taxpayers need and want, such as banking, savings, debit cards, financial counseling, and other financial services. Incentives like these present an affordable way for taxpayers to begin asset building and achieve financial independence.

Chapter 1-1: Partner Roles and Responsibilities

Coordinators may use the timeline at the end of the chapter to help partners and volunteers operating VITA/TCE sites. The list includes key activities specific to opening and running a successful site. Volunteer recruitment, marketing and promoting programs such as Earned Income Tax Credit (EITC) and its economic impact, are year-round activities, incorporated into the mission of your organization.

SPEC organization develops and supports leveraged partnerships and coalitions. SPEC ensures VITA/TCE sites follow established Quality Site Requirements (QSR), and IRS tax law certified volunteers perform the tax return preparation. SPEC supports VITA/TCE tax preparation sites by conducting oversight reviews and supplying current/updated information through Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA).

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

- Maintaining program integrity and supplying reasonable protection of information provided by the individuals who use the services
- Ensuring the organization follows Title VI of the Civil Rights Act of 1964
- Completing and supplying all required documentation on time
- Recruiting, training, certifying, and reporting all volunteers and volunteer coordinators
- Preparing a comprehensive marketing plan
- Finding and securing adequate site locations
• Requesting a Site Identification Number (SIDN) and applying for an Electronic Filing Identification Number (EFIN)
• Obtaining equipment compatible with the electronic filing program (computers, printers, and printer cartridges)
• Ordering IRS training materials, site forms/publications, and software
• Overseeing site operations and ensuring adherence to all Quality Site Requirements at every site
• Maintaining effective lines of communication with coordinators, SPEC relationship managers and volunteers within your network
• Overseeing volunteer recognition

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

SOLICITATION OF DONATIONS GUIDELINES

A 501(c)(3) organization that partners with the IRS to provide free tax preparation may solicit voluntary donations at a VITA and TCE site to support its charitable activities if the solicitation:

• Occurs after completion of the return
• Is in support of activities unrelated to tax preparation services, and
• Is outside the area where tax returns are prepared

The tax preparation process is complete once the volunteer provides the taxpayer a copy of his or her tax return and all source documentation, and the taxpayer has left the return preparation area. Taxpayers should not feel pressured to contribute, and the site must avoid the feeling or concern that free tax preparation services hinge on a donation.

Chapter 1-2: Required Forms and Reporting

Form 13533, VITA/TCE Partner Sponsor Agreement

Form 13533, VITA/TCE Partner Sponsor Agreement, reiterates the key principles of privacy and confidentiality. Individuals using the services at VITA/TCE sites, place a great deal of trust in the volunteers preparing their return. Taxpayers expect an accurate tax return and protection of their information to ensure the privacy and confidentiality of the data they share. Partners and volunteers must keep the information confidential and protect it from unauthorized individuals and misuse. By signing this agreement, the sponsor agrees to make certain their volunteers are aware of the standards of conduct, privacy, and the key principles of confidentiality.

Form 13715, Volunteer Site Information Sheet

Partners use Form 13715, Volunteer Site Information Sheet, to submit site’s information (dates, location, hours, etc.) to the IRS. The purpose of this form is to provide a consistent method of requesting and capturing accurate site information. Provide the information to your local SPEC territory office annually, but no later than January 15. If your hours of operation or location change, update Form 13715 and submit to your local SPEC territory office immediately.
Form 13715 is updated to include two new questions to identify the following:

- Systems the site uses to support virtual return preparation. A site can select more than one option if it applies.
- Sites offering voter registration to taxpayers.

This change will assist SPEC in identifying the systems used to support virtual return preparation at VITA/TCE sites and capture data relating to voter registration activities in support of Executive Order 14019.

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

Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, outlines the conduct and ethical behavior expected from volunteers as they assist taxpayers in completing an accurate tax return. All volunteers must sign and date Form 13615 agreeing to adhere to the Volunteer Standards of Conduct (VSC) and comply with the Quality Site Requirements (QSR). The Form 13615 also captures the level(s) of tax law certification the volunteer achieved. For detailed information on Volunteer Standards of Conduct, please see Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training.

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

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

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

Once validated, transfer Form 13615 information to the Form 13206 (or similar listing containing the same information) and send a copy to the local SPEC territory office. There is no requirement to maintain Forms 13615 at the site/partner level. The partner destroys, returns to the volunteer or keeps the Forms 13615 as they choose.

However, retain the original Form 13615 to use at the end of the filing season for reporting required information and volunteer hours for those eligible for Continuing Education (CE) credits.

**Form 13206, Volunteer Assistance Summary Report**

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

The partner’s approving official must check the box in the heading section of Form 13206, or the partner/coordinator created listing, certifying all volunteer identification validation occurred using government-issued photo ID, all certifications are completed, and all Forms 13615 are signed and dated by the volunteers. If the partner or coordinator chooses to create their own listing, it must have the same information required on the Form 13206.
New: Form 13206 is updated to include a new field for the volunteers’ email addresses. The volunteer email addresses are a datapoint SPEC can use to monitor our recruitment efforts. SPEC is also working on an improved communication strategy with our volunteers.

**Maintenance and Retention**

Copies of the Forms 13615 or Form 13206, or similar listing having 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 must have a method in place to track volunteer certification levels and be able to provide this information upon request.

Transfer volunteer certification information to Form 13206 or similar listing having the same information and forward to the local SPEC territory office. Once the local SPEC territory office receives the volunteer listing, partners can destroy Forms 13615, return the forms to the volunteers, or choose to keep the forms at their discretion.

**Exception:** If the volunteer is applying for CE credits, the partner must complete Form 13615, CE Credits Section and turn it into the local SPEC territory office by April 30, or alternative date indicated in Chapter 5, Volunteers Who Are Tax Professionals, Continuing Education Credits.

Partners should keep 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 operation or until receipt of the new annual certifications.

Note: AARP Foundation Tax-Aide (Tax-Aide) will provide SPEC a unified list of volunteer certifications having the same information as requested on Form 13206. Tax-Aide still must secure Form 13615 from all volunteers and the listing must certify that each volunteer has signed and dated their agreement and the Tax-Aide approving official has validated the form as described above.

**Form 15272, VITA/TCE Security Plan**

Partners must complete Form 15272, VITA/TCE Security Plan, to enhance and maintain the security of taxpayer information utilized at a VITA/TCE location, ensuring sites adhere to the security requirements outlined in Publication 4299, Privacy, Confidentiality and Civil Rights – A Public Trust. Partners and coordinators must protect taxpayers’ private information by following IRS security requirements. Form 15272, Section II – Virtual/VITA TCE Process, captures the virtual process the site uses. Any site using a virtual model must complete this section. Sites can use this form or a similar document that captures the same information to meet this requirement. The coordinator must sign Form 15272. Partners must approve the plan and submit a copy to their local SPEC territory office. The form must be submitted annually prior to opening the site, but no later than December 31. The SPEC territory manager or designee must approve the security plan prior to implementation. Sites must maintain a (physical or electronic) copy of the approved security plan. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.
CHAPTER 2: SITE REVIEWS

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

As a partner, you can normally expect to be visited/reviewed every five years. When local SPEC territory offices are determining this five-year period, they consider when a site has had a Quality Statistical Sample (QSS) review, SPEC Shopping Review, Field Site Visit (FSV) or Remote Site Review (RSR). Territories use established criteria for selecting sites for FSV/RSR, including but not limited to new sites during their initial year of operation, established sites with new coordinators, FSA Fusion sites, Virtual VITA sites, VITA/TCE grant sponsor sites, and sites not visited in the last five years.

Sites selected for Quality Statistical Sample (QSS) site reviews are from the VITA/TCE population of sites. This selection may mean that sites could receive a QSS review multiple times within a five-year period. Whenever possible, the measure will be a statistically valid sample of sites chosen and certified by the Statistics of Income (SOI) Office. The SOI Office certified results of the QSS return reviews provide the only statistically valid measure applied to the entire VITA/TCE return population in determining return accuracy.

QUALITY SITE REQUIREMENTS

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

- QSR 1 Certification
- QSR 2 Intake/Interview & Quality Review Process
- QSR 3 Confirming Photo Identification and Taxpayer Identification Numbers (TIN)
- QSR 4 Reference Materials
- QSR 5 Volunteer Agreement
- QSR 6 Timely Filing of Tax Returns
- QSR 7 Civil Rights
- QSR 8 Correct Site Identification Number (SIDN)
- QSR 9 Correct Electronic Filing Identification Number (EFIN)
- QSR 10 Security

QUALITY SITE REQUIREMENTS FOR ALTERNATIVE FILING MODELS

Whether preparing returns in-person or using virtual models, volunteers must follow the QSR and adhere to the VSC. Originally written for the traditional VITA/TCE site model, partners must apply the QSR to all alternative filing models, including Facilitated Self-Assistance (FSA). SPEC provides guidance applying the QSR to alternative filing models in Publication 5324, Fact Sheet for Partners and Employees – Quality Site Requirements for Alternative Filing Models.
QUALITY & OVERSIGHT CHANGES FOR 2022

SPEC encourages consistent site operations and effective communication to improve the quality of the VITA/TCE program. Below are updates effective for the 2022 filing season.

Schedule LEP (Form 1040), Request for Change in Language Preference

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

Form 13206, Volunteer Assistance Summary Report

Form 13206 is updated to include a new field for the volunteers’ email addresses. The volunteer email addresses are a datapoint SPEC can use to monitor our recruitment efforts. SPEC is also working on an improved communication strategy with our volunteers.

Form 13614-C, Intake/Interview & Quality Review Sheet

The intake sheet will now be translated into 23 languages and will be available online at IRS.gov. The English and Spanish language intake sheets will continue to be printed for partner use at their sites. Form 13614 is updated to add a new question which allows a taxpayer to request IRS written communications be sent in a language other than English. IRS notices are available in 23 languages.

Form 13715, Volunteer Site Information Sheet

Form 13715 is updated to include two new questions to identify the following:

- Systems the site uses to support virtual return preparation. A site can select more than one option if it applies.
- Sites offering voter registration to taxpayers.

This change will assist SPEC in identifying the systems used to support virtual return preparation at VITA/TCE sites and capture data relating to voter registration activities in support of Executive Order 14019.

Form 15272, VITA/TCE Security Plan, Revised

Form 15272 adds Section II, Virtual VITA/TCE Process, to capture the virtual return preparation process used by a site. Form 15273, Virtual VITA/TCE Plan, is obsolete. Any site using a virtual process must complete Form 15272 Sections I and II. The coordinator must sign Form 15272. Partners must approve the plan and submit a copy to their local SPEC territory office. The form must be submitted annually prior to opening the site, but no later than December 31. The SPEC territory manager or designee must approve the security plan prior to implementation. Sites must maintain a (physical or electronic) copy of the approved security plan. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.

Over-the-Phone Interpreter (OPI) Service

The IRS is committed to servicing our multilingual customers by offering over-the-phone (OPI) services in Limited English Proficient (LEP) communities. OPI is a federally funded program.
OPI offers real-time interpretation services for 121 languages. Virtual call centers, enabling around the clock service, are available all day 365 days a year. The OPI service is free to all VITA/TCE partners/sites.

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

TaxSlayer Updates

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

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

Scanned Documents

- Volunteers at the site can scan and upload taxpayer documents allowing volunteers to prepare and quality review tax returns remotely.
- TaxSlayer will delete all the documents in the Scanned Document and Customer Portal annually in November.
- Sites have the option to delete scanned documents for the taxpayer from the software, however this is not required.

Customer Portal

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

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

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

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

One of the key factors in preparing an accurate return is the quality of the initial taxpayer interview. As you prepare your training schedule, place emphasis on providing your volunteers Intake/Interview and Quality Review Training. Your coordinators are your strongest ally in this effort. Consider engaging the coordinators in discussions on how they can improve the volunteer’s interview skills. For example, role-plays can demonstrate the correct interview methods.

Publication 5101, Intake/Interview & Quality Review Training, is available for use in classroom training or as a self-study tool. The training guides volunteers through the steps of conducting a complete and accurate taxpayer interview and quality review.

Publication 5299, VITA/TCE Quality Review Refresher, helps strengthen the skills of an effective quality reviewer. SPEC encourages volunteers who serve as quality reviewers to study this publication.

PARTNER REVIEWS

As a sponsoring partner, SPEC recommends you conduct site and return reviews at your volunteer sites to ensure consistency in site operations and affirm accurate return preparation. Your presence at the sites and continued encouragement can have a positive effect on the adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). Your organization can gather valuable data on trends and best practices found during visits. Use the data you gather to customize future training improving site operations and addressing tax law issues that might need more attention. You and your coordinators play a primary role in ensuring the sites are providing accurate return preparation and maintaining the highest ethical standards.

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. The job aid guides you through evaluating site operations and gives you tips on reviewing tax returns for accuracy. These partner tools are optional; you may develop and use your own forms 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 determine who will conduct the reviews and how to perform the reviews. Ensure the selected reviewers’ certification in tax law includes the highest level needed for returns prepared at the site. SPEC recommends reviewing one to three tax returns for accuracy during the visit. 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 program and play a vital part in improving quality and consistency. The review process verifies accuracy of volunteer prepared tax returns and compliance with Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR). These reviews also provide opportunities to identify and correct problem areas and share best practices.

Analysts assigned to the Quality Program Office (QPO) in SPEC headquarters, with extensive tax law experience, conduct these unannounced reviews. QSS reviews include a thorough review of the site’s processes and operations for adherence to the QSR. Each QSS review also requires multiple return reviews and can include duplication of the tax returns (including emailing, scanning, faxing or photocopying) for verification of the data collected.

During the 2021 filing season, due to the pandemic and subsequent travel restrictions, the SPEC organization had to conduct quality oversight reviews virtually in lieu of QSS reviews. QPO announced these oversight reviews, and therefore, they are not statistically valid. Below are the results of the 2021 virtual quality oversight reviews.
2021 VIRTUAL QUALITY OVERSIGHT REVIEW RESULTS

Virtual quality oversight review results for 2021:

- Return Accuracy Rate: 96.36%
- Adherence Rate to the QSR: 98.81%

We thank our volunteers who worked tirelessly while facing significant operational challenges before, during and after the 2021 filing season. VITA/TCE sites across the nation had to pivot and find unique solutions for providing free tax preparation services while ensuring taxpayers and volunteers were safe. The challenging work and dedication of our VITA/TCE volunteers is evident in the above referenced quality oversight review results.

