



September 2019

# Fact Sheet for SPEC Partners and Employees

## Filing Season 2020: VITA/TCE Training and Site Materials

This document provides information regarding tax year 2019 volunteer training and site materials for filing season 2020.

### Background

The IRS is committed to offering timely, relevant and technically accurate electronic and printed products for internal and external use to help ensure quality tax return preparation for our free tax volunteer program.

### Scope Changes

Our current guidelines indicate that volunteers only prepare returns for which they are certified to prepare (i.e. Basic, Advanced, etc.) and that are within the tax law scope of the VITA/TCE programs. See Scope of Service Chart in Pub 4012, VITA/TCE Resource Guide.

The following changes were requested by SPEC field employees and partners and are now in scope to better serve VITA/TCE clients:

- Form 1099-INT boxes 10,11,12 and 13
- Form 1099-OID boxes 5 and 10
  - Enter the information just as it appears on the information reporting documents (type what you see) and TaxSlayer software will complete the calculations.
- Form 1099-PATR, **with limitations**. If the taxpayer confirms that the dividends in box 1 were solely paid on items bought for personal use (for example, fuel for personal vehicle), the amount of the dividend is not included in income and entry on the tax return is not required. **If there are any entries on Form 1099-PATR other than box 1 or if dividends in box 1 are considered taxable income, then the return will continue to be out of scope.**

### General Information about Training Products

- Tax year 2019 updates to **Link and Learn Taxes** and the **Practice Lab** should be available mid-November.
- Form 13614-C, Intake/Interview & Quality Review Sheet, will be printed on yellow paper. The Spanish version, Form 13614-C (SP), will be printed on green paper. Intake/Interview & Quality Review Sheets should not be ordered by AARP Foundation Tax-Aide (Tax Aide) sites. Tax-Aide will use their own Intake and Interview sheet.
- Although the information in *Understanding Taxes* is based on 2014 tax law, it remains a viable training system for educators and students. Please encourage individuals who want current tax law information to use Link and Learn Taxes.
- Publication 17 will only be available electronically for tax year 2019. It is still required to be available for reference at the site.

- Product Alerts will be issued to share critical product changes. Updates and corrections will be available electronically in Publication 4491-X, VITA/TCE Training Supplement, in mid-January.
- The following training products are obsolete for tax year 2019:
  - Publication 1290 (CD), Link and Learn Taxes
  - Publication 5051 (CD), VITA/TCE Training Products
  - Publication 4189 (CD), VITA/TCE Test/Retest Answers: Answer keys for the certification test are accessible electronically in Link and Learn Taxes for territory managers, site coordinators and external instructors upon achieving a passing score of 80% or higher.
  - Publication 4480, VITA/TCE Link & Learn Taxes Training Kit: The resource guide (Publication 4012) and tests/retests (Form 6744) are stand-alone products; Publication 4836 (EN/SP), VITA/TCE Free Tax Programs (VolTax poster), is included in Publication 4012 packaging.
  - Publication 5157-A, VITA/TCE Affordable Care Act – Taxpayer Scenarios: Most of the scenarios have been deleted because the shared responsibility payment is reduced to zero. The Premium Tax Credit (PTC) scenarios are in the appendix of the Publication 4491, VITA/TCE Training Guide.

**Key Ordering Dates**

- The Computer Assisted Publishing System (CAPS) should be available October 1 for you to order VITA/TCE training products. The system will email the filing season 2020 version of Form 2333-V (dated 9/2019) to all active accounts. You may also download the pre-populated spreadsheet for ordering products. Orders approved by SPEC in CAPS by 7:00 p.m. ET on **October 9** will ship first.
- Orders placed before 7:00 p.m. ET on **October 23** should arrive before Thanksgiving.
- Orders **must be placed in CAPS by December 11** to receive printed products before the filing season begins.
- Large orders are often delivered in multiple containers over the course of several days.

**CAPS Order Entry and Shipping Schedule**

<b>Orders approved in CAPS by SPEC by 7:00 pm EST on Wednesday...</b>	<b>...can expect delivery to begin on or before the week of...</b>
October 9, 2019	November 4, 2019
October 16, 2019	November 11, 2019
October 23, 2019	November 18, 2019
October 30, 2019	November 25, 2019
November 6, 2019	December 2, 2019
November 13, 2019	December 9, 2019
November 20, 2019	December 16, 2019
November 27, 2019	December 23, 2019
December 4, 2019	December 30, 2019
December 11, 2019	January 6, 2020
December 18, 2019	January 13, 2020

Note: Emergency orders for printed product will *not* be processed. Needed information can be retrieved from electronic products available on IRS.gov.

