SITE COORDINATOR
REFRESHER
TRAINING

2018 Filing Season

For VITA/TCE Programs
objectives

By the end of this course, you will be able to:

1. Understand the roles and responsibilities of a coordinator.

2. “Easily Navigate” through Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, for topics discussed as well as other available resources.

3. List the Quality Site Requirements (QSR).

4. Identify the top QSR area for improvement (based on the 2017 Quality Statistical Sample (QSS) Review Results).

5. Describe updates for the 2018 Filing Season.

6. Identify and locate the forms required for VITA/TCE sites.
Introduction

Site Coordinator Refresher Training is mandatory for all coordinators including back-ups. This is a refresher training that will focus on key elements of site operations for the 2018 Filing Season.

As a coordinator, you are expected to provide effective site management for your volunteers. Your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs and is critical to quality tax return preparation services in your community.

You are to communicate clear and consistent messages regarding expectations, goals, measures, and outcomes to aid in planning for a successful filing season.

NOTE: The term “coordinator” used throughout this training refers to all types: site, local, back-up, etc.
Site Coordinator Roles and Responsibilities

**Site Coordinators** have the following responsibilities:

- **Supervise** volunteers working at the site.
- **Verify** that every volunteer (including you) has signed and dated Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at the site.
- **Establish a process** to ensure all IRS tax law-certified volunteer preparers and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE Programs.
- **Ensure** a process is in place to conduct **100% quality reviews** by a designated or peer-to-peer quality reviewer. Form 13614-C includes action items which must be covered during the quality review process.

To review the entire list of Site Coordinator responsibilities, refer to **Publication 1084, Section 6**.
Site Coordinator Roles and Responsibilities (continued)

✓ **Share** and monitor adherence to the VTA and QSRA with all volunteers.

These alerts are available at [www.irs.gov](http://www.irs.gov) using Quality and Tax Alerts for IRS Volunteer Programs for the Keyword Search box or by accessing:


✓ **Identify** a back-up coordinator. This is recommended but not mandatory.

✓ **Schedule** dates and times that your site(s) will be operational, and complete Form 13715, *Site InformationSheet*. Notify and submit changes to your SPEC Relationship Manager immediately.

✓ **Develop and maintain** schedules for all volunteers to ensure there is adequate coverage, supplies and equipment at your site.

To review the entire list of Site Coordinator responsibilities, refer to *Publication 1084, Section 6.*
Publication 1084, *VITA/TCE Volunteer Site Coordinator Handbook*, contains guidance on effective site operations for the VITA/TCE Programs. It also provides instructions and tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

Publication 1084 is your primary reference guide for site operations, and is available in electronic-only format.
Site Coordinator Corner

The Site Coordinator Corner is designed specifically for coordinators to use as an additional resource and is located on www.irs.gov. Information that can be found there includes:

- New information for the current filing season
- Volunteer Tax Alerts (VTA)/Quality Site Requirement Alerts (QSRA)
- Forms/Publications
- Fact Sheets
- Civil Rights information
- Other volunteer information
Other Reference Materials

For further information and guidance please refer to the following materials:

- **Publication 4961**, VITA/TCE Volunteer Standards of Conduct
- **Publication 4396-A**, Partner Resource Guide
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights - A Public Trust
- **Publication 5220**, VITA/TCE Volunteer Site Scope & Referral Chart
- **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Tax Returns
- **Form 13715**, Volunteer Site Information Sheet
- **Form 6729 D**, Site Review Sheet
Quality Site Requirements

Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is an additional reference for the QSR. It was designed to provide detailed information for each QSR and instructions and tools to help you manage non-compliance, which includes examples of common situations.

As the Coordinator or back-up Coordinator, you are required to ensure your volunteers understand the site processes and follow the QSR.

Adherence to the ten QSR is necessary to ensure taxpayers who visit VITA/TCE sites receive quality service and accurate return preparation.
Quality Site Requirements

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

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

The QSR are listed in Publication 1084, Section 4:

Note: Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is also available as a reference tool.
The QSR are required to be communicated to all volunteers and partners to ensure IRS and partner objectives are met.

