
Site Coordinator Training

Coming Together to Strengthen Communities



Introduction

Your leadership is vital to the success of the VITA and TCE programs.

Thank you for your commitment to such an important role. Your role as a leader is invaluable as you help to provide critical quality tax return preparation services to taxpayers in your community.

Site Coordinator Training is mandatory for all site coordinators and is designed to provide you with the necessary information for the successful operation of your site.

We hope that you find this information useful in helping you to plan, organize, and manage all aspects of your site.



Objectives

At the end of this course, you will be able to:

- **Identify Volunteer Standards of Conduct (VSC)**
- **Identify Quality Site Requirements (QSR)**
- **Describe roles and responsibilities of the site coordinator**
- **List appropriate reference materials**



Reference Materials

The Reference tabs provide access to these reference materials throughout the lesson. Refer to Publication 1084 during this training.

- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- Publication 3189, *Volunteer e-file Administration Guide*
- Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*
- Form 13206, *SPEC Volunteer Assistance Summary Report*
- Form 13614-C, *Intake/Interview & Quality Review Sheet*
- Form 13615, *Volunteer Standards of Conduct Agreement*
- Form 13715, *SPEC Volunteer Site Information Sheet*
- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- Publication 4396-A, *Partner Resource Package*

Further guidance is located at www.irs.gov keyword search Site Coordinator Corner.



Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, contains procedures on how to operate your site.

The content includes roles and responsibilities of a site coordinator. It also provides instructions and tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct (VSC) and the Quality Site Requirements (QSR).

You should use Publication 1084 as your primary reference guide for operating your site.



New for Filing Season 2013

- All VITA/TCE volunteers must complete Volunteer Standards of Conduct Training and pass the Volunteer Standards of Conduct (VSC) test annually
- You must confirm the identity of all taxpayers and volunteers by checking photo identification
- All VITA/TCE sites, including Military sites that service civilians, must display Publication 4481 or Publication 4053/4053 (SP), *Your Civil Rights are Protected*. Title VI posting/displaying will also include D143, *AARP Foundation Tax-Aide*, poster revised with the updated Title VI language
- The Quality Review Process will include using a designated or peer-to-peer reviewers. Self review is no longer an approved option
- All site coordinators are strongly encouraged to complete the Intake/Interview and Quality Review located under the additional training module in Link & Learn Taxes



Improvement Opportunities

- **SPEC has established guidelines for due diligence for certified volunteers when preparing and quality reviewing tax returns**
- **A volunteer preparer may not ignore the implications of information furnished to, or actually known by, the preparer. The preparer must ask questions if the information furnished appears to be incorrect, inconsistent, or incomplete. If a volunteer is not comfortable with the information provided by the taxpayer, they do not have to prepare the return**
- **All taxpayers must be advised that they are ultimately responsible for the accuracy of the information on their return. By signing Form 1040, Form 8879, or entering a self select PIN, they are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy**
- **Unique user names are strongly encouraged; however, if not used, a partner must have a process in place to identify every volunteer that prepared or made changes to a tax return**

For a complete list of improvement opportunities for 2013 refer to Publication 1084



Volunteer Protection Act (VPA)

Public Law 105-19, *Volunteer Protection Act (VPA)* of 1997, generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization (IRS) for whom they volunteer.

As a site coordinator, you are responsible for supporting and monitoring your volunteers to ensure they are adhering to the Quality Site Requirements. All IRS certified volunteer preparers may only prepare returns that are within scope of the VITA/TCE programs and their certification levels.

If a return is identified as out-of-scope for VITA/TCE programs, the volunteer must advise the taxpayer to seek assistance using a professional return preparer service. If an out-of-scope return is prepared but not submitted/filed, it should be destroyed and deleted from the software and all supporting documents must be returned to the taxpayer.

The definition of scope refers to VITA/TCE eligible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels.

Further information is located at www.irs.gov keyword search Volunteer Protection Act of 1997.