For more detailed information on the virtual quality oversight site and return reviews for the 2021 filing season, see Publication 5347, Fact Sheet for Partners and Employees – Virtual Quality Oversight Review Results, found on the Site Coordinator Corner.

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

FIELD SITE VISITS

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

REMOTE SITE REVIEWS

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

SPEC SHOPPING REVIEWS

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

Mystery shoppers will remain anonymous until the completed return goes through the site’s Quality Review Process. Once the mystery shopper identifies themselves, they will ask for a printed copy of the return. The site must delete the return from the software to avoid transmission of a fictitious return. The mystery shopper then conducts a site review to verify the site is adhering to the QSR and Volunteer
Standards of Conduct. The shopper discusses preliminary results after the site review. The local SPEC territory office forwards the results of the SPEC shopping review to the partner and coordinator.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION (TIGTA) SHOPPING REVIEWS

TIGTA performs reviews to test return accuracy. They also use a method known as “shopping.” This process uses pre-designed scenarios to assess new tax law and procedures. TIGTA shopping results are not statistically valid for the entire population of returns prepared at all volunteer sites. No prior notification occurs for SPEC or its partners of TIGTA’s shopping plans prior to a visit.

During the filing season, TIGTA conducts reviews with a cadre of TIGTA auditors (shoppers). A TIGTA shopper has a pre-defined taxpayer scenario and assumes the role of the taxpayer requesting services from a VITA or TCE site. Until the volunteer completes the return, and it goes through the site’s quality review process, shoppers remain anonymous.

The site must delete the return in the tax software once TIGTA identifies themselves to avoid the transmission of a fictitious return. If TIGTA visits your site, we ask you to notify your local SPEC territory office and provide feedback regarding your experience with the review or send an email to partner@irs.gov.

CIVIL RIGHTS UNIT (CRU) REVIEWS

The Civil Rights Unit (CRU) visits volunteer sites operated by partners receiving federal assistance. The purpose of the visit is to confirm compliance with civil rights rules and reasonable accommodations for persons with disabilities. CRU discusses the results with the partner and SPEC headquarters. For more information on civil rights notification, refer to Publication 4053 (EN/SP), Your Civil Rights are Protected. For more information on supplying reasonable accommodations, see the Fact Sheets on the Site Coordinator Corner.

SPEC FINANCIAL REVIEWS

The primary purpose of the financial review is to ensure partners spend grant funds in accordance with grant terms and conditions, Office of Management and Budget (OMB) Circulars, federal laws, and statutes. Financial reviewers also consider whether the grantee sub-awards a portion of their grant. The Grant Program Office can also recommend recipients for a review depending on monitoring activities. These reviews occur throughout the calendar year. Reviewers will contact your partner to schedule the review. They will give your partner verbal feedback after the review and follow-up with a written report. This provides the partner an opportunity to respond to any findings.
CHAPTER 3: VOLUNTEER RECRUITMENT, RECOGNITION, AND RETENTION

Partners recruit, train, and certify volunteers to prepare accurate returns for the taxpayers they serve. Partners must also follow the IRS standards, policies and procedures required of the VITA/TCE program. Partners can contact their local SPEC territory office for ideas, advice, and resources for recruiting volunteers as well as developing and implementing training and certification programs.

VOLUNTEER RECRUITMENT

Volunteers are the heart of the VITA/TCE program. Volunteers come from various professions and social positions, such as working professionals, retirees, college and high school students, IRS employees, and individuals who just want to help others in their communities.

SPEC and its valued partners share a common goal to increase the number of volunteers. To assist with volunteer recruitment, SPEC uses a formalized process to enroll and track potential volunteers and connect them with partners.

SPEC Volunteer Recruitment Process

Interested individuals may register at IRS Tax Volunteers to become VITA/TCE volunteers. Upon partner request, SPEC provides this information to partners who coordinate staffing at volunteer return preparation sites and outreach activities. SPEC also uses this data to contact potential volunteers, sending correspondence to encourage participation in the VITA/TCE program.

- SPEC processes volunteer information and shares it with the appropriate SPEC growth group office.
- SPEC growth group relationship managers contact these potential volunteers via email, thanking them for their interest and inviting them to attend a SPEC sponsored welcome orientation online seminar.
- SPEC growth group relationship managers provide potential volunteers with a list of partners in need of volunteers in their respective localities.
- Volunteers will reach out to partners to offer their assistance.
- Partners will share program information and provide certification training for volunteering at a community site.

While the volunteer recruitment process assists partners by sharing their needs with volunteers, SPEC encourages partners to develop their own recruitment plans to best fit their specific program objectives. Local SPEC territory offices can help with volunteer recruitment plans and referrals to other community resources. At the partner’s request, SPEC will provide communication templates, including links to fact sheets and Link & Learn Taxes (L&LT), for use in recruiting, training, and retaining volunteers.

VOLUNTEER RECOGNITION

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

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

Partners are to send all 10-year milestone requests to their local SPEC territory offices or territory manager. Partners must submit Forms 14309, SPEC Volunteer Milestone Recognition and 14308, SPEC Site Milestone Recognition; for 20- and 30-year volunteer and site milestone recognitions, by February 25. Local SPEC territory offices recognize partners on Form 14307, SPEC Partner Milestone Recognition.

Partners/coordinates must timely complete the templates provided to them by their local SPEC territory office, identifying volunteer and site milestone accomplishments.

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

Partners must check spelling and accuracy for all recognition requests and submit them to partner@irs.gov as soon as possible, but no later than February 25 to ensure delivery by April 10.

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

If there are questions as to if a request for milestone recognition was submitted in a timely manner, SPEC headquarters may require the original email be forwarded again showing that the request was sent to partner@irs.gov timely. In addition, please copy your local SPEC territory office on the email sent to partner@irs.gov.

VOLUNTEER RETENTION

SPEC and our partners share the goal of effective volunteer management, which includes cultivating quality volunteers and strengthening volunteer retention. This section details best practices partners implemented for recruiting, supervising, and recognizing their volunteers. Volunteer retention is the outcome of effective volunteer management.
Build Relationships

Partners stated the importance of building relationships and getting to know their volunteers was top priority.

“Get well acquainted with volunteers so they feel connected.”

“There has to be nurturing.”

“Develop camaraderie and cultivate personal satisfaction among volunteers at the site and for the people they assist.”

“Provide a supportive environment for them to derive their own personal satisfaction by helping others and interacting with a great group of fellow volunteers.”

“Volunteers need to be reminded regularly, and in the off-season, how important they are.”

“Volunteers should be made to feel the importance of their contribution to the community.”

“Host a ‘welcome back breakfast’ for new and returning volunteers. Also host an ‘end of filing season picnic’ to present awards and certificates.”

“Add volunteers who are friends or relatives and want to help taxpayers.”

Foster Effective Leadership

Partners found effective leadership at their sites contributed to the satisfaction of their volunteers.

“Site coordinators make or break a site. When you change site coordinators you change the entire culture of the site.”

“The positive and negative satisfaction comes from the site coordinator.”

“An energetic and motivated leader communicates well and frequently with the volunteers, soliciting their input for improvement and making it happen immediately. Make them feel empowered and valued.”

“Treat volunteers with respect, never forget they are volunteers and could be doing anything else with their time and instead chose VITA.”

“Partners should visit each site throughout the filing season to bring them treats and just say ‘thank you’ to the volunteers.”
Make Community Connections

Several VITA/TCE sites share how they cultivate connections in their communities to build cadres of volunteers. These community connections may include employers, colleges, and universities.

“Many of the volunteers are retirees from large companies who are very dedicated to returning year after year.”

“Form partnerships with employers whose employees can operate a site. Some employers allow their volunteers to do tax preparation on site during their normal business hours.”

“Encourage volunteers to return each year. Recruit students from the nearby universities.”

“Distribute public service announcements in the community about the benefits of VITA/TCE volunteering. Promote the various forms of available credits (college, CPE) and opportunities (internships, tax preparation education).”

Communicate with Volunteers Year-Round

Successful partners communicate with volunteers before, during and after the filing season. Effective communication can be as unique as the partners themselves, such as newsletters, social activities, emails, meetings, mini-training sessions, and volunteer web-portals.

Most partners emphasized the importance of off-season communication to keep volunteers engaged with the VITA/TCE program. Keeping in touch with volunteers throughout the year promotes camaraderie and provides a way to share technical knowledge, keeping volunteers’ skills sharp.
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 volunteers apply the law 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. Numerous elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification.

DEVELOPING A TRAINING PROGRAM

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

Note that not all training may apply to every volunteer. For example, coordinators must complete specialized coordinator training. You may also find the need to provide additional training for peer-to-peer or designated quality reviewers and for volunteers acting as your Electronic Return Originators (ERO).

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

CERTIFICATION REQUIREMENTS

All volunteers must complete certifications annually. All certification examinations require a minimum grade of 80%. If volunteers do not achieve the minimum passing grade, they may take one retest. The minimum grade on a retest is also 80%. The certification level required for all volunteers is determined by the volunteer’s role.

All volunteers must certify in Volunteer Standards of Conduct. New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. SPEC encourages returning volunteers to review the VSC Training as a refresher. All VITA/TCE volunteers must pass VSC certification, and sign and date the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs. By signing this form, the volunteer is agreeing to comply with the requirements and uphold the highest ethical standards. An approving official must review and sign the form. Volunteers who perform just administrative duties, like greeters or facilitators, must only certify in Volunteer Standards of Conduct.

New instructors, tax preparers, quality reviewers and coordinators must take the Publication 5101, Intake/Interview & Quality Review Training. SPEC encourages returning volunteers in these positions to review the training as a refresher. All volunteer instructors, tax preparers, quality reviewers, and coordinators must pass the Intake/Interview & Quality Review certification test.

Volunteer Instructors: Volunteer instructors must certify in Volunteer Standards of Conduct, Intake/Interview & Quality Review, and tax law. Instructors must certify at the Advanced tax law certification or higher (including specialty levels and Federal Tax Law Update Test for Circular 230 Professionals) depending on the level of the classes they will teach.
Volunteer Tax Preparers: Volunteers who answer tax law questions, prepare or correct tax returns, or conduct quality reviews of completed tax returns, must certify in Volunteer Standards of Conduct, 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 Volunteer Standards of Conduct, 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.

Coordinators: Coordinators must certify in Volunteer Standards of Conduct, Intake/Interview & Quality Review, and the Site Coordinator Test, prior to performing any coordinator duties. Coordinators must complete the site coordinator training. Site coordinator training includes reviewing Publication 5088, Site Coordinator Training, and Publication 1084, Volunteer Site Coordinator Handbook. 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, there is no requirement for certification in tax law.

Federal Tax Law Update Test for Circular 230 Professionals (C230): SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA), or Enrolled Agent (EA) to certify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. The C230 is optional. Volunteers who want additional training can choose the traditional certification paths available to all new and returning volunteers. Once successfully completing the required certifications for the C230, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE program. Volunteers certifying only in this tax law certification are not eligible for Continuing Education credits. In addition, if the volunteer covered by C230 is going to perform the duties of a coordinator, they must take the Site Coordinator Training and pass the Site Coordinator Test with a score of 80% or higher. For additional information on volunteer, partner, and Link & Learn Taxes requirements, see Publication 1084, Volunteer Site Coordinator Handbook.

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

Note: SPEC established the minimum certification requirements for volunteers authorized under C230 and QEV; 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.

Reminder: The C230 and QEV Test certifications do not qualify volunteers for CE credits. Volunteers seeking CE credits must certify to Advanced level to qualify. For more information, see Chapter 5: Volunteers Who Are Tax Professionals.
INSTRUCTOR RESOURCES

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

- Classroom presentations and lesson plans
- **Publication 4555-e**, VITA/TCE e-instructor guidance (contains information for instructors who teach volunteers how to prepare tax returns using L&LT or the printed VITA/TCE training guide)
- Publication 4491, VITA/TCE Training Guide
- Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training
- Publication 5101, Intake/Interview & Quality Review Training
- **Practice Lab**
- Link & Learn Taxes (Teacher and Student Path)
- Certification Tests

VOLUNTEER STANDARDS OF CONDUCT - ETHICS TRAINING

The SPEC Volunteer Standards of Conduct training is 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, a volunteer will react to an unusual situation and not realize it, until after the ethical issue has occurred.

**All volunteers must prepare accurate returns and provide quality service to taxpayers.** The following Volunteer Standards of Conduct ensure that volunteers provide this quality service:

**VSC #1 - Follow the Quality Site Requirements (QSR).** Adherence to the ten QSR ensure VITA/TCE sites are using consistent operating procedures to assist with the accuracy of volunteer prepared returns.

**VSC #2 - Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.** VITA/TCE sites will not accept payment for their services in any manner from the clients they serve. Tip/donation jars located in the return preparation or taxpayer waiting area is a violation of this standard of conduct. A volunteer cannot deposit a taxpayer refund into a partner or volunteer’s bank or debit card account.

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

**VSC #4 - Not knowingly prepare false returns.** It is imperative that volunteers correctly apply tax law to the taxpayer’s situation. While it can be a temptation for a volunteer to bend the law to help taxpayers, this will cause problems down the road for the taxpayers.

**VSC #5 - Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE program.** SPEC can prohibit volunteers from participating in the VITA/TCE program if they engage in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Volunteers must take care to avoid interactions that discredit the program.
VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner. To protect the public interest, IRS employees, partners, and volunteers must maintain the confidence and esteem of the people we serve.

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

Volunteer Standards of Conduct Training includes:

- An explanation of the six Volunteer Standards of Conduct defined on Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs
- Information on how to report potential violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior
- An overview of the Intake/Interview & Quality Review process

Training Resources:

Publication 4961 is an electronic product used in classroom setting or for independent study. The Volunteer Standards of Conduct 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 certified via the paper Volunteer Standards of Conduct Test. This publication is also available in Spanish, Publication 4961(sp), Normas de Conducta para los Voluntarios de VITA/ TCE – Entrenamiento de Ética and new this year as an e-Pub, Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training.

Publication 1084, Volunteer Site Coordinator Handbook, provides an explanation of each standard and the suggested corrective actions to take if a violation occurs at a VITA/TCE site. It is the responsibility of the partner and coordinator to report a volunteer that has intentionally violated the Volunteer Standards of Conduct. Immediately remove the volunteer from all site activities and notify your local SPEC territory office with the details of the violation.

