



2021 VITA/TCE Site Operations

VITA/TCE Return Preparation Models and Requirements

Generally, most VITA/TCE return preparation sites operate in a face-to-face environment making it easier to service low-to-moderate income taxpayers. These taxpayers may not be comfortable or have the equipment to work with volunteers preparing their tax returns virtually.

The guidance in this document was developed to offer face-to-face partners with alternative strategies for preparing tax returns in filing season 2021 if offices and sites close. These alternatives can be used to continue filing tax returns virtually to support taxpayers with timely filing requirements.

In all instances, the VITA/TCE Quality Site Requirements (QSRs) and Volunteer Standards of Conduct (VSOC) must be understood and adhered to by all volunteers whether in-person or virtual. The partner and site coordinators/facilitators 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 and/or quality reviewed. If necessary, partners are encouraged to develop alternative plans for securing volunteer hours.

In response to the COVID-19 pandemic and its impact on grant recipients, grant funds may be used for costs related to the cancellation of events, travel and other activities or pausing and restarting activities. Also, grant funds may be used to buy Personal Protection Equipment (PPE) such as masks, gloves, wipes, cleaning supplies and services as long as the expenses are associated with the VITA/TCE program.

For non-grant partners, research and reach out to community organizations that may already provide support with Anti-COVID Supply Donation Kits and other PPE products. Here are return preparation models you can choose to use during the 2021 filing season:

Traditional Filing Face-to-Face Volunteer Return Preparation Model:

This information is being provided for informational and educational purposes only and is intended to offer suggestions to VITA/TCE sites offering face-to-face VITA/TCE services for the 2021 filing season. Partners are encouraged to consult relevant guidance from federal, state, and local authorities in developing and implementing safety protocols that the partner determines will best protect employees, clients, and volunteers.

Here are a few processes partners implemented to keep their sites open during COVID-19.

- Performed appointment reminder calls to minimize the number of no-shows.
- At the initial contact taxpayers were advised of what to expect throughout the process.
- Implemented a process to exercise social distancing during the intake process.
- Staggered appointments 15 minutes apart to prevent multiple taxpayers waiting on a preparer.
- Had taxpayers in separate rooms for the various steps in the process to minimize contact.
- Installed plexiglass at the workstations.

Did you receive notification a taxpayer/volunteer tested positive at your site? If yes, you may want to:

- Follow legal advice and/or local and state guidelines for contacting taxpayers/volunteers that may have been in close contact with the taxpayer or volunteer who tested positive to advise of the possible exposure.
- Close the site for cleaning and notify your Relationship Manager.

For additional information, review Publication 5466, 10 Reminders to Keep You and Other Safe at VITA/TCE Sites.

Taxpayer Self-Assisted Return Preparation Models:

Facilitated Self Assistance Sites

Facilitated Self Assistance (FSA) is a component of SPEC's volunteer return preparation program. Unlike traditional VITA/TCE (where the certified volunteer prepares the tax return for the taxpayer), FSA empowers the taxpayer to prepare their own return instead. 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 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 filing and other factors. If the taxpayer qualifies for a company's FSA offer, the taxpayer will 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 face-to-face VITA/TCE sites. This ensures separate tax return counts can be obtained for the FSA site. A new Electronic Filing Identification Number (EFIN) is not required for FSA, as the software provider supplies the online EFIN for transmission of the return. The following software providers have committed to participate in the FSA Program:

- TaxSlayer - No AGI limit, no form restriction and up to 3 different States can be prepared
- Online-Taxes
- TaxAct
- Intuit

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 that are not co-located with a traditional walk-in VITA/TCE site. 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

The Stand-Alone model can be used by any partner, including partners with minimal resources (such as space, volunteers and/or geographical footprint). Partners are required to 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' self-input their tax return. The onsite coordinator, or volunteer, will need to have a basic understanding on how to navigate whichever software(s) they choose.