A return is accurate when tax law is applied correctly and the completed return is free from errors based on the taxpayer interview, their supporting documentation, and the completed Form 13614-C, *Intake/Interview & Quality Review Sheet*.

**NOTE:** “Site Coordinators must thoroughly review each QSR in *Publication 1084*, Section 4 and develop a plan to ensure each of these requirements are met at their site.”
Site Reviews and Visits

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

Quality Statistical Sample (QSS) Reviews

☑ Each review includes an overall site review and three tax return reviews.

☑ If the reviewer selects a $1 or $0 Adjusted Gross Income (AGI) return, this may result in more than three returns being reviewed.

☑ The results are used to determine the overall accuracy rate of VITA/TCE returns nationwide.

☑ QSS reviews are conducted by SPEC Headquarters staff.

☑ Sites are chosen randomly for review and most QSS reviews are unannounced.

☑ Review results are discussed with the site coordinator. The SPEC Relationship Manager follows up regarding corrective action, if needed.

☑ Documentation of review results is provided on Form 6729, QSS Site Review Sheet, and Form 6729-R, QSS Return Review Sheet.
Other Reviews and Visits

- **Field Site Visits** These reviews are conducted onsite by local SPEC staff and generally are used to provide assistance and identify trends.

- **Remote Site Reviews** These reviews are conducted by local SPEC staff and generally are used to provide assistance and identify trends. These reviews are conducted remotely by telephone or e-mail.
Other Reviews and Visits (continued)

- **Partner Reviews**: These reviews are conducted by SPEC Partners to ensure sites are adhering to all QSR and VSC and are operating efficiently and effectively.

- **Civil Rights Division (CRD) Reviews**: These reviews are conducted by CRD staff and operated by partners receiving federal assistance. The purpose of the reviews is to validate compliance with CR rules and reasonable accommodations for people with disabilities.

- **Financial Reviews**: These reviews are conducted by SPEC staff to ensure grant funds are being used properly.

Refer to **Publication 1084, Section 11** for additional information on reviews and visits.
2017 QSS Review Results

Quality Statistical Sample (QSS) Reviews data indicate that VITA/TCE sites achieved the following results:

92.79% Return Accuracy Rate
94.17% Adherence Rate to the QSR

The continued increase in the accuracy of tax return preparation is directly attributed to our partners’, coordinators’, and volunteers’:

- adherence to QSR
- dedication and hard work
- effective site operations

THANK YOU!
2017 QSS Review Results (continued)

2017 Results Revealed the following Opportunities for Improvement:

Intake/Interview & Quality Review Process:

The correct Intake/Interview & Quality Review Process was used only 53% of the time.
2017 QSS Review Results continued)

Intake/Interview & Quality Review Process

2017 Results Revealed:

The correct Intake/Interview & Quality Review Process was used only 53% of the time as taxpayers were not thoroughly interviewed to ensure all sections of Form 13614-C, Intake/Interview & Quality Review Sheet, were completed.

- Coordinators must emphasize to their volunteers the importance of completing every line of Form 13614-C.
- Volunteers must use a complete and approved Quality Review Process for all tax returns prepared.
- Statistics have shown that when the Form 13614-C is used correctly the accuracy of returns increases significantly.
2017 QSS Review Results (continued)

QSR# 2 – Intake/Interview & Quality Review Process

Volunteers who prepared tax returns using a **correct** Intake/Interview & Quality Review Process achieved a **96%** accuracy rate.

Volunteers who prepared tax returns using an **incorrect** Intake/Interview & Quality Review Process achieved a **84%** accuracy rate.

Overall, the correct Intake/Interview & Quality Review Process was used **53%** of the time.
What is a Correct Intake/Interview Process?