**Filing season 2020 VITA/TCE training & site materials**

All current training and site products are expected to be available electronically on IRS.gov the first week of October.

Training Tool		Available Format <i>* denotes electronic only products</i>			Additional Information		
Pub or Form Number	Product	Printed	Electronic	eBook	Comments	Required at site	Updated
<b>Form 13357</b>	Community Service Leadership Certificate of Appreciation	X					
<b>Form 13446</b>	Internal Customer Certificate of Appreciation	X					
<b>Form 13533</b>	VITA/TCE SPEC Partner Sponsor Agreement		*				
<b>Form 13614-C</b>	Intake/Interview and Quality Review Sheet	X			Printed on yellow paper. Restricted. VITA/TCE. Non-AARP Tax-Aide orders ONLY.	X	X
<b>Form 13614-C (SP)</b>	Intake/Interview and Quality Review Sheet - Spanish Version	X			Printed on green paper. Restricted. VITA/TCE Non-AARP Tax-Aide orders ONLY.	X	X
<b>Form 13614 NR</b>	Nonresident Alien Intake and Interview Sheet	X			Restricted. VITA/TCE Non-AARP Tax-Aide orders ONLY.	X	X
<b>Form 13715</b>	SPEC Volunteer Site Information Sheet		*				
<b>Form 6744</b>	VITA/TCE Volunteer Assistor's Test/Retest	X	X		Stand-alone product for FS 2020. Only order if needed.  Link & Learn Taxes is the preferred method for testing.		X
<b>Form 9234</b>	Volunteer Certificate of Appreciation	X					
<b>Pub 1084</b>	VITA/TCE Volunteer Site Coordinator Handbook		*	X			X
<b>Pub 17</b>	Your Federal Income Tax (For Individuals)		*			X	X
<b>Pub 3676-A</b>	VITA/TCE Site Location Poster (EN/SP)	X					X
<b>Pub 3711</b>	VITA/TCE Certificate Holder	X					
<b>Pub 4011</b>	Foreign Student and Scholar Volunteer Resource Guide	X	X			Required at FS sites.	X
<b>Pub 4012</b>	Volunteer Resource Guide	X	X		Stand-alone product for FS 2020.	X	X

Fact Sheet – 2020 Filing Season: VITA/TCE Training and Site Products

Training Tool		Available Format <i>* denotes electronic only products</i>			Additional Information		
Pub or Form Number	Product	Printed	Electronic	eBook	Comments	Required at site	Updated
<b>Pub 4053 (EN/SP)</b>	Your Civil Rights are Protected Poster for IRS Assisted Programs	X			No updates. Please keep last year's copies (Rev. 4-2015). Order only for replacement.	X	
<b>Pub 4299</b>	Privacy, Confidentiality and Civil Rights – A Public Trust		*			X	X
<b>Pub 4396-A</b>	Partner Resource Guide		*	X			X
<b>Pub 4491</b>	VITA/TCE Training Guide	X	X	X	Limited quantity available for new volunteers. Only relationship managers may order Pub 4491. Ordering instructions are pending.		X
<b>Pub 4491-X</b>	VITA/TCE Training Supplement		*				X
<b>Pub 4695 (PR)</b>	VITA/TCE Puerto Rico Volunteer Test	X	X				X
<b>Pub 4696 (PR)</b>	VITA/TCE Puerto Rico Volunteer Resource Guide	X	X			Required at PR sites.	X
<b>Pub 4704-FS</b>	Foreign Student and Scholar Volunteer Test		X				X
<b>Pub 4836 (EN/SP)</b>	VITA/TCE Free Tax Programs – VolTax Poster	X	X		Included in Pub 4012 shrink wrap packaging.	X	
<b>Pub 4942</b>	VITA/TCE Specialty Course – Health Savings Account (HSA)		*				X
<b>Pub 4961</b>	Volunteer Standards of Conduct (Ethics)		*				X
<b>Pub 5055</b>	Facilitated Self-Assistance (FSA) Tabletop Sign	X			This pub is in limited supply. Partners who currently have the sign should keep their copy to use each year. If product is needed, partners should contact their relationship manager before attempting to order.		
<b>Pub 5088</b>	Site Coordinator Refresher Training		*				X
<b>Pub 5166</b>	VITA/TCE Quality Site Requirements		*				X
<b>Pub 730</b>	Important Tax Records Envelope (VITA/TCE)	X			No changes to product. Only order what is needed to supplement your current stock.		