



# SITE COORDINATOR REFRESHER TRAINING

2019 Filing Season



**For VITA/TCE Programs**



## Introduction

Site Coordinator Refresher Training is mandatory for all coordinators, including their alternates.

This refresher training focuses on key elements of site operations for the 2019 Filing Season, and is designed to be used in conjunction with Publication 1084, Site Coordinator Handbook.

As a coordinator, your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) Programs and is critical to quality tax return preparation services in your community. You are expected to provide effective site management; communicate clear and consistent messages regarding expectations, goals, measures and outcomes; plan to ensure a successful filing season.

**Note:** The term “coordinator” used throughout this training refers to all types: site, local, assistant, alternate, etc.



# Objectives

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

- Recognize the updates for the 2019 Filing Season.
- Understand the roles and responsibilities of a coordinator.
- Navigate through Publication 1084, Site Coordinator Handbook.
- Know the requirements for site set-up and operation.
- Identify the Quality Site Requirements (QSR) and the top QSR area for improvement.
- Locate resources available to assist coordinators.



## Quality & Oversight Updates

**New:** Publication 5299, Quality Review Refresher, *gives partners and volunteers additional details on the Quality Review Process.*

**Why:** *To provide the additional requested guidance on the Quality Review Process.*

### **Virtual VITA/TCE Site Identification Number (SIDN)**

**Change:** All returns prepared using the Virtual VITA/TCE process (including Contingency and Drop-Off returns) will now utilize the SIDN of the **Preparation Site**.

**Why:** *To ensure Virtual VITA sites adhere to Quality Site Requirement #8 - Correct Site Identification Number (SIDN).*



## **Tax Law Scope Changes**

**Change 1:** The Itemized Deductions topic was removed from the Basic certification and is now included in **Advanced certification**.

**Change 2:** Form 8615, Tax for Certain Children Who Have Unearned Income, and the **Self-Employed Health Insurance Deduction**, are now in scope for the VITA/TCE Program with some limitations. Both topics are included in the current Publication 4491, VITA/TCE Training Guide.

***Why:*** *To provide the ability to better serve VITA/TCE clients.*



## **Form 13614-C, Intake/Interview and Quality Review Sheet**

**Update** - SPEC developed Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites, to address the **Global Carry Forward (GCF)** of taxpayer data. The printed English/Spanish versions of Form 13614-C, Intake/Interview and Quality Review Sheet will now include Form 15080. The electronic version of foreign language Form 13614-C also includes a corresponding translated version of Form 15080.

***NOTE:*** *Form 15080 is not needed if the taxpayer denies the Global Carry Forward of return data to all sites, enters his/her own PIN into the TaxSlayer tax preparation software, or if the site uses another tax preparation software.*

***Why:*** *To reduce the partner burden of printing the Global Carry Forward paper consent if the volunteer is entering the **granted** Global Consent PIN and date into TaxSlayer on the taxpayer's behalf.*



**Update:** The Quality Review Checklist on page 4 of Form 13614-C is updated and moved to the Publication 4012.

**Why:** *To improve efficiencies and make room for the Form 15080*

**Change:** Form 13614-C now includes two new questions to measure Limited English Proficiency (LEP).

**Why:** *To clearly measure the LEP population at VITA/TCE Sites.*

**Update:** The Form 13614-C, Intake/Interview and Quality Review Sheet will be printed on white paper with a blue “title bar” that runs across the top of the form. The electronic version of this form does not include the “title bar.” The Form 13614-C SP is now printed on yellow paper.

**Why:** *To assist volunteers with quickly identifying the English versus the Spanish version of the printed forms.*



## **Form 13615, Volunteer Standards of Conduct Agreement**

**Change:** Form 13615, Volunteer Standards of Conduct Agreement, is updated to include completion of Site Coordinator Training in the list of certifications. The indicator for certification in Federal Tax Law Update Test for Circular 230 Professionals is now moved below the certification list.

**Why:** *To add the Site Coordinator Training to the certification list.*

**Change:** A check box identifying IRS employee volunteers is added to Form 13615. Partners will transfer the IRS employee volunteer's information to Form 13206, Volunteer Assistance Summary Report (or a partner created list containing the same information). Territories will compile a list of current IRS employee volunteers to share with Headquarters.