Certification:

The preferred method of taking the Volunteer Standards of Conduct training and certification is through L&LT. Volunteer Standards of Conduct Training is available in L&LT on the certification page. Once the volunteer passes the Volunteer Standards of Conduct Test, and other certifications, if applicable, they should check the Volunteer Agreement checkbox in L&LT, acknowledging they read the Volunteer Standards of Conduct Agreement, and agree to adhere to the Volunteer Standards of Conduct. 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 L&LT will record all the volunteer’s completed certifications.
VOLUNTEER REGISTRY

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

Partners and coordinators are the first line of defense to prevent violations of the Volunteer Standards of Conduct. Prior to participation in the VITA/TCE program, partners must validate the identity of all volunteers using government issued photo identification. This ensures volunteers previously banned do not reenter the program. The SPEC director makes final determination for additions to the registry.

Egregious actions include one or more of the following willful actions:

- Creating harm to taxpayers, volunteers, or IRS employees
- Refusing to adhere to the Quality Site Requirements
- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE program

Local SPEC territory offices compare the partners and volunteers on Form 13533, Sponsor Agreement, and Form 13206, Volunteer Assistance Summary Report (or similar listing containing the same information) to the names listed on the volunteer registry. If a partner or volunteer is on the registry, relationship managers from local SPEC territory offices must notify them they cannot participate in the VITA/TCE program now or in the future.

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), normally 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 willful or caused by 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 tax preparation volunteers. By complying with these standards, volunteers can avoid unethical actions that could void protections granted to them by the VPA.

INTAKE/INTERVIEW & QUALITY REVIEW TRAINING

SPEC continues to emphasize the positive correlation between the proper use of the intake/interview & quality review process and the preparation of an accurate tax return. SPEC oversight reviews indicate consistent use of complete intake, interview, and quality review processes result in more accurate returns. Since the implementation of this process, the accuracy of the VITA/TCE returns has increased. Volunteers who refuse to use the complete intake and interview process and/or refuse to use the required quality review process are in violation of the volunteer standards of conduct. All volunteers are encouraged to complete training to ensure that they follow a consistent Intake/interview & quality review process.
New volunteers who conduct intake, answer tax law questions, or prepare or review tax returns must complete the Intake/Interview & Quality Review Training. SPEC encourages returning volunteers to review the training as a refresher. Some partners may require all volunteers to take the Intake/Interview & Quality Review Training annually. Both new and returning volunteers must take the Intake/Interview & Quality Review certification exam.

The Intake/Interview & Quality Review Training includes:

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

**Training Resources:**

- Publication 5101, Intake/Interview & Quality Review Training, is an electronic product for use in a classroom setting or for independent study.
- Publication 5299, VITA/TCE Quality Review Refresher, helps strengthen the skills of an effective quality reviewer. SPEC encourages volunteers who serve as quality reviewers to study this publication as a refresher on the importance of the quality review process.
- Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, used in conjunction with Publication 5299, provides SPEC volunteers an outline of how-to quality review a tax return.
- Publication 1084, Volunteer Site Coordinator Handbook, provides additional information on interviewing and quality review which can assist instructors and coordinators in conducting this training.

**Certification:**

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

**TAX LAW TRAINING**

Partners must ensure all volunteers instructing tax law, answering tax law questions at intake, or preparing or reviewing tax returns are trained in tax law and the use of the tax preparation software. This training will also enable the volunteers to pass the appropriate certification examinations (for example, Basic or Advanced). While most experienced returning volunteers may be able to refresh their tax law knowledge and tax preparation skills through self-study, new, and less experienced volunteers best training is in a classroom setting by experienced instructors. Classroom instructors require certification at the Advanced level or the Federal Tax Law Update Test for Circular 230 Professionals level prior to conducting training. The content and format of tax return preparation training will depend upon the experience level of the volunteers and the complexity of the typical tax returns encountered at the tax sites.
In addition to the practice tax returns presented in the Basic and Advanced certification examinations, SPEC encourages volunteers to complete a variety of exercise returns. Partners may require a minimum number of satisfactorily completed exercises to certify for return preparation during the tax season.

The tax law training includes:

- Common IRS tax forms included in a return such as Form 1040, U.S. Individual Income Tax Return, and all schedules and supporting forms.
- Tax law explanations for each in-scope tax topic volunteers will encounter at the tax site. Training should cover all tax topics on the appropriate exam (such as Basic or Advanced).
- Instruction on entering taxpayer documents in the tax preparation software.
- Completing practice returns and having them evaluated by experienced instructors.

Training Resources:

- **Publication 4491, VITA/TCE Training Guide**, is a textbook covering tax law, used for self-study or by instructors, to prepare classroom lessons. This publication provides tax law following the lines on Form 1040.
- **VITA/TCE Central** is available on IRS.gov through L&LT and has a variety of resources for volunteers and instructors. Instructor Tools include classroom presentations, lesson plans, and Publication 4555e, VITA/TCE e-instructor guidance. The site includes quick links to a variety of training resources.
- **Link & Learn Taxes** is available through IRS.gov. The certification paths provide skill checks, job aids, and other resources on tax law topics. It is an excellent resource for use in conjunction with Publication 4491 to review/reinforce self-study and classroom training.
- **Publication 4012, VITA/TCE Volunteer Resource Guide**, is an essential publication for volunteer tax preparers. It covers tax law topics as well as information on using the tax preparation software. Experienced volunteers conducting self-study should use this publication to reinforce their review. Instructors should refer volunteers to this publication frequently during classroom training and stress its use as a resource at the tax site. Trainers should encourage volunteers to record notes in this publication for further reference during tax season.
- **Publication 17, Your Federal Income Tax for Individuals**, can be a valuable resource of information on tax law which supplements Publications 4491 and 4012. In the classroom, instructors should encourage volunteers to refer to this publication when preparing returns.
- **Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest**, contains the Volunteer Standards of Conduct, Intake/Interview & Quality Review, Site Coordinator, Basic, Advanced, and additional tax law specialty module exams. While certifying using L&LT is preferred, volunteers may take the examinations, record their answers on the answer sheets provided, and then have them graded by instructors or partner designated official.

Certification:

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

TaxSlayer is the tax preparation software contracted by the IRS and provided to partners/sites for use in the VITA/TCE program. There are several TaxSlayer webinars and mini-training guides available on the Practice Lab website accessed through L&LT. Partners should encourage volunteers to view these self-paced training tools. The webinars allow volunteers to become familiar with TaxSlayer Pro return preparation software. The training webinars cover topics from setting up the software to preparation of the return - from start to finish. Volunteers can work independently through the online lessons. Check with your local SPEC territory office for the password to the Practice Lab.

- Practice Lab is available using TaxSlayer Pro, which is the online version of the software, and used to prepare exercise returns during training. Volunteers can use it to prepare mock tax returns for the certification test problems.
- TaxSlayer Training Videos demonstrate how to enter taxpayer data into the software. Lessons follow the flow of Form 1040. Many videos contain quizzes to reinforce the lesson objectives. Videos demonstrating TaxSlayer administrative functions can support training for Electronic Return Originators (ERO) and coordinators.

TAX SITE POLICIES AND PROCEDURES TRAINING

Partners need to ensure that all volunteers receive training on the policies and procedures that are essential to the VITA/TCE program. These include taxpayer rights and responsibilities, confidentiality of taxpayer data, scope of service, and site administrative issues. The partner’s needs primarily dictate the content and format of this training.

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

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

Training Resources:

- Publication 5166, IRS Volunteer Quality Site Requirements, is an electronic publication that covers the ten QSR. It is suitable for self-study or used by instructors to prepare classroom training.
- Publication 1084, Volunteer Site Coordinator Handbook, provides detailed information on effective site operations which can assist instructors and coordinators in conducting this training.

SITE COORDINATOR TRAINING AND TEST

Partners must assign at least one volunteer to serve as the site’s coordinator and ensure all coordinators and alternate coordinators receive proper training to carry out the responsibilities of managing their sites. All coordinators and alternate coordinators must complete the Site Coordinator Training and the Site Coordinator Test certification prior to performing any coordinator duties. The Site Coordinator Training and the Site Coordinator Test are annual requirements for all VITA/TCE coordinators and assigned alternate coordinators. Coordinators and alternate coordinators must certify by passing the Site Coordinator Test with a score of 80% or higher prior to performing any site coordinator duties.

Site Coordinator Training resources include: Publication 5088, Site Coordinator Training and Publication 1084, Volunteer Site Coordinator Handbook. In addition, coordinators should review Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to familiarize themselves with the updated requirements at the sites. Publication 5088, Site Coordinator Training, is available on Link & Learn Taxes or IRS.gov for face-to-face training and individual review.
Site Coordinator Training Resources:

- Publication 5088, Site Coordinator Training, provides information about key elements of VITA/TCE Site Operations.
- Publication 1084, Volunteer Site Coordinator Handbook, provides detailed guidance on effective site operations for the VITA/TCE program.
- Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is an electronic publication that covers the ten QSR. It includes examples of non-compliance and recommended corrective actions.
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, provides updates on new security requirements for the VITA/TCE program.
- TaxSlayer Training Videos

VOLUNTEER CERTIFICATION PROCESS FLOWCHART

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

Step 2: Intake/Interview and Quality Review. This test is for all tax law certified volunteers, site coordinators, quality reviewers, and instructors. Estimated completion time: 20 minutes. Minimum proficiency required: 8 out of 10 correct.
Step 3: Tax Law and Coordinator Certifications. Volunteers may take one or more of the following certifications:

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

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

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

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

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

- **Qualified Experienced Volunteer.** Estimated completion time: 2 hours. Minimum proficiency required: 16 out of 20 correct.

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

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

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

- **Military.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.

CHAPTER 5: CONTINUING EDUCATION CREDITS

The SPEC VITA/TCE program is an approved provider of IRS Continuing Education (CE) credits for:

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

Attorneys and Certified Public Accountants (CPA) may also qualify for CE credits depending upon their state licensing requirements or National Association of State Boards of Accountancy (NASBA).

Volunteers must retrieve the CE certificate from L&LT and submit it to their governing board for CE credit approval. **Note:** IRS SPEC VITA/TCE program is not an approved NASBA Sponsor. CFPs can self-report their CE Credits on the CFP website. The program provides CE credits for CTEC. CTEC is responsible for registering non-credentialed tax preparers for the state of California.

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

Volunteers print continuing education credit certificates from the VITA/TCE Central home page of L&LT.

**Note:** The Federal Tax Law Update Test for Circular 230 Professionals does not qualify a volunteer to receive CE credits. Those volunteers seeking CE credits must follow the requirements listed below to qualify for CE credits.

**Volunteer Requirements**

Volunteers requesting CE credits must:

- Notify their partner if interested in earning CE credits.
- Read the CE credit requirements available on IRS.gov under L&LT.
  - Register in L&LT and complete the Professional Status field by indicating one of the following: Enrolled Agent, Non-credentialed Tax Return Preparer, Certified Public Accountant (CPA), Certified Financial Planner, or Attorney. If volunteers previously registered in L&LT, they edit their registration by updating My Account and selecting the appropriate Professional status for Continuing Education credits or Circ 230 ONLY.
  - EA and non-credentialed tax return preparers must include a preparer tax identification number (PTIN) and the first and last name on their PTIN account in L&LT on the My Account page. The PTIN number is an eight-digit number beginning with the letter “P” and eight numbers, i.e. P0XXXXXXX. **(Note:** An incorrect name or PTIN will cause the volunteer information to reject during the return preparer office validation process.)
  - California volunteers applying for CE credits must also enter their CTEC number (a six-digit number beginning with the letter “A” and six numbers, i.e., AXXXXXXX). The CTEC number auto-populates on Form 13615 from the information the volunteer enters on the My Account page of L&LT.
  - Complete the following training and certification tests in L&LT prior to performing their volunteer duties:
• Complete the Volunteer Standards of Conduct (VSC) Training and pass the certification test (80% or above).

• Complete the Intake/Interview & Quality Review Training, if a new volunteer, and all volunteers (returning and new) must pass the certification test (80% or above).

• Complete the Advanced Tax Law Training and pass the certification test (80% or above.)

• Complete one or more of the specialty federal tax law training options and pass the certification test(s) (80% or above). Specialty federal tax law training is optional.

• Print, sign and date Form 13615 from L&LT after all training and test modules are complete. The volunteer can sign the form electronically in L&LT.

• Submit the printed Form 13615 to the coordinator or partner for validation before beginning the volunteer hours. The address and email on the form must be correct for necessary clarification of volunteer information.

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

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

• EA and non-credentialed tax return preparers must 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.

• For California tax preparers, the Form 13615 must have 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 number auto-populates on Form 13615 from the information the volunteer enters on the “My Account” page of L&LT.

Additional requirements for CPAs and other professionals:

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

• Attorneys, CPAs, and CFPs earn CE credits without a PTIN requirement.

Note: SPEC reports the CE credit information to the Return Preparer Office for all volunteers who provide a valid PTIN.

Partner or Coordinator Requirements

Partners or Coordinators must complete the Continuing Education (CE) Credits section of the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, for all volunteers requesting CE credits.

Partners or coordinators with volunteers requesting CE credits must:

• Review the Form 13615 to ensure completion of all required fields and volunteer completion of all required certifications.

• Complete the SIDN number and site or training address. The number of CE credits the volunteer receives is based on their tax law certification level, as outlined on the form.
• Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.

• Validate the CE credits information on the form, by printing your name, title, and signing and dating the form in the CE credits section at the bottom of page two.

• **Note:** Validate the form by signing in both the certification section and the CE credit section. Volunteers must not sign their own form as the approving official.

• Submit the completed form to the territory office no later than April 30 if the site closes on or before April 15. For sites that are open after April 15, submit the forms monthly as volunteers meet the CE requirements (certification and hours worked).

**Note for California non-credentialed tax return preparers:** The Form 13615 must contain the California Tax Education Council (CTEC) registration number (a seven-digit number beginning with the letter “A” and six numbers i.e. AXXXXXX). The volunteer must enter CTEC ID number when they register. It will print on the L&LT generated Form 13615 when the volunteer prints the form. California professionals must include their CTEC number to earn CE Credits via SPEC VITA/TCE program.

**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. Certifying in a specialty course earns an additional four hours of CE credits. The maximum allowable CE credits are 18 hours.

