Welcome to the Site Coordinator Training for the Stakeholder Partnerships, Education and Communication (SPEC) program. If you are new to the coordinator role, we are glad to have you join the SPEC “cause”. If you are a returning coordinator, we appreciate your continued service providing taxpayers with correct and timely tax returns.

This year SPEC updated Publication 5088, Site Coordinator Training for the 2022 filing season to introduce a few new updates. The training also covers general requirements and resources for coordinators of VITA/TCE program sites. Publication 5088 is the primary resource for the Site Coordinator Test certification.
KEY RESOURCES FOR COORDINATORS

Site Coordinator Training includes information from several key resources including:

• **Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook**

• **Publication 4299, Privacy, Confidentiality, and Civil Rights — A Public Trust**

• **Publication 4396-A, Partner Resource Guide**
OBJECTIVES

During this coordinator training, we will:

1. Review Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
2. List the Quality Site Requirements and the Volunteer Standards of Conduct
3. Discuss coordinator roles and responsibilities
4. List certifications and Continuing Education credits requirements
5. Review processes for volunteer milestone recognition
6. Outline key steps for Intake/Interview and Quality Review
7. Review TaxSlayer software and taxpayer consents
8. Review SPEC equipment and security requirements
9. Share resources for helping taxpayers
Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook

- Volunteer Protection Act
- VITA/TCE Site Basics
- Quality Site Requirements
- Volunteer Standards of Conduct
- Volunteer Roles and Responsibilities
- Volunteer Training
- Tax Return Preparation
- Serving Taxpayers with Disabilities
- Site Reviews
- Coordinator Resources and Web Tools
- 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 site operation.

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.

As the coordinator or alternate coordinator, you are required to ensure that your volunteers understand correct site processes and follow the Quality Site Requirements (QSR).
QUALITY SITE REQUIREMENTS FOR ALTERNATIVE FILING

SPEC offers guidance on how the QSR apply to Alternative Filing Models, such as Virtual VITA/TCE and Facilitated Self Assistance (FSA). For more information, please see Publication 5324, Fact Sheet for Partners and Employees - Quality Site Requirements for Alternative Filing Models.
TEN QUALITY SITE REQUIREMENTS

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
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 considered to have a negative effect on the VITA/TCE program.

VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.
COORDINATOR ROLES AND RESPONSIBILITIES

Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, is the primary IRS resource for volunteer and site coordinator roles and responsibilities. Coordinators must:

- 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).

- Ensure all volunteers follow the Quality Site Requirements and Volunteer Standards of Conduct.

- 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.
VITA/TCE HOTLINE

VITA/TCE Hotline for tax law questions is for **volunteer use only**.

1-800-829-VITA (8482)

Filing Season 2022 VITA/TCE Hotline Hours of Operation

January 24, 2022, to April 19, 2022
Monday through Friday only
7:00 am to 7:00 pm (local time)
SITE REVIEWS AND VISITS

SPEC conducts site reviews to ensure adherence to the QSR.

- **Field Site Visits (FSV):** 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 (RSR):** 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 adherence of sites to all VSC and QSR, efficient operation, and high ethical standards during tax return preparation.

**Note:** Depending on travel restrictions, tax consultants may need to modify the process to conduct reviews virtually.
QUALITY OVERSIGHT REVIEWS

Quality reviews are a critical component of SPEC’s commitment to providing oversight and quality tax preparation.

In prior years, Quality Statistical Sample (QSS) Reviews consisted of in-person visits to a random sample of VITA/TCE sites across the country.

Due to COVID-related travel restrictions, SPEC reviewers were unable to conduct face-to-face site visits during the 2021 filing season. Instead, SPEC developed and used a new virtual process to conduct site and return reviews in 2021. These quality oversight reviews included a virtual site review measuring adherence to the QSR and a quality sample of two tax returns.

**Note:** Depending on travel restrictions, SPEC reviewers may continue the modified process for conducting reviews virtually.
THANK YOU TO THE VOLUNTEERS

During the 2021 filing season, the IRS conducted a non-statistical quality review of the SPEC program and found that 96% of returns included in the review were accurately prepared by volunteers. This is a remarkable accomplishment despite such a challenging tax season.

Thanks to you and your volunteers for their impact to the local communities during the pandemic. You and your wonderful volunteers met operational challenges safely, while remaining focused on the importance of return accuracy.