**Why:** *To promote volunteerism within the IRS and acknowledge the contributions IRS employees provide to the VITA/TCE Programs.*





**Update:** Volunteer Standard of Conduct (VSC) #2 has changed to read - *Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation “**from customers.**”*

**Why:** *To clarify volunteers who receive compensation from their employer or a sponsoring organization for working at a VITA/TCE site is not considered receiving payment from the customer, and is not a violation to the Volunteer Standards of Conduct.*



## Site Coordinator Roles and Responsibilities

**Site coordinators** have the following responsibilities :

- ✓ **Ensure** site has all processes in place to adhere to the ten Quality Site Requirements (QSR).
- ✓ **Supervise** volunteers working at the site.
- ✓ **Verify** that every volunteer (including you) has signed and dated Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs, prior to working at the site.
- ✓ **Establish a process** to ensure all IRS tax law-certified volunteer preparers and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE Programs.



- ✓ **Ensure** a process is in place to conduct a complete quality review on all returns by a designated or peer-to-peer quality reviewer.
- ✓ **Identify** an alternate coordinator. This is recommended but not mandatory.
- ✓ **Schedule** dates and times that your site(s) will be operational, and complete Form 13715, Site Information Sheet. Notify and submit changes to your SPEC Relationship Manager immediately.
- ✓ **Develop and maintain** schedules for all volunteers to ensure there is adequate coverage, supplies and equipment at your site.



- ✓ **Share** and monitor adherence to the Volunteer Tax Alerts (VTA) and Quality Site Requirement Alert (QSRA) with all volunteers.

These alerts are available at [Quality and Tax Alerts for IRS Volunteer Programs](#)

You can also access these alerts via:

- [Site Coordinator Corner](#)
- TaxSlayer VITA blog at <https://vitablelog.taxslayerpro.com/>
- Subscribe to the IRS Gov Delivery System for Volunteer Tax Alerts at [www.irs.gov](http://www.irs.gov) keyword “quick alerts”, select “Subscribe To Quick Alerts” and again Subscribe/Unsubscribe at the bottom of the page. Follow the prompts to enter your email address and select the news subscriptions of interest. Quick Alerts provides various messages for Tax Professionals including Volunteer Tax Alerts and Quality Site Requirement Alerts.

See Publication 1084, Chapter 4



## Site Coordinator Handbook

Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, contains guidance on effective site operations for the VITA/TCE Programs. The handbook explains your roles and responsibilities as the coordinator, as well as for the site's volunteers.

The publication provides tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

Also included is a site operation timeline, that covers your responsibilities for your site before, during, and after the tax filing season.

Publication 1084 is your primary reference for site operations, and is available in electronic and e-book formats.



## Site Coordinator Corner

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

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



# Site Start-up Checklist

## Pre-Season Activities:

- Verify Forms 13715, Site Information Sheet, is accurate and submitted to the supporting partner and territory.
- Order SPEC published site materials via Form 2333-V, Order for VITA/TCE Program.
- Set up software defaults/templates to ensure correct SIDNs and EFINs are on every return.
- Ensure Forms 13615, Volunteer Standards of Conduct, from all volunteers are signed, and dated by the volunteer and approving official. Verify photo ID of each volunteer. Confirm required volunteer certifications based on volunteer position.
- Submit Form 13206, Volunteer Assistance Summary Report, to SPEC Territory by February 3<sup>rd</sup> (new reports due on the 3<sup>rd</sup> of each month).
- Prepare badges for all volunteers.



## **Prior to site opening day:**

- Ensure all volunteers are wearing badges.
- Ensure all required signage is posted at the first point of contact with the taxpayer:
  - All sites- Pub 4836, VITA/TCE Free Tax Programs - English & Spanish (VolTax poster)
  - VITA/TCE sites- Pub 4053, Your Civil Rights are Protected Poster
  - AARP sites- D143, Foundation Tax-Aide





## **Develop processes and procedures for:**

- Scope of Service - ensure returns are within scope of VITA/TCE (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/Interview - use the correct intake and interview process for every return (Form 13614-C Intake/Interview and Quality Review Sheet).
- Approved Virtual sites - require taxpayers to sign Form 14446, Virtual VITA/TCE Taxpayer Consents.
- Quality Review – make certain each return is properly quality reviewed by an appropriately certified volunteer.



