



Publication 5088 Site Coordinator Training





Coordinating VITA/TCE Programs

Site Coordinator Training has been revised because of significant changes that will take effect for the 2021 filing season.

During this training, new and returning coordinators will review general site requirements as well as be introduced to important new requirements.

Some of the significant changes are the result of the new data security requirements that were adopted based on a recent audit report by the Treasury Inspector General for Tax Administration (TIGTA). [TIGTA Report 2020-40-004](#), Actions Are Needed to Improve the Safeguarding of Taxpayer Information at Volunteer Program Sites.

Thank you for your time and efforts with the free tax preparation programs and the impact you make in your local community.



Objectives

During this coordinator training, you will:

1. Review [Publication 1084](#), VITA/TCE Volunteer Site Coordinator Handbook
2. Identify the ten Quality Site Requirements
3. Identify the six Volunteer Standards of Conduct
4. Describe the coordinator roles and responsibilities
5. Review Site Start-Up Checklist
6. View updates to certifications
7. Identify requirements for Continuing Education Credits
8. Review procedures for Volunteer Milestone Recognition
9. Identify steps for Intake, Interview, and Quality Review
10. View TaxSlayer updates and changes
11. Review Loaned IRS Equipment procedures
12. Identify key changes for security requirements
13. Review taxpayer consents
14. Review guidelines for the Taxpayer Advocate program
15. Identify procedures for Low Income Tax Clinic referrals



Publication 1084 Overview

Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook

- Volunteer Protection Act
- VITA/TCE site operations
- Quality Site Requirements
- Volunteer Standards of Conduct
- Volunteer roles and responsibilities
- Volunteer training
- Tax preparation models
- Site reviews
- Coordinator resources and web tools
- Site Start-up Checklist
- Links to forms and publications
- Acronym glossary



Quality Site Requirements (QSR)

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

Publication 5166, IRS Volunteer Quality Site Requirements, is the resource guide for the QSR. This publication provides detailed information to assist you in ensuring your site complies with each QSR. Publication 5166 also gives examples of how to correct common situations to ensure compliance to the QSR.



Quality Site Requirements continued

As the coordinator or alternate coordinator, you are required to ensure that your volunteers understand correct site processes and follow the QSR.

SPEC offers guidance on how the QSR apply to Alternative Filing Models, such as Virtual VITA/TCE and Facilitated Self-Assistance.

Please see [Publication 5324](#), Fact Sheet for Partners and Employees - Quality Site Requirements for Alternative Filing Models



Ten Quality Site Requirements

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



Volunteer Standards of Conduct (VSC)

VSC 1. Follow the Quality Site Requirements (QSR).

VSC 2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers.

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

VSC 4. Not knowingly prepare false returns.

VSC 5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.

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



Coordinator Roles per Pub 1084

- Follow all site operating procedures.
- Be available while the site is in operation (may be available at the site, by phone, or other electronic means).
- Verify all volunteers are properly certified to work at VITA/TCE sites.
- Ensure all volunteers are certified to prepare tax returns at the appropriate level of certification.
- Share Volunteer Tax Alerts (VTA), Quality Site Requirements Alerts (QSRA), and technical updates with all volunteers during the filing season. For Tax Aide sites, share CyberTax Alerts.
- Hold daily briefings to share information impacting site operations with volunteers working at your site.



Coordinator Responsibilities - Self

Site Coordinator Certification:

- Complete required training including Site Coordinator Training.
- Complete certifications: Volunteer Standards of Conduct (Ethics) and Intake/Interview & Quality Review.
- **NEW!** Complete the Site Coordinator Test.
- Complete tax law certifications as appropriate.

Reminder: site coordinators may not sign their own Form 13615 as an approving official.



Coordinator Responsibilities - Volunteers

Volunteer Certification:

- 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.
- Validate certification tax law levels for each volunteer.
- **NEW!** Validate the identity of all volunteers using [government-issued](#) photo identification prior to the volunteer working at a VITA/TCE site. The volunteer's name should match the government-issued photo identification, Form 13615, and in the tax software. The use of nick names is not allowed.
- Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs is **not** valid until the sponsoring partner's approving official signs and dates the form.



Coordinator Responsibilities - Site Prep

Preparing for the site:

- Schedule dates and times that your site(s) will be operational and complete [Form 13715](#), Volunteer Site Information Sheet.
- **NEW!** Prepare [Form 15272](#), VITA/TCE Security Plan, or similar document and submit to local SPEC territory office for approval by December 31. A copy must be maintained at the site.
- **NEW!** If using a Virtual VITA/TCE process, prepare and submit [Form 15273](#), Virtual VITA/TCE Plan to the local SPEC territory office for approval.



Coordinator Responsibilities - Site

At the site:

- Supervise volunteers working at the site.
- Notify and submit site schedule 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.
- Develop a process to explain to volunteers the security processes and systems used at your site.



Coordinator Responsibilities - Software

Set up software:

- When setting up the software, use unique usernames for each volunteer. The volunteer's name in the software must match the name on the government-issued photo ID and the Form 13615. The use of nick names is not allowed.
- Assign roles for volunteers to limit unnecessary access to tax returns. Limit volunteer access in the tax software to only those duties the volunteer performs.
- Limit access of the administrator roles to only volunteers who perform those functions.