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 the assistance of a tax-law-certified volunteer or receive one-on-one assistance from a certified VITA/TCE volunteer under the traditional tax-preparation method. If the return is prepared by the taxpayer, an acknowledgement will be sent to the taxpayer's email.

Non TaxSlayer Remote

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

A unique URL is posted on the VITA/TCE partner's public facing website. This gives taxpayers the ability to prepare their returns from anywhere at any time.

A remote site has the following benefits:

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


TaxSlayer FSA Remote:

A remote site will be able to email the site's TaxSlayer custom URL to a known individual and/or place a link on a private-facing website, commonly known as an intranet site. The site must have a certified volunteer available to assist the client with tax law questions. The assistance can be via phone, chat or email. Response must be provided in a timely manner.

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/newspaper article

MyFreeTaxes (MFT) is an online collaborative operated by United Way Worldwide, which provides free tax preparation and e-filing using a third-party software vendor. 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. Questions are answered 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, so they can 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 2021.

Virtual VITA/TCE Volunteer Return Preparation Models:

The Virtual VITA/TCE approach uses the same processes as traditional VITA/TCE except the IRS-tax-law-certified preparer and/or quality reviewer are not face to face with the taxpayer during the intake, interview, return preparation and quality review. Phone or technology is used to connect the IRS-tax-law-certified volunteer preparer and/or quality reviewer and the taxpayer. For more detailed information, see [Publication 4396-A](#), Partner Resource Guide.

When using the virtual method, the taxpayer's tax documents, including sensitive data, must be stored at the site and/or transferred, either physically or electronically, to another location. Volunteers may also communicate with taxpayers through non-face-to-face means; however, sites must use caution when using these channels. A secure process for authenticating both the taxpayer and the volunteer must be used. Volunteers must review and adhere to privacy and security guidelines outlined in [Publication 4299](#), Privacy, Confidentiality and Civil Rights - A Public Trust.

Virtual VITA/TCE sites must adhere to all Quality Site Requirements. See [Publication 5166](#), Quality Site Requirements, for more information. The partner must submit a Virtual VITA/TCE Program Plan to the territory. The plan must be approved by the territory manager before the site opens. For more information on preparation and submission of the Virtual VITA/TCE Program Plan see [Publication 4396-A](#), Partner Resource Guide.

Before a Virtual VITA/TCE Model is used, the site must submit [Form 15272](#), VITA/TCE Security Plan, [Form 13715](#), Volunteer Site Information Sheet, and [Form 15273](#), Virtual VITA/TCE Plan, that outlines the virtual process in its entirety to the SPEC territory manager for review and approval. These forms are not required to be updated in the same year unless the site type, site location, assigned partner or site coordinator/manager changes. The different types Virtual VITA/TCE sites are listed below.

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

Return Preparation Contingency Plan

Having a full time Virtual VITA/TCE Program is different from the temporary Virtual VITA/TCE Process known as the VITA/TCE Return Preparation Contingency Plan. (New) A temporary plan can only be used up to 24-hours. 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:

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

* This option should be established during the pre-planning phase of site operations. Only Form 14446 – VITA/TCE Virtual Consent is required for a temporary contingency plan. A new or updated Form 15273 – Virtual VITA/TCE Plan, Form 13715 – VITA/TCE Site Information or Form 15272 VITA/TCE Security Plan, are not required. However, if the site needs to operate on a contingency plan for more than 24 hours, the virtual process requirements for following a virtual plan are required. For additional information, refer to [Publication 4012](#), Volunteer Resource Guide.


Drop Off/Pick-up Site

In this partial virtual model, the taxpayer visits the Drop-Off Site. A volunteer explains the process and requires the taxpayer(s) to complete [Form 14446](#), VITA/TCE Virtual Consent. Once this form is complete, taxpayers will complete [Form 13614-C](#), Intake & Interview Sheet, and any additional required consent forms. They will leave the completed intake sheet and supporting documents with the volunteer so that their return can be prepared in their absence. All taxpayer documents must be protected and/or stored securely (at the site or volunteer's home) while the taxpayer is not present.

