VITA/TCE
Site Operations

Contents

VITA/TCE Return Preparation Models and Requirements

Most VITA/TCE return preparation sites operate in an in-person environment, making it easier to service low-to-moderate income taxpayers. We developed the guidance in this publication to offer in-person partners with alternative strategies for preparing tax returns during the filing season. This provides partners the ability to offer traditional or alternative filing methods for return preparation at their sites that meet their needs. Alternative preparation models also allow sites to continue filing tax returns using virtual tax preparation processes to support taxpayers with timely filing requirements in the event of site closures. The VITA/TCE tax preparation program services are free. Free means we do not accept compensation for services from the clients we serve. This includes any costs associated with traditional or virtual models such as electronic filing fees or postage.

For AARP Foundation Tax-Aide sites planning on offering a virtual service model, they should communicate directly with their state leadership team to receive all necessary information needed to follow the AARP Foundation Tax-Aide policies and procedures for operating virtual Tax-Aide sites. The information in this document will supplement the information contained in the detailed Tax-Aide instructions on operating a virtual service model.

Whether preparing returns in-person or using virtual models, volunteers must follow the Quality Site Requirements (QSR) and adhere to the Volunteer Standards of Conduct (VSC). The purpose of the QSR is to ensure the quality and accuracy of tax return preparation and consistent operation of sites. Partners must communicate the QSR to all volunteers to meet IRS and partner quality goals. Please refer to **Publication 5166,** VITA/TCE Volunteer Quality Site Requirements.

Partners must apply the QSR to all alternative filing models, including Facilitated Self-Assistance (FSA). SPEC provides guidance applying the QSR to alternative filing models in **Publication 5324,** Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees. (see Exhibit A)

The partner and coordinators must develop a strong security process limiting volunteer security roles to protect access to all taxpayer personally identifiable information (PII) regardless of where returns are prepared or quality reviewed.

Traditional In-Person Volunteer Return Preparation Model:

Most VITA/TCE return preparation sites operate in an in-person environment. This is the traditional VITA/TCE site. The intake/interview, return preparation, and quality review all take place on site with the taxpayer(s) present. This can mean that the taxpayer(s) is waiting in another room or in their vehicle while the service takes place. If the taxpayer(s) does not leave the site property, this is considered in-person and does not require Form 14446, Virtual VITA/TCE Taxpayer Consent. Additionally, these sites would not be required to complete Form 15272, VITA/TCE Security Plan, Section II, Virtual VITA/TCE Process (still required to complete Section I, Security Plan).

Taxpayer Self-Assisted Return Preparation Models:

Facilitated Self Assistance

Facilitated Self Assistance (FSA) is a component of SPEC's volunteer return preparation program. Unlike traditional VITA/TCE (where the IRS-certified volunteer prepares the tax return for the taxpayer(s)), FSA empowers the taxpayer(s) to prepare their own return. In this program, the volunteer acts as a tax coach or "facilitator," answering the taxpayer's in-scope questions during the process of completing and filing the return. All FSA facilitators must complete the Volunteer Standards of Conduct certification and sign Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs. This includes individuals whose role involves assisting the taxpayer(s) with issues of navigating the computer software screens, printing and other technical questions.

Taxpayers can choose from a variety of online software options for FSA, based on the taxpayer's age, Adjusted Gross Income (AGI), state of residence and other factors. If the taxpayer(s) qualifies for a company's FSA offer, they receive free federal and state tax preparation and e-filing services. FSA partners receive credit for FSA returns using a customized URL (Uniform Resource Locator) or other mechanism established by the software provider. FSA sites require a Site Identification Number (SIDN) separate from the SIDN created for VITA/TCE sites where volunteer prepare the returns. This ensures separate tax return counts for the FSA site. The FSA site does not require a new Electronic Filing Identification Number (EFIN) since the software provider supplies the online EFIN for transmission of the return. The following software providers committed to participate in the FSA Program:

- TaxSlayer - AGI limit for access to free tax return preparation. Supports all available forms and schedules. Eligible taxpayers can prepare multiple state returns.

- VITA/Free File FSA--Please check with your relationship manager for information on company offers and availability for the filing season.

Partners must use the link provided by SPEC for the free version of the software.