The Intake/Interview Process includes:

- Determining the **certification level** of the return and having a process for assigning returns to the appropriate volunteer preparer.
- Ensuring the return is within **the scope** of the VITA/TCE Programs and the volunteer is certified to prepare the assigned return. A “Scope of Service” chart is listed in Publication 4012, *Volunteer Resource Guide*. The chart covers limitations and expansion of scope of service for each certification level.
- Verifying the **identity** of all taxpayers and spouses using a photo ID according to rules listed in Publication 4299, *Privacy, Confidentiality, and Civil Rights – A Public Trust*. Confirming SSN and ITIN according to the rules listed in Publication 4299.
- Explaining to the taxpayer how to complete Form 13614-C, Pages one and two. **Discussing each section** and advising the taxpayer that each question should be answered.
- **Verifying all questions** in Part I-VI are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.

2018 Site Coordinator Refresher Training
What is a Correct Quality Review Process?

The Quality Review Process includes:

- Engaging the taxpayer’s participation in the quality review to solicit their understanding and agreement to the facts of the return.

- Using a completed Form 13614-C, *Intake/Interview & Quality Review Sheet*, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the return.

- Using available source documents to confirm identity (photo ID), income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and it was not provided, *Form 13614-C should be marked to show a verbal response* was provided.

- Consulting tax law references (Publications 4012 and 17), and Volunteer Tax Alerts as necessary, to verify the accuracy of the tax law determinations.

- Exercising due diligence by advising taxpayers of their ultimate responsibility for information on their return.
Volunteer Standards of Conduct (VSC)

Volunteers must agree to follow the standards of conduct prior to working at a VITA/TCE site. As a volunteer in the VITA/TCE programs, you must:

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

Each year volunteers must complete Volunteer Standards of Conduct (VSC) certification by passing the VSC test with a score of 80% or higher, and signing Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, to certify they will comply with the VSC and will uphold the highest ethical standards.

Note: Refer to Publication 1084, Section 5 for additional information on the VSC.
IRS SPEC Volunteer Registry

Volunteers and/or partners who commit egregious acts that violate any VSC may be added to the IRS-SPEC Volunteer Registry and released from the VITA/TCE Programs. The SPEC Director will determine if a volunteer or partner should be added to the registry.

The registry includes:

- individual names
- locations
- partner
- affiliated or sponsor agencies

Note: For additional information refer to Publication 1084, Section 5.
Continuing Education (CE) Credits

If a volunteer requests Continuing Education (CE) Credits as an Enrolled Agent (EA), Non-credentialed Tax Return Preparer, Certified Public Accountant (CPA) or Other Professional, the coordinator must:

- Ensure the volunteer has certified to the Advanced Level using the Link & Learn Taxes Certification.
- Verify the Form 13615 is complete:
  - Ensure it is signed/dated by the volunteer
  - Make sure the volunteer’s name and PTIN match the PTIN card. (CPAs or other similar professionals are not required to have a PTIN.)
  - Complete/validate the “Continuing Education Credits ONLY” section after all CE credit qualifications are met
  - Provide a signed copy of Forms 13615 for all volunteers requesting CE credits to the Relationship Manager by April 30.

Note: For more information on CE credits refer to the Publication 1084, Section 7.
All volunteers requesting CE Credits must certify using Link & Learn Taxes.

<table>
<thead>
<tr>
<th>Volunteer Standards of Conduct</th>
<th>Standards of Conduct, Intake/Interview &amp; Advanced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Tax Law Update Test does NOT qualify volunteer for CE Credits</td>
<td></td>
</tr>
<tr>
<td>Volunteer must sign and date (electronic signatures acceptable)</td>
<td></td>
</tr>
<tr>
<td>PTIN must be 8 digits. Refer to CE Credits Fact Sheet for PTIN &amp; CTEC requirements.</td>
<td></td>
</tr>
<tr>
<td>California volunteers must also provide their CTEC ID number, if applicable.</td>
<td></td>
</tr>
<tr>
<td>Complete only one section. Volunteer qualifies for 14 or 18 CE Credits based on the certification(s) achieved. Must volunteer 10 or more hours.</td>
<td></td>
</tr>
</tbody>
</table>