Site Start-up Checklist - Pre-Season

- For each site, verify [Form 13715](#), Volunteer Site Information Sheet, is accurate and submitted to the supporting partner and the SPEC territory office.
- All coordinators and alternate coordinators must certify and pass the Volunteer Standards of Conduct and the **NEW!** Site Coordinator Test (with a score of 80% or higher) prior to performing any site coordinator duties.
- **NEW!** VITA/TCE Security Plan: All sites must have a site security plan. Prepare [Form 15272](#), VITA/TCE Security Plan, or a similar document, and submit it to the local SPEC territory office by December 31st for approval. An approved copy must be maintained at the site location.
- **NEW!** Virtual VITA/TCE Plan: If using a virtual process, sites must have a virtual plan. Prepare [Form 15273](#), Virtual VITA/TCE Plan and submit to the local SPEC territory office for approval.
- Order SPEC site materials via Form 2333-V, Order for VITA/TCE program.
- Set up software (ERO setup/Office setup if using TaxSlayer) to ensure correct EFINs and SIDNs are on every return.



Site Start-up Checklist - Volunteers

- **NEW!** All coordinators and alternate coordinators are required to validate volunteers' identities by verifying government-issued photo identification for each volunteer.
- **NEW!** The volunteer's name on the [Form 13615](#), Volunteer Standards of Conduct, must match the volunteer's government-issued photo identification and the Form 13615 must be signed and dated by the volunteer and approving official.
- **NEW!** Volunteers should be assigned roles within tax preparation software that are necessary to perform their assigned volunteer duties. This requirement is to limit unnecessary access to tax returns.
- Submit [Forms 13206](#), Volunteer Assistance Summary Reports, to SPEC territory office by February 3rd (supplemental reports due on the 3rd of each month).
- Prepare name badges for all volunteers with a minimum of their first name and the first initial of their last name.



Site Start-up Checklist - Processes

Ensure required processes and procedures are in place for:

- **Scope of Service:** Ensure returns are within scope of VITA/TCE programs (see [Publication 4012](#), Scope of Service Chart).
- **Certification:** Assign tax returns only to volunteers having the certifications required by the complexity of the tax return.
- **Intake and Interview:** Use the correct intake and interview process for every return ([Form 13614-C](#), Intake/Interview and Quality Review Sheet). Parts I-V must be completed, and “Unsure” answers must be corrected to “Yes” or “No”.
- **Quality Review:** Make certain each return is properly quality reviewed by an appropriately certified volunteer. Parts I-V must be completed, and “Unsure” answers must be corrected to “Yes” or “No”.
- **Taxpayer Consents:** Set up consents as appropriate. Global Carry Forward, Relational EFINs, Virtual VITA/TCE, Consent to Use, and/or Consent to Disclose.



Site Start-up Checklist - More Processes

Ensure required processes and procedures are in place for:

- **Form 8879**, IRS e-File Signature Authorization: Ensure each taxpayer signs Form 8879 prior to e-filing. Volunteers must advise taxpayers that by signing the form, they are responsible for the accuracy of the information shown on the return. If the return is later corrected, the taxpayer may need to sign a new Form 8879 (refer to **Publication 1084**, VITA/TCE Volunteer Site Coordinator Handbook, under QSR #6, Timely Filing).
- **NEW!** Privacy and confidentiality: Keep taxpayer documents, information, and discussion of Personally Identifiable Information (PII) private and secure (i.e., space between workstations, use locking cabinets and shred machines, and do not discuss PII out loud).
- ERO (Electronic Return Originator): Ensure the timely transmission of returns, retrieval of acknowledgements, and resolution of rejections (see Publication 1084 under QSR #6 for timeframes).
- Site closings: Immediately notify SPEC territory office if the site shuts down or if schedule of service is changed.



Site Start-up Checklist - Reminders

Prior to the site opening:

- **NEW!** VITA/TCE Security Plan: Ensure a copy of the site security plan is available at the site.
- Confirm all volunteers are wearing name badges.
- Verify all required signage is posted at the first point of contact with the taxpayer in the languages offered at the site as appropriate:

For VITA/TCE Sites:

- [Publication 4836](#), VITA/TCE Free Tax Programs- English & Spanish (VolTax poster)
and
- [Publication 4053](#), Your Civil Rights are Protected for IRS Assisted Programs poster

For AARP Foundation Tax Aide sites:

- D-143 poster (which includes VolTax and Civil Rights Information).



Site Start-up Checklist - References

Reference Materials Required at the Site:

Ensure the following items are available and being shared with volunteers and are used at the site (either paper or electronic):

- [Publication 4012](#), VITA/TCE Volunteer Resource Guide
- [Publication 4299](#), Privacy, Confidentiality, and Civil Rights – A Public Trust
- [Publication 17](#), Your Federal Income Tax for Individuals
- [Volunteer Tax Alerts and Quality Site Requirement Alerts](#) (for Tax Aide sites: CyberTax Alerts)



High School-based Program 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 to volunteer for VITA/TCE programs.