Volunteer Standards of Conduct, Continued

It is your responsibility to ensure you and your volunteers adhere to the following standards of conduct while working at your site:

- 1. Follow the Quality Site Requirements (QSR).**
- 2. Not accept payment or solicit donations for federal or state tax return preparation.**
- 3. Not solicit business from taxpayers you assist or use the knowledge gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.**
- 4. Not knowingly prepare false returns.**
- 5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE programs.**
- 6. Treat all taxpayers in a professional, courteous, and respectful manner.**

Refer to Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct - A Public Trust*.



Volunteer Standards of Conduct (VSC)

You are responsible for ensuring all volunteers adhere to the Volunteer Standards of Conduct. For example, volunteers may NOT knowingly falsify taxpayer income and expenses on a tax return.

In several instances, volunteers knowingly prepared false returns by fabricating expenses on Schedule C and choosing not to include cash income. These are examples of failing to adhere to the Volunteer Standards of Conduct.

Any attempt to purposely underreport income or overstate expenses violates federal laws and may subject the taxpayer, volunteer, and the sponsoring partner to further scrutiny.

As a site coordinator, you must ensure all volunteers at your site have completed the Volunteer Standards of Conduct training and have been certified by passing the VSC test with a score of 80% or above, annually, before allowing them to volunteer at the site.



Volunteer Standards of Conduct, Continued

Prior to a volunteer working at your site, you must:

- **Ensure Form 13615 was completed and signed by every volunteer**
- **Ensure Form 13615 was reviewed and signed by you or a partner designated official**
- **View a photo identification for all volunteers before allowing them to volunteer at the site**



Volunteer Registry

You are the first line of defense to prevent violations of the VSC.

The purpose of the volunteer registry is to notify IRS SPEC employees of volunteers and partners that were removed from the VITA/TCE programs due to egregious actions. The registry will include partner or individual names, locations, and affiliated agency or sponsors. Volunteers and/or partners on this list are unable to participate in the VITA/TCE programs indefinitely.

The SPEC Director will determine if a volunteer or partner should be added to the registry.



Reporting Inappropriate Activities

As the site coordinator, you are the first point of contact for resolving any problems encountered at a site. If volunteers or taxpayers identify unethical behavior, they can contact IRS:

E-mail - wi.voltax@irs.gov,

Phone - toll free 1-877-330-1205*, and/or

Contact your IRS SPEC relationship manager.

***This toll free phone number is only in operation from January through May.**

For additional information refer to Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct - A Public Trust*.



Due Diligence

During Treasury Inspector General for Tax Administration (TIGTA) shopping reviews, TIGTA agents determined volunteers relied on the shopper's testimonies and allowed certain expenses or credits in some sites, but disallowed these same expenses in other sites. Based on these findings, IRS-SPEC agreed to the following TIGTA recommendation:

Establish guidelines for recommended due diligence for volunteers when preparing tax returns

All IRS certified volunteers must exercise due diligence. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Doing your part includes; confirming a taxpayers' (and spouse if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities



Due Diligence

Return Preparation & Quality Review

Generally, as an IRS certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete.

When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*.

Make an effort to find the answer.



Due Diligence

When in doubt:

- Seek assistance from the site coordinator
- Seek assistance from a volunteer preparer with more experience
- Reschedule/suggest the taxpayer come back when a more experienced preparer is available
- Reference/research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.)
- Research www.irs.gov for your answer
- Research the Interactive Tax Assistance (ITA) to address tax law qualifications
- Contact the VITA Hotline at 1-800-829-8482
- Advise taxpayers to seek assistance from a professional return preparer

If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.



Identity Theft

Nationwide, identity theft continues to grow at an alarming rate. It is now the number one consumer complaint reported to the Federal Trade Commission (FTC). Identity theft occurs when thieves use your personal information (such as your Social Security number or driver's license number) to gain access to money, credit, goods or services in your name without your permission. The IRS takes this issue very seriously. People whose identities have been stolen spend months or even years correcting the problems thieves have made.