**Quality reviewers, tax return preparers, and instructors receive CE credits per below:**

<table>
<thead>
<tr>
<th>Tax Law Certifications</th>
<th>CE Credit hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Volunteer Standards of Conduct (Ethics)</td>
<td>1</td>
</tr>
<tr>
<td>Federal Tax Law Updates (Advanced)</td>
<td>3</td>
</tr>
<tr>
<td>Federal Tax Law (Advanced)</td>
<td>10</td>
</tr>
<tr>
<td>Specialty Federal Tax Law Course</td>
<td>4</td>
</tr>
<tr>
<td>Total Allowable CE Credits</td>
<td>18</td>
</tr>
</tbody>
</table>

Specialty federal tax law courses include International, Military, Puerto Rico I or II, and/or Foreign Student.

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

**How Volunteers Receive CE Credits:**

• CE certificates are available via L&LT for each volunteer meeting all program requirements. Please refer to the Getting Started Job Aide in L&LT for assistance on printing certificates.

• For all volunteers with a valid PTIN, CE credits will be uploaded to their PTIN account. To view your continuing education credits in your PTIN account, go to the [PTIN system login page](#). Keep in mind you must have a valid PTIN prior to certifying.

• Certified Financial Planners must self-report their CE credits to the CFP Board. Guidance is available at [www.cfp.net](http://www.cfp.net).

• Attorneys and CPAs must present their CE certificates to their governing board for approval.
Tax-Aide Responsibilities

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

Overseas Military Responsibilities

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

Annual Filing Season Program (AFSP)

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

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

For more information on CE Credits, see Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.
CHAPTER 6: PARTNER PROGRAM RESOURCES

Chapter 6-1: Product Ordering

SPEC Products, Systems, & Analysis 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 coordinates the printing and delivery of these products.

SPEC PRODUCTS FOR YOUR SITE

Administrative Products

- Form 6729-P, Partner Return Review Sheet
- Form 13206, Volunteer Assistance Summary Report
- Form 13533, VITA/TCE Partner Sponsor Agreement
- Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs
- Form 13715, Volunteer Site Information Sheet
- Form 15272, VITA/TCE Security Plan
- Publication 1084, Volunteer Site Coordinator Handbook
- Publication 4053 (EN/SP), Your Civil Rights are Protected (poster available in multiple languages)
- Publication 4134, Low Income Taxpayer Clinic List (4134-SP in Spanish)
- Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
- Publication 4836, VITA/TCE Free Tax Programs (VolTax poster in English & Spanish)
- Publication 5166, IRS Volunteer Quality Site Requirements

Preparation & Filing Products

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

SPEC PRODUCT ORDERING

SPEC projects the number of products needed for the upcoming filing season each summer. These projections help determine how many products to print in the fall. This ensures the availability of sufficient product quantities to deliver to stakeholders who support SPEC initiatives and VITA/TCE program. Product allocation projections are now based on historical data and trend analysis.

Computer Assisted Publishing System (CAPS) is the program used for ordering printed VITA/TCE training and site materials. Once the local SPEC territory office relationship manager approves partner orders or enters product orders in CAPS, they submit electronically to the National Distribution Center (NDC) for fulfillment.
Normally partners and volunteers will begin to receive their ordered training and site materials in late November or early December.

**Process for Ordering Printed Products for the 2022 Filing Season**

There are three ways to order training products:

- Electronic Form 2333-V, Order for VITA/TCE Program
- Request through your local SPEC territory office
- VITA Pre-Populated Spreadsheet

**Ordering Method #1:** Electronic Form 2333-V (preferred) - In October, each VITA/TCE program account that has a valid email address in CAPS will receive an email with PDF Form 2333-V. The Form 2333-V is pre-populated with your contact and account information.

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

Review and update contact information, if needed, and enter order quantities on the order form. Refrain from using cut-and-paste options for data when completing the order form and only use the following characters:

- Upper or lower-case alphabets: A-Z, a-z
- Numbers: (0-9)
- Special characters: `<|\|\$|@#%¬&*()_+-='

Once the order form is complete, save a copy on your computer. Then prepare an email attaching a copy of the order form and submit to pdf.orders@eforms.enterprise.irs.gov for processing.

If the submitted order form has errors, you will receive an error notification explaining why the order was rejected and what information needs correcting. If the order form does not contain errors, you will receive an order acknowledgement.

Once the local SPEC territory office approves the product order, CAPS forwards the order to the Enterprise Logistics Information Technology (ELITE) system for fulfillment and shipment. You should receive an email notification when the order ships from the NDC.

**Note:** If you lose or misplace the order form, contact the relationship manager from your local SPEC territory office to send you the Form 2333-V again.

**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. 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 it in the PDF. Weeks go by and Bob never receives his materials. Meanwhile, Mary received double of everything.

What happened? Since Mary’s address was the last address associated with the account, she received both her and Bob’s order. To prevent this, please make sure you work with your local SPEC territory office, 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 relationship manager at your local SPEC territory office - Contact your relationship manager to manually input an order into CAPS. Please provide the products you need as well as the quantity requested and the name and address of the recipient. Relationship managers can also send you a replacement electronic Form 2333-V as well.
Ordering Method #3: VITA Pre-Populated Spreadsheet -  
The pre-populated spreadsheet saves time on 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. Your local SPEC territory office can send you the pre-populated spreadsheet and instructions.

Note: Product availability may vary from year to year.

You can customize the spreadsheet by deleting unnecessary accounts. However, do not add or delete columns. If you need to add new accounts to the pre-populated spreadsheet, add the account information after the pre-populated information. Leave the account number field blank and CAPS will automatically generate an account number when it receives and processes the order request. Confirm with your local SPEC territory office that the individual does not already have an existing account.

After you complete the spreadsheet, email it to the virtual mailbox, pdf.orders@eforms.enterprise.irs.gov. If the spreadsheet submitted contains errors, you will receive an error notification email.

Troubleshooting Orders

If you placed an order for materials and you have not received it according to the shipping schedule, please contact your local SPEC territory office via email to see if CAPS received and transmitted the order. Additionally, you can contact the ordering distribution department directly at vita.administrator@irs.gov.

When sending messages to the ordering distribution department email address, be sure to include your account number (if known) and copy your local SPEC territory office.

Note: ONLY send issues related to troubleshooting orders to the ordering distribution department email address previously provided.

Training Resources

Publication 4012, VITA/TCE Volunteer Resource Guide

Publication 4012 is a training tool and site reference guide for the VITA/TCE program. It conveys tax law in the form of interview tips, narratives, flow charts, diagrams, charts, and graphs within the scope of the VITA/TCE program.

Note: An electronic copy of Publication 4012 in TaxSlayer meets the VITA/TCE 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 program. It contains four courses: Basic, Advanced, International, Military.

The electronic version of these courses is also on Link & Learn Taxes.

Availability: Electronic only.
Publication 4491-X, VITA/TCE Training Supplement

Publication 4491-X contains new tax law, and technical/non-technical clarifications to the VITA/TCE training products after publication. The information supplements or corrects information in the Publication 4491, Form 6744, and Publication 4012.

Volunteers should review information in Publication 4491-X prior to individuals assisting taxpayers with issues covered in the supplement.

Availability: Electronic only.

Form 2333-V, Order for VITA/TCE Program

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

Partners should ONLY use the blank version of the Form 2333-V to request items for manual input to CAPS by the local SPEC territory office. Do not submit the blank version of the form to the automated email address since it does not include the special encoding necessary to automate the form for processing.

Summary of 2022 Product Updates

Paper Products for the 2022 Filing Season include:

- Publication 4836 (EN/SP), VITA/TCE Free Tax Programs - English & Spanish (VolTax Poster) included with Publication 4012, to allow volunteers to post at their sites.
- Publication 4012, Volunteer Resource Guide
- Publication 4011, Foreign Student and Scholar Volunteer Resource Guide
- Publication 4695 (PR), VITA/TCE Puerto Rico Volunteer Test
- Publication 4696 (PR), VITA/TCE Puerto Rico Resource Guide
- Form 6744, Volunteer Assistor’s Test/Retest
- Form 13614-C, Intake/Interview & Quality Review Sheet
- Form 13614-C (SP), Intake/Interview & Quality Review Sheet
- Form 13614-NR, Nonresident Alien Intake and Interview Sheet
- Publication 730, Important Tax Records Envelope (VITA/TCE)
- Publication 3676-A (EN/SP), VITA/TCE Site Location Poster (EN/SP)
- Publication 5055, Facilitated Self-Assistance (FSA) Tabletop Sign

Note: Obtain Publication 730 from your local SPEC territory office.

Electronic only publications are:

- Publication 17, Your Federal Income Tax for Individuals
- Publication 4491, VITA/TCE Training Guide
- Publication 4491-X, VITA/TCE Training Supplement
- Publication 4961, Volunteer Standards of Conduct – Ethics Training
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
Note: Our ordering system, CAPS, will shut down at close of business on Monday, August 2, 2021, for annual system upgrades. CAPS will not be operational to take orders until October 4, 2021. The VITA/TCE Administrator for CAPS will email the automated PDF with pre-populated Form 2333-V, Order for VITA/TCE Program, in October 2021.

Chapter 6-2: Web Tools and Resources

Partners, coordinators, and volunteers participating in the VITA/TCE program can access a wide array of information to help with day-to-day operations at the sites by visiting various web pages available on IRS.gov.

SPEC is continuously striving to ensure that information for operating sites is easily accessible. As SPEC continues to transition from printed products to electronic products, it is essential that all coordinators, partners, and volunteers are aware of the available resources.

PARTNER AND VOLUNTEER RESOURCE CENTER

The Partner and Volunteer Resource Center contains links to information that will assist VITA/TCE partners with operating their free tax preparation program. Topics include quality, tax preparation, scope, training, tax outreach, and online tools and tips. Partners can also send comments, suggestions, or other feedback to SPEC via the SPEC Partner link.

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 program. If you know of an organization that may be interested in making a difference in the community by partnering with the IRS, please feel free to share this information. They can submit their interest directly via the VITA/TCE Volunteer and Partner Signup. Free tax preparation not only assists with tax benefits but can also offer stronger financial stability for people and the communities in which they live. Individuals can also sign up to become certified VITA/TCE volunteers, which is the starting point for People Helping People.

SITE COORDINATOR CORNER

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

- Partner best practices
- eBooks
- Quality requirements, results, and alerts
- IRS forms/publications
- Fact sheets on a variety of topics
- Civil Rights Unit advisories
SUBSCRIBE TO THE IRS OUTREACH CONNECTION

The IRS Outreach Connection is an online center with content and products for use in your communication vehicles. As a subscriber, you will have access to ready-to-use articles for newsletters and websites. This is free news you can use, targeted by time of year, to coincide with what your customers, employees and volunteers need to know. SPEC adds items to the IRS Outreach Connection throughout the year. In addition to drop-in articles, the page also includes links to helpful tools, publications, and videos. Partners can submit suggestions for topics to partner@irs.gov.

VOLUNTEER ALERTS

Volunteer Tax Alerts (VTA) are issued as needed to clarify certain tax law issues throughout the filing season. Quality Site Requirement Alerts (QSRA) are issued as needed to clarify SPEC procedures related to Quality Site Requirements.

At the beginning of the season, SPEC headquarters adds all Non-AARP partner (primary point of contact) and coordinators to the Gov Delivery System. Partners will receive automatic email alerts (VTA & QSRA) because of their partnership with the IRS. If partners do not receive these alerts, they may need to add Gov Delivery as a safe sender. To do this, use the following steps in Outlook:

- Click on the junk email drop-down menu on the main landing screen
- Click Junk Email Options
- Click on Safe Senders tab
- Add: irs@service.govdelivery.com

If partners do not use Outlook, do a search for “safe senders” to find the appropriate steps.

If a partner has ever unsubscribed to Gov Delivery bulletins, they must sign-up for at least one bulletin, so the GovDelivery system will accept their email address and send the alerts. To sign-up, use the following steps:

- Click on News on the IRS Home screen (IRS.gov)
- Click on e-News Subscriptions on the Newsroom page
- Select any link on the e-News Subscriptions page, such as IRS Tax Tips, IRS Newswire, and more
- Click Subscribe to (whatever item was selected)
- Enter the partner’s Email Address and click Submit at the bottom of the page
- Select any other IRS Subscription Topics wanted
- Click Submit
- Review and select any Featured Government Updates wanted
- Check the box to consent to the data privacy policy for the accounts you selected
- Click Save
- Click Finish
TAXPAYER ADVOCATE SERVICE IS HERE TO HELP YOU

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure every taxpayer receives fair treatment and that you know and understand your rights under the Taxpayer Bill of Rights.

What can TAS do for you?

TAS can help you if your tax problem is causing a financial difficulty; you've tried and been unable to resolve your issue with the IRS; you believe an IRS system, process, or procedure just isn’t working as it should; and the service is free. If you qualify for our assistance, TAS assigns one advocate to you who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You’ve tried repeatedly to contact the IRS, but no one has responded, or the IRS hasn’t responded by the date promised.

How can you reach TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your advocate’s number:

- Go to www.taxpayeradvocate.irs.gov/contact-us,
- Check your local directory, or
- Call TAS toll-free at 877-777-4778.

How can you learn about your taxpayer rights?

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

How else does the Taxpayer Advocate Service help taxpayers?

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

LOW INCOME TAX CLINICS – ASSISTANCE WITH TAX PROBLEMS

Has your taxpayer received a letter from the IRS or was their federal refund offset? An LITC may be able to help.

What are LITCs?

Low Income Taxpayer Clinics (LITCs) are organizations that represent and advocate for taxpayers who have tax problems with the IRS. They are independent from the IRS and the Taxpayer Advocate Service (TAS). LITC tax professionals offer services for free or a small fee.
Who can receive LITC Help?

Taxpayers whose incomes are below a certain level may be eligible for help (normally not to exceed 250% of the federal poverty level). Up to 10% of the cases accepted by an LITC may include taxpayers who have income above 250% of the poverty level. For this reason, it is often best to refer a taxpayer and allow the clinic to make the eligibility determination.

What issues can LITCs help with?

LITCs can help with many federal tax issues, for example:

- Making payments,
- Requesting collection alternatives like currently not collectible or offer in compromise,
- Helping to gather proof to show eligibility for tax exemptions and credits such as the Earned Income Tax Credit,
- Obtaining tax refunds stolen due to identity theft, and
- Appealing IRS decisions

Individual taxpayers include wage-earners, self-employed taxpayers, and those with an individual tax debt, even if it is related to operation of a business. LITCs may also help taxpayers who have both a federal tax dispute and related state and local tax disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

Where are LITCs located?