Stand-Alone

This model allows taxpayers without access to home-based internet, equipment or software to prepare their own federal and state tax return. Stand-Alone FSA operations are physical locations not co-located with a traditional VITA/TCE site where volunteers prepare the returns. A viable stand-alone site will have the following attributes:

- A physical location accessible to taxpayers being served

- Internet service with no less than the minimum required security protections (see **Publication 4299,** Privacy, Confidentiality, and Civil Rights – A Public Trust)

- Equipment (kiosk) compatible for use in the preparation of tax returns

- An IRS-certified volunteer to oversee the location serving as a facilitator to answer taxpayer's in-scope tax questions

Any partner can use the stand-alone model, including partners with minimal resources (such as space, volunteers or geographical footprint). Partners must have a physical location that is compliant with Title VI of the Civil Rights Act of 1964. The equipment (laptop or desktop) used must also include the minimum required security protections required in Publication 4299.

This model requires minimal volunteer support as one volunteer can help multiple taxpayers' input their tax return. The onsite coordinator, or volunteer, must have a basic understanding on how to navigate the software(s). Volunteers answering tax law questions must be IRS-certified.

Fusion

In this model, FSA options are co-located at the same site as the traditional VITA/TCE program. Taxpayers have the option to prepare their return with questions answered by an IRS-certified volunteer or have their return prepared by a certified VITA/TCE volunteer under the traditional tax-preparation method. The taxpayer(s) receives an email acknowledgment if they complete their own return.

TaxSlayer FSA Remote

A partner can email their TaxSlayer custom URL to a known individual or place a link on a private-facing website, commonly known as an intranet site. The partner must have an IRS-certified volunteer available to help the client with tax law questions via phone, chat or email in a timely manner (within no more than 48 hours, but preferably as soon as possible). Partners must also furnish this support contact information to TaxSlayer.

TaxSlayer FSA Remote sites **cannot** do any of the following with their custom URL:

- Place on public-facing web site
- Send out in mass email
- Post on any social media/blog platform
- Include in electronic or paper newsletter or newspaper article

Non-TaxSlayer FSA Remote

This model allows taxpayers to prepare their own federal and state return from a location other than a traditional VITA/TCE location.

VITA/TCE partners may post a unique URL on their public facing website. This gives taxpayers the ability to prepare their returns from anywhere at any time. The partner must have an IRS-certified volunteer available to help the client with tax law questions via phone, chat or email in a timely manner (within no more than 48 hours, but preferably as soon as possible).

A remote site has the following benefits:

- 100% of the return count goes to the VITA/TCE site
- More efficient for partner
- 24/7 access for taxpayers

MyFreeTaxes (MFT)

MFT is an online collaborative operated by United Way Worldwide, which provides free tax preparation and e-filing. MFT also provides support for FSA remote filing by providing certified assistors who answer questions from taxpayers who prepare their returns remotely from the comfort and convenience of their home or office. Assistors answer questions by phone or online chat. MFT promotes free tax preparation through self-service remote options and at traditional VITA/TCE sites through a link to the VITA/TCE Locator on IRS.gov.

VITA/TCE Free File/FSA

SPEC partners with several other companies in the Free File Alliance to provide custom URLs for VITA/TCE sites, to receive credit for returns filed under the FSA program. As of the date of this publication, those offers have not been finalized, although they are typically similar to the prior year's offer. Please check with your relationship manager for information on company offers and availability for the filing season.

Code for America

In addition to offering taxpayers virtual assistance from locally based organizations, Code for America also directs self-identified, qualifying taxpayers to an FSA option through their GetYourRefund website.

Virtual VITA/TCE Volunteer Return Preparation Models:

VITA/TCE site operations vary widely across the country. The Virtual VITA/TCE approach uses the same processes as traditional VITA/TCE except the IRS-certified volunteers use approved virtual communication channels to interact with the taxpayer(s). Virtual communication may occur during the intake, interview, return preparation, or quality review processes. Sites must use caution when using these virtual channels. For added security, provide the taxpayer(s) a personal password or identifier that the site's volunteers can use throughout the return preparation process.

Volunteers must follow the QSR and adhere to the VSC when preparing returns using virtual models. Partners must apply the QSR to all alternative filing models. SPEC provides guidance applying the QSR to alternative filing models in **Publication 5324,** Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees. (see Exhibit A). The partner and/or coordinator must develop a strong security process limiting volunteer security roles in the tax preparation software to protect access to all taxpayer personally identifiable information (PII) regardless of where return preparation and quality review takes place. Volunteers must review and adhere to privacy and security guidelines outlined in Publication 4299.