- Form 8879-require taxpayers to sign Form 8879, IRS e-file Signature Authorization, prior to e-filing. Volunteers must explain taxpayer responsibility for information on the return and signing under penalty of perjury. If the return is later corrected, the taxpayer may need to sign a new Form 8879. (refer to Publication 1084 under QSR #6).
- ERO Responsibilities - transmit returns, retrieve acknowledgements, and resolve rejections in timely manner. (see Publication 1084 under QSR #6 for timeframes).
- Privacy and Confidentiality - keep taxpayer documents, information, and communication private and secure (i.e. work station spacing, locked filing cabinets, shredders).
- Site closings - notify SPEC if site is shut down or if schedule of service is changed.



## Reference Materials:

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

- Form 13614-C, Intake/Interview Sheet & Quality Review Sheet
- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- VTA, Volunteer Tax Alerts and QSRA, Quality Site Requirement Alerts
- Cyber Tax Messages (For AARP)



## Quality Site Requirements

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

Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the resource guide for the QSR. This publication provides detailed information for each QSR, with instructions and tools to help you manage non-compliance, including examples of common situations.

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



# 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



## 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 (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 Review (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 sites are adhering to all VSC and QSR, are operating efficiently and are maintaining the highest ethical standards in tax return preparation.

See Publication 1084, Chapter 7



## 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 (VSC) and Quality Site Requirements (QSR).

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 include reviews of randomly-selected tax returns for accuracy and a thorough review of the site's processes and operations. Each QSS Review includes multiple return reviews, which includes scanning 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.

See Publication 1084, Chapter 7



## 2018 QSS Review Results

Quality Statistical Sample (QSS) Review results for 2018:

- Return Accuracy Rate: 93.30%
- Adherence Rate to the QSR: 94.23%

The continued increase in the accuracy of tax return preparation is directly attributed to partner, coordinator, and volunteer:

- Dedication to the VITA/TCE Program
- Adherence to the Quality Site Requirements
- Effective site operations

**THANK YOU!**





## Opportunities for Improvement

The correct Intake/Interview & Quality Review Process was used only **58%** of the time, as taxpayers were not thoroughly interviewed to ensure all sections of Form 13614-C, Intake/Interview & Quality Review Sheet, were completed.

Coordinators must emphasize to their volunteers the importance of completing every line of Form 13614-C and of using an approved Quality Review Process for all tax returns prepared.

Statistics have shown that when the Form 13614-C is used correctly the accuracy of returns increases significantly.

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



## Correct Intake/Interview Process

- ✓ **Determine** the certification level of the return and having 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 rules listed in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.



- ✓ **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-VI 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 areas are completed.

See Publication 5101, Intake/Interview & Quality Review Training



## 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** a complete Form 13614-C, Intake/Interview & Quality Review Sheet:
  - All questions in Parts I through VI are answered and "Unsure" boxes were discussed with the taxpayer and correctly changed to "Yes" or "No."
  - All applicable information in the shaded areas were 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.



- ✓ **Consult** tax law references (Publications 4012 and 17), and Volunteer Tax Alerts as necessary, to verify the accuracy of the tax law determinations.
- ✓ **Explain** to taxpayers that they are responsible for the information on their return and that they are signing under penalty of perjury.

See Publication 5299, Quality Review Refresher and  
Publication 4012, Quality Review Checklist



## Volunteer Standards of Conduct

Volunteers must agree to follow the Volunteer Standards of Conduct (VCS) prior to working at a VITA/TCE site.

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations or accept refund payments for federal or state tax return preparation from customers.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.



4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

See Publication 4961, VITA/TCE Volunteer Standards of Conduct and Publication 1084, Chapter 3



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

Full name <i>(please print)</i>		Volunteer position(s)		<input type="checkbox"/> IRS Employee
Home address <i>(street, city, state and ZIP code)</i>				
Email address		Daytime telephone		Sponsoring partner name/site name
Number of years volunteered <i>(including this year)</i>		Volunteer signature		Date

**Volunteer Certification Levels** *(Add the letter "P" for all passing test scores)*

Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview & Quality Review	Site Coordinator Training	Basic	Advanced	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	

Federal Tax Law Update Test for Circular 230 Professionals

**Federal Tax Law Update Test for Circular 230 Professionals:** Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. **See Publication 1084, Site Coordinator Handbook, for additional requirements and instructions.**  
**Note:** Advanced certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4396-A, Partner Resource Guide, for more information about requirements for CE Credits.