The interview, return preparation and quality review may be conducted virtually. The taxpayer may be contacted by phone or other virtual means. The taxpayer returns to the Drop-Off Site (a few hours or days later) to review the completed return (validating the accuracy of the Social Security numbers, names, addresses, bank account number, etc.). Once the taxpayer reviews the tax return for accuracy, they will sign Form 8879, IRS e-file Signature Authorization declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). The taxpayer(s) will then retrieve all supporting documents from the site. The Drop-Off Model saves the taxpayer time and improves 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 [Form 14446](#), VITA/TCE Virtual Consent, opting in to the sites virtual process. Once this form is complete, taxpayers will complete [Form 13614-C](#), Intake & Interview Sheet, and any additional required consents. They will leave the completed intake sheet and supporting documents with the volunteer so that their return can be prepared in their absence. All taxpayer documents are copied and sent to another location. Both locations must protect the taxpayer's documents by storing them securely (at the site or volunteer's home).



The interview, return preparation and quality review may be conducted virtually by the tax preparation site. The taxpayer may be contacted by phone or other virtual means. The taxpayer's completed return is retrieved from the software system at the intake site for the taxpayer to review (validate the accuracy of the Social Security numbers, names, addresses, bank account number, etc.). Once the taxpayer reviews the tax return for accuracy, they will sign Form 8879, IRS e-file Signature Authorization declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). The taxpayer(s) will then retrieve all supporting documents from the site. The return preparation site must delete all electronic and/or paper documents once the return is e-filed or once the process is completed.

Preparation Only Site

In this virtual model, the site may be preparing returns from one or more intake sites but generally does not prepare returns for local taxpayers. A volunteer at the intake site will share the taxpayer's information using a file sharing system. The preparation site must protect the taxpayer's documents by storing the copies securely (at the site or volunteer's home). The interview, return preparation and/or quality review may be conducted virtually but by different volunteers at the prep site.

The taxpayer may be contacted by phone or other virtual means. The taxpayer's completed return is retrieved from the software system at the intake site for the taxpayer to review (validate the accuracy of the Social Security numbers, names, addresses, bank account number, etc.). Once the taxpayer reviews the tax return for accuracy, they will sign Form 8879, IRS e-file Signature Authorization declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). The taxpayer retrieves all supporting documents from the intake site. The intake and return preparation site must delete all electronic and/or paper documents once the return is e-filed or once the process is completed.

Combination Site

In virtual model, a combination of many processes referenced above could be used at one site location. An example includes a face-to-face site that takes walk-ins and also 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 face-to-face interaction between the taxpayer and the volunteer does not take place. The 100% virtual process supports sites with modified return preparation alternative plans due to health and safety precautions. This means the intake specialist, the interviewer, the return preparer and/or the quality reviewer are not face-to-face with the taxpayer at any time during the return preparation process.

For example, any of the following processes (alone or in combination) can be conducted virtually, resulting in the classification of the site as a 100% virtual process. This may include volunteers working with taxpayers from a site, home setting and/or location that has secured password-protected internet or a wireless device meeting IRS security requirements listed in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust. Sites that use a 100% Virtual VITA/TCE process and schedule taxpayers by appointments only should consider marking these sites as private-only sites (not open to the public) on Form 13715. This removes the site from the VITA/TCE site locator so that taxpayers do not visit the site. This should also be considered if the

site appointments schedule is full, the site is closed or for any other reason the site should not appear on the VITA/TCE locator.

This method can be used during unusual circumstances such as temporary site closings (no more than 24 hours), internet shutdowns, and/or for health and safety reasons.

VITA/TCE site operations vary widely across the country and therefore these virtual methods will vary at each site location. However, the VITA/TCE Quality Site Requirements (QSRs) and Volunteer Standards of Conduct (VSOC) must be understood and adhered to at all sites, whether in-person or virtual. The partner/site 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 and/or quality reviewed.