When assisting taxpayers who are victims or may be victims of identity theft, refer them to the Identity Protection Specialized Unit at 1-800-908-4490.

Preparing tax returns for taxpayers who bring in a current CP01A Notice or Identity Protection Personal Identification Number (IP PIN) is within scope of the VITA/TCE programs.

Further guidance is located in Publication 1084, at www.irs.gov keyword search [The Taxpayer Guide to Identity Theft](#), or refer to Publication 4535 Identity Theft Prevention and Victim Assistance.



Title VI Responsibilities

Title VI of the Civil Rights Act of 1964 prohibits discrimination based on race, color, or national origin in programs or activities, which receive federal financial assistance. All taxpayers should receive equal service in spite of race, color, or national origin.

Notification of Title VI must be made available to the taxpayer at the point of contact between the volunteer and the taxpayer even if a return is not completed. You are responsible for notifying taxpayers of the civil rights process.

New this year, all VITA/TCE sites, including Military that service civilians, must display Publication 4481 or Publication 4053/4053 (SP), *Your Civil Rights are Protected*. Title VI posting/displaying will also include D143, *AARP Foundation Tax-Aide*, poster revised with the updated Title VI language.

Refer taxpayers who believe they are victims of discrimination to:

Written Complaints:

Director, Civil Rights Division

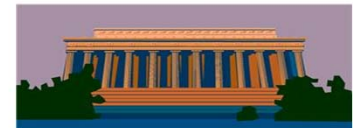
Internal Revenue Service

1111 Constitution Ave. NW Room 2413

Washington, DC 20224

Email complaints - eeo.external.civil.rights@irs.gov.

Telephone complaints - 1-202-927-0180 (not toll free).



Site Coordinator Roles and Responsibilities

Filing seasons can be hectic; however, as the site coordinator and leader, you are in a position to apply your unique expertise and skills to keep volunteers focused on applying the correct tax law for every return they prepare.

It is your responsibility to provide volunteers with updated information regarding Volunteer Tax Alerts (VTA), Quality Site Requirement Alerts (QSRA), technical updates or any other issues or trends as they become available throughout the filing season.

It is recommended that you hold daily meetings with your volunteers to review identified trends and errors. This also provides the opportunity for your volunteers to ask questions or discuss any concerns surrounding their tax preparation experience.

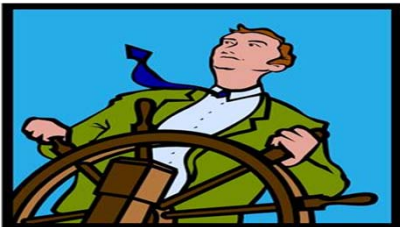
Some administrative matters may be handled in a central location by your partner. You should have a clear understanding of your role and ensure that the QSR are met for your site.



Site Coordinator Roles and Responsibilities, continued

As a site coordinator, you are responsible for:

- **Completing Site Coordinator and Intake/Interview & Quality Review Training located under the Additional Training Modules in Link & Learn Taxes**
- **Monitoring adherence to the VSC and QSR**
- **Ensuring all IRS certified volunteer preparers complete returns within their level of certification and returns within scope for VITA/TCE programs. A new Scope and Certification chart is located in Publication 4012, *Volunteer Resource Guide***
- **Validating that every volunteer (including you) has signed and dated Form 13615, *Volunteer Standards of Conduct Agreement***



Site Coordinator Roles and Responsibilities, continued

As a site coordinator, you are responsible for:

- Creating a process to identify everyone who made changes to a tax return. This includes the preparer, designated/peer-to-peer quality reviewer, SuperUser, transmitter, etc
- Establishing a process for validating all certified volunteer preparers are assigned returns within their level of certification
- Ensuring all certified volunteer preparers and designated/peer-to-peer quality reviewers are performing an interview with the taxpayer while discussing the information on Form 13614-C, *Intake/Interview & Quality Review Sheet*, prior to preparing the return and during the quality review
- Ensuring all certified volunteer preparers include all taxable income on every taxpayer's return
- Verifying all certified volunteers know that excluding cash income is not an option