Professional designation <i>(Attorney, CPA, or Enrolled Agent)</i>	Licensing jurisdiction <i>(state)</i>	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date <i>(if provided)</i>
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**Note:** SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's *(printed)* name and title  
*(site coordinator, sponsoring partner, instructor, etc.)*

Approving Official's signature and date





## IRS SPEC Volunteer Registry

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

The registry includes:

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

See Publication 1084, Chapter 3



## Continuing Education 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 are required to:

- Share the Fact Sheet for Continuing Education (CE) credits with volunteers at the beginning of the filing season.
- Ensure the volunteer has certified using the Link & Learn Taxes Certification (certification via paper is not an option).
- Confirm volunteer certification in VSC, Intake/Interview & Quality Review, and Advanced tax law.



- Substantiate the volunteer has met all the qualifications for CE credits, and verify Form 13615 is complete:
  - Ensure it is signed/dated by both the volunteer and the coordinator
  - Complete the section “Continuing Education Credits ONLY”
  - Make sure the volunteer’s name and PTIN match the PTIN card. (CPAs or other similar professionals are not required to have a PTIN.)
  - Indicate the number of hours volunteered
- Provide the signed copy of Forms 13615 by April 30 for sites closing April 15 to your Relationship Manager. (Year-round sites monthly, once the volunteer meets the CE requirements)
- Inform volunteers the CE Certificate will be available for print on the VITA/TCE Central Home page of Link & Learn Taxes, in early July.



## Federal Tax Law Update Test for Circular 230 Professionals Certification

IRS offers volunteers who are authorized under Circular 230 to practice before the IRS (i.e., attorneys, Certified Public Accountants, and Enrolled Agents) to certify only on new provisions and changes in tax law. This is an optional test for Circular 230 professionals.

- This certification test authorizes volunteers to prepare all tax returns within the scope of the VITA/TCE programs. Note: Partners may establish additional certification requirements for their volunteers. Volunteers should check with their sponsoring SPEC Partner.
- This test does **not** qualify volunteers for Continuing Education Credits.

See Publication 1084, Chapter 5 and Fact Sheet for Circular 230 Professionals, found on the Site Coordinator Corner



## 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, 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.

Complete Form 14308, SPEC Site Milestone Recognition and Form 14309, SPEC Volunteer Milestone Recognition timely; identifying sites and volunteers due milestone recognition.

All requests for recognition items must be checked for spelling and submitted to [partner@irs.gov](mailto:partner@irs.gov) as soon as possible, but no later than February 25 to ensure delivery by April 10.

See Publication 1084, Chapter 1



## Return Preparation Contingency Plans

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

These options should be established during the pre-planning phase of site operations, so you are prepared for any unexpected event.

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

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

See Publication 4012, Volunteer Resource Guide, or  
Publication 4396-A, Partner Resource Guide



## Taxpayer Advocate Service

Taxpayer Advocate Service (TAS) is an independent organization within the IRS with the purpose of ensuring every taxpayer is treated fairly and they are aware of and understand their rights as a taxpayer.

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

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

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



## Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) provide education and representation to low income individuals in disputes with the IRS and individuals who speak English as a second language.

LITCs provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee.

For more information and to find an LTC near you, see Publication 4134, Low Income Taxpayer Clinic List or visit the LTC page at <http://www.taxpayeradvocate.irs.gov/litcmap>

This publication is also available online at [www.irs.gov](http://www.irs.gov) or by calling the IRS toll-free at 1-800-829-3676.





## 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 that sometimes, flexibility and creativity is needed. Allow your interview to guide you through the process of providing the assistance that the taxpayer needs. Keep in mind, taxpayers with a disability should be provided with a reasonable accommodation that provides equal access.

See Publication 1084, Chapter 1



# 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
  - Volunteer Tax Alerts and Quality Site Requirement Alerts
- 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 by:

- 1-800-421-6346
- [Support@vita.taxslayerpro.com](mailto:Support@vita.taxslayerpro.com)

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



## 7216 Requirements

Treasury Regulation section 301.7216-3 strengthens taxpayers' abilities to control their tax return information. In general, the regulation requires tax return preparers, including volunteer preparers, who intend to use or disclose a taxpayer's tax return information for a purpose other than current, prior and subsequent return preparation; to obtain taxpayer consent and provide taxpayers with specific information, including who will receive their tax return information and the particular items of tax return information that will be disclosed or used.