To locate the closest LITC or learn more about LITCs, visit: [www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc](http://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc) or download IRS Publication 4134, Low Income Taxpayer Clinic List, on IRS.gov. You can also get this publication by calling IRS toll-free at 800-TAX-FORM (800-829-3676).

Note: Your site(s) may order printed copies of Publication 4134 to keep on hand. You can also contact your local LITCs and request copies of their brochures or business cards.

IDENTITY THEFT


Chapter 6-3: Outreach Delivery

SPEC serves as a channel to help the IRS deliver critical tax information and education to individual taxpayers. Outreach performed directly or through partners increases public awareness about key tax law topics and available options. SPEC collaborates with others in the IRS to distribute outreach materials and products to support key tax topics.

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

Partners will receive email messages from the local SPEC territory office that contain IRS outreach messages. These emails ask for assistance in delivering the messages to partners’ clientele. When partners receive these emails, SPEC asks them to review the materials to see how the outreach message fits their communication channels.

SPEC will ensure that partners have the current products and tools available for their clientele. Partners will receive tools such as:

- Key messages
- Links to videos
- Social media messages
- Direct links to other key products

Partner Template Toolkit

Some partners market their VITA/TCE sites and outreach using material that includes 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 local SPEC territory office for review and approval.

To assist in making this process simpler, there are ready-made templates with the IRS logo for use by partners. Partners may choose to use these templates and not worry about the expense and time involved in creating and designing their own products. Using the IRS templates will save time with faster approval and provide consistent messaging with a professional look that includes the IRS logo.

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

IRS Logo Approval Process

Partners using their own product design:

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

Partners using the 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 them.

Partners that want to take advantage of using the templates may contact their local SPEC territory office. The following steps occur:

- The relationship manager at the local SPEC territory office will send the requested template(s) to the partner for completion.
- The partner returns the completed template(s) to the relationship manager to coordinate the review and approval of the templates.
- The relationship manager forwards the approved templates back to the partner in PDF format.

This approval process can take one to two weeks.
Partners using the IRS logo on their website:

If a partner wants to add the IRS logo to their webpage, they must send a request through their local SPEC territory office for review and approval. The partner must share where and how logo placement will occur on the webpage.

Once the relationship manager at the local SPEC territory office receives all the 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 IRS.gov home page.

Key Reminders:

The partner must obtain annual approval to use the IRS template(s) or partner product(s) with the IRS logo. Any changes to a product after IRS approval, must be resubmitted for review and approval. SPEC encourages partners to review the Publication 5176 and follow the instructions included if they are interested in using any of the templates.

Social Media

Social media is at the top of the list when trying to help people get the information they need or want on demand. The IRS realizes social media is a great resource to deliver accurate and consistent outreach to millions of people instantly. SPEC knows that partners actively use social media to promote the work of the VITA/TCE program and encourages all partners to continue expanding its use for outreach and share the IRS key messages on a regular basis.

SPEC also encourages partners to “follow,” “like,” “retweet” and “share” messages issued from the IRS social media accounts. IRS uses several social media platforms including Twitter, Instagram, and YouTube. Go to IRS Social Media for more information on IRS’s social media presence.

Sharing Details of Outreach Activities

Whenever partners share outreach materials with taxpayers or publicize tax or financial education and asset building events, SPEC asks that the partners provide their relationship manager at the local SPEC territory office with the details, so they have an awareness of your efforts.
CHAPTER 7: VITA/TCE PROGRAM POLICIES

Chapter 7-1: VITA/TCE Return Preparation Models and Requirements

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

SPEC provided guidance in Publication 5450, VITA/TCE Site Operations, offering face-to-face partners with alternative strategies for preparing tax returns where in-person preparation wasn’t practical or possible. Partners and sites used these alternatives to continue filing tax returns providing virtual support for timely filing.

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

Counting of Returns with EFIN & SIDN

The preparation site utilizes its own EFIN (Electronic Filing Identification Number) to electronically file the returns. TaxSlayer reports reflect these totals as credited to the preparation site. The preparation site will also utilize its own SIDN on all returns prepared under virtual VITA/TCE.

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

Chapter 7-2: Privacy, Confidentiality, and Civil Rights

DISCLOSURE AND USE OF TAX INFORMATION – IRC 7216 REQUIREMENTS

Regulations under Internal Revenue Code Section (IRC) 7216, Disclosure or Use of Tax Information by Preparers of Returns, became effective January 1, 2009. These updated regulations had been unchanged since the 1970s and gave 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 related to the preparation of the return. The regulations describe how preparers, with the informed written consent of taxpayers, may use or disclose return information for other purposes. The regulations also describe specific and limited exceptions that allow a preparer to use or disclose return information without the consent of taxpayers.

Note: See the TaxSlayer User Guide and Chapter 7-2, TaxSlayer (below), 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 keeping the strong integrity and success of the VITA/TCE program. Absent an applicable regulatory exception, Treasury Regulation section 301.7216-3 strengthens taxpayers’ abilities to control their tax return information. In general, the regulation requires tax return preparers, including volunteer preparers, who intend to use or disclose a taxpayer’s tax return information for a purpose other than current, prior, and subsequent return preparation; to obtain taxpayer consent and provide taxpayers with specific information, including who will receive their tax return information and the items of tax return information 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. Some of the most common circumstances in the VITA/TCE program 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 use, or disclose, tax return information in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refund, credit, or rebate, or relating to percentages.

<table>
<thead>
<tr>
<th>Using and Disclosing Taxpayer Information:</th>
<th>Requires a Consent to Use?</th>
<th>Requires a Consent to Disclose?</th>
<th>Requires a signed paper consent(s) if volunteers are entering the PIN?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparing current, prior, or subsequent year returns</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Purposes other than preparing prior, current, or subsequent year returns</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Reporting the number of returns (for example the number of types of returns such as Earned Income Tax Credit or Child Tax Credit) prepared, for fundraising, marketing, publicity, or other uses related to the volunteer site tax return preparation business.</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Reporting any data containing return dollar amounts for marketing or advertising or any other non-fundraising activities</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
Using and Disclosing Taxpayer Information:

<table>
<thead>
<tr>
<th></th>
<th>Requires a Consent to Use?</th>
<th>Requires a Consent to Disclose?</th>
<th>Requires a signed paper consent(s) if volunteers are entering the PIN?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reporting any data containing return dollar amounts for fundraising activities</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Global Carry Forward Consents</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Relational EFIN Consents</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Tax return preparers must obtain consent from the taxpayer before using or disclosing tax return information. Sites must provide return preparation services regardless of the taxpayer’s decision. However, the services supplied may be limited to tax return preparation and tax return preparers must not use or disclose their data. Each partner/volunteer organization must evaluate the uses of taxpayer information against IRC 7216 requirements to ensure compliance.

RELATIONAL ELECTRONIC FILING IDENTIFICATION NUMBERS

Electronic filing sites, using relational EFINs with their tax preparation software, must solicit consent to “Disclose.” The relational EFIN process requires the tax preparation software provider share return data with a third party, the primary sponsor. This sponsor must comply with IRC 7216 regulations. Since taxpayer data sharing occurs when electronically filing, taxpayers must consent to disclose their data. If the taxpayer does not grant consent, or the taxpayer does not enter a PIN and date at a VITA or non-Tax-Aide TCE site, the partner cannot e-file the return. This is because the relational EFIN process shares the data with the preparing site and the primary sponsor during acknowledgement. The only way to prevent data sharing is to stop the e-file.

MANDATORY CONSENTS TO DISCLOSE OR USE TAXPAYER INFORMATION

Revenue Procedure 2013-14: Mandatory Consent Language

Revenue Procedure 2013-14 provides the mandatory language required 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

Partners must include the following statements in consent. However, the tax return preparer may substitute the preparer’s name where the consent uses "we" or "our."

Consent to “Disclose” (such as, financial aid, establishment of a bank account, 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 do not have 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.

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.

Consent to “Use” (such as, financial aid, establishment of a bank account, 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 do not have 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 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.
- 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. 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. Partners must provide:

- Disclosure consents and use consents in separate documents.
- The taxpayer 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 could 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. The taxpayer must sign by an affirmative (physical) action all consents to disclose or use tax return information. A verbal consent is not an affirmative action and therefore not acceptable as a valid consent. Additional comments include:

- 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 way 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 you provide the taxpayer a signed copy or maintain it at the site, you must provide the taxpayer a copy of the consent in the tax preparation software with the PIN for his/her records.

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

CIVIL RIGHTS SITE REQUIREMENTS

In accordance with federal law and the Department of the Treasury – IRS 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.

To help Limited English Proficient (LEP) taxpayers comply with their federal tax obligations and prepare their tax returns accurately, SPEC offers over-the-phone interpreter (OPI) services at every VITA/TCE return preparation site. OPI offers real-time interpretation services for 121 languages. The OPI service is free to all VITA/TCE sites. For more information on the OPI service see Publication 5547, Job Aid - SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees.
DATA COLLECTION REQUIREMENTS

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

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

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

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

Recipients can submit comments to the Office of Equity, Diversity and Inclusion, Civil Rights Unit, concerning data collection for civil rights compliance and enforcement purposes under Title VI of the Civil Rights Act, and similar statutes applicable to federal financial assistance, by emailing edi.civil.rights.division@irs.gov.
POSTING CIVIL RIGHTS AND D-143 (TAX-AIDE SITES)

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

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

Using only Publication 730, Important Tax Records Envelope, or the Tax-Aide 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 Tax-Aide envelope.

Tax-Aide may secure D-143 from their state coordinator. If a Tax-Aide 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 include:

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

PROVIDING REASONABLE ACCOMMODATIONS

Taxpayers with a disability may require a reasonable accommodation to participate or receive benefits from 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 it is reasonable, and if available. 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 remove the barrier to service.

Note: Disabilities are not always visible.

Coordinator Fact Sheets/Civil Rights Unit (CRU) Advisories covering reasonable accommodations can be found on the Site Coordinator Corner or by contacting your local SPEC territory office. Also, see Chapter 8: Serving Taxpayers with Disabilities, for more information.
PROVIDING LANGUAGE ASSISTANCE

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

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

- The number or proportion of LEP persons eligible for service or likely to be encountered
- The frequency with which persons with LEP come into 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, partners should assess the demographic makeup of their service areas, so their sites 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 LEP website is a primary resource for demographic information; with information found under demographic data on the website. In addition, the U.S. Census Bureau compiles American Community Survey (ACS) data you can tailor to a geographic area.

CIVIL RIGHTS ASSURANCE PROCESS

VITA/TCE Partners

All partners agree to comply with civil rights laws by annually signing Form 13533, VITA/TCE Partner Sponsor Agreement. There is only one form and one signature needed for each partner certifying to uphold taxpayers’ civil rights, maintain program integrity, and protect information provided by the taxpayers serviced through the VITA/TCE program. SPEC will continue to secure and maintain Form 13533 from all partners.

Grant Partners

Grant recipients accept the civil rights 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 grantees must include 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 2 in Publication 4671, VITA Grant Program Overview and Application Instructions, for the “List of Assurances and Certifications.”

Grant recipients must retain all financial records, supporting documents, statistical records, and all other records pertinent to an award for a period of three years from the final submission date for the grant cycle. Additional guidance is available in Publication 4883, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly, or by contacting the IRS VITA Grant Office at Grant.Program.Office@irs.gov for more information.
CIVIL RIGHTS UNIT REVIEWS

Each year, the Civil Rights Unit (CRU) selects VITA/TCE sites for desk audits and on-site compliance reviews. The purpose of these reviews is to assess site compliance with civil rights requirements and assist with addressing identified issues. CRU discusses the review results with the partner and SPEC headquarters.

How to Make a Civil Rights Complaint

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

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

For all inquiries concerning taxpayer civil rights, contact IRS at the address referenced above or email edi.civil.rights.division@irs.gov

Chapter 7-3: VITA/TCE High School Program Volunteer Guidelines

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

- SPEC headquarters has not set a minimum age for volunteers. SPEC territories or partners may choose to implement minimum age requirements.
- Volunteers (of any age) need to pass the required certifications (including Volunteer Standards of Conduct) and must (based on the partner’s judgment) perform the essential functions of their assigned position.
- Minor children can prepare returns but cannot perform quality review of completed tax returns or volunteer as a coordinator or alternate coordinator.
- Volunteers must show government-issued photo identification (ID) to the coordinator prior to working at the site. Coordinators can make exceptions to use official high school identification for students volunteering at, or for, an official VITA/TCE high school program.
- Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, now includes a signature line for parents or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Exception: Parents and/or guardians do not sign Form 13615 for their minor children if the VITA/TCE high school program has an alternative consent requirement.

Chapter 7-4: Policy for IRS Employees Who Volunteer

SPEC is committed to providing partners the policies needed to ensure they are compliant with all VITA/TCE program guidelines. In doing so, partners can support their VITA/TCE sites in achieving the highest quality service. This is also conducive to having a successful filing season in a consistent and ethical manner.
Partners recognize volunteer efforts and host end of the filing season appreciation ceremonies to acknowledge volunteer contributions to the VITA/TCE program. IRS employees volunteer their time to provide free tax preparation for their communities. Partners need to understand these guidelines for IRS employees attending VITA/TCE recognition ceremonies or other partner sponsored events.

The Department of the Treasury ethics rules prohibit 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. 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 employees must decline participation or receipt of any item.

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 a certificate of appreciation issued to all volunteers each year by the SPEC office. IRS employees may also accept a pin given to all volunteers who reach certain milestones of service. They may enjoy the food and drinks offered at an end-of-season reception open to all volunteers if not prohibited under the general restrictions applying to IRS employees for accepting gifts. IRS employees may also enjoy light snacks while volunteering because these items directly support tax assistance efforts.

Note: Partners may provide cash reimbursement for travel expenses to IRS employees who volunteer as coordinators.

