

Volunteer Reporting Procedures

Form 13206, *Volunteer Assistance Summary Report*

Background The Volunteer Program offers free tax return preparation or assistance to individuals with low to moderate income (as defined by the EITC threshold), elderly, persons with disability, and limited English Proficiency.

Volunteers sponsored by various organizations receive training to prepare basic tax returns in communities across the country. A certification process is used to measure the volunteer's competency in tax law.

Stakeholder Partnerships, Education and Communication (SPEC), the function within the IRS with oversight for the Volunteer Program, is responsible for validating volunteer's certification. All volunteers supporting the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs must certify completion of the Volunteer Standards of Conduct (VSC) Training. Volunteers instructing tax law classes, responding to tax law questions, performing quality reviews, or preparing tax returns, must certify completion of the VSC and to tax law competency.

The information below provides the volunteer reporting process.

Volunteer Reporting SPEC Partners and military VITA sites are **required** to report the names, positions, and certification levels for every volunteer who works at a VITA/TCE site. SPEC Partners and military VITA sites must submit a list of their volunteers on Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information.

Form 13206, *Volunteer Assistance Summary Report* Partners* and military VITA sites are required to complete Form 13206, or similar document containing the same information. Form 13206, or similar document, is used to validate the Partner's receipt of Forms 13615, *Volunteer Standards of Conduct Agreement*, and confirms the volunteers working in their program have completed the Volunteer Standards of Conduct (VSC) Training, and where applicable, certified to the appropriate level in tax law competency. This form also captures information to assist with applying for and certifying volunteers for Continuing Education (CE) Credits. [Click here](#) for procedural information on processing CE credits on Form 13615.

**Form
13206,
Volunteer
Assistance
Summary
Report
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Form 13206, or similar document, may be provided in printed or electronic format. Military bases will provide Forms 13206 or similar document to their local SPEC office.

*The term Partners includes AARP State or District Coordinators

**Completing
Form 13206**

Partners and military VITA sites are required to provide to their local SPEC Territory Office the completed Form 13206, or similar document containing the same information by February 3rd for all volunteers that worked at your site(s). Partners are required to update this form only if a volunteer is removed because he/she never worked at the site and/or added a new volunteer to their program. Updated Form 13206 must be provided to the local SPEC Territory Office by the third business day after the end of the month.

Identity Section:

- Partners must show the date for completion of this form.
- Partners must include their name, address, the primary contacts name, and address (if different), and the primary contacts phone number. The primary contact is the person the local SPEC Territory Office should contact with any questions or concerns regarding Form 13206.

Volunteer Information Section:

- Include the volunteers name and primary position, such as preparer, quality reviewer, site coordinator, or greeter.
- Provide the primary mailing address for the volunteer.
- Check the box if the volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting Continuing Education (CE) credits.

Volunteer Certification Section:

- Check the appropriate level of certification for each volunteer.
Note: All volunteers must certify by completing the Volunteer Standards of Conduct Training and passing a competence test with a score of 80% or higher. In addition, preparers, quality reviewers, and instructors must complete the Intake/Interview and & Quality Review training prior to certifying in tax law. Site coordinators must certify in this training even if they are not required by their partners to certify in tax law.
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Contact

If you have any questions, please contact your relationship manager in your local SPEC office.