- SPEC headquarters has not set a minimum age for volunteers. SPEC territories or partners may choose to implement minimum age requirements. Minimum age is based on state and local laws.
- Volunteers (of any age) need to pass the required certifications (including Volunteer Standards of Conduct) and must (based on the partner's judgment) perform the essential functions of the position(s) they are assigned.
- Minor children can prepare returns but are not permitted to perform quality reviews of completed tax returns and/or volunteer as a coordinator or alternate coordinator.



More High School-based Program Guidelines

- Volunteers are required to show government-issued photo identification (ID) to the coordinator prior to working at the site. Coordinators can make exceptions to use official high school identification for students volunteering at or for an official VITA/TCE high school-based program.
- [Form 13615](#), Volunteer Standards of Conduct Agreement-VITA/TCE Programs, now includes a signature line for parents and/or guardians to grant permission for their minor children to volunteer in the VITA/TCE programs.

Exception: Parents and/or guardians will not be required to sign Form 13615 for their minor children if the VITA/TCE high school-based program has an alternative consent requirement.



Quality & Oversight Change

Change to Quality Site Requirement (QSR) #5 – Volunteer Agreement

NEW! The approving official is required to validate volunteers' identities using **government-issued photo identification (ID)** when reviewing and signing [Forms 13615](#). Volunteers' identities must be verified prior to any volunteers' participation in the VITA/TCE program. Government-issued identification includes valid driver's license (U.S.), state ID (U.S.), Military ID, national ID, visa, Global Entry ID or passport.

The name on Form 13615 must match both the name on the government-issued photo ID and the volunteer's name added to TaxSlayer or other tax preparation software. The use of nick names in the tax preparation software is not allowed.



Site Reviews and Visits

SPEC conducts site reviews to ensure adherence to the QSR. These reviews are conducted annually and include tax return reviews to verify sites are preparing complete and accurate tax returns.

- **Field Site Visits (FSVs):** Tax consultants make unannounced, in-person visits to aid or offer guidance, identify and share best practices, and strengthen adherence to the QSR. FSV include one return review.
- **Remote Site Reviews (RSRs):** Tax consultants schedule a convenient time to conduct RSR by conference call with the coordinator and discuss overall site operations.
- **Partner Reviews:** SPEC strongly encourages partners to conduct reviews to ensure sites are adhering to all VSC and QSR, are operating efficiently, and are maintaining the highest ethical standards in tax return preparation.
- **NEW! for FY2021:** Due to travel restrictions, tax consultants may be required to modify the process for conducting the return review virtually.



Quality Statistical Sample Reviews

SPEC is required to perform oversight reviews of VITA/TCE sites and collect data to monitor the overall success of the VITA/TCE program. The Quality Statistical Sample (QSS) review process measures the accuracy of volunteer prepared tax returns; and compliance with Volunteer Standards of Conduct and Quality Site Requirements.

To ensure the return accuracy measure is statistically valid, the Statistics of Income Office (SOI) determines which sites will be reviewed. SPEC's Quality Program Office (QPO) performs QSS reviews which typically include reviews of randomly-selected tax returns for accuracy and a thorough review of the site's processes and operations. Due to potential travel restrictions, this process may need to be modified for the 2021 filing season.

Each QSS Review requires multiple return reviews, and can include scanning, photo-copying or E-faxing of the tax returns for secondary review and verification of the data collected.

QSS reviews are a critical component of SPEC's commitment to providing oversight and quality tax preparation to under-served taxpayers nationwide.



2020 QSS Review Results

Quality Statistical Sample (QSS) review results for 2020:

- Return Accuracy Rate: 94%
- Adherence Rate to the QSR: 95%

Thanks to you and our hard-working volunteers for this remarkable accomplishment. Although the 2020 filing season was met with many operational challenges, our wonderful volunteers met those challenges head-on, while remaining focused on the importance of return accuracy.

These quality achievements are the direct result of your dedication and commitment to the “cause”. On behalf of the entire SPEC organization and the taxpayers we serve, THANK YOU!

THANK YOU!



Certification Updates

Changes:

- The Health Savings Account certification has been integrated into the Advanced certification
- **NEW!** Qualified Experienced Volunteer Test (optional, check with the partner)
- **NEW!** Site Coordinator Test (required for all coordinators and alternate coordinators)

Other certifications:

- Volunteer Standards of Conduct
- Intake, Interview & Quality Review
- Basic
- Advanced
- Federal Tax Law Update Test for Circular 230 Professionals
- Military
- International
- Puerto Rico I
- Puerto Rico II
- Foreign Student and Scholar



NEW! Qualified Experienced Volunteer (QEV) Test

NEW! 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 this test, volunteers will be considered certified at the Advanced level. Volunteers are not required to certify in Basic or Advanced before taking this test.
- This is an optional certification path. Experienced volunteers may choose the traditional certification path instead. Volunteers certifying only in this tax law certification are not eligible for Continuing Education Credits.
- SPEC puts no limit on the number of years of volunteer service required before taking this test. However, SPEC partners may have additional qualification requirements.
- Volunteers should check with the sponsoring partner to ensure they are qualified to take this test.



NEW! Site Coordinator Test

All coordinators and alternate coordinators are required to complete the Site Coordinator Training and new Site Coordinator Test certification prior to performing any site coordinator duties.