Site Coordinator Roles and Responsibilities, continued

- Using Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared
- Ensuring a process is in place to conduct 100% quality review by a designated or peer-to-peer quality reviewer, using Form 13614-C, Section C
- Validating your site is using the correct SIDN on all returns
- Ensuring all taxpayers and volunteers provide photo identification at your site
- Updating Form 13715, *Site Information Sheet*, by sending an e-mail, fax or calling your local SPEC office, whenever site operating information changes



Quality Site Requirements (QSR)

It is your responsibility to ensure all volunteers adhere to the Quality Site Requirements (QSR).

Every VITA/TCE taxpayer should be confident they are receiving accurate return preparation.

A return is accurate when the tax law is applied correctly and the completed return is free from error based on the taxpayer interview, their supporting documentation, and the completed Form 13614-C, *Intake/Interview & Quality Review Sheet*.



Quality Site Requirements (QSR), continued

The ten Quality Site Requirements (QSR) are:

1. Certification
2. Intake/Interview Process
3. Quality Review Process
4. Reference Materials
5. Volunteer Agreement
6. Timely Filing
7. Title VI
8. Site Identification Number (SIDN)
9. Electronic Filing Identification Number (EFIN)
10. Security, Privacy and Confidentiality



Refer to Publication 1084 for detailed information or contact your
SPEC relationship manager immediately for guidance.



SIDN Requirements

Due to the new regulations dealing with the competency and certification of professional return preparers, there is a greater need to ensure that your site is using the correct SIDN.

The IRS now requires all professional return preparers to have a valid Preparer Tax Identification Number (PTIN) before preparing returns. The SIDN is the valid PTIN for your VITA/TCE site.

The use of a correct SIDN is critical. It is your responsibility to ensure a correct SIDN is reported on every return prepared.



Form 8879 Requirements

Sites, partners or the IRS are not required to retain Form 8879, *IRS e-file Signature Authorization*, or supporting documents such as Form W-2 or Form 1099.

Form 8879 must be signed by the taxpayer and provided to them with a copy of their return. If the site wants to keep another copy, they can choose to do so.

Partners still need to retain paper or electronic consents required under Internal Revenue Code (IRC) 7216. Refer to Publication 4299 for procedures on IRC 7216.

Some partners are choosing to keep a copy of these forms until the return is accepted and this is permitted. However, if you choose to keep the forms, they cannot be sent to the IRS nor to the Cincinnati Submission Processing Center. Once these forms are no longer needed, they must be shredded, burned or properly disposed.



SPEC Quality Review

Quality Statistical Sample (QSS) Reviews

QSS reviews are critical to the success of the VITA/TCE programs and play an integral part in improving site adherence to the Quality Site Requirements and return accuracy. In addition, QSS reviews provide opportunities to identify and correct problem areas or share best practices.



QSS reviews are unannounced. If you receive a visit by a QSS reviewer, and corrective actions are requested, you are responsible for implementing these actions. Final review results are sent by the QSS reviewer to your SPEC relationship manager who then sends the results to you. This process may take longer than two weeks.



Other Reviews/Visits

In addition to QSS Reviews, VITA/TCE sites may receive visits from:

- **IRS-SPEC Mystery Shoppers**
- **Treasury Inspector General for Tax Administration (TIGTA) Shoppers**
- **SPEC relationship managers to conduct Field Site Visits**
- **Your Partner**
- **Civil Rights Division (CRD) to monitor compliance with Title VI and reasonable accommodations for persons with disabilities**



SPEC Mystery Shopping Review

Mystery Shopping reviews will be unannounced and will include an IRS employee posing as a taxpayer using a predefined scenario to have their federal tax return prepared by a certified volunteer preparer.

These reviews are designed to test the volunteer's understanding of the taxpayers experience, tax law accuracy, and adherence to the Quality Site Requirements and Volunteer Standards of Conduct.