We appreciate your dedication and commitment to the “cause”. On behalf of the entire SPEC organization and the taxpayers we serve, THANK YOU!
CERTIFICATION INFORMATION

Volunteers have two options for certifying: online via Link & Learn Taxes (preferred) or via paper using Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

- Volunteer Standards of Conduct
- Intake/Interview & Quality Review
- Site Coordinator
- Basic
- Advanced
- Military (Specialty)
- International (Specialty)
- Foreign Student and Scholar (Specialty)
- Puerto Rico I (Specialty)
- Puerto Rico II (Specialty)
OPTIONAL CERTIFICATIONS

There are two optional certifications for certain volunteers. Volunteers should check whether these are being accepted by the partner. Also, certifying in either of these do not qualify a volunteer to earn Continuing Education (CE) credits.

- Qualified Experienced Volunteer (QEV)
- Federal Tax Law Update Test for Circular 230 Professionals (C230)
SITE COORDINATOR TRAINING AND TEST

All coordinators and alternate coordinators are required to complete the Site Coordinator Training and pass the Volunteer Standards of Conduct (VSC) and Site Coordinator Test certifications prior to performing any site coordinator duties.

• The Site Coordinator Test certification requires a passing score of 80%.

• Site Coordinator Training and Site Coordinator Test are annual requirements.

• This document, Publication 5088, Site Coordinator Training, is the primary training tool for site coordinators.

• The Site Coordinator Test is available on Link & Learn Taxes and in Form 6744, VITA/TCE Volunteer Assistor’s Test/ Retest.
CONTINUING EDUCATION (CE) CREDITS

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 must:

• Review and share the *Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.*

• Ensure volunteers use Link & Learn Taxes to certify in tax law at the Advanced level. Certifying with Form 6744 is **not** an option to qualify for CE credits.

• The deadline to request CE credits for sites closing April 15 is April 30.
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 the site’s **Form 13206, Volunteer Assistance Summary Report**, complete the column that indicates the number of years volunteered to identify 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 recognized for 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 program and the volunteer is certified at the appropriate level to prepare the return. The scope of service chart in **Publication 4012, VITA/TCE Volunteer Resource Guide**, outlines the limitations of the scope of service for each certification level.

• **Verify** the identity of all taxpayers and spouses using a photo identification 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 as outlined in **Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust**.

• **Explain** to the taxpayer how to complete **Form 13614-C, Intake/Interview & Quality Review Sheet**, discuss each section, and advise the taxpayer that 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**
REMEMBER: CORRECT QUALITY REVIEW PROCESS

• **Engage** the taxpayer in the quality review process to understand and confirm the tax return information. Ensure the taxpayer (and spouse) identities were verified with photo identification.

• **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. Confirm correct dependency determinations, income, expenses, adjustments, deductions, credits, and payments were entered accurately 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 acceptable method.

- **Consult** tax law references *Publication 4012, VITA/TCE Volunteer Resource Guide*; *Publication 17, Your Federal Income Tax (For Individuals)*; and *Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (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.
QUALITY REVIEW PROCESS REFERENCES

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, VITA/TCE Volunteer Resource Guide
TAXSLAYER SOFTWARE RESOURCES

The VITA/TCE Springboard at https://vita.taxslayerpro.com contains:
• VITA/TCE Blog: Software news, Suggestion Box, Volunteer Time, and VTA & QSRA
• VITA/TCE Practice Lab: Training videos and Practice Problems
• TaxSlayer Pro Online and Desktop User Guides
• Searchable TaxSlayer Pro Online and Desktop Knowledgebase

Contact TaxSlayer Pro Support for VITA/TCE via:
• Phone: 1-800-421-6346
• Email: Support@vita.taxslayerpro.com
• Chat: Inside live returns

Note: Include your SIDN, EFIN, and error message, in your communication with TaxSlayer Support.
NEW! 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.

Both the Scanned Documents and Customer Portal programs require that a return be started in TaxSlayer by a certified volunteer **AND**, at a minimum, the filing status and basic information must be entered.

**Scanned Documents**

- Volunteers at the site can scan and upload taxpayer documents allowing volunteers to prepare and quality review tax returns remotely.
- **NEW!** TaxSlayer will delete all the documents in the Scanned Documents 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.
NEW! Customer Portal

TaxSlayer added Customer Portal to our software. The portal supplies 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.
TAXSLAYER - SCHEDULE LEP (FORM 1040)

As of 2021, 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.