- **NEW!** All Coordinators and alternate coordinators must certify by passing the new Site Coordinator Test with a passing score of 80% or higher prior to performing any site coordinator duties.
- The Site Coordinator Test is an annual requirement.
- **Publication 5088**, Site Coordinator Training, is the primary training tool.
- The Site Coordinator Test is available on Link & Learn Taxes and in **Form 6744**, VITA/TCE Volunteer Assistor's Test/ Retest.



Continuing Education Credits info

Volunteers requesting CE Credits must be an Enrolled Agent, Non-credentialed Tax Return Preparer participating in the Annual Filing Season Program, Certified Public Accountant, Attorney, or Certified Financial Planner.

Coordinators are required to:

- Share the [Publication 5362](#), Fact Sheet for VITA/TCE Partners and Volunteers for Filing Season 2021: Continuing Education (CE) Credits, with volunteers at the beginning of the filing season.
- Ensure the volunteer has completed training and certified using Link & Learn Taxes (certification via paper is not an option).
- Confirm the volunteer completed training and certification in VSC and Advanced tax law.
- Validate new volunteers completed the Intake/Interview & Quality Review training, [Publication 5101](#).
- Verify all volunteers completed the Intake/Interview & Quality Review certification.

(More on the next page)



More Continuing Education Credits Info

- Confirm all volunteers requesting the maximum CE credits (18 hours) have completed training and certified in one of the Specialty options (Military, International, Foreign Student and Scholar, etc.)
- Substantiate the volunteer has met all the qualifications for CE credits, and verify all required fields on the [Form 13615](#) are completed:
 - Ensure it is signed/dated by both the volunteer and the coordinator
 - Complete the SIDN number, site or training address in the section “Continuing Education Credits ONLY.”
 - Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.
- Provide the signed copy of Forms 13615 by April 30 for sites closing on April 15 to your relationship manager (year-round sites monthly, once the volunteer meets the CE Credit requirements). *Note: The Form 13615 needs to be validated by signing in both the certification section and the CE credit section. Volunteers may not sign their own Form 13615 as the approving official.*
- Inform volunteers the CE Certificate will be available for print on the VITA/TCE Central Home page of Link & Learn Taxes in late July.



Volunteer Milestone Recognition

SPEC honors milestones by providing certificates of recognition for those partners, volunteers, and sites whose years of service are increments of ten; at 10, 20, 30 and 40 years of service in the volunteer tax preparation program. When completing your site's [Form 13206](#), Volunteer Assistance Summary Report, be sure to complete the column that indicates the number of years volunteered in order to note which volunteers are due service recognition this filing season.

Timely complete [Form 14308](#), SPEC Site Milestone Recognition and [Form 14309](#), SPEC Volunteer Milestone Recognition, identifying sites and volunteers to be recognizing their years of service.

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



Reminder: Correct Intake/Interview Process

- **Determine** the certification level of the return and have a process for assigning returns to the appropriate volunteer preparer.
- **Ensure** the return is within the scope of the VITA/TCE programs and the volunteer is certified to prepare the assigned return. The Scope of Service chart in [Publication 4012](#), outlines the limitations of the scope of service for each certification level.
- **Verify** the identity of all taxpayers and spouses using a photo ID according to the rules listed in [Publication 4299](#), Privacy, Confidentiality, and Civil Rights – A Public Trust.



Correct Intake/Interview Process (continued)

- **Confirm** SSN and ITIN according to the rules listed in [Publication 4299](#).
- **Explain** to the taxpayer how to complete [Form 13614-C](#), discuss each section, and advise the taxpayer that each and every question should be answered.
- **Verify** all questions in Parts I-V are complete and “Unsure” answers have been addressed and changed to “Yes” or “No” and the “To be completed by a Certified Volunteer Preparer” shaded area on page 1 is completed.

References:

- [Publication 5101](#), Intake/Interview & Quality Review Training
- [Publication 5353](#), Fact Sheet for Partners and Employees - Intake/Interview & Quality Review Policy



Reminder: Correct Quality Review Process

- **Engage** the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the return and ensure the taxpayer's (and spouse's) identity was verified with a photo ID during the visit.
- **Confirm [Form 13614-C](#)**, Intake/Interview & Quality Review Sheet is complete:
 - All questions in Parts I through V are answered and "Unsure" boxes were discussed with the taxpayer and correctly changed to "Yes" or "No."
 - All applicable information in the shaded area on page 1 was completed by the certified volunteer preparer.
- **Match** all supporting documentation, and any additional information provided by the taxpayer; to confirm dependency determinations, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the return.



Correct Quality Review Process (continued)

- **Confirm** method of review is by Designated Review or Peer-To-Peer Review. Self Review is not an available option.
- **Consult** tax law references [Publication 4012](#), Publication 17, and VTA and QSRA as necessary, to verify the accuracy of the tax law determinations.
- **Explain** to taxpayers that they are responsible for the accuracy of the information shown on their return and that they are signing under penalty of perjury.

References:

- [Publication 5299](#), Quality Review Refresher
- [Publication 5353](#), Fact Sheet for Partners and Employees - Intake/Interview & Quality Review Policy
- Section K, Quality Review Checklist, in [Publication 4012](#)



TaxSlayer Software Resources

The VITA/TCE Springboard at <http://vita.taxslayerpro.com> contains important information issued by SPEC and/or TaxSlayer for all volunteers.