Important Note: There are specific requirements needed to qualify for receiving CE Credits. Please see CE Credits Fact Sheet on the Site Coordinator Corner on www.irs.gov.
Federal Tax Law Update Test for Circular 230 Professionals Certification

IRS offers VITA/TCE volunteers who are authorized under “Circular 230“, an alternate option to certify only on new provisions and changes in tax law. Only attorneys, Certified Public Accountants (CPA), and Enrolled Agents (EA) are eligible to certify using this tax law test.

- The professionals’ certification test will not qualify these volunteers to earn CE credits.

- It is at the discretion of the coordinator or partner at the site to allow/disallow this type of certification.

For more information on this type of certification refer to Publication 1084, Section 7.
Federal Tax Law Update Test for Circular 230 Professionals Certification

Volunteers completing this certification path must certify using Link & Learn Taxes. This certification does not qualify for CE Credits, please see the CE Credit Requirements for earning CE Credits.

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

<table>
<thead>
<tr>
<th>Full name (print)</th>
<th>Volunteer position(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home address, city, state, 2-digit zip code</td>
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</tr>
<tr>
<td>Email address</td>
<td>Daytime telephone</td>
</tr>
<tr>
<td>Sponsoring partner name/s/it name</td>
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</tr>
<tr>
<td>Number of years volunteered (including this</td>
<td>Volunteer signature</td>
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</table>

Volunteer Certification Levels (Ad Advanced for all passing test scores)

<table>
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<tr>
<th>Standards of Conduct</th>
<th>Intake/Interview &amp; Quality Review</th>
<th>Basic</th>
<th>Advanced</th>
<th>Federal Tax Law Update Test for Circular 230 Professionals</th>
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<tr>
<td>Military</td>
<td>International</td>
<td>HSA</td>
<td>Foreign Students</td>
<td></td>
</tr>
</tbody>
</table>

27018 Site Coordinator Refresher Training

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

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

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

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

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

SPEC established the minimum certification requirements for volunteers who qualify to certify via the Federal Tax Law Update Test for Circular 230 Professionals certification. Partners may establish additional certification requirements.
To assist you in operating and managing your site, review the Filing Season Timeline below:

**Year Round**
- Volunteer recruitment and retention
- Continue volunteer training and certification (i.e. Link and Learn Taxes)
- Update Form 13715, *Volunteer Site Information Sheet*, and submit as changes occur

**June - July**
- **New sites**: Request a Site Identification Number (SIDN) from your SPEC Relationship Manager.
- Begin initial volunteer recruitment efforts.
- **New sites**: Responsible Official must register and apply for an Electronic Filing Identification Number (EFIN) using e-Services after obtaining a SIDN.

To view the entire timeline refer to *Publication 1084*, Section 2.
Required Forms for VITA/TCE Sites

Volunteer Site Information Sheet

Due: Jan 15th

Form 13715

VSC Agreement

Due: Prior to working at the site

Form 13615

Volunteer Assistance Summary Report

Due: Feb 3rd
But no later than Feb 15th
A new report is due on the 3rd of each month

Form 13206

Refer to Publication 1084 for more information on these important forms.
Required On-Site Materials for VITA/TCE Sites

**Publication 4053**
Your Civil Rights Are Protected Poster

**Publication 4836**
VITA/TCE Free Tax Program (VoITax)

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

The Pub 4053 and Pub 4836 must be posted at each site at the “first point of contact” with the taxpayer.

Form 13614-C must be used for all tax return preparation.

Refer to **Publication 1084** for due dates and other information about these important site forms and publications.
Required On-Site Materials for VITA/TCE Sites

**Publication 4012**

**Publication 17**

**VTA & QSRA ALERTS**

Pub 4012 and Pub 17 must be available at each site, either printed or electronic. VTA and QSRA Alerts must be reviewed by all tax law-certified volunteers working at the site.