The following procedures provide a high-level overview of what could be seen at a 100% virtual site. However, each site may adjust the order of any of these procedures based on what works best for its volunteers and clients. The following stages of the return preparation process may be used when operating a 100% Virtual VITA/TCE site:

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


Virtual VITA/TCE Site Models can vary but may include the following stages:

Stage 1: Appointment Scheduling

The taxpayer requests an appointment with the site either by phone or email. Some sites may use other virtual methods to schedule appointments.

The site should provide the taxpayer with an overview of the return preparation process. A script of the process is suggested for those answering phone call requests for appointments. The taxpayer will be told that they will be required to sign a consent form – Form 14446 – that will contain details of how the site plans to complete the tax preparation process from beginning to end. Taxpayers must be informed that, if the return is a Married Filing Joint (MFJ) return, both spouses will be required to participate in the return preparation process, specifically the ID verification, the quality review and the signing of the Form 8879.

During this stage, the taxpayer should be provided with the names of the volunteer(s), the site, the site coordinator and the sponsoring partner along with the site contact phone number. They should also receive information on how the appointment will be scheduled and the name of the certified volunteer to whom they will be sending documents. For added security, provide the taxpayer 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, the taxpayer is provided 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: Taxpayer Consent Agreement

The [Form 14446](#), VITA/TCE Virtual Consent, will be emailed or sent to the taxpayer (and spouse if MFJ) using a secured file-sharing system/application. This signed consent must be received before the remaining virtual return preparation processes are initiated. If the taxpayer does not agree to the consent, the virtual process cannot be used to prepare the return. Taxpayers are required to review and agree to the virtual consent process by signing the Form 14446 and/or 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 return. This includes:


- The process and system used to transfer their data to and from volunteers.
- The process and system used for conducting a virtual video conferencing meeting 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 video technology and file sharing systems.

Stage 3: Intake Process

After a signed agreement to the consent is received, an assigned volunteer will send the taxpayer(s) a list of required documents needed to prepare the tax return. To simplify this process, this request for documents can also be sent with the request for the consent. This may include the following applicable documents:

- The taxpayer’s and spouse’s photo identification
- Social Security numbers and/or ITINs for everyone that qualifies to be claimed on the return
- Form 13614-C, Intake/Interview & Quality Review Sheet (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)
- 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.
- The taxpayer is provided with instructions on how to navigate each step of the return preparation process. 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), in order 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 documents. Once all completed documents are received, the site will determine the certification level of the return and then assign the taxpayer to the appropriate certified volunteer preparer.



The assigned certified volunteer will review all documents to ensure the return is in scope. This preparer may use a secured virtual video meeting application that requires a password and meeting identification number that allows the volunteer and the taxpayer(s) to see each other. 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. At this time, the volunteer may want to authenticate the taxpayer's identity by requesting the personal password or identifier that was provided to the taxpayer during the appointment scheduling.

Stage 4: Authentication

Prior to initiating the interview process, the volunteer preparer must authenticate the identity of the taxpayer and applicable spouse by reviewing their photo identification to ensure the photo matches the taxpayer. In addition, Social Security cards and ITINs must be provided for the taxpayer, spouse and all dependents.

Stage 5: Interview

The same certified volunteer preparer will go over all received documents with the taxpayer to make sure no additional information is required 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 7216 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 required to prepare the tax return.

Note: Schedule C expenses should be prepared and summarized in advance. Prior to ending the interview, make sure you have the taxpayer's email and cell phone number. 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.

Stage 6: Return Preparation

A certified volunteer will prepare the tax return with or without the taxpayer. After the tax return is completed, the taxpayer will be advised that the return must go through a quality review process and that they will be contacted by a designated quality reviewer. All documents must be forwarded from the return preparer to the assigned quality reviewer using a secured file sharing system/application.