Schedule LEP is available in the TaxSlayer software as a dropdown menu in the Personal Information page. Taxpayer(s) may select the language other than English they wish to receive communication from the IRS.
TAXSLAYER – PRIOR YEAR SOFTWARE ACCESS

PRIOR YEAR SOFTWARE ACCESS

TaxSlayer Pro Online and Desktop software allows sites the ability to prepare federal, state and local individual tax returns for the previous five tax years: 2020, 2019, 2018, 2017, and 2016.

**Note:** Sites can **electronically file** only federal and participating state individual tax returns for the current tax year 2021 and previous two tax years 2020 and 2019.
RESTRICTING VOLUNTEER ACCESS TO SOFTWARE

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

In the **Preparers Setup Menu**, coordinators can:

- Mark the check box “Can view own returns only”
- Use Security Templates based on the role of the volunteer
- 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.
TAXSLAYER - DESKTOP SOFTWARE ORDERS

Ordering Desktop Software:

TaxSlayer Pro Desktop is in the 2nd year of the 2-year reduction plan

- Only sites that have connectivity issues (e.g., rural areas that have unreliable Wi-Fi and cell coverage) will be allowed to order TaxSlayer Pro Desktop software. **Area director approval is required for these orders.**

This reduction plan does not impact the use of TaxSlayer Pro Desktop software on a contingency basis.
TAXSLAYER - DESKTOP SOFTWARE REQUIREMENTS

Use of Personal, Partner & IRS loaned computers:

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

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

For additional information on TaxSlayer updates, refer to [Publication 5361](#), [Fact Sheet: Filing Season 2022: TaxSlayer Procedural Updates for SPEC Partners and Employees](#).
INTERNAL REVENUE CODE (IRC) 7216

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 the usage of their information before they agree to share it.

SPEC partners must explain how they use and share taxpayer information. Most partners use this information to promote and advertise their tax preparation programs to create more partnerships and sites like the one taxpayers currently visit.
INTERNAL REVENUE CODE (IRC) 7216 EXAMPLES

Partners include dollar amounts of refunds and credits for marketing and publicity as dollar amounts encourage taxpayers to come into the VITA/TCE sites.

Only the use or disclosure of **dollar amounts in marketing or advertising** of statistical compilations of refund, credit, rebate, or percentages with dollar amounts **require taxpayer consents**.

**Example A:** Marketing on social media the total dollar amount of refunds for a SPEC partner or site **requires 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 **does not require consents**.

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

Tax return preparers must obtain consent from the taxpayer before using or disclosing tax return information.

Sites must provide tax return preparation services regardless of the taxpayer's decision. 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 different consent forms for taxpayer data:

• Disclose
• Use
• Relational EFIN
• Global Carry Forward
• Virtual
DISCLOSE AND USE CONSENTS

Consent to “disclose” taxpayer information. Disclose means the giving out of information, either voluntarily or to comply with legal regulations or workplace rules.

Consent to “use” taxpayer information. Use means the act or practice of employing something.

Note: 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.
DISCLOSE AND USE CONSENTS IN TAXSLAYER

TaxSlayer has most of the mandatory disclose and use consent language set up in the software.

Partners still must add:

• The intended purpose of the disclosure or use.
• The recipients and describe the specific authorized disclosure or use of the information.
• The specific taxpayer information to be used or disclosed.
RELATIONAL EFIN CONSENT

Relational EFIN” Consent:
The relational electronic filing identification number (EFIN) process requires the tax preparation software provider to share return data with a third party, generally the primary partner for the purpose of receiving reports. Since taxpayer data is shared when electronically filing, taxpayers must consent to disclose their data. If the taxpayer does not grant consent or does not enter a personal identification number (PIN) and date at a VITA or non-Tax-Aide site, the partner cannot e-file the return since the relational EFIN process shares the data with the preparing site and the primary sponsor at the point the return is acknowledged.
“Global Carry Forward” Consent:

Global Carry Forward of data allows the 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 program. This means the taxpayer can 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 if it was with one of the IRS VITA/TCE locations.
VIRTUAL PROCESS CONSENT

“Virtual Process” Consent

For returns being prepared using anything other than a face-to-face Intake/Interview & Quality Review process, the taxpayer(s) must agree and sign their consent to the virtual process by signing Form 14446, Virtual VITA/TCE Site Model Taxpayer Consent. The form must be signed prior to beginning the virtual tax preparation process.
CONSENT REFERENCES

For more information on IRC 7216 and consent requirements, see:

• Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust

• Publication 5471, Fact Sheet: Disclosure and Use of Tax Information - Internal Revenue Code (IRC) 7216 Requirements
IRS-LOANED EQUIPMENT

Use of the IRS-loaned equipment is restricted to preparation and filing of electronic tax returns and related program activities such as:

- Training and educating volunteers and taxpayers;
- Promoting VITA/TCE activities; and
- Administering volunteer electronic tax return preparation and filing.