Refer to **Publication 1084** for due dates and other information about these important site forms and publications.
Resources for Tax Law Updates

**Reminder:** Tax law changes from year to year. As new tax law takes effect and other tax laws expire, coordinators should be sure to check the following resources for important, current information:

- **Publication 4491, VITA/TCE Training Guide**
- **Publication 4012, VITA/TCE Volunteer Resource Guide**
- **Volunteer Tax Alerts (VTA)**
- **Quality Site Requirement Alerts (QSRA)**
- **AARP Cyber Alerts**

Having these resources available at your site will ensure all volunteers have access to the most current tax law information that affects the VITA/TCE programs.
SPEC will provide volunteers, sites and partners recognition for their dedicated years of service.

<table>
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<tr>
<th>Milestones</th>
<th>10 Years</th>
<th>20 Years</th>
<th>30 Years</th>
<th>40+ Years</th>
<th>Submitted By</th>
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<td>Volunteer</td>
<td>Lapel Pin</td>
<td>Certificate</td>
<td>Plaque Wooden</td>
<td>Plaque Wooden</td>
<td>Partner Form 14309</td>
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<tr>
<td>Site</td>
<td>Certificate</td>
<td>Certificate</td>
<td>Plaque Wooden</td>
<td>Plaque Wooden</td>
<td>Partner Form 14308</td>
</tr>
<tr>
<td>Partner</td>
<td>Certificate</td>
<td>Certificate</td>
<td>Plaque Wooden</td>
<td>Plaque Wooden</td>
<td>Territory Form 14307</td>
</tr>
</tbody>
</table>

Refer to **Publication 1084, Section 8**, for more information.
Please submit the recognition forms below via e-mail to partner@irs.gov no later than February 25th with the words: “Milestone Recognition” in the subject line.

In order to receive these items by April 10th, partners should confirm all names are spelled correctly and respond to Headquarters inquiries timely.

- **Form 14309** - SPEC Volunteer Milestone Recognition
- **Form 14308** - SPEC Site Milestone Recognition
- **Form 14307** - SPEC Partner Milestone Recognition

**Note:** SPEC Relationship Managers will provide the required forms to the partners. Refer to Publication 1084, Section 8 for more information on Volunteer Milestone Recognition.
Tolerance

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

- To any of the credits shown on the return,
- Of more than $50 to “Total Income” or “AGI”,
- Of more than $14 to “Total Tax”, “Federal Income Tax Withheld” or “Amount You Owe”
Virtual VITA

SPEC has **three optional procedures** for VITA/TCE sites encountering situations that interrupt normal site operations.

Coordinators/Partners may, at their discretion, choose among the following three pre-approved options to continue preparing tax returns in lieu of closing for the day:

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

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

**Note:** See [Publication 4012](#), *Volunteer Resource Guide*, or [Publication 4396-A](#), *Partner Resource Guide*, for more information.
Taxpayer Advocate Service (TAS) is an independent organization within the IRS with the purpose of ensuring every taxpayer is treated fairly and they are aware of and understand their rights as a taxpayer.

Coordinators can refer taxpayers with financial hardships to the Taxpayer Advocate Service (TAS). TAS can assist taxpayers in resolving many confusing or complex financial situations including circumstances that cause financial difficulties that affect IRS compliance.

For instance, if a taxpayer’s refund will be offset in order to pay a past financial debt and this will cause an economic hardship for the taxpayer, coordinators should refer them to TAS before e-filing the taxpayer’s return.

For assistance, taxpayers may contact TAS directly at (toll-free) 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or visit the website at taxpayeradvocate.irs.gov.

For more information, refer to Publication 1084, Section 1.
Low Income Taxpayer Clinics (LITCs) provide education to taxpayers who speak English as a second language.

Coordinators should provide information on LITCs to those taxpayers who may need assistance.

