Filing Season Quality and Oversight Updates
for SPEC Partners and Employees

Background
Stakeholder Partnerships, Education and Communication (SPEC) encourages consistent site operations and effective communication to improve the quality of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. The following updates are effective for the 2023 filing season.

New for 2023

Mandatory Use of Link & Learn Taxes
All volunteers must register and certify via Link & Learn Taxes (LLT).

Volunteers who prefer to take the certification test on paper using Form 6744, VITA/TCE Volunteer Assistor’s Test or Retest, may continue to take the test using that method but must transcribe their answers into LLT.

Volunteers must also ensure their “My Account Page” in LLT includes their most current name and address as listed on government-issued photo identification.

Why: To assist SPEC with tracking certifications for all volunteers and to assist with ensuring individuals included on the volunteer registry do not re-enter the VITA/TCE program.

Publication 4836 (en-sp), VITA/TCE Free Tax Programs, Electronic only
Publication 4836 (en-sp), VITA/TCE Free Tax Programs, also referred to as the “VolTax” poster, is now only available electronically. Partners can continue to use printed Publication 4836 from last year or download and print the document from IRS.gov. The requirement to post Publication 4836 has not changed. Sites are required to post Pub 4836 for in-person service.

Why: Publication 4836 (en-sp), VITA/TCE Free Tax Programs, is a site product previously included in the printed Publication 4012, VITA/TCE Resource Guide, shipped to volunteers. It is not necessary for volunteers to receive Publication 4836 so the printed Publication 4012 no longer includes Publication 4836.
Publication 5450, VITA/TCE Site Operations, Updated

Publication 5450 is updated to clarify the definition of a drop off site. Specifically, sites where the taxpayer does not leave the site property are not considered a drop off site. These sites are no longer required to obtain Form 14446, Virtual VITA/TCE Consent Form, from the taxpayers they serve. For more information, see “Traditional In-Person Volunteer Return Preparation Model” and “Drop Off Site” in Pub 5450.

Why: To reduce partner and taxpayer burden by removing the Form 14446 requirement for services not considered virtual.

NEW! Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

SPEC developed Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for the 2023 filing season. It contains information from both Publication 1084, Volunteer Site Coordinator Handbook and Publication 4396-A, Partner Resource Guide. This new handbook is designed to inform both partners and coordinators of their expectations and obligations as well as help them effectively run their VITA/TCE tax preparation sites. It also explains the roles and responsibilities of both partners and coordinators and covers the operation of the VITA/TCE program before, during, and after the tax filing season.

Publication 1084, Volunteer Site Coordinator Handbook, and Publication 4396-A, Partner Resource Guide, are obsolete. The information from these publications can be found in the new Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators.

Why: To reduce partner and coordinator burden by combining duplicate information from two publications into one source document.

Promoting Voter Registration

SPEC developed Publication 5665, Fact Sheet: Guidance for Promoting Voter Registration at VITA/TCE Sites for SPEC Partners and Document 13462, Fact Sheet: Guidance for Promoting Voter Registration at VITA/TCE Sites for SPEC Employees.

Why: To promote voter registration at VITA/TCE sites.

TaxSlayer® software, Updated

TaxSlayer® Pro Online and Desktop software now allows sites to prepare federal, state, and local individual tax returns for the previous five tax years (TY2021, TY2020, TY2019, TY2018, and TY2017). Sites can electronically file federal and participating state individual tax returns for the previous two years (TY2021 and TY2020).

The Scanned Document Program is now a standard part of the TaxSlayer® software. The software also includes the Customer Portal which provides a secure communication channel between the taxpayer and preparer. These do not have to be ordered separately.

Why: To reduce partner and taxpayer burden when using virtual services to prepare tax returns and provide VITA/TCE partners with a secure channel to facilitate the exchange of documents between a taxpayer and volunteer.
Key Changes and Updates:

**Reporting Unethical Behavior**
SPEC updated the following products to clarify the expectations of partners, site coordinators, tax consultants, territory managers and headquarter employees when reviewing and reporting potential unethical behavior at VITA/TCE sites:

- **Publication 4961**, VITA/TCE Volunteer Standards of Conduct – Ethics Training
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust
- **Publication 5088**, Site Coordinator Training
- Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
- Document 13373, New Territory Manager Desk Guide
- IRM 22.30.1, Wage and Investment Outreach Procedures, Stakeholder Partnerships, Education and Communication

*Why:* To ensure consistency in reporting potential volunteer misconduct at VITA/TCE sites.

**Service Delivery Model (SDM) Toolkit**
Service Delivery Model (SDM) Toolkit now includes newly developed job aids and configured cost analysis to assist in determining return-on-investment at VITA/TCE sites. In addition, the Internal Revenue Manual has been updated to include the roles and responsibilities for SPEC employees.

*Why:* To provide SPEC employees current data and guidance to effectively complete the SDM tool.