- VITA/TCE Blog
 - Software news
 - Suggestion Box
 - Volunteer Time
 - VTA and QSRA
- VITA/TCE Practice Lab
 - Training videos
 - Practice Problems
- TaxSlayer Pro Online and Desktop User Guides
- Searchable TaxSlayer Pro Online and Desktop Knowledgebase

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

- 1-800-421-6346
- Support@vita.taxslayerpro.com

Be sure to include your SIDN, EFIN, and error message, in your communication with TaxSlayer Support.



Restricting Volunteer Access to Software

Several new requirements are in place regarding software based on the [TIGTA Report 2020-40-004](#), Actions Are Needed to Improve the Safeguarding of Taxpayer Information at Volunteer Program Sites.

Site coordinators should generally use the features in the tax software that restrict volunteer access to tax returns outside of site operating hours.

For TaxSlayer Online, there are several features to restrict volunteer access outside of site operating hours.

In the Preparers Setup Menu, you can:

- Mark an individual preparer as Active or Inactive
- Mark all preparers as Active or Inactive

Note: if marking all preparers as Inactive, be sure to mark yourself Active or you will be locked out of the system.



Other TaxSlayer Security Features

TaxSlayer Online has other security features for coordinators to utilize when setting up preparer access.

- The check box “Can view own returns only” when setting up a volunteer
- Security Templates: **Preparer Current Year & Preparer All Years** will only print with truncated SSNs
- With “Can view own returns only” checked and either **Preparer Current Year or Preparer All Years** security template selected, upon EFile acceptance, the return disappears from that preparer’s Client List
- Decreasing from 8 to 6 Pre-Defined security templates in TaxSlayer Online



Desktop Software Orders

Ordering Desktop Software:

NEW! TaxSlayer Pro Desktop is beginning a 2-year reduction plan

- Year 1 (filing season 2021) only sites that had tax year 2019 Desktop can order tax year Desktop or new sites that have server connectivity issues.
- Year 2 and beyond (filing season 2020+) only sites that have connectivity issues (e.g., rural areas that have unreliable WiFi and cell coverage) will be allowed to order TY 2021 and beyond Desktop product. **Area director approval is required for these orders.**

This reduction plan will not preclude the use of desktop software on a contingency basis.



Desktop Software Requirements

Use of Personal, Partner & IRS loaned computers:

NEW! Use of volunteer personal (BYOD= Bring Your Own Device) computers at sites using TaxSlayer Desktop is prohibited. Sites are strongly encouraged to retain partner owned or IRS loaned computers at the site during non-site hours.

Note: Exceptions for partner owned or IRS loaned computers will be made for volunteers who are traveling between sites or if security at the site is such that leaving computer equipment is not possible.



Equipment Resources

IRS computers and printers can be loaned to support the VITA/TCE programs and encourage electronic preparation and transmission. Use of the equipment is restricted to preparation and filing of electronic tax returns and related program activities such as:

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



Inappropriate Use of Equipment

Equipment may not be used for:

- Commercial purposes –VITA and TCE programs are for FREE return preparation for low-income and the elderly. No fee may be collected for volunteer services associated with return preparation.
- Games – Equipment is loaned for activities associated with the VITA and TCE programs. Installation of game software is prohibited as it does not support the program.
- Collateral, exchange or sale – Loaned equipment for use in the VITA and TCE programs remains the property of the Internal Revenue Service. It may not be swapped for other equipment, sold for personal gain or used as collateral.
- Personal use – Computers should not be used for personal business.



Protection of Equipment

As a condition for the use of IRS loaned equipment, the recipient agrees to provide appropriate physical security while the equipment is in their possession. Appropriate physical security is defined as being in the control of a volunteer at all times while in use and being in a controlled, limited access, and (preferably) locked location when not in use. Safeguarding rules to prevent a loss or theft include:

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



Reporting Lost or Stolen Equipment

With heightened attention on security of data and computers used in support of the volunteer program, it is necessary to ensure incidents of lost and stolen equipment are reported to the IRS.

NEW! The recipient of loaned equipment agrees to notify the IRS of incidents of loaned equipment (**computers and printers**) that is stolen or lost immediately, but not later than the next business day, after confirmation of the incident.

NEW! Partners are also required to notify IRS immediately, but not later than the next business day after confirmation of the incident, if a partner owned **computer** is stolen or lost.

Partners should provide all information that is readily available to their local SPEC territory office. In the event of a theft, the recipient is required to notify law enforcement immediately and file the appropriate reports. The SPEC territory office will complete an incident assessment within ten days to assist the IRS with documentation.



References for Equipment

Additional References:

[Publication 4473](#), Computer Loan Program – Welcome Package

[Publication 4390](#), VITA/TCE Computer Loan Program

[Publication 4396-A](#), Partner Resource Guide



Security Updates

Due to audit findings and recommendations outlined in the [TIGTA Report 2020-40-004](#), Actions are Needed to Improve the Safeguarding of Taxpayer Information at Volunteer Program Sites. SPEC implemented data security related changes in the following areas.