SPEC mystery shoppers will provide preliminary feedback during their visit. A final report will be issued within two weeks of the visit. SPEC plans to conduct several visits during and after the filing season.



Treasury Inspector General for Tax Administration (TIGTA) Reviews

Treasury Inspector General for Tax Administration (TIGTA) performs Shopping Reviews to test return accuracy.

This process includes using pre-designed scenarios generally to test new tax law or new procedures.



Neither IRS nor its partners are notified of TIGTA's shopping plans prior to their visit. In most cases TIGTA shoppers will not provide feedback after they have completed their review. Instead, these results are shared with SPEC headquarters after all planned shopping reviews are completed.

TIGTA generally shops no more than three-dozen locations annually.



Field Site Visits

Field site visits play an integral role in improving the quality of service at your sites. They are designed to assist site coordinators and to reinforce adherence with the Quality Site Requirements and Volunteer Standards of Conduct.

You are encouraged to engage in a discussion with your relationship manager concerning the field site visit. This is an opportunity for you to identify and correct problem areas or share best practices.

The relationship manager may or may not notify you prior to conducting a field site visit.

Results of the visit will be provided by the relationship manager.



Partner Reviews

New this year, partner reviews are not required, but partners are encouraged to conduct site and return reviews at sites they sponsor.

The importance of conducting partner reviews is to ensure sites are adhering to all QSR and VSC; are operating efficiently and effectively; and are maintaining the highest ethical standards in tax return preparation.

Form 6729, *Site Review Sheet*, and Form 6729-C, *Partner Return Review Sheet*, are tools for partners to use in conducting site and return reviews. Use of these forms is optional.

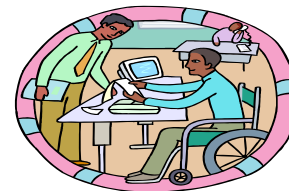


Civil Rights Division (CRD)

The Civil Rights Division plans to visit volunteer sites operated by partners receiving a VITA/TCE grant. The purpose of their visit is to validate compliance with Title VI rules and reasonable accommodations for persons with disabilities.

The results of these visits will be discussed with the partners and SPEC Headquarters to communicate procedures and educate the partner when improvement opportunities exist.

For more information on Title VI rules, refer to Publications 4481 or 4053 (SP), *Your Civil Rights are Protected*.



Training and Certification

As the site coordinator, you are responsible for ensuring all volunteers preparing tax returns or conducting quality reviews are certified and are performing duties within their level of certification.



For more information on certification levels, refer to Publication 4012, Scope of Service chart.



Timeline for Operating Your Sites

As a site coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program.

A general timeline for operating and managing your VITA/TCE site is located in Publication 1084. The general timeline starts in June and ends in May.



Guidelines for Opening Your Site

It is your responsibility to ensure that the site is prepared to run efficiently. You are responsible for program coordination and various administrative duties associated with managing a site.

Publication 1084 lists the required forms that need to be completed and the products that need to be ordered prior to opening your site.



Guidelines for Closing Your Site

At the end of the filing season, exercise care ensuring your site closes properly. It is critical that you review e-file procedures to be certain that every return is transmitted to the IRS through the e-file system.

One of the major complaints of taxpayers calling the VolTax Hotline during the past filing season was that their returns were not timely filed.

A timely filed return is QSR #6. Take extreme care to be certain that all returns are timely filed.

Refer to Publication 1084 for information on closing your site.



Volunteer Milestone Recognition

Recognition is defined as favorable attention (formal or informal) given to volunteers, to provide a sense of appreciation, security and belonging.

Recognition, praise and encouragement are important factors in volunteer development and motivation.



SPEC provides partners, sites and volunteers with milestone recognition items for their dedicated years of service. SPEC only considers those partners, sites and volunteers whose years of service are in increments of ten.

Find instructions on how to order these awards in Publication 4396-A, *Partner Resource Package*.



Exercise 1

Why are the Quality Site Requirements important?