When using a virtual method, the taxpayer's tax documents, including sensitive data, must be securely stored at the site and/or transferred, either physically or electronically, to another location.

Sites may use a file-sharing system or other approved virtual communication channel to send and receive taxpayer tax return information (containing PII) between the taxpayer(s) and the volunteer preparer and quality reviewer assigned to a VITA/TCE site. This system should have security to protect taxpayer documents such as, photo IDs, social security cards and/or ITIN cards, completed tax returns, signed Forms 8879, bank account numbers, names and addresses, etc.

Sites must use a secure process for authenticating both the taxpayer(s) and the volunteer such as a video conferencing system or other approved virtual communication channel. Sites will use this process to conduct a meeting between the taxpayer(s) and IRS-certified volunteer preparer and/or quality reviewer to authenticate the taxpayer's identity and determine filing status, exemptions, income, deductions, etc. required to prepare an accurate tax return.

For additional virtual communication channels, see **Publication 4299**.

Before using a Virtual VITA/TCE Model, the site must submit **Form 13715**, Volunteer Site Information Sheet, and **Form 15272**, VITA/TCE Security Plan, that details the virtual process in Section II in its entirety to the SPEC territory manager for review and approval. The territory manager (or designee) must approve the plan before the site opens. These forms do not require updates in the same year unless the site process, type of virtual model, site location, assigned partner or coordinator changes. The different types of virtual models are listed below.

1. Return Preparation Contingency Plan
2. Drop Off Site
3. Intake Only Site
4. Return Preparation Only (and/or Quality Review)
5. Combination Site
6. 100% Virtual Process

Return Preparation Contingency Plan

VITA/TCE Return Preparation Contingency Plan is a temporary plan that can only be used for up to 72-hours. Form 14446 is required for a temporary contingency plan unless the taxpayer(s) does not leave the site property during the return preparation process. If the site needs to operate on a contingency plan for more than 72 hours, the virtual process requirements for following a virtual plan are required. Optional contingency plans are available for sites to maintain VITA/TCE return preparation operations (during unexpected circumstances) in the event the following situations occur:

- Software system outages
- The site's internet or equipment is not operating
- A quality reviewer is not available

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

- Operate alternative preparation solution using TaxSlayer Desktop
- Offer FSA services, if available
- Use a temporary virtual VITA/TCE process

Partners must establish the first two options above during the pre-planning phase of site operations.

The volunteer must review acceptable documents to confirm the taxpayers' identities:

- Photo identification (ID) for primary and secondary taxpayers; and
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return

Volunteers must validate taxpayers' identities and Taxpayer Identification Numbers (TIN) prior to preparing the tax return.

The volunteer must explain the virtual method(s) and step-by-step procedures to the taxpayer(s) and establish timeframes for the taxpayer(s) to return to the site and complete the process. If the taxpayer(s) agrees to use the virtual process for preparing their tax return, the volunteer will prepare page 1 and 2 of the Form 14446, and the taxpayer(s) must agree to use the virtual process and sign on page 3. Taxpayer(s) must answer "Yes"

or "No" to the question regarding Request to Review your Tax Return for Accuracy on page 3. The taxpayer(s) keeps pages 1 and 2 of the form, while the site maintains Page 3. The site must have a secure process for authenticating the identities of both the taxpayer and the volunteer. The volunteer must inform the taxpayer(s) of the process in case additional information is required to complete the tax return.

The taxpayer(s) must complete the intake and interview process prior to leaving the site. IRS-certified volunteers must conduct the initial interview following all the steps outlined in Pub 5101, Intake/Interview & Quality Review Training. The volunteer must use Form 13614-C, Intake/Interview & Quality Review Sheet for the following:

- Identify the appropriate filing status and list all qualified dependents
- Determine and document eligibility for deductions and credits
- Document all oral testimony for use during the return preparation later
- Annotate verified SSNs and ITINs for all persons included on the tax return

The taxpayer(s) must provide a telephone number where the IRS-certified volunteers can reach them. The tax documents and completed Form 13614-C must remain at the site for the tax return to be prepared once the volunteer gains access to the software. The volunteer must provide the taxpayer(s) with a date and time to return to the site to participate in the quality review or conduct a virtual quality review of the tax return with the taxpayer(s). The coordinator must contact the taxpayer to provide a date and time for them to return to the site if the volunteer conducted the quality review virtually. The taxpayer(s) must sign the Form 8879, IRS e-file Signature Authorization, giving permission for the site to e-file the return and the taxpayer(s) to receive a copy of their return.