- VITA/TCE Security Plan
- Software security features
- WiFi and wireless connections
- Lost or stolen equipment
- Privacy during the interview
- Volunteer identity and certification.
- Volunteer Registry
- Data breach or loss of data



NEW! VITA/TCE Security Plan

VITA/TCE Security Plan

Beginning in filing season 2021, all VITA/TCE sites are required to prepare an annual security plan to safeguard taxpayer data.

- The security plan must be provided to their SPEC relationship manager by December 31st for review and approval.
- Sites can use [Form 15272](#), VITA/TCE Security Plan, or a similar document which captures the same information.
- A copy of the approved security plan must be returned to the site coordinator to be maintained at the site.
- Volunteers should be familiar with the security plan policies to keep taxpayer information secure and confidential.



Software Security Features

Recap of information shared earlier:

- **NEW!** Volunteer access to taxpayer data should generally be limited outside of site operating hours.
- When volunteers quit, resign, or are no longer working at the site, the ERO or Site Coordinator must immediately deactivate their usernames.
- Modify users' permissions, as appropriate, to ensure users only have the necessary permissions to perform their duties. To minimize security risks volunteers generally should not have multiple user roles in the tax software.
- Partners using IRS provided tax preparation software are strongly encouraged to use the pre-populated security templates for both volunteer preparers and administrators. These templates were created to maximize the security of return information.
- The site should not use generic names or passwords, such as "volunteer". The volunteer's name should match the name on their government-issued photo identification and the Form 13615.



WiFi and wireless connections

WiFi and wireless connections

IRS recommends the use of wired connections when transmitting taxpayer information via the internet.

If, after conducting a comprehensive risk assessment, a partner decides to use wireless devices to transmit, they must ensure that only an encrypted password protected wireless network is used.

The use of unprotected public wireless networks is prohibited.

Minimum wireless network requirements are provided in the [Publication 4299](#).



Reporting Lost or Stolen Equipment

Recap of information shared earlier:

NEW! The recipient of loaned equipment agrees to notify the IRS of incidents of loaned equipment (**computers and printers**) that is stolen or lost immediately, but not later than the next business day, after confirmation of the incident.

NEW! Partners are also required to notify IRS immediately, but not later than the next business day after confirmation of the incident, if a partner owned **computer** is stolen or lost.

Partners should provide all information that is readily available to their local SPEC territory office. In the event of a theft, the recipient is required to notify law enforcement immediately and file the appropriate reports. The SPEC territory office will complete an incident assessment within ten days to assist the IRS with documentation.



Privacy during the Interview

It is important for the taxpayer's information to be protected during the return preparation process including during the interview and discussions with the taxpayers.

- To prevent others from easily overhearing or viewing the information being discussed, arrange tax preparation assistance areas for privacy. For example, use partitions if available, face tables in different directions, and make use of the space in the area.
- **NEW!** During conversations with taxpayers, Personally Identifiable Information (PII) should not be discussed out loud so others may overhear. PII includes SSNs, addresses, bank account numbers, etc.



Volunteer Identification and Certification

Recap of information shared earlier:

- 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.
- Validate certification tax law levels for all volunteers.
- **NEW!** Validate the identity of all volunteers using **government-issued** photo identification prior to the volunteer working at a VITA/TCE site.
- Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, is **not** valid until the sponsoring partner's approving official signs and dates the form.
- The volunteer's name on the Form 13615 and in the tax software must match the name shown on the government-issued photo ID. The use of nicknames is not allowed.



What is the Volunteer Registry?

- The Volunteer Registry is a listing of volunteers and/or partners that have been removed from the VITA/TCE programs indefinitely due to performing intentional unethical practices harming the taxpayer, volunteer, or the IRS.
- The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners who were removed from the VITA/TCE programs. The registry includes partner or volunteer name(s), location(s), and affiliated agency or sponsor.
 - [Form 13533](#), VITA/TCE Partner Sponsor Agreement, and [Form 13206](#), Volunteer Assistance Summary Report (or an acceptable listing) will be checked by the relationship manager (RM) to determine if a partner or volunteer is currently listed on the Volunteer Registry.
- The SPEC director will determine if a volunteer or partner should be added to the Volunteer Registry. There are no appeal rights for volunteers added to the Volunteer Registry.



How to identify willful violations?

SPEC partners and site coordinators are the first line of defense to prevent violations of the Volunteer Standards of Conduct. Volunteers and partners violating these standards by performing egregious acts may be added to the Volunteer Registry.

Egregious actions include, but are not limited to, 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, notorious, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE programs



Who is responsible for reporting unethical activities?

- Intentional violations of the Volunteer Standards of Conduct should be reported immediately by the:
 - taxpayer
 - volunteer
 - site coordinator and/or partner

- SPEC should be notified as quickly as possible of any intentional misconduct by any volunteer to preserve the integrity of the VITA/TCE programs.

- SPEC will refer violations to the IRS Criminal Investigation Division or the Treasury Inspector General for Tax Administration (TIGTA) as appropriate.



Ways to report unethical activities

- Volunteers and taxpayers can send an e-mail to WI.Voltax@irs.gov.
- **The e-mail address is also available in:**
 - [Publication 4836 \(EN-SP\)](#), VITA and TCE Free Tax Programs
 - [Form 13614-C](#), Intake/Interview & Quality Review Sheet
 - Publication 730, Important Tax Records Envelope
- All VITA and TCE sites are required to display Publication 4836 (EN-SP), or D-143 for AARP sites, in a visible location to ensure taxpayer awareness of the ability to make a referral.