**LITCs:**
- Represent low income taxpayers
- Assist taxpayers in audits
- Assist with appeals, and collection disputes
- Help taxpayers respond to IRS notices
- Assist in resolving account problems

Refer to Publication 4134, Low Income Taxpayer Clinics List for additional information.
During the 2018 Filing Season, veterans can now receive free financial coaching services, an effort sponsored by the Consumer Financial Protection Bureau (CFPB), Office of Servicemember Affairs, and managed by the Armed Forces Services Corporation (AFSC). This new initiative focuses on helping veterans reach their financial goals, providing support, encouragement, accountability, and tools to assist making informed decisions.

Financial coaches are available to provide virtual coaching or tele-coaching through the toll-free number:

1-844-90-GOALS (844-904-6257)

Who is eligible for this service?

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

Refer to the website at: www.consumerfinance.gov/servicemembers for more information on the Financial Coaching for Veterans Initiative.
Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA and TCE programs. Sites should plan ahead by evaluating the availability of resources and consider the types of reasonable accommodations that may be requested by taxpayers needing assistance due to a disability.

It is important to recognize that not all people with similar disabilities require the same accommodations, and that sometimes, flexibility and creativity is needed. Allow your interview to guide you through the process of providing the assistance that the taxpayer needs. Keep in mind, taxpayers with a disability should be provided with a reasonable accommodation that provides equal access.

Refer to Publication 1084, Section 3 for more information on making VITA/TCE sites accessible for people with disabilities.
TaxSlayer Pro is the software provider for the VITA/TCE programs for the 2018 Filing Season.

SPEC is focusing on readiness and training to ensure all partners and volunteers have a working knowledge of the TaxSlayer Pro software and are able to prepare accurate tax returns for our taxpayers.

Benefits of TaxSlayer Pro include:

- Enhanced security
- Relieves the need for storing information on other media
- Relieves some of the Administrative burden
The **VITA/TCE Springboard** at [http://vita.taxslayerpro.com](http://vita.taxslayerpro.com) contains important information issued by SPEC and/or TaxSlayer for all volunteers.

It includes:

- **VITA/TCE Blog** (software news, Volunteer Tax Alerts, and Quality Site Requirement Alerts)
- **TaxSlayer Pro Online** and **Desktop** software **manuals**
- Searchable TaxSlayer Pro Online and Desktop **Knowledgebase**

**TaxSlayer Pro Support** for VITA/TCE can be reached at:

- 1-800-421-6346 (know your SIDN, EFIN, and error message).
- Support@vita.taxslayerpro.com
Site Coordinators should be familiar with the **Configuration Menu** available in TaxSlayer Pro.
Site Coordinators should be familiar with the Office Reports Menu available in TaxSlayer Pro.
In TaxSlayer Pro, select **Configuration Menu** first in order to access the **Office Reports Menu**.
7216 Requirement

Treasury Regulation Section 301.7216-3 strengthens a taxpayer’s ability to control his/her tax return information.

In general, it requires tax return preparers—including volunteer preparers—who intend to use or disclose a taxpayer’s tax return information for a purpose other than current, prior and subsequent return preparation to obtain taxpayer consent and provide taxpayers with specific information, including who will receive their tax return information and the particular items of tax return information that will be disclosed or used.
7216 Requirement (continued)

The TaxSlayer Pro™ software includes consents for use and disclosure of return information. SPEC volunteer sites should use the consents available in TaxSlayer and customize them with the specific use or disclosure.

There are three types of consents available:
1. General Use – Generic Consent to Use
2. General Disclosure – Generic Consent to Disclose
3. Relational EFIN Disclosure – Relation EFIN Consent to Disclose and share return data/reports with the primary Relational EFIN Office (partner/site EFIN)
Making Consent and Disclosure Determinations

<table>
<thead>
<tr>
<th>Using and Disclosing Taxpayer Information for:</th>
<th>Are the Two Consents (Use and Disclosure) Required?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparing current, prior or subsequent year tax returns.</td>
<td>No</td>
</tr>
<tr>
<td>Purposes other than preparing current, prior or subsequent year tax returns.</td>
<td>Yes</td>
</tr>
<tr>
<td>Reporting the number of returns (number of types of returns such as EITC, CTC, etc.) prepared to use for fundraising, marketing, publicity or other uses related to the volunteer site's tax return preparation businesses.</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>
</tr>
<tr>
<td>Reporting any data containing return dollar amounts for fundraising activities.</td>
<td>No</td>
</tr>
</tbody>
</table>
Summary

Site Coordinator Refresher Training is mandatory for all coordinators including back-up coordinators.