If the volunteer can prepare the tax return using normal in-person procedures but the return is not able to be quality reviewed during the taxpayer(s) visit:

- Follow all the procedures in the Form 14446
- Complete the tax return as normal
- Explain to the taxpayer(s) that the volunteer conducting the quality review of their tax return will call to schedule a date and time to perform the review

Drop Off Site

A drop off site operates in part as a virtual site. A drop off site may conduct the interview, prepare return and/or quality review virtually and contact taxpayers by phone or other approved virtual communication channel. Taxpayers leave their documents with the volunteers and make arrangements to return to the site when their tax return is complete. Sites where taxpayers do not leave the site property, for example waiting in another room or in a vehicle, are not considered drop off sites.

At a drop off site, a volunteer explains the process and requires the taxpayer(s) to complete **Form 14446**. Once this form is complete, taxpayer(s) complete **Form 13614-C**, and any added required consents. Taxpayer(s) leaves the completed intake sheet and all tax documents for return preparation. Volunteers must protect and/or securely store (at the site or volunteer's home) all documents while the taxpayer(s) is not present.

The taxpayer(s) returns to the drop-off site (a few hours or days later) to review the completed return. The taxpayer(s) must review the social security numbers, names, addresses, and bank account numbers, to make sure all are correct. Once the taxpayer(s) reviews the tax return for accuracy, they sign Form 8879, IRS e-file Signature Authorization giving permission for the site to e-file the return. The taxpayer(s) then retrieves all tax documents. The drop off site model can save the taxpayer(s) time and improve efficiency of volunteer resources at the site.

Intake Only Site

In this virtual model, a volunteer explains the process and requires the taxpayer(s) to complete and sign **Form 14446**, consenting to the sites virtual process. Once this form is complete, taxpayers complete **Form 13614-C** and any additional required consents. Taxpayer(s) leaves the completed intake sheet and all tax documents for return preparation. Volunteers copy and send all taxpayer documents to another location. Both locations must protect the taxpayer's documents by storing them securely (at the site or volunteer's home).

The site may conduct the interview, return preparation and quality review virtually and contact the taxpayer(s) by phone or other approved virtual communication channel. The intake site retrieves the return from the tax preparation software. The taxpayer(s) must review the social security numbers, names, addresses, and bank account numbers, to make sure all is correct. Once the taxpayer(s) reviews the tax return for accuracy, they sign Form 8879, IRS e-file Signature Authorization giving permission for the site to e-file the return. The taxpayer(s) then retrieves all tax documents. The intake site must delete all electronic and/or paper documents once the return is e-filed or the process is completed.

Preparation Only Site

In this virtual model, the site prepares returns from one or more intake sites but does not prepare returns with taxpayers in person. A volunteer at the intake site shares the taxpayer's information using the approved virtual communication channel. The preparation site must protect the taxpayer's documents by storing the copies securely (at the site or volunteer's home). Different volunteers at the preparation site conduct the interview, return preparation and quality review virtually and contact the taxpayer(s) by phone or other approved virtual communication channel. The return preparation site must delete all electronic and/or paper documents once the return is e-filed or the process is completed.

Combination Site

In this virtual model, the site uses a combination of the above processes. An example includes an in-person site that takes walk-ins and prepares returns for one or more intake sites. Use any applicable procedures for the virtual models listed earlier in this section.

100% Virtual Process

The 100% Virtual model involves a tax preparation process where no in-person interaction between the taxpayer(s) and the volunteer takes place. This means the intake specialist, the interviewer, the return preparer and/or the quality reviewer are **not** physically present with the taxpayer(s) at any time during the return preparation process, resulting in the classification of the site as a 100% virtual process. This includes volunteers working with taxpayers from a site, home setting or location with secured password-protected internet or an encrypted password protected wireless network meeting IRS security requirements

listed in Publication 4299. Sites that use a 100% Virtual VITA/TCE process and schedule taxpayers by appointments only must consider marking these sites as private-only sites (not open to the public) on Form 13715, Volunteer Site Information Sheet. This removes the site from the VITA/TCE site locator so that taxpayers do not visit the site location. Sites should also consider this if the site location appointments schedule is full, the site is closed or for any other reason the site should not appear on the VITA/TCE Locator.

