



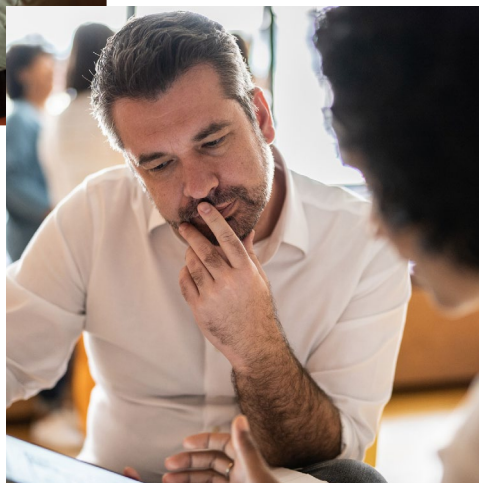
## Publication 5683

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# VITA/TCE Handbook for Partners and Site Coordinators

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Stakeholder Partnerships, Education and Communication (SPEC)