Chapter 7-5: Guidance for Return Preparer Misconduct at VITA/TCE Sites

SPEC recognizes that most of our partners provide adequate oversight by ensuring volunteers exercise due diligence when preparing or quality reviewing a tax return. To ensure SPEC and our partners have the necessary tools to assist taxpayers who may be victims of Return Preparer Misconduct (RPM), SPEC partnered with the Identity Theft Victims Assistance (IDTVA) office to formalize SPEC’s current procedures to address RPM at VITA/TCE sites. Follow these procedures to handle those limited incidents where volunteer misconduct occurs, and the taxpayer is harmed by not receiving their expected refund. Additionally, this guidance coordinates efforts between partners and IRS to ensure multiple sources do not provide reimbursement, such as receiving a refund from both the partner and the IRS.

What is Return Preparer Misconduct?

Return Preparer Misconduct normally involves the orchestrated preparation and filing of false income tax returns (in either paper or electronic form), including Form 1040-X, Amended U.S. Individual Income Tax Return, by unscrupulous preparers who may change direct deposit information or claim, for example: inflated personal or business expenses, false deductions, and fraudulent tax credits such as the Earned Income Tax Credit (EITC).

Periodically, the IDTVA office may receive claims from taxpayers regarding RPM at a VITA/TCE site. As appropriate, local SPEC territory offices work with partners to resolve taxpayers’ claims. If a partner alerts a SPEC employee of potential RPM at a VITA/TCE site, the territory office will attempt to determine if the error was unintentional (a mistake) or intentional (without the taxpayer’s knowledge or consent). Partners with any questions about these procedures or RPM, should contact their local SPEC territory office for assistance.
How Are Partners Expected to Assist Taxpayers?

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

- The IRS assumes no responsibility for tax preparer or taxpayer error. Taxpayers are responsible for both verifying their account and routing numbers with their financial institution; and double-checking the accuracy of the numbers on the tax return prior to signing and submitting the tax return.

- If the return has not posted to IRS systems, the taxpayer can ask the IRS to stop the direct deposit refund by calling 800-829-1040, Monday through Friday, 7 a.m. to 7 p.m.

- If the financial institution, designated on the return, has accepted the deposit, the taxpayer should work directly with the financial institution to recover their funds.

- If the financial institution recovers the funds and returns them to the IRS, the IRS will send a paper refund check to the taxpayer’s last known address on file with the IRS.

- If the taxpayer has contacted the financial institution and two weeks have passed with no results, the taxpayer must file Form 3911, Taxpayer Statement Regarding Refund, with the IRS, to initiate a trace. This allows the IRS to contact the bank on the taxpayer’s behalf and attempt recovery of their refund.

If the taxpayer is unable to recover their refund or the financial institution does not return the refund to the IRS, SPEC encourages partners to provide relief for the taxpayer. It is not an RPM if a volunteer mistakenly enters an incorrect bank account number on a taxpayer’s return, and the taxpayer did not receive their expected refund.

Partners must have a strong quality review process in place to validate the accuracy of the bank account information on the tax return. The volunteer must confirm the accuracy of the bank account information with the taxpayer prior to submitting the tax return.

What Can Be Expected From the IRS?

The IRS may provide relief to a taxpayer when, without the taxpayer’s knowledge or consent, the volunteer return preparer intentionally either altered a taxpayer’s tax return data or misdirected a portion or the entire refund. The following are a couple of scenarios that could result in the IRS providing relief to a taxpayer:

- The VITA/TCE volunteer income tax preparer prepared a correct return but intentionally misdirects the refund by placing the volunteer’s bank account information on the tax return without the taxpayer’s knowledge or consent.

- The taxpayer signs Form 8879, IRS e-file Signature Authorization, and receives the expected refund, but later becomes aware of inflated items added but the taxpayer did not receive the inflated amount of the refund.

How Can Partners Assist Taxpayers?

Taxpayers alleging preparer misconduct at VITA/TCE sites must use the procedures below and submit the following:

- **Form 14157-A**, Tax Return Preparer Fraud or Misconduct Affidavit – Taxpayer completes the form in its entirety and signs under penalties of perjury. If the filing status is Married Filing Joint, at least one taxpayer must sign Form 14157-A. Taxpayers may refer to page 3 of Form 14157-A for specific instructions on additional documentation requirements.
• **Form 14157.** Return Preparer Complaint – Taxpayer completes form in its entirety. RPO forwards the form to SPEC to report misconduct. **Note:** The taxpayer must complete Section A, Return Preparer Information, for consideration.

• A signed copy of the taxpayer(s) tax return(s) for filing (if required to file).

• A copy of the tax return received from the volunteer tax preparer.

Place the completed Form 14157-A on top of all required documentation and mail as follows:

• If the taxpayer(s) is submitting this information in response to a notice or letter received from the IRS, the taxpayer(s) should send the completed Form 14157-A, Form 14157, and other documents with a copy of the notice or letter to the address contained in that notice or letter.

• If the taxpayer(s) did NOT receive a notice from the IRS, taxpayer(s) should send the completed Form 14157-A, Form 14157, and other documents to the IRS where the taxpayer(s) would normally mail Form 1040.
CHAPTER 8: SERVING TAXPAYERS WITH DISABILITIES

Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA/TCE program. To help ensure equal access, you should evaluate the availability of resources and consider the type of reasonable accommodations that taxpayers with a disability may request. It is important to recognize that not all people with similar disabilities require the same accommodations, and sometimes, you must be flexible and creative. As with the tax preparation process, allow your interview to guide you through the process of supplying the help needed. If there are any questions about whether to approve or deny a request for an accommodation, you can consult with the IRS Civil Rights Unit at edi.crd.ra@irs.gov. Keep in mind, reasonable and effective alternative accommodations that allow equal access is a requirement for taxpayers with a disability. If you deny a request for an accommodation and the taxpayer challenges the denial, you must be able to show that granting the accommodation would cause an undue hardship or fundamental alteration to your program.

Additional References:
- Publication 5192, Ten Key Points for Communicating with People with Disabilities
- Publication 5231, Key Points for Communicating with People who are Deaf and Hard of Hearing
- Site Coordinator Corner, Fact Sheets and Civil Rights Unit Advisories

SERVING TAXPAYERS WITH MOBILITY IMPAIRMENTS

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

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

SERVING TAXPAYERS WHO ARE BLIND OR LOW VISION

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

- For taxpayers who can read printed materials, enlarging a copy of Form 13614-C, Intake Interview and Quality Review Sheet, may be the only accommodation necessary.
- For taxpayers who cannot read print, offer to have a volunteer greeter or preparer read Form 13614-C to the taxpayer and record the answers.
- If the taxpayer has called ahead for an appointment, schedulers may offer to send the taxpayer a link to Form 13614-C within an email. Many taxpayers who are blind or low vision have access to special technology that will allow them to complete the form on their own computers.
• When reviewing a tax return with a taxpayer who is blind, the reviewer should be prepared to verbally read the key information to the taxpayer, rather than pointing to the information. Consider finding a private space to read this information aloud. Taxpayers can usually offer suggestions about the best way you can help them.

SERVING TAXPAYERS WHO ARE DEAF OR HARD OF HEARING

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

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

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

• Allow time to coordinate schedules with both the taxpayer and the interpreter. You may not be able to immediately obtain interpreter services.

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

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

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

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

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

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

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

• Use a consistent volume when speaking to taxpayers who are hard of hearing.
• Remember, individuals who are deaf or hard of hearing, but are verbal, might not understand you while you are wearing a mask. They may normally lip read to understand. However, we do not recommend removing your mask. You need to ask what communication methods work best for them.

HELPFUL SUGGESTIONS IN OBTAINING INTERPRETERS

• Contact the university near you that teaches sign language and ask for a graduate student or an experienced student volunteer. (Many schools are looking to partner with organizations so that their senior level students can get credit hours for volunteer work.)

• Contact a partner with a local organization whose mission is to establish and maintain a network of services for the deaf, hard-of-hearing, late deafened (hearing loss occurring after childhood), and deaf-blind.

Partners that receive federal funded grants represent less than 10% of our total partners, so the cost for paying for interpreter services may not be reasonable for a non-grant funded VITA/TCE partner depending on the circumstances. However, some have processes in place, but this may result in re-scheduling an appointment with the taxpayer to meet with the interpreter. Even grant funded partners may have to re-schedule an appointment for supplying these services because interpreters may not be at the site full time.

Note: All volunteer interpreters, must certify in the Volunteer Standards of Conduct. However, there is no requirement to be tax law certified.

AMERICAN SIGN LANGUAGE VIDEO RESOURCES

SPEC partners with the National Disability Institute and National Association of the Deaf. SPEC 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 help volunteers who serve as ASL interpreters and are useful for anyone wanting to become more familiar with the tax preparation process.

The videos are on IRS.gov at American Sign Language (ASL) Videos.
Chapter 9: E-SERVICES AND E-FILING

Chapter 9-1: E-Services and EFIN Application

To protect the integrity of the Volunteer Return Preparation Program, SPEC has procedures for processing e-file applications. You must apply online to become an IRS e-file provider using the IRS e-file application process. Partners must designate individuals they choose to become responsible officials for the Electronic Filing Identification Number (EFIN). Responsible officials must first register in E-Services, prior to submitting the e-file application electronically. You can start an application, save it in progress, and make quick and easy modifications without restarting the process.

Additional References

Publication 3112, IRS e-file Application and Participation

REGISTERING FOR E-SERVICES

Create a Secure Access Account

Users must have an IRS Secure Access account, which facilitates electronic interaction with the IRS. All e-Services users must register using a two-factor authentication process called Secure Access. To complete an IRS e-Services account and begin the IRS e-file application, go to IRS.gov and select Access e-file Application and then select Create Account.

• Follow step by step guidance to complete your Secure Access account.
• Make sure every Responsible Official creates a Secure Access account.

For additional information, you should review Secure Access: How to Register for Certain Online Self-Help Tools to learn what you will need to complete the process and how the process will work. You should also review FAQs: e-Services and Secure Access.

Everyone listed as a responsible official must register for e-Services using the Secure Access process prior to submitting the e-file application electronically. The responsible official must use e-Services to gain access to the IRS Registered User Portal on IRS.gov. Each partner should have at least two responsible officials with access to the process.

Note: Any responsible official departing the VITA/TCE program must ensure a new responsible official is in place in e-Services before departure.

Once the user confirms registration, they will have access to the ESAM) application. If a partner's responsible official is having difficulty with the application process, e-Services registration, or confirmation process, they may call the e-help desk at 1-866-255-0654.

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

• Begin at IRS.gov
• Click on the Tax Pros tab located at the top right of the home page
• Click on the Access E-Services link in the blue box in the graphic
• Select E-file Provider Services under E-Services Applications
• Click on Access e-file Application
• Select Login if already registered in e-Services or Create Account if the customer has not registered for e-Services

When you register for online services, we ask you to verify your identity so no one else can access your IRS online account. It takes about 15 minutes to register. Here’s what you need to get started:

• Email address
• Your Social Security number (SSN); or Individual Tax Identification Number (ITIN)
• Your filing status and address from your last-filed tax return.
• One financial account number linked to your name:
  • credit card last 8 digits (no American Express, debit or corporate cards) or
  • student loan – (Enter the student loan account number provided on your statement. The account number may contain both numbers and letters. Do not include any symbols.) Additionally, we can’t verify student loans issued by Nelnet. or
  • home mortgage loan, or home equity loan or
  • home equity line of credit (HELOC), or
  • car loan
• A readily available mobile device. For instant access, your name must be associated with a U.S.-based mobile phone capable of receiving text messages. If the mobile number cannot be linked to your name, you may opt for a mailed activation code during registration.

SUBMIT YOUR APPLICATION TO BECOME AN AUTHORIZED IRS E-FILE PROVIDER

Before submitting the application for an EFIN, all Responsible Officials must create a Secure Access account.

To access the IRS e-Services application:

• Before the partner’s responsible official can submit the e-file application, the site must obtain a Site Identification Number (SIDN) from their local SPEC office. Tax-Aide sites will obtain SIDNs from their state admin specialist. Once you obtain the SIDN, you can complete the application. It usually takes at least 48 hours for the SIDN to be recognized in the ESAM application.
• You can start the application, save it in progress and make modifications quickly and easily without restarting the process. The system will assign a tracking number to the application once saved.
• Log in to e-Services using your login and password
• After logging into the e-file application, Select Organization is the first page you see. Select individual or the specific application you want and then continue. If the user is associated with more than 20 applications, they must go to the ESAM landing page to search for the specific application.
• Once on ESAM Application Landing Page:
  • Select New Application to start a new application, or
Select View/Edit icon to view or update the application.

You must provide the following key information when completing a new VITA/TCE application:

- Identify as **New Application** and at the drop down select **e-file application**.
- **Firm Information Page**
  - Volunteer Organization selects **Not Required** for “What Tax ID Firm Operates Under.”
  - “Business Structure” select **Volunteer Organization** in the drop down.
  - “Firm/Organization Legal Name” should be generic, input **SPEC Volunteer Program**.
  - “Doing Business As (DBA)” should be the name of the site followed by SIDN.
  - Business Phone and Fax Number should be the name/phone number of the responsible official.
  - Physical Address should be the site address.
  - “Do you want your information posted on the IRS.gov public website?” This question defaults to “Yes.” If you do not want the information posted select “No.”
  - “Do you own or operate Web Site(s),” if “Yes” is selected to owning or operating a web site, users must return to provide the URL after the EFIN is issued by using the URL menu option (appears after EFIN is issued).
  - Mailing Address should be the address of the responsible official or the address the firm wants correspondence sent to, other than the physical address. (Select the radio button that allows you to add a mailing address).
  - Year-Round Address and Year-Round Phone Number (Use the Year-Round address if the site is not open for 12 months.)
    - Do not use the SPEC office for either the Mailing or Year-Round Address

**Application Details Page:**

- Add “Provider Option”
  - “Provider Option” select **Electronic Return Originator**
  - “Service Type” select **Not-For-Profit**
  - “Type of Business Activity” select Volunteer Income Tax Assistant or Tax Counseling for Elderly
  - “SIDN” input the SIDN provided to you by your RM
  - Providers do not select forms and all forms displayed are available for the provider option selected.

**Authorized Users Page:**

- Complete responsible official information. (Select the Add button to add multiple responsible officials.) Remember, there should be two responsible officials on each application.
- A responsible official is an individual with authority over the e-file operation at a location. Each responsible official must be a U.S. Citizen and be at least 18 years of age. Enter a **yes** in this field when completing the responsible official information.
- Responsible official authorities are set by default to perform these actions: view, update, add, delete & change, but you can alter if needed.
• Individuals in this role can also indicate that he is primary contact
• Add primary contact and alternate contacts.
• Alternate contact/phone number should be your local SPEC territory office relationship manager and another key volunteer for your site. (Select the Add button to add multiple alternate contacts).
• Not-For-Profit service type does not need to add the Principal or Principal Consent role.
• You cannot edit Primary contacts in this system. To change the primary contact users, you must select ADD, and this will replace the name that is currently in the system.