Virtual VITA/TCE Stages

The following procedures provide a high-level overview of how a virtual site can operate. However, each site may adjust the order of any of these procedures based on what works best for its volunteers and clients. Each site must describe their virtual process in detail in Section II of the Form 15272, VITA/TCE Security Plan. The site must outline all stages of the return preparation process. Virtual VITA/TCE site models can vary but must include the following stages:

- Appointment Scheduling
- Intake Process and Taxpayer Authentication
- Interview
- Return Preparation
- Quality Review
- Sharing the Completed Return
- Signing the Form 8879 and Tax Return
- E-filing the Return

Stage 1: Appointment Scheduling

The taxpayer(s) requests an appointment with the site either by phone, email, or in person. Sites may also use other virtual methods to schedule appointments.

The volunteer must provide the taxpayer(s) with the virtual return preparation process and the written procedures outlined on Form 14446. A script of the process is suggested for those answering phone call requests for appointments. If the taxpayer(s) agrees to use the virtual process, the taxpayer(s) must sign a consent Form 14446. Taxpayers filing a Married Filing Jointly (MFJ) return must be informed that both spouses must participate in the return preparation process, taxpayer authentication, the quality review and the signing of the Form 8879.

During this stage, provide the taxpayer(s) with the names of the volunteer(s), the site, the coordinator and the sponsoring partner along with the site contact phone number. They should also receive information on appointment scheduling and the name of the IRS-certified volunteer to whom they will send documents. Provide the taxpayer(s) a personal password or identifier that the site's volunteers can use to authenticate the taxpayer(s) identity throughout the virtual return preparation process.

During this stage, provide the taxpayer(s) with a copy of the required Civil Rights information (Publication 4053 poster or Publication 4454 trifold) and the VolTax information, Publication 4836 (or D143 poster for AARP Foundation Tax-Aide sites).

Stage 2: Intake Process and Taxpayer Authentication

The volunteer must email or send Form 14446 to the taxpayer (and spouse if MFJ) using a secured file-sharing system and secure the signed form before initiating the remaining virtual return preparation processes. If the taxpayer(s) does not agree to the consent, the volunteer cannot use the virtual process to prepare the return. Taxpayer(s) must review and agree to the virtual consent process by signing the Form 14446 and by checking the agreement box "Yes" or "No," and then sending it back to the site prior to beginning the virtual services. The consent will describe the complete process used for preparing their tax return. This includes how sites manage:

- The transfer of taxpayer data to and from volunteers (including using the approved virtual communication channel)
- The video conferencing software or other approved virtual communication channel used for the intake, authentication, interview, and quality review of the completed tax return
- The location of the volunteer (site or home) and any known identified vulnerabilities associated with using the approved virtual communication channel

Prior to starting the interview process, coordinators must have a process in place to confirm taxpayers' identities. This process must include using acceptable documents to confirm taxpayers' identities by reviewing:

- Photo identification (ID) for primary and secondary taxpayers; and
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return

Volunteers must validate taxpayers' identities and Taxpayer Identification Numbers (TIN) prior to preparing the tax return.

Please refer to Publication 4299, for more information about which documents are acceptable for photo identification and to confirm a TIN. Also refer to Publication 5324 (see Exhibit A), for guidance on applying the QSR to alternative filing models.

After the volunteer receives a signed Form 14446, the volunteer must send the taxpayer(s) a list of required documents needed to prepare the tax return. To simplify this process, volunteers could request the required documents and the consent at the same time.