Stage 7: Quality Review

When performing this task virtually, to protect the quality of tax returns, this role should be limited 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 certified volunteer (other than the volunteer preparer) will meet with the taxpayer (and spouse, if applicable) to perform the quality review. They must validate the identity of the taxpayer(s) by comparing their video meeting picture with their photo ID. They must also request the taxpayer's assigned password or the unique identifier to authenticate their identity. 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 8: Sharing the Complete Return with the Taxpayer

After the quality review is completed, the tax return and Form 8879 can be shared with the taxpayer using the secured file-sharing system for a final review. This includes requiring the taxpayer 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 of the importance of reviewing their return since they are responsible for the information on their return. If corrections are made, another completed copy of the return and Form 8879 is provided to the taxpayer. Currently, there is a requirement for all Forms 8879 to be signed with an original signature. However, last year an exception was made to accept electronic signatures through 12/31/2020. More information will be provided as changes are identified.

Stage 9: Signing the Return (8879)

The quality reviewer will ask the taxpayer to sign Form 8879 electronically or with a hard signature. The taxpayer 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 will send it back using the site's secured file sharing system.

Stage 10: E-filing the Return

After Form 8879 is signed the return can be e-filed. Once the return is e-filed and accepted, all taxpayer related electronic and/or paper documents must be properly disposed of (deleted, wiped from the computer, shredded, returned to the taxpayer and/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.

As referenced above, these are two systems that may be used by a 100% Remote VITA/TCE site. They include secured:

1. File-Sharing Systems - To virtually send and share taxpayer tax return information (containing PII) between the taxpayer and the volunteer preparer/quality reviewer assigned to a VITA/TCE site. This system is required 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.

2. Video Meeting Systems - A virtual video meeting application used to conduct a meeting between the taxpayer(s) and certified volunteer preparer and/or quality reviewer. This virtual meeting process is required to virtually authenticate the taxpayer's identity by validating the photo ID with the video picture of the taxpayer. The meeting is also used to interview the taxpayer to determine qualified filing status, exemptions, income, deductions, etc. required to prepare an accurate tax return.

File Sharing Security Requirements

Security requirements include:

- User authentication with password
- 128-bit encryption
- Audit trail capability
- Deletion of all taxpayer data once the e-filed return is accepted

Video Conferencing Security Requirements

Security Requirements include:

- Password
- Video conferencing meeting identification number

- Taxpayer consent to use the video conferencing to share their PII
- Closed captioning or chat features to support hearing-impaired volunteers/taxpayers (optional)
- All taxpayer data must be encrypted
- No data should be saved or stored

Virtual Private Network

If using unknown networks or working from home, establish an encrypted Virtual Private Network (VPN) to allow for a more secure connection. A VPN provides a secure, encrypted tunnel to transmit data between a remote user via the internet and the company network.

File Sharing Security Notice

Software and systems used to conduct virtual meetings are required to meet IRS Guidelines for Privacy and Security as identified in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust). VITA/TCE partners are expected to establish and modify, as needed, specific software product and system level “Default Settings” to meet or exceed Pub. 4299 requirements. VITA/TCE partners are encouraged to acquire software and systems only from companies that provide independent third-party (such as TRUSTe) verification that demonstrates data protection mechanisms are included in the software or system. VITA/TCE volunteer access to Virtual Meeting software and systems must connect via a secure Virtual Private Network. Virtual Meeting software and systems that do not meet these requirements cannot be used. The Internal Revenue Service does not endorse any virtual meeting and file sharing systems.

References

- [Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust](#)
- [Publication 4396-A, Partner Resource Guide](#)
- [Form 14446, VITA/TCE Virtual Consent](#)
- [Form 15272, VITA/TCE Security Plan](#),
- [Form 13715, Volunteer Site Information Sheet](#),
- [Form 15273, Virtual VITA/TCE Plan](#),
- [Publication 1084, Site Coordinators Handbook](#)
- [Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs](#)
- [Publication 5166, Quality Site Requirements](#)
- [Publication 1345, Handbook for Authorized IRS-e-file Providers of Individual Income Tax Returns](#)
- [Publication 4053, Your Civil Rights are Protected](#)
- [Publication 4836, VITA/TCE Free Tax Programs](#)
- [Publication 5361, TaxSlayer Procedural Updates](#)