Application Summary/Submission Page:

• After you have completed the required pages in the IRS e-file Application, as described above, your application is submission ready. Enter your e-Services PIN on the Application Submission and Completion page. This PIN is the one you selected during e-Services registration. If you leave any information blank or entered anything incorrectly, your errors show on the Application Submission page.
• Once you submit a correctly completed IRS e-file Application, an acknowledgment including a tracking number appears advising application processing will begin. After the process is complete, the responsible official should print the tracking number. You can use the tracking number to search and check the status of a submitted e-file application, or after 48 hours, the responsible official may login to their e-Services account. E-Services lists all EFINs associated with their name, including the new EFIN(s). Also, the responsible official will receive a letter in 14 days showing the new EFIN(s) assigned.

Contact the e-help Desk at (866) 255-0654, for assistance with the IRS e-file Application.

APPLICATION TYPES

There are three e-file application types:

• 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 program.
• Revised: A partner would need to revise an e-file application if any information on an EFIN account has changed. You must submit changes within 30 days of any change. The responsible official makes changes online. SPEC encourages partners to have at least two responsible officials. Anyone listed on the application as the responsible official can log in through e-Services and make updates to the application, including adding an additional responsible official. Each responsible official must individually register for e-Services before the program adds them to an existing e-file application.
• Reapply: If the EFIN status shows 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. Below are reasons why your EFIN shows an Inactive status:

Every year there is an “EFIN Cleanup” project where any EFIN not used to prepare/submit at least one electronically filed return in two years is systemically inactivated. E-Services puts the EFIN in Inactive status and drops provider options. E-Services mails Letter 3250-C, ERO Deactivation Letter, 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 remain active, they must contact the e-help desk within 30 days.
EFIN cleanup begins in May of each year and the drop date is sometime in the fall (which is why you frequently see EFINs dropped in November). It is critical to monitor all sites continuously, especially from November through January to ensure you have an active EFIN.

When e-Services receives information that a person is deceased, they perform analysis for any associated EFINs. Partners must remove and replace deceased individuals listed on the application within 30 days. After that e-Services places the EFIN in “inactive” status.

If returned by the postal service as undeliverable or there is no response to correspondence, e-Services creates an e-help support ticket and forwards it to SPEC headquarters requesting the correct year-round address and alternate contact information. E-Services places the EFIN in **Inactive** status until corrected.

If e-Services receives no response within the 30-day timeframe, they systemically drop the EFIN (usually 60 days later).

You cannot reactivate a **Dropped** EFIN, update or use it again. E-Services may systematically reassign dropped EFINs to another provider after 12 months.

**SPEC TERRITORY OFFICE RESPONSIBILITY**

Partners may contact their local SPEC territory office for referrals regarding:

- **Associating a responsible official with an existing EFIN application:** If a partner has an EFIN but the responsible official is not registered in e-Services, they will need to register for e-Services and then provide their local SPEC territory office with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth, and email address.

- **Adding a second responsible official to an existing EFIN application:** If a responsible official registered in e-Services, has an EFIN, but wants to add a secondary responsible official, first the potential secondary responsible official needs to register for e-Services. Once confirmed, they must provide their local SPEC territory office with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth, and email 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 program, the partner will need to find a replacement responsible official, have the responsible official register for e-Services, and then provide their local SPEC territory office with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth, and email address.

  **Note:** 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 e-Services accepts the application and assigns an EFIN, the partner must provide their local SPEC territory office relationship manager with the EFIN to update the SPEC database.
REVISING THE E-FILE APPLICATION

Partners have the responsibility to ensure input of revisions and updates in the e-file application within 30 days of any changes to their current application, such as:

- Firm/Site name
- Physical Address
- Mailing Address
- Year-Round Address
- Telephone Numbers
- Email Addresses
- Contact Persons
- Responsible Official (remove if no longer with the site or deceased)
- Authorized Users

**Note:** When adding new responsible officials to an existing application, the application status moves to **Resubmission Required.** The application must be resubmitted within 45 days or the application will delete. Remember to delegate the proper work authorities performed by the responsible official.

**Exceptions:** You must submit a new application if:

- A partner/site shows previously suspended from the VITA/TCE program.
- There has been no EFIN activity for two years.

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

PERMANENTLY INACTIVE EFIN

There are some situations when a site will be permanently inactive and the VITA/TCE EFIN needs deactivation, 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
  - Failure to comply with Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
  - Significant unresolved complaints about authorized e-file volunteer return preparation site(s)
  - Failure to cooperate with SPEC oversight efforts
ACCEPTANCE TO THE E-FILE PROGRAM

Once the IRS receives your application to become an Electronic Return Originator (ERO), we will review each application to determine acceptance. See Publication 3112 for information on the review process and acceptance to participate.

Once accepted into the IRS e-file program, e-Services assigns an Electronic Filing Identification Number (EFIN) 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:

- Electronically sending the return to a transmitter who will transmit the return to the IRS. Currently Tax Slayer, LLC, the developer of Tax Slayer Software, serves as the transmitter for all volunteer sites using IRS provided software.
- Timely originating the electronic submission of returns.
- Ensuring correction of all rejects in a timely manner.
- Submitting 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 or Revenue Procedure 2007-40 (updated information for Publication 1345), could result in sanctioning by the IRS. Sanctioning may be a written reprimand, suspension, or expulsion from participation in 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 an e-Services EFIN application, for a VITA/TCE EFIN, must comply with the SPEC Quality Site Requirements (QSR) See Chapter 2 for a list of the QSR. Failure to comply with the QSR 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, and 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
Chapter 9-2: TaxSlayer

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

The minimum return requirement for sites to receive tax preparation software is 50 accepted returns. Territories will use filing season 2021 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 and TCE (non-AARP) sites. SPEC headquarters handles exceptions for Tax-Aide sites.

Note: Due to COVID–19 related operating issues in fiscal year 2021, there is no requirement for territory managers in fiscal year 2022 to provide justification and plan of action for any site prior to ordering software.

Additional References

- TaxSlayer VITA/TCE Springboard (for all your TaxSlayer connections, including the VITA/TCE blog, Practice Lab, and TaxSlayer Pro Online/Desktop User Guides)
- Publication 4012, Volunteer Resource Guide (TaxSlayer input guidance)
- Publication 5361, TaxSlayer Procedural Updates Fact Sheet for SPEC Partners and Employees, includes Facilitated Self Assistance, Scanned Document Program, Customer Portal, security updates and more

FILING SEASON 2022 RECOMMENDED SYSTEM REQUIREMENTS

TaxSlayer Pro Online

- High Speed Internet Access
- A modern Web Browser:
  - Web Browsers are programs used to access the internet, such as Google Chrome, Safari, Microsoft Edge, or Mozilla Firefox. TaxSlayer recommends using the most up to date version of the browser.
  - Please note that Internet Explorer and its derivatives (AOL Desktop Gold, for example) are the most likely to create problems for users.
- Adobe Reader installed on your device.
- For Windows-powered computers, Requirements are Windows 8, 8.1, or 10 (not 10S).

TaxSlayer Desktop/Contingency

TaxSlayer Pro recommends the following for running the software at optimal performance:

- Computer: Quad Core Processor
- Memory: 8 GB of Ram
- Disk Space: 1 GB per tax year (for desktop)
- Operating System Windows 8.1 or 10 with the latest updates
- Removable Storage: USB 3.0 or Flash Drive for backing up data for Desktop Program
• Printer: 100% HP Compatible Laser printer
• Display: 1024 X 768 screen resolution or higher
• Internet Connection: High Speed Internet Connection
• Browser: The latest version of Microsoft Edge, Chrome, Firefox, or Safari
• Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher

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 8.1 with the latest updates
• Removable Storage: USB or Flash Drive for backing up data (USB 3.0 or higher strongly recommended for Desktop Program)
• Printer: HP Compatible Inkjet Printer
• Display: 1024 X 768
• Internet Connection: High Speed Internet Connection
• Browser: The latest version of Microsoft Edge, Chrome, Firefox, or Safari
• Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher

Note: The preference is high speed internet, such as cable and/or DSL.

Partners must install TaxSlayer Pro (Desktop) with computers running the most current version of Windows 8.1 or 10 with the latest updates.

Microsoft ended all support for Internet Explorer on January 31, 2020. The programming languages used to develop TaxSlayer Pro and TaxSlayer Pro Online are no longer compatible with this browser.

WIRELESS TECHNOLOGY

The IRS and TaxSlayer continue to recommend partners/volunteers use wired connections when transmitting taxpayer information via the internet. If you must use wireless technology, the recommendation is for the site to use a dedicated password protected Wi-Fi network for internet access. A site can use a wired or wireless router for their internet access. However, if they are sharing the primary internet connection with the host facility, there will be diminished capacity. SPEC recommends where possible, using a dedicated internet service. This will provide the fastest internet connectivity.

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

For sites experiencing slowness, send the following information with the subject line of “Speed Test” to support@vita.taxslayerpro.com:

• SIDN
• Geographical location (city/state)
• Time of test
• Internet provider
Connectivity – wired or wireless at the site
Internet download/upload speed – as related to the geographical location, the end users can go to www.speedtest.net, enabling TaxSlayer to create a database of this information
Number of computers at the site accessing the internet connection
Go to a command prompt and type or copy: “tracert vita.taxslayerpro.com”

Copy and paste results into the email or use a screen capture function to gather the information.

MULTI-FACTOR AUTHENTICATION (MFA) AND RECAPTCHA

It is imperative we all continue to ensure taxpayers using the services offered through the VITA/TCE program are confident we do not compromise their Personally Identifiable Information (PII)

Multi-Factor Authentication (MFA) is a security system requiring users, such as volunteers, to confirm who they are, through an authentication process with information unknown by the user. Prior to TaxSlayer allowing access to the TaxSlayer Pro Online software, the program requires reCAPTCHA authentication once a user has entered their password wrong two times. This process is critical in combating identity theft to protect taxpayer information. Due to the heightened awareness of personal identity theft and the growing world of cyber threats, TaxSlayer implemented these changes for its Pro Online professional web-based product. The requirements are in line with the IRS Commissioner’s Security Summit guidance, and you cannot deactivate them.

MFA Requirements

The first time a user logs into a computer or device to access TaxSlayer Pro Online, the user must go through Multi-Factor Authentication. TaxSlayer provides the option of receiving a 6-digit numeric authentication code via email or text.

Additionally, you must go through Multi-Factor Authentication (MFA) every 15 days unless one of the following occurs:

- The first time a user logs in to a unique device
- When a computer is re-imaged
- Three failed login attempts in addition to reCAPTCHA on the second failed login attempt
- When you initiate the “Forgot Password” feature
- Logging in with a different browser on the same computer (i.e., logging in with Chrome and then opening Edge and logging in)
- Each login if your browser does not store cookies

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

MFA is not a requirement for the Practice Lab environment, TaxSlayer FSA products, or for Desktop users.
PRO ONLINE SITE ACTIVATION

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

- Once TaxSlayer receives the software order, sites from filing season 2021 will receive an email letting them know their filing season 2022 software order processed. It will not have a link to activate the site because the site is already active.
- TaxSlayer must receive a software order for tax year 2021 by 12/31/2021. If not, TaxSlayer deactivates the returning site. Once TaxSlayer receives the order, they reactivate the site.
- If a returning site has a different contact name on the software order, the new person will need to contact TaxSlayer Customer support. TaxSlayer will generate an email with a link to provide administrative rights to the new site contact. See the TaxSlayer VITA/TCE blog for more information on email format.

New sites will receive two emails with activation links:

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

SECURITY RELATED FEATURES

Security Templates

A security template is an assigned listing of permissions available to a user. TaxSlayer only allows each user one security template. Assign the user a security template allowing them to complete their duties at the volunteer site. It is highly recommended that coordinators assign volunteers to the lowest level role necessary for each user.

New for Filing Season 2022 all TaxSlayer Pro Online predefined security templates will include access to the Customer Portal, Scanned Documents, and the ability to delete scanned documents.

In most cases, you can use the security templates TaxSlayer Pro Online predefines with your software. You can choose from the following six predefined security templates for each user:

- ADMINISTRATOR
- SUPERUSER
- PREPARER CURRENT YEAR
- PREPARER ALL YEARS
- INTERVIEWER
- REVIEWER

When you create users/preparers, you must select a security template. If one of the predefined security templates is not enough, a site is able to create customized security templates. For a listing of actions included in the predefined security templates, search "security template definition" on the TaxSlayer blog available at: https://vitablog.taxslayerpro.com
Preparer Setup – Security Features

Within the Configuration Menu, there are options in the Preparer Setup screen that can enhance the security of the volunteer program. During the preparer setup or modification, one of the options is to check the box for “Can view own returns only?” If you check this box, the preparer will only be able to see a return they created, or the site administrator assigned to them. SPEC recommends this feature for use by all preparers who are not part of the Quality Review process or who are not responsible for e-filing. If the preparer becomes involved in an activity at the site which requires viewing all returns, the site administrator can remove the checkmark from the box and the preparer will then have access to all returns prepared at the site.

OFFICE IP (INTERNET PROTOCOL) WHITELIST

For added security measures, you can restrict TaxSlayer Pro Online access to IP addresses associated with a site. Users will only have access to TaxSlayer when logging in from the IP addresses added to the list. Instructions are in the TaxSlayer Pro Online User Guide. This is best to use with a static IP address.