The required documents include the following (if applicable):

- Photo identification (ID) for primary and secondary taxpayers
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return
- Form 13614-C (must be fully completed by all taxpayers)
- All tax-related documents
- A list of qualified deductions and expenses (if applicable)
- IRC 7216 paper consents (if consents are required) explaining how the tax return data may be disclosed or shared (for review and signature approval)
- Other consents required by the partner
- Bank account information (can be received later)
- Instructions on how to send these documents back to the site or to the assigned certified volunteer preparer

- If filing a MFJ return, provide a reminder that both spouses are required to attend the quality review session (maybe not at the same time), to complete the virtual return preparation process

If missing information is identified, it should be requested using the same process as the initial receipt of taxpayer(s) documents. Upon receipt of all completed documents, the site will determine the certification level needed to prepare the return and assign the taxpayer(s) to the appropriate certified volunteer preparer.

The assigned IRS-certified volunteer will review all documents to ensure the return is in scope. If the return is not within the scope of the site, refer the taxpayer(s) to another VITA/TCE site (if within scope) or inform them to seek assistance with a professional preparer if out of scope for all VITA/TCE sites.

The volunteer must identify themselves and explain how they will prepare the return and that another volunteer will conduct a quality review of the return. The preparer must use the approved site process for authentication of taxpayer(s) identity and request the personal password or identifier provided to the taxpayer(s) during the appointment scheduling.

Stage 3: Interview

The same IRS-certified volunteer preparer will go over all documents with the taxpayer(s) to make sure they do not require additional information and the return is in scope. This includes validating the completed Form 13614-C, citizenship (to determine the type of form required such as 1040, 1040NR, etc.), signed consents, all tax documents, photo ID, TINs (social security cards and/or ITIN cards), last year's return (if available), bank account number (using a voided check or verbal account number) and all other documents necessary to prepare the tax return. The return preparation and quality review processes must be explained to the taxpayer(s) so they will know they will be contacted by another volunteer.

Note: Taxpayers should prepare and summarize Schedule C expenses in advance.

Stage 4: Return Preparation

An IRS-certified volunteer prepares the tax return with or without the taxpayer(s). If completing return preparation without the taxpayer(s), the volunteer must validate the identity of the taxpayer(s) using the approved site process for authenticating taxpayer identity and request the taxpayer(s) personal password or identifier. After completion, advise the taxpayer(s) the return must go through a quality review process, and they will be contacted by a designated quality reviewer. Forward all documents from the return preparer to the assigned quality reviewer using the approved virtual communication channel.

Note: Quality Site Requirement #2, Intake/Interview & Quality Review Process, requires that if Form 13614-C is corrected after the taxpayer interview, the form updates must be communicated to the quality reviewer.

Stage 5: Quality Review

When performing this task virtually, to protect the quality of tax returns, limit this role to the most experienced volunteers proficient with tax law knowledge. Based on this, a peer-to-peer quality review is not recommended. Using technology, a different IRS-certified volunteer (other than the volunteer preparer) meets with the taxpayer (and spouse, if applicable) to perform the quality review. They must validate the identity of the taxpayer(s) using the approved site process for authenticating taxpayer identity and request the taxpayer(s) personal password or identifier. The volunteer quality reviewer will validate the: correct names (spelling), TINs, address, income, credits, withholding, refund and bank

account information (correct account number) and any additional information listed on the tax return. This includes addressing any taxpayer questions.

Stage 6: Sharing the Complete Return with the Taxpayer

After the completion of quality review, share the tax return and Form 8879 with the taxpayer(s) using the approved virtual communication channel for a final review. This includes requiring the taxpayer(s) to validate the correct spelling of the names (which is a common reject error), TINs, current address, income, credits, withholding, refund and bank account information. Please advise the taxpayer(s) of the importance of reviewing their return since they are responsible for the information on their return. If making corrections, provide another completed copy of the return and Form 8879 to the taxpayer(s).

Stage 7: Signing the Return (8879)

The quality reviewer must ask the taxpayer(s) to sign Form 8879 electronically or with a hard signature. The taxpayer(s) must be advised that by signing the form, they are responsible for the accuracy of information shown on the tax return. Once the 8879 is signed, the taxpayer(s) will send it back using the site's approved virtual communication channel.

Stage 8: E-filing the Return

After Form 8879 is signed the return can be e-filed. Once the return is e-filed <u>and accepted,</u> all taxpayer related electronic and/or paper documents must be properly disposed of (deleted, wiped from the computer, shredded, returned to the taxpayer(s) or burned). This includes copies and electronic documents stored on the computer, tablets, e-mails, paper, and any document stored on the cloud and/or other file-sharing systems.