Equipment may **not** be used for:

- Commercial purposes;
- Games;
- Collateral, exchange or sale; or
- Personal.
PROTECTION OF LOANED EQUIPMENT

As a condition 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 always being in the control of a volunteer while in use and being in a controlled, limited access, and (preferably) locked location when not in use.
RULES FOR SAFEGUARDING EQUIPMENT

Rules to prevent a loss or theft of equipment include:

• Do not leave the laptop or printer in a vehicle where it is visible. When transporting equipment, lock 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

Partners agree to notify the IRS of incidents of **loaned equipment (computers and printers)** and/or **partner-owned computers** that are stolen or lost **immediately or by the next business day**, after confirmation of the incident.

Partners should provide all information that is readily available to their local SPEC territory office. In the event of a theft, the partner 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 REMINDERS

• VITA/TCE Security Plan
• Software security features
• Wi-Fi and wireless connections
• Privacy during the interview
• Volunteer identity and certification
• Volunteer Registry
• Data breach or loss of data
• Reference Materials
VITA/TCE SECURITY PLAN

All VITA/TCE sites must prepare an **annual** security plan to safeguard taxpayer data. **NEW!** Information about virtual plans has merged into the **Form 15272, VITA/TCE Security Plan**, or similar document.

**Note:** Form 15273, VITA/TCE Virtual Plan is now obsolete.

- The security plan must be provided annually to the local SPEC territory office by December 31 for review and approval.
- A physical or electronic copy of the approved security plan must be returned to the coordinator and maintained at the site.
- Coordinators must ensure volunteers are familiar with the security and virtual plan policies to keep taxpayer information secure and confidential.
SOFTWARE SECURITY FEATURES

• 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 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 are 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 usernames or passwords. The use of nicknames is not allowed. The volunteer’s name should match the name on their government-issued photo identification and the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs.
WI-FI 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 Wi-Fi or wireless connection is used.

The use of unprotected public wireless networks is prohibited.

Minimum wireless network requirements are provided in the Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.
PRIVACY DURING THE INTERVIEW

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

• Arrange tax preparation areas to limit unauthorized access to taxpayer information and ensure privacy. For example, use partitions if available, face tables in different directions, and make use of the space in the area.

• During conversations with taxpayers, personally identifiable information (PII) should not be discussed out loud so others may overhear. PII includes Social Security numbers (SSN), addresses, bank account numbers, etc.
VOLUNTEER IDENTIFICATION AND 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.

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 nicknames 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.
WHAT IS THE VOLUNTEER REGISTRY?

The Volunteer Registry is a listing of volunteers and/or partners that have been removed from the VITA/TCE program indefinitely due to performing intentional unethical practices harming the taxpayer, volunteer, or the IRS.

To determine if a partner or volunteer is listed on the Volunteer Registry, the relationship manager checks the following against the Volunteer Registry list:

- **Form 13533, VITA/TCE Partner Sponsor Agreement**
- **Form 13206, Volunteer Assistance Summary Report (or an acceptable listing)**

The SPEC Director decides if a volunteer or partner is added to the Volunteer Registry. Volunteers do not have appeal rights once added to the Volunteer Registry.
PARTNER ROLE WITH THE VOLUNTEER REGISTRY

Validate volunteer identity 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 local SPEC territory office.

Ensure all referrals are complete and accurate.

For further guidance, contact the local SPEC territory office.
TYPES OF DATA BREACHES

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.

Types of data breaches:

• Unintentional (a mistake) – volunteer mistakenly provided a copy of another taxpayer’s tax return or tax documents in error.

• Intentional (on purpose)– data loss incidents such as accessing a volunteer preparer network without permission and/or theft of PII.
REPORTING A POTENTIAL DATA BREACH

When a (unintentional or intentional) 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 a potential data breach occurs, partners must provide the following:

• 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 REFERRALS

The local SPEC territory office will work with headquarters to determine if the potential data breach must be forwarded immediately to the IRS Returns Integrity and Compliance Services (RICS) data loss mailbox.

If forwarded to RICS data loss mailbox, a member from the IRS RICS team will contact the partner to discuss the potential data breach and obtain the partner client list and any other breached items.