How do you report unethical activities?

- Site coordinators and partners must report the violation to their local SPEC territory office.

- The following information needs to be included in **all** referrals:
 - Volunteer first and last name
 - Contact information such as address, email, telephone number
 - Date of the incident
 - Detailed description of the violation
 - Partner name



Impact on VITA/TCE Programs

The consequences to the tax site or sponsoring organization may include:

- Terminating the partnership between the IRS and the sponsoring organization
- Discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating IRS Electronic Filing Identification Number (EFIN)
- Removing all IRS products, supplies, and loaned equipment from the site
- Removing all taxpayer information
- Disallowing use of IRS logos



How to ensure volunteers banned from the VITA/TCE program do not return?

Partner Role:

- Validate volunteer identify prior to participating in the VITA/TCE program using government-issued photo ID.
- Refer all willful intentional violations of the Volunteer Standards of Conduct in a timely manner to WI.Voltax@irs.gov and/or the assigned SPEC territory manager or relationship manager.
- Ensure all referrals are complete and accurate.

SPEC Role:

- Validate the [Form 13533](#), VITA/TCE Partner Sponsor Agreement, and [Form 13206](#), Volunteer Assistance Summary Report (or an acceptable listing) against the Volunteer Registry.
- Review incoming referrals in a timely manner and add volunteers as warranted to the Volunteer Registry.
- Share final recommendations with partners.



Volunteer Registry Resources

- [Publication 1084](#), VITA/TCE IRS Volunteer Site Coordinators Handbook
- [Publication 4396-A](#), Partner Resource Guide
- [Publication 4961](#), VITA/TCE Volunteer Standards of Conduct - Ethics Training



Reporting a Data Breach

A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII) is shared, used or disclosed, whether physical or electronic, without taxpayer permission.

When a potential data breach occurs, partners must contact their local SPEC territory office immediately upon confirmation of the incident. Discuss the details of the incident and determine if it meets the criteria of a potential data breach. If determined to be a potential data breach, provide the following information:

- Date the incident occurred
- Brief description of the data breach
- Full name and telephone number for the point of contact who reported the data breach
- Partner name and address
- Site name and address



Data Breach continued

The local SPEC territory office will forward the contact information immediately to the IRS Returns Integrity and Compliance Services (RICS) data loss mailbox.

A member from the IRS RICS team will contact you to discuss the potential data breach. RICS will evaluate the breach and obtain the client list, if needed. The information requested is based on the specifics of the data breach but could include SSNs, EFINs, PTINs, etc.

In addition, partners should also notify local and state organizations as outlined in the [Publication 4299](#).



7216 Requirements and Taxpayer Consent

Treasury Regulation section 301.7216-3 also referred to as 7216, strengthens taxpayers' abilities to control their tax return information. Unless authorized by law, without the taxpayer's approval or consent, no one can share information from a tax return for purposes other than to file or prepare a tax return for current or prior years. Taxpayers must clearly understand how their information will be used before they agree to share their information.

SPEC partners have a requirement to explain how taxpayer information will be shared and used. Most partners use this information to promote and advertise their tax preparation programs so they can create more partnerships and sites like the one taxpayers currently visit.

Most shared data includes a roll up of:

- Number of taxpayers assisted,
- Number of returns with a particular credit (such as EITC)
- Number of returns with refunds
- Total amounts of refunds



7216 Requirements and Taxpayer Consent

Partners often use these numbers for fundraising, marketing, and publicity as refund amounts and credits encourage taxpayers to come into the VITA/TCE sites.

It is the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refund, credit, rebate, or percentages relating to those that require taxpayer consents.

Example A: Marketing on social media the total dollar amount of refunds for a SPEC partner or site would require consents.

- These five sites resulted in \$2,000,000 in refunds going back to the ABC community.

Example B: Marketing on social media the number of taxpayer returns prepared for a partner or site would not require consents.

- As of today, 2,500 returns were prepared at 123 site. Come and see us.

7216 Requirements and Taxpayer Consent



- Tax return preparers must obtain consent to use or disclose tax return information before tax return information is used or disclosed.
- Tax return preparation services must be provided regardless of the taxpayer's decision on whether to agree to the use and disclosure of their data.
- Taxpayers who choose not to consent to the use or disclosure of their data must not be denied services; however, the services provided 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.

Types of Consents:

For VITA/TCE sites there are several different consent forms for taxpayer data:

- Disclose
- Use
- Relational EFIN
- Global Carry Forward



Disclose and Use Consents

1. Consent to “Disclose”, taxpayer information. **Disclose** means the giving out of information, either voluntarily or to be in compliance with legal regulations or workplace rules, and,
2. Consent to “Use” taxpayer information. **Use** means the act or practice of employing something.

Disclose and Use consents must be separate documents and cannot be combined. If a taxpayer denies either of these consents, the return can still be e-filed.

TaxSlayer has most of the mandatory language set up in the software. Partners still need to provide the following:

- Identify the intended purpose of the disclosure or use.
- Identify the recipients and describe the specific authorized disclosure or use of the information.
- Identify the specific taxpayer information to be used or disclosed.



