



April 2020

## Fact Sheet for SPEC Partners and Employees: FSA Remote Process for Partners

### Background:

This filing season, our free tax preparation sites have faced significant challenges and obstacles to serving clients. Numerous VITA/TCE sites have curtailed, canceled or postponed their operations. However, many partners, site coordinators and volunteers wish to continue serving their communities while adhering to guidance issued by federal, state and local authorities to ensure the health and safety of volunteers and taxpayers alike. Additionally, the U.S. Department of the Treasury has announced the extension of the filing and payment deadline to July 15, 2020 (for tax year 2019 returns), extending the filing season by an additional 90 days.

This fact sheet provides guidance and information on the existing FSA Remote options available to partners so they can continue serving their communities while ensuring the health and safety of their clients and volunteers.

### Alternative Filing Methods for Volunteer Tax Preparation:

In order to increase partner capacity and provide additional access for taxpayers, SPEC has implemented two Alternative Filing Methods: Facilitated Self Assistance (FSA) and Virtual VITA/TCE. Publication 5408 addresses expanded Virtual VITA/TCE guidance for the remainder of the 2020 filing season.

### Facilitated Self Assistance (FSA) Remote Process:

The FSA Remote option allows taxpayers to prepare and file a tax return on their own from an offsite location while providing them with the opportunity to consult with an IRS-certified volunteer through various communication channels including phone, email, chat or other reasonable means of communication (as needed by the taxpayer). Partners can offer several tax software options and share links (which in many cases can be customized to ensure partners receive credit) through email to taxpayers and/or by posting on the partner's website.

Partners already have maximum flexibility to offer services to clients through FSA Remote, allowing taxpayers to consult with IRS-certified volunteers by allowing most of those contacts through e-mail within a reasonable timeframe (typically 24-48 hours). Contact through phone or chat is also permitted. Communication channels and turnaround times should be communicated to clients to establish clear expectations.

Interested partners may contact their SPEC relationship manager for more information on current FSA options. Partners should also adhere to all applicable Quality Site Requirements, with the understanding that several QSRs do not apply since taxpayers prepare and file their own returns. Please reference **Publication 5324** for additional information. A partner plan is not required for FSA sites.