The information requested is based on the specifics of the data breach but could include Social Security numbers (SSN), electronic filing identification numbers (EFIN), preparer tax identification numbers (PTIN), etc. Do not submit any taxpayer information to SPEC.

In addition, partners should also notify local and state organizations.

For more information, refer to Publication 5455, Fact Sheet: Reporting Data Breaches at VITA/TCE Sites for SPEC Partners
REFERENCE MATERIALS AT THE SITE

QSR #4 – Reference Materials requires all sites to have the following reference materials at the site in paper or electronic format:

- **Publication 4299, Privacy, Confidentiality and Civil Rights – A Public Trust**
- **Publication 17, Your Federal Income Tax (for Individuals)**
- **Publication 4012, VITA/TCE Volunteer Resource Guide**
- **Volunteer Tax Alerts (VTA)**
- **Quality Site Requirement Alerts (QSRA)**

**Note:** AARP Foundation Tax Aide uses CyberTax Alerts in lieu of VTAs and QSRAs.
NEW! ADDITIONAL FORMS TRANSLATIONS

NEW! SPEC is translating Form 13614-C, Intake/Interview & Quality Review Sheet, and Form 14446, Virtual VITA/TCE Site Model Taxpayer Consent, into additional languages.

• Sites serving taxpayers in languages other than English must provide Form 13614-C and Form 14446 in the appropriate language at the site.

• Coordinators may find various IRS forms and publications in the available languages at https://www.irs.gov/forms-pubs.
NEW! OVER-THE-PHONE INTERPRETER (OPI) SERVICE

Mission

A key part of IRS’ mission is to assist Limited English Proficient (LEP) taxpayers comply with their federal tax obligation and prepare their tax returns accurately. SPEC is now offering translation interpreter services at every VITA/TCE return preparation site.

Background

The IRS is committed to serve our multilingual customers by offering OPI services in LEP communities. OPI is a federally funded program.

OPI offers real-time interpretation services for 121 languages available. Virtual call centers offer around the clock service and are available all day 365 days a year. The OPI service is free to all VITA/TCE partners and sites.
MORE ON OVER-THE-PHONE INTERPRETER (OPI)

OPI requirements:

- OPI assigns a personal identification number (PIN) to VITA/TCE sites. OPI PINs can not be shared with other sites.

- VITA/TCE landline or cell phone which allows 3-way calls. Volunteers may use their own personal cell phone to merge a 3-way call.

- Volunteer completes the OPI Tracking Sheet and forwards to the local SPEC territory office.

For more information, refer to [Publication 5547, Job Aid: SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators, and Employees](#).
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 program. Sites should:

• Evaluate resource availability and consider the types of reasonable accommodations that may be requested by taxpayers needing assistance due to a disability.

• Recognize 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.

• Provide taxpayers with a reasonable, or alternative accommodation for 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 Resources:

• 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 (TAS)

TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights under the Taxpayer Bill of Rights.

TAS can help taxpayers if their tax problem is causing a financial difficulty, they’ve tried and been unable to resolve their issue with the IRS, or they believe an IRS system, process, or procedure just isn’t working as it should. And the service is free.

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.
HOW CAN YOU REACH TAS?

To find your advocate’s number:

• Go to https://taxpayeradvocate.irs.gov/contact-us;

• Check your local directory; or

• Call TAS toll-free at 1-877-777-4778.

You can also download Publication 1546, Taxpayer Advocate Service - We Are Here to Help You at https://www.irs.gov/forms-pubs. The Publication 1546 is available in multiple languages.
LOW INCOME TAXPAYER CLINICS

Low Income Taxpayer Clinics (LITC) 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.

To find the closest LITC, learn more about LITCs, or request Publication 4134:

- Visit taxpayeradvocate.irs.gov/litcmap,
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, at https://www.irs.gov/forms-pubs,
- Call 1-800-TAX-FORM (1-800-829-3676)
SUMMARY

During this coordinator training, we:

1. Reviewed Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
2. Listed the Quality Site Requirements and the Volunteer Standards of Conduct
3. Discussed coordinator roles and responsibilities
4. Listed certifications and Continuing Education credits requirements
5. Reviewed processes for volunteer milestone recognition
6. Outlined key steps for Intake/Interview and Quality Review
7. Reviewed TaxSlayer software and taxpayer consents
8. Reviewed SPEC equipment and security requirements
9. Shared resources for helping taxpayers