Examples of Consent statements

Consent to Disclose Example

Example: The purpose of this Consent to Disclose is to market the VITA/TCE sites via social media sites and emails to previous clients. The total sum amounts of all refunds, Earned Income Tax Credit, Child Tax Credit, and other credit amounts may be disclosed. Individual amounts will not be shared.

Consent to Use Example

Example: The purpose of this Consent to Use is for advertising of the VITA/TCE sites in newspapers and posters for the local community. The total sum amounts of all taxpayers' refunds, Earned Income Tax Credit, Child Tax Credit, and/or other credit amounts may be used. They will not use individual amounts.



Other Consents

“Relational EFIN” Consent:

The relational EFIN process requires the tax preparation software provider to share the return data with a third party, generally the primary partner for the general purpose of receiving reports. Since taxpayer data is shared when electronically filing, taxpayers must consent to “Disclose” the data. If the taxpayer does not grant consent or no PIN and date are entered at a VITA/TCE site, that return cannot be e-filed because the relational EFIN process shares the data with the preparing site and the primary partner when the return is acknowledged.

“Global Carry Forward” Consent:

Global Carry Forward of data allows the software provider of the VITA/TCE tax software, to make the tax return information available to any volunteer site participating in the IRS’s VITA/TCE programs. This means the taxpayer will be able to visit any volunteer site using the tax software next year and have their tax return populated with the previous year’s data, regardless of where the taxpayer filed their tax return as long as it was with one of the IRS VITA/TCE locations.



Consent Resources

For more information on IRC 7216 requirements, see:
[Publication 4299](#), Privacy, Confidentiality, and Civil Rights – A Public Trust.

For information about how to apply these consents within the TaxSlayer tax preparation software, see:
[Publication 4396-A](#), Partner Resource Guide



Make Your Site Accessible for People 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 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 flexibility and creativity is needed. Allow the interview to guide you through the process to meet the taxpayer's needs. Keep in mind, taxpayers with a disability should be provided with a reasonable, or an effective alternative, accommodation that provides equal access.



Resources for Accommodations

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. If a request for an accommodation is denied and the denial is challenged, you must be able to show that granting the accommodation would cause an undue hardship or fundamental alteration to your program.

Additional References

- [Publication 5192](#), Key Points for Communicating with People with Disabilities
- [Publication 5231](#), Key Points for Communicating with People who are Deaf and Hard of Hearing
- [Site Coordinator Corner](#), Fact Sheets and Civil Rights Unit Advisories



Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS, led by the National Taxpayer Advocate. Its job is to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights. TAS offers free help to taxpayers in dealing with the often-confusing process of resolving tax problems they have not been able to resolve on their own.

TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

If a taxpayer comes into a VITA/TCE site with a tax problem for which they have been unsuccessful in resolving with the IRS, TAS may be able to help. The general website: <https://taxpayeradvocate.irs.gov/> has links for information.

For more information, the taxpayer can call toll-free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or locate the closest advocate using the map at the bottom of the Contact Us page: <https://taxpayeradvocate.irs.gov/contact-us>



Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS.

LITCs are organizations that represent and advocate for taxpayers who have problems with the IRS.

LITC tax professionals offer services for free or a small fee.

- Taxpayers whose incomes are below a certain level may be eligible for assistance (generally not to exceed 250% of the federal poverty level).
- Up to 10% of the cases accepted by the LITC may include taxpayers who have income above 250% of the federal poverty level.

It is often best to refer a taxpayer and allow the LITC clinic to make the eligibility determination.



What LITCs Can Help With

LITCs assist individual taxpayers with a variety of federal tax issues including taxpayers with business related tax issues.

LITCs can assist with:

- making payments,
- helping request collection alternatives with the IRS for unpaid taxes,
- helping provide needed documentation to qualify for tax exemptions and credits such as the Earned Income Tax Credit,
- obtaining tax refunds that were stolen due to identity theft,
- appealing IRS decisions.
- taxpayers who have both a federal tax dispute and related state and local tax disputes.
- providing information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.



LITC information:

To find the closest LITC or learn more about LITCs:

- Visit taxpayeradvocate.irs.gov/litcmap,
- Download IRS [Publication 4134](#), Low Income Taxpayer Clinic List, at [IRS.gov](https://irs.gov),
- Call 1-800-829-3676

Note: Sites can order printed copies of Publication 4134 to keep at the site.

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



Summary

1. Reviewed [Publication 1084](#), VITA/TCE Volunteer Site Coordinator Handbook
2. Identified the ten Quality Site Requirements
3. Identified the six Volunteer Standards of Conduct
4. Described the coordinator roles and responsibilities
5. Reviewed Site Start-Up Checklist
6. Viewed updates to certifications
7. Identified requirements for Continuing Education Credits
8. Reviewed procedures for Volunteer Milestone Recognition
9. Identified steps for Intake, Interview, and Quality Review
10. Viewed TaxSlayer updates and changes
11. Reviewed Loaned IRS Equipment procedures
12. Identified key changes for security requirements
13. Reviewed taxpayer consents
14. Reviewed guidelines for the Taxpayer Advocate program
15. Identified procedures for Low Income Tax Clinic referrals