This training is a general refresher for coordinators that provides critical information for the 2018 Filing Season.

Your main resources for site operations are:

- Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
- Site Coordinator Corner at www.irs.gov
The area of improvement for adherence to QSR is:

- Intake/Interview & Quality Review Process

Attorneys, Certified Public Accountants (CPA) and Enrolled Agents (EA) who certify using the Federal Tax Law Update Test for Circular 230 Professionals will not earn CE Credits.

Coordinators have a major responsibility to ensure all volunteers adhere to the VSC and QSR.
IRS sincerely appreciates all of your hard work and dedication to the VITA/TCE programs.

Thank You!
Exercises

1. The Site Coordinator Refresher Training is mandatory for a designated Site Coordinator and optional for back-up coordinators.
   A. True  B. False

2. A coordinator is protected by the Volunteer Protection Act of 1997 even if she/he receive a “free” reserved parking space at the location where she/he acts as a site coordinator if the value is less than $__________.

3. In the timeline for VITA activities, the period for volunteer recruitment activities is ______________.

4. A return is “accurate” when the tax law is applied correctly and the completed return is free from errors based on the ________, the taxpayer’s supporting ___________ and the completed Form __________.

5. Coordinators must ensure volunteers are verifying on Form 13614-C that all questions in Part 1-VI are completed and "Unsure" answers have been addressed and changed to “Yes” or “No.
   A. True  B. False
Exercises (continued)

6. Coordinators must ensure volunteers are explaining how to complete Form 13614-C, pages one and two. Also discuss each section and advise the taxpayer that each question should be answered.
   
   A. True  B. False

7. The VITA/TCE Partner Sponsor Agreement (Form 13533) must be completed, signed and submitted:
   Once_______  Annually___________Monthly_______

8. All sites should prepare a contingency plan to avoid interruption of normal site operations if the site has___________ problems,___________or equipment issues or ______________available.

9. Volunteer Milestone Recognition forms must be submitted to IRS no later than__________________.

10. In determining the tolerance amount level on a tax return, the change cannot be more than $100 of the total income or AGI.
    A. True  B. False
Answers to Exercises

1. A. False. Site Coordinator Refresher Training is mandatory for all coordinators including back-up coordinators.

2. Coordinators are protected by the Volunteer Protection Act of 1997 even if she/he receives a “free” reserved parking place at the location where she/he acts as a site coordinator if the value is less than $500.00.

3. In the timeline for VITA activities, the period for volunteer recruitment activities is all year.

4. A return is “accurate” when the tax law is applied correctly and the completed return is free from errors based on the taxpayer interview, documentation, and the completed Form 13614-C.

5. A. True. Coordinators must ensure volunteers are verifying on Form 13614-C that all questions in Part 1-VI are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.
Answers to Exercises (continued)

6. A. True. Coordinators must ensure volunteers are explaining how to complete Form 13614-C, Pages One and Two. Also discuss each section and advise the taxpayer that each question should be answered.

7. The VITA/TCE Partner Sponsor Agreement, (Form 13533) must be completed, signed and submitted annually.

8. All sites should prepare a contingency plan to avoid interruption of normal site operations if the site has software problems, internet or equipment issues or no quality reviewer available.

9. Volunteer Milestone Recognition forms must be submitted to IRS no later than February 25th.

10. B. False. When determining the tolerance amount level on a tax return, the change must not be more than $50 in AGI.