- 1. Ensure consistent quality service at VITA/TCE sites and accurate return preparation.**
- 2. For SPEC quality review purposes.**
- 3. To conform to IRS regulations.**
- 4. To allow for easier report preparation.**



Answer: Exercise 1

Answer:

Ensure consistent quality service at VITA/TCE sites and accurate return preparation.

Response: The correct answer is 1. It is your responsibility to ensure all volunteers adhere to the Quality Site Requirements. Every VITA/TCE taxpayer should be confident they are receiving accurate return preparation.



Exercise 2

Martha shows up at your site today for the first time. She attended classroom training and certified last week and passed with an 80% score. She did not bring photo identification to the site. Can Martha begin to volunteer at your site?



Yes or No

Answer: Exercise 2

Answer:

No

Response: The correct answer is NO. All volunteers must provide a photo ID prior to volunteering at your site for the first time.



Exercise 3

How many volunteer standards of conduct do we have?

- A. Three**
- B. Ten**
- C. Four**
- D. Six**



Answer: Exercise 3

Answer:

D. Six

Response: The correct answer is SIX.



Exercise 4

What must be done when your site's hours of operation change?



- a. Post the new hours on the front door of the site.**
- b. Call the IRS toll-free number (800-829-1040) and advise of the change.**
- c. Update Form 13715 and e-mail, fax or call your local SPEC office.**
- d. Send an e-mail to irs.gov to notify them of the new hours.**



Answer: Exercise 4

Answer:

c. Update Form 13715 and e-mail, fax or call your local SPEC office.

Response: The correct answer is c. Form 13715 should be updated when your site's hours of operation change, and then submitted to your local SPEC office.



Exercise 5

Who is responsible for communicating to the volunteers any issues or trends identified during the filing season?

- a. Territory Manager**
- b. Site Coordinator**
- c. Relationship Manager**
- d. Not required because information is posted to [irs.gov](https://www.irs.gov)**



Answer: Exercise 5

Answer:

b. Site Coordinator

Response: The correct answer is b. It is recommended the site coordinator hold meetings to inform volunteers of issues and trends identified during the filing season.



Exercise 6

What IRS publication should you use as your primary reference for information on how to operate a VITA/TCE site?



- a. Publication 4012, *Volunteer Resource Guide*
- b. Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- c. Publication 3189, *Volunteer e-file Administration Guide*
- d. Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*



Answer: Exercise 6

Answer:

b. Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

Response: The correct answer is b. Publication 1084 is your primary resource that explains how to operate your site.



Exercise 7

•All VITA/TCE sites, including Military that service civilians, must display Publication 4481 or Publication 4053/4053 (SP), *Your Civil Rights are Protected*. Title VI posting/displaying will also include D143, *AARP Foundation Tax-Aide*, poster revised with the updated Title VI language.

True or False



Answer: Exercise 7

Answer:

True

Response: All VITA/TCE sites, including Military that service civilians, must display Publication 4481 or Publication 4053/4053 (SP), *Your Civil Rights are Protected*. Title VI posting/displaying will also include D143, *AARP Foundation Tax-Aide*, poster revised with the updated Title VI language.



Exercise 8

All VITA/TCE sites are required to have a correct SIDN reported on every return.

True or False



Answer: Exercise 8

Answer:

True

**Response: All VITA/TCE sites must have a correct
SIDN reported on every return.**



Summary

- **You play a vital role in delivering quality tax preparation services to your community**
- **A major responsibility is ensuring all your volunteers adhere to the Volunteer Standards of Conduct and Quality Site Requirements**
- **Use Publication 1084 as your primary resource for information about managing your site**
- **Additional reference materials are available to assist you with your duties and responsibilities**
- **The Quality Review Process will include both designated reviewers and peer-to-peer reviewers. Self review is no longer an approved option**



Summary, continued

- All VITA/TCE sites, including Military that service civilians, must display Publication 4481, Publication 4053/4053 (SP), *Your Civil Rights are Protected* or *AARP* poster revised with the updated Title VI language



Any Questions?