**2023 Filing Season Workbook (Consolidated Process)**
2023 Filing Season Readiness Workbook was updated to streamline the completion and review of filing season readiness forms. Key updates include:

- Duplication feature added to Form 15272, VITA/TCE Security Plan to eliminate copy and paste errors/issues and still allows for edits on individual forms that are duplicated.
- Duplication feature added to Form 14446, Virtual VITA/TCE Consent Form, to eliminate copy and paste errors/issues and still allows for edits on individual forms that are duplicated.
- Workbook has been reformatted and all inactive cells have been eliminated from view.
- All job-aids have been updated to include additional instructions as well as screenshots for each step.
- Printing features for individual forms improved so that a form fits an entire page.
**Why:** To reduce partner and relationship manager burden when completing, reviewing, and updating required filing season readiness forms. This streamlined process aides in form completion and consolidates form retention.

**Spanish Training Products**
SPEC translated VITA/TCE training products into Spanish:

- **Publication 5101 (sp)**, Intake/Interview & Quality Review Training
- **Form 13615 (sp)**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs

These products will be available electronically in Spanish by late December 2022:

- Publication 4012, VITA/TCE Volunteer Resource Guide
- Publication 4491, VITA/TCE Training Guide
- Publication 4696 (PR), VITA/TCE Puerto Rico Resource Guide
- Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest

**Why:** To support Treasury’s request to increase the number of Spanish speaking volunteers participating in the VITA/TCE program.

**Form 6729-P, Partner Return Review Sheet, Obsolete**
*Publication 5140, Partner Site and Return Reviews Job Aid, Revised*
Form 6729-P, Partner Return Review Sheet, is obsolete. Partners may use Form 6729-C, FSV Return Review Sheet, to conduct review of returns at sites they sponsor. SPEC revised **Publication 5140**, Partner Site and Return Reviews Job Aid, to provide partners with guidance on using Form 6729-C to conduct partner return reviews.

**Why:** To reduce partner burden and to improve partner familiarity and understanding of SPEC’s return review process and ratings.

**Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs**
SPEC updated Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs to remove references to Publication 1084 and Publication 4396-A and included a link to new Publication 5683.

SPEC updated the “Professional Status” section of Form 13615 to include “California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)” and corrected the name for “non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)”.

SPEC also removed all references to the obsolete “Qualified Experience Volunteer (QEV)” certification from Form 13615. The test tracking for the QEV certification in Link and Learn Taxes was also removed.

Lastly, SPEC updated Form 13615 to remove the field for tracking Site Coordinator Training.
**Why:** Publication 1084 and Publication 4396-A are obsolete and were replaced by Publication 5683.

The "Professional Status" was updated to match the listings in Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for consistency.

Based on the usage statistics and survey results, the Qualified Experienced Volunteer (QEV) test was retired after the 2022 filing season.

Tracking of Site Coordinator Training was removed to reduce partner burden for tracking both Site Coordinator Training and Test Certification. SPEC’s primary means of tracking certification of site coordinators and alternate coordinators is through the Site Coordinator Test certification.

**Form 13206, Volunteer Assistance Summary Report**

SPEC updated Form 13206, Volunteer Assistance Summary Report, to remove references to Publication 1084 and Publication 4396-A and included a link to new Publication 5683.

SPEC removed all references to the obsolete “Qualified Experience Volunteer (QEV)” certification from Form 13206. In addition, SPEC removed the field to track Site Coordinator Training.

**Why:** Publication 1084 and Publication 4396-A are obsolete and were replaced by Publication 5683.

Based on the usage statistics and survey results, the Qualified Experienced Volunteer (QEV) test was retired after the 2022 filing season.

Tracking of Site Coordinator Training was removed to reduce partner burden for tracking both Site Coordinator Training and Test Certification. SPEC’s primary means of tracking certification of site coordinators and alternate coordinators is through the Site Coordinator Test certification.

**Publication 4299, Privacy, Confidentiality, Civil Rights – A Public Trust**

SPEC updated Publication 4299, Privacy, Confidentiality, Civil Rights – A Public Trust, to include information on using secure texting software as a virtual channel of communication. See the section on “Sharing Information through Virtual Channels” for more information.

**Why:** To assist partners on when it is acceptable to use text messaging as a virtual form of communication when preparing tax returns.

**Over-the-Phone Interpreter (OPI) Service**

To help Limited English Proficient (LEP) taxpayers comply with their federal tax obligations and prepare their tax returns accurately, SPEC offers free over-the-phone translation services. OPI offers real-time interpretation services for 120 languages. The OPI service is free to all VITA/TCE sites. OPI services now include all aspects of the SPEC business model. This will consist of income tax return preparation, educational outreach and financial education and asset building (FEAB) information.
For more details on the OPI service see Publication 5547, SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees.

**Why:** To expand the use of OPI services to all aspects of the SPEC business model and to reduce partner burden to assist individuals with Limited English Proficiency (LEP) comply with their tax obligations.