CARRY FORWARD OF TAXPAYER DATA

Returning sites who used TaxSlayer in filing season 2021 will have carry forward data based on the returns prepared. TaxSlayer will alert the preparer there is carry forward data available from a return created last year for the primary taxpayer. This data will include the taxpayer’s (spouse if applicable):

- Name, filing status, taxpayer identification number (SSN/ITIN), date of birth, and phone number
- Dependents (including date of birth, SSN/ITIN, and relationship)
- W-2/W-2PR employers (employer EIN database)
- Form 1099-R (payer EIN database)
- Schedule D (capital loss carry forward)
- Schedule C (name, business code, and description)
- Schedule E (rental information and Schedule K-1’s payer information)
- Depreciation
- Childcare providers with dependents claimed
- Schedule B (financial institutions information for Form 1099-INT/DIV)
- State and local refund worksheet
- Simplified general rule worksheet
- IPPIN Warning (if IPPIN existed on prior year return)
- Form FEC (Foreign Earned Compensation) data
- Education Credits
- Applied refund from previous year
- Form 1099-MISC data
- Un-allowed Loss on Schedule E
- Return notes

The carry forward data may not match the current information on Form 13614-C, Intake/Interview & Quality Review Sheet, provided by the taxpayer. When importing carry forward data, the volunteer must carefully review the imported data to ensure it matches the current Form 13614-C.
TAXSLAYER CONSENT FORM REQUIREMENTS PER IRC 7216

This section provides information about how to apply consents within the TaxSlayer tax preparation software. Taxpayers using volunteer sites will need to consent annually on whether they want their tax return information disclosed or used. Taxpayers must affirmatively consent during the return preparation process for partners/sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation. For a married filing joint return, both taxpayers must either grant or deny the consent (they both must agree). If the taxpayer does not sign a paper consent, then the taxpayer must enter his or her own PIN in the tax preparation software. IRC 7216 rules apply based on use or disclosure of taxpayer data for the following consents:

- Global Carry Forward
- Relational
- Use
- Disclose

VITA/TCE SITE RESPONSIBILITY

Based on IRC 7216, if the return preparer is entering the consent PIN and date into the tax preparation software, the taxpayer must sign and date a paper consent form before you enter the consent PIN and date.

Many taxpayers do not want to enter their own PIN; therefore, you must do a paper consent for sites when the return preparer is entering the consent PIN on behalf of the taxpayer.

There are two options a site can use for taxpayers to sign a consent:

- Electronic only – Taxpayer reviews the consent on the computer and enter his or her own PIN in the tax preparation software.
- Paper and electronic – The preparer enters the PIN on behalf of the taxpayer into the tax preparation software. 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 the preparer enters the PIN and date into the software.

Retention Requirement

The site may give the signed paper consent form to the taxpayer or maintain it at the site. Whether you give the signed copy to the taxpayer or maintain it at the site, you must provide the taxpayer a copy of the consent from the electronic tax preparation software with the PIN for his/her records.

Global Carry Forward

Taxpayers must affirmatively consent during the return preparation process to allow their information to be available for global carry forward in the subsequent tax year. A taxpayer who consents will be able to visit any VITA/TCE site in the subsequent year and the site will be able to populate the return with data from the prior year.

The Global Carry Forward consent allows all tax returns prepared within one VITA/TCE site to be available to all VITA/TCE sites. TaxSlayer will embed this consent into the online software, and taxpayers must grant or deny the global sharing of their tax return data with all partners/sites. If the taxpayer grants consent, the data will be available to all VITA/TCE sites during the subsequent filing season.
Based on the agreement with SPEC, TaxSlayer embeds the electronic version of the Global consent into all Online VITA/TCE software packages. Partners cannot edit or delete it.

SPEC developed Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites, paper Global Carryforward consent. Form 15080 is printable in TaxSlayer and required if the return preparer is entering the granted consent PIN and date into the tax preparation software on the taxpayer’s behalf. Do not use Form 15080 if the taxpayer does not consent to the Global Carryforward of return data to all sites or if the taxpayer(s) enters his/her own PIN into the tax preparation software.

The English/Spanish versions of Form 13614-C include Form 15080. The electronic versions of Form 13614-C include Form 15080 in the following languages: Spanish, Bengali, Farsi, German, Gujarati, Italian, Japanese, Khmer, Punjabi, Somali, Urdu. Haitian/Creole, Arabic, Chinese Simplified, Chinese Traditional, Creole-French, Korean, Polish, Portuguese, Russian, Tagalog and Vietnamese.

Relational EFIN

If the site has a Relational EFIN, TaxSlayer adds the consent form to the software when processing the order. The taxpayer’s acceptance on the Relational EFIN consent allows TaxSlayer to accept the return for e-filing. These consents provide the site with the ability to see reporting data for all EFINs under the relational (primary) EFIN. If the taxpayer denies consent or the preparer enters no PIN/date at a VITA or non-Tax-Aide TCE site, the taxpayer must file a paper return with the IRS for processing. TaxSlayer will exclude all return data from reporting at the Relational EFIN level.

If a partner has a Relational EFIN, TaxSlayer will embed this form into the tax software. Based on IRC 7216 guidelines, TaxSlayer has included the mandatory use/disclosure language on the Relational consent. Partners cannot delete or edit it.

Use and Disclose

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

There will be two forms required for Use and Disclosure for non-relational EFIN. Partners/sites must add these consents during the site setup process. Name one form “Consent to Use Personal Tax Return Information” and the other “Consent to Disclose Personal Tax Return Information.” If a taxpayer denies either of these consents, the site can still electronically submit the return.

Non-Relational Denied Consents

Per IRC 7216, the taxpayer does not sign anything (paper or electronic) for a denied consent. If the taxpayer denies consent for a non-relational EFIN, there is no need for PIN or date, and the taxpayer can file electronically.

Note: If the preparer marks accept and does not enter a PIN or date, the application will generate an error message and the preparer must:

- Enter the PIN and date, or
- Change the consent to denied,
- TaxSlayer considers the consent denied if there is no PIN and date entered.

See Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust, for guidance on consent forms for VITA/TCE sites.
PRIOR YEAR SOFTWARE ACCESS

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

PRIOR YEAR RETURN PREPARATION

SPEC encourages VITA/TCE sites with the necessary software and reference materials to prepare prior year returns. Complete a current Form 13614-C, Intake, Interview and Quality Review Sheet, for all prior year returns. Use it to determine the required certification level and if the return is within scope of the VITA/TCE program. IRS-certified volunteers can prepare prior-year returns at the same tax law certification level as obtained in the current year. All prior year tax returns must be prepared using tax preparation software. Use every effort to secure experienced volunteers (at least two years) for preparing these types of tax returns.

- Modernized e-file allows electronic filing of prior year returns. It accepts the current tax year along with two prior year tax returns.
- Use the correct SIDN and EFIN to ensure your site receives credit for preparing these types of tax returns.
- Use a prior year Form 13614-C as a reference tool but do not replace the use of a current form.
- Refer to the Prior Year Return Job Aid in Publication 4012, Volunteer Resource Guide for additional assistance.

AMENDED RETURN PREPARATION

IRS-certified volunteers can prepare amended returns for current and prior year tax returns at the same tax law certification level as obtained in the current year. VITA/TCE sites may prepare amended returns even if they did not prepare the original return. As with prior year returns, SPEC encourages partners to assign amended returns to experienced IRS-certified volunteers. Amended returns must be prepared using tax preparation software. The taxpayer must have the original return and adequate information for preparing these returns. Refer to the Amended Return Job Aid available in Publication 4012.

Chapter 9-3: Computer Loan Program

In support of return preparation activities, SPEC loans equipment (computers and printers) to its partners and volunteers involved in the VITA/TCE program. By loaning 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-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 the VITA/TCE program. Your local SPEC territory office will work with you to meet your equipment needs based on available resources.

### Loaned IRS Equipment Timeline

<table>
<thead>
<tr>
<th>Timeframe</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>June - November</td>
<td>SPEC solicits equipment orders</td>
</tr>
<tr>
<td>August-December</td>
<td>Partners submit signed Form 13632, Property Loan Agreements (PLA) when they receive the equipment</td>
</tr>
<tr>
<td>March</td>
<td>SPEC issues instructions to partners for return of equipment</td>
</tr>
<tr>
<td>April-May</td>
<td>Partners return equipment unless exception granted to extend</td>
</tr>
</tbody>
</table>

**Form 13632, Property Loan Agreement**

As a condition of receiving IRS loaned equipment, the recipient annually agrees to provide appropriate physical security by signing Form 13632, Property Loan Agreement (PLA). The definition of appropriate physical security is being in the control of a volunteer while in use and being in a controlled, limited access (preferably) locked location when not in use.

The local SPEC territory office will send partners the form within two weeks of their 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 territory office. Be sure to store a copy of the PLA separately from the equipment. Partners must provide PLA information to the SPEC office and law enforcement regarding any losses.

**Equipment Use**

To support the VITA/TCE program, SPEC loans equipment and restricts its use for preparation and filing of electronic tax returns and related program activities, such as:

- Training and educating volunteers and taxpayers about individuals’ rights and responsibilities
- Reaching out to taxpayers to inform them of their services within 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 activities of the volunteer operation as they relate to volunteer electronic tax return preparation and filing
Inappropriate Equipment Use

Do not use equipment for:

- Commercial purposes - One of the cornerstones of the VITA/TCE program is free return preparation for low-income and elderly taxpayers. Partners cannot collect fees for volunteer services associated with return preparation.
- Games – Partners cannot install game software.
- Collateral, exchange or sale - While SPEC does loan equipment for use in the VITA/TCE program, it remains the property of the IRS. Partners cannot swap, sell, or use the equipment for personal gain or as collateral.
- Personal Use – Partners cannot use the equipment for any personal business use.

Protection of Equipment

As a condition for using IRS loaned equipment, the recipient agrees to provide appropriate physical security while the equipment is in their possession. Appropriate physical security means being in the control of a volunteer while in use and being in a controlled, limited access (preferably) locked location when not in use.

Unfortunately, SPEC has a few computers and printers 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 it 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 or areas with unlimited access.
- 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 computer equipment, it is necessary to report incidents of lost and stolen equipment to the IRS. The recipient of loaned equipment agrees to notify the IRS of lost or stolen equipment (computers and printers) immediately, but no later than the next business day after confirmation of the incident. Partners must notify IRS immediately, but no later than the next business day after confirmation of the lost or stolen partner owned computers (or other devices used for tax preparation such as a chrome book, tablet, etc.) Partners must provide all information that is readily available to their local SPEC territory office. In the event of a theft, the recipient must notify law enforcement immediately and file the appropriate reports. The SPEC territory office must complete an incident assessment with supporting materials within ten days to assist the IRS with documentation.

Returning Equipment

Laptops

You must return laptops when filing season activities are over. Ship laptops annually, so the Depot receipt date is no later than May 15. Due to continuing operations after April 15, SPEC may permit partners to keep equipment for continued electronic filing of returns. Partners must arrange for a loan
extension with their local SPEC territory office. November 1 is the final Depot receipt day for laptops retained after the filing season.

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

**Printers**

The local SPEC territory office governs printers. Please contact your local SPEC territory office to determine whether to return the printer(s). If partners retain possession of a printer after the filing season, they must complete a newly signed PLA requesting loan continuation and provide required information for inventory validation. Do not ship printers or printer components to the Depot. Do not throw away broken printers. Contact your local SPEC territory office for return arrangements.
FORMS AND PUBLICATIONS LINKS

Form 6729-D, Site Review Sheet
Form 6729-P, Partner Return Review Sheet
Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest
Form 13206, Volunteer Assistance Summary Report
Form 13533, VITA/TCE Partner Sponsor Agreement
Form 13533-A, FSA Remote Sponsor Agreement
Form 13614-C, Intake/Interview & Quality Review Sheet
Form 13614-NR, Nonresident Alien Intake and Interview Sheet
Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs
Form 13715, Volunteer Site Information Sheet
Form 14308, SPEC Site Milestone Recognition
Form 14309, SPEC Volunteer Milestone Recognition
Form 14446, Virtual VITA/TCE Taxpayer Consent
Form 15272, VITA/TCE Security Plan
Publication 17, Your Federal Income Tax for Individuals
Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
Publication 1084, Volunteer Site Coordinator Handbook
Publication 3676-A, IRS Certified Volunteers Providing Free Tax Preparation
Publication 4011, VITA/TCE Foreign Student and Scholar Resource Guide
Publication 4012, VITA/TCE Volunteer Resource Guide
Publication 4053 (en-sp), Your Civil Rights are Protected
Publication 4134, Low Income Taxpayer Clinic List
Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
Publication 4491, VITA/TCE Training Guide
Publication 4491-X, VITA/TCE Training Supplement
Publication 4695 (PR), VITA/TCE Puerto Rico Volunteer Test
Publication 4696 (PR), VITA/TCE Puerto Rico Resource Guide
Publication 4836 (en-sp), VITA/TCE Free Tax Programs
Publication 4961, VITA/TCE Volunteer Standards of Conduct Training – Ethics Training
Publication 4961 (sp), Normas de Conducta para los Voluntarios en los VITA/TCE - Entrenamiento de Etica
Publication 5055, Free Tax Return Preparation – Don’t Want to Wait?
Publication 5088, Site Coordinator Training
Publication 5101, Intake/Interview & Quality Review Training
Publication 5140, Job Aid: Partner Site and Return Reviews
Publication 5166, VITA/TCE Volunteer Quality Site Requirements
Publication 5299, VITA/TCE Quality Review Refresher
Publication 5310, VITA/TCE Tax Return Quality Review Job Aid
Publication 5450, VITA/TCE Site Operations
Publication 5547, Job Aid – SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees
ACRONYM GLOSSARY

**CRU** Civil Rights Unit – A division within the federal government responsible for enforcing federal statutes prohibiting discrimination based on race, sex, disability, religion, and national origin.

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

**EIC or EITC** Earned Income Tax Credit – A refundable tax credit. 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 where eligible taxpayers prepare and electronically-file federal tax returns free, with on-site assistance from qualified volunteers.

**IP PIN** Identity Protection Personal Identification Number – A six-digit number issued by the Identity Protection Specialization Unit to 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 to the IRS – for tax purposes use only by individuals who do not qualify for a Social Security Number. The first digit is 9, the fourth and fifth digits range from 77 - 88.

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

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

**OPI** – Over-the-Phone Interpreter. Offers real-time interpretation services for Limited English Proficient (LEP) communities at VITA/TCE sites.

**QSR** Quality Site Requirements – Ten requirements identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate tax 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.

**SIDN** Site Identification Number – A number assigned by SPEC to identify each VITA/TCE site. SIDN starts with the letter “S” followed by 8 digits.

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

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

**TIGTA** Treasury Inspector General for Tax Administration – Agency of the U.S. Department of Treasury that provides oversight of IRS activities.
VITA Volunteer Income Tax Assistance – One of the volunteer tax return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low- and moderate-income taxpayers. 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 address trends during QSS, TIGTA or other SPEC reviews.