Tax Preparation Software Services Supporting Virtual VITA/TCE:

TaxSlayer Program

All sites that receive a TaxSlayer Pro Online software license for the filing season have the option to scan documents from the taxpayer(s) and store them into the TaxSlayer software. This gives authorized volunteers in other locations access to the tax data required to prepare their tax return. The Customer Portal allows volunteers and taxpayers to communicate virtually and securely transfer documents to each other.

These are included in the software for all sites as an option to support virtual services:

- **Scanned Document Program:** Volunteers at the site can scan and upload taxpayer documents (such as social security cards, photo ID, Forms W-2, consents, intake sheet, etc.) allowing volunteers to prepare and quality review tax returns remotely.

- **Customer Portal:** The portal provides a secure communication channel between the taxpayer(s) and preparer. It will allow:
  - The taxpayer(s) to upload documents
  - The preparer to share a copy of the return for quality review
  - The taxpayer(s) to sign documents
  - The preparer(s) to share a copy of the signed return
  - The taxpayer(s) to check the IRS status of the tax return

TaxSlayer provides detailed training via the Practice Lab.

For more information, please refer to the **TaxSlayer VITA/TCE blog**, the **Practice Lab**, and **Publication 5361**, Fact Sheet: TaxSlayer Procedural Updates for SPEC Partners and Employees.

These tools can aid a site in offering some type of virtual service to their clients. The Scanned Document Program and Customer Portal both require that a return be started in TaxSlayer by a certified volunteer and at a minimum, the filing status and basic information needs to be entered. After creation of the return, the site can upload the scanned documents to the program. Then, a volunteer using TaxSlayer to prepare that return, can view the documents.

If using the Customer Portal, the site can generate the invite to the client allowing them to create a user ID and password. Once the client creates this username, they can upload documents to TaxSlayer. Once the return is complete, the site can make a PDF version of the return available for the taxpayer(s) to review through the portal. After the site conducts their quality review with the client, the client can sign the return and consent forms through the Customer Portal. The site can then make a PDF version available of the final return to the client through the portal. The client can also check on the status of the return (accepted/rejected) through the portal. The Customer Portal also has a chat/message feature, that the site and client can use to communicate. This is not a real time feature; the software does not send any notification that a new chat has been created. The volunteer will see a notification when they login to the application and the taxpayer(s) will see a notification of an unread chat/message when they login to their client portal.

Quality Site Requirement #2, Intake/Interview & Quality Review Process, requires that if Form 13614-C, is corrected after the taxpayer interview, the form updates must be communicated to the quality reviewer. Sites using the Scanned Document Program may find it difficult to update the 13614-C, re-scan and upload the corrected form. SPEC recommends sites use the "Add Note" feature in the tax return to document any changes made to the Form 13614-C.

For example, the interviewer or preparer must verify all questions in Parts I-V are completed, any "Unsure" answers are addressed and changed to "Yes" or "No.", and the "To be completed by a Certified Volunteer Preparer" shaded area must be completed.

It is recommended that sites use the "Add Note" feature to address any "Unsure" answers on the Form 13614-C and address any dependency determinations made using the information in the "To be completed by a Certified Volunteer Preparer" shaded area of the form. Using the "Add Note" feature will ensure that the quality reviewer has all the information needed to complete the quality review of the tax return.

Using these two features as part of a sites virtual plan assures that the site is handling sensitive documents with the highest degree of security as all documents that are scanned or uploaded are fully encrypted within the TaxSlayer Pro Online program.

References

- **Form 13615**, Volunteer Standards of Conduct Agreement - VITA/TCE Programs
- **Form 13715**, Volunteer Site Information Sheet
- **Form 14446**, Virtual VITA/TCE Taxpayer Consent
- **Form 15272**, VITA/TCE Security Plan
- **Publication 1345**, Handbook for Authorized IRS-e-file Providers of Individual Income Tax Returns
- **Publication 4053 (en-sp)**, Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish Version)
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust
- **Publication 4836**, VITA/TCE Free Tax Programs
- **Publication 5166**, VITA/TCE Volunteer Quality Site Requirements
- **Publication 5361**, Fact Sheet: TaxSlayer Procedural Updates for SPEC Partners and Employees
- **Publication 6122**, To Owe or Not to Owe: Resources to Avoid Tax Balances