For VITA/TCE sites there are four consent forms based on IRC 7216 rules for use and/or disclosure of taxpayer data:

- Global Carry Forward
- Relational
- Use
- Disclose

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.



## Links to Forms and Publications

[Form 13206](#), SPEC Volunteer Assistance Report

[Form 13614-C](#), Intake/Interview & Quality Review Sheet

[Form 13615](#), Volunteer Standards of Conduct Agreement

[Form 13715](#), SPEC Volunteer Site Information Sheet

[Form 14446](#), Virtual VITA/TCE Taxpayer Consent

[Publication 17](#), Your Federal Income Tax

[Publication 1084](#), VITA/TCE Volunteer Site Coordinator Handbook

[Publication 4012](#), VITA/TCE Volunteer Resource Guide



**[Publication 4053](#)**, Your Civil Rights are Protected Poster

**[Publication 4299](#)**, Privacy, Confidentiality, and Civil Rights – A Public Trust

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

**[Publication 4836](#)** (EN/SP), VITA/TCE Free Tax Programs (VolTax)

**[Publication 5101](#)**, Intake/Interview & Quality Review Training

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



## Key Points

Site Coordinator Refresher Training is mandatory for all coordinators, as a general refresher that provides critical information for the filing season.

- Your main resources for site operations are:
  - Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
  - Site Coordinator Corner at [irs.gov](https://www.irs.gov)
- The key to tax return accuracy is a thorough intake/ interview process, and a complete quality review, for every return.
- It is the responsibility of each site coordinator to ensure all volunteers adhere to the VSC and QSR.
- Certain tax professionals may certify using The Federal Tax Law Update Test for Circular 230 (not eligible to earn CE Credits)



# Thank You!

**IRS sincerely appreciates  
your hard work and your dedication  
to the VITA/TCE Programs.**



## Exercises

1. The Site Coordinator Refresher Training is mandatory for a designated site coordinator and optional for alternate coordinators.  
True or False
2. A coordinator is protected by the Volunteer Protection Act of 1997 even if she/he receive a “free” reserved parking space at the location where she/he acts as a site coordinator if the value is less than \$\_\_\_\_\_.
3. In the timeline for VITA/TCE activities, the best period for volunteer recruitment activities is\_\_\_\_\_.
4. A return is “accurate” when the tax law is applied correctly and the return is free from errors based on the\_\_\_\_\_, the taxpayer’s supporting\_\_\_\_\_,and the completed Form\_\_\_\_\_.





5. Coordinators must verify all questions in Part I-VI of Form 13614-C are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.

True or False

6. Coordinators need to explain how to complete each section of Form 13614-C, and advise the taxpayer that each question should be answered.

True or False

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

Once\_\_\_\_\_Annually\_\_\_\_\_Monthly\_\_\_\_\_.

8. All sites should prepare a contingency plan to avoid interruption of normal site operations if the site has\_\_\_\_\_problems,\_\_\_\_\_or equipment issues or\_\_\_\_\_available.

9. Volunteer Milestone Recognition forms must be submitted to IRS no later than\_\_\_\_\_.



## Answers to Exercises

1. False -The Site Coordinator Refresher Training is mandatory for all coordinators, including for alternate coordinators.
2. A coordinator is protected by the Volunteer Protection Act of 1997 even if she/he receive a “free” reserved parking space at the location where she/he acts as a site coordinator if the value is less than \$ 500.00.
3. In the timeline for VITA/TCE activities, the best period for volunteer recruitment activities is all year.
4. A return is “accurate” when the tax law is applied correctly and the return is free from errors based on the taxpayer interview, the taxpayer’s supporting documentation, and the completed Form 13614-C.



5. True - Coordinators must verify all questions in Part I-VI of Form 13614-C are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”.
6. True - Coordinators need to explain how to complete each section of Form 13614-C, and advise the taxpayer that each question should be answered.
7. The VITA/TCE Partner Sponsor Agreement (Form 13533) must be completed, signed and submitted: Annually.
8. All sites should prepare a contingency plan to avoid interruption of normal site operations if the site has software problems, internet or equipment issues or no quality reviewer available.
9. Volunteer Milestone Recognition forms must be submitted to IRS no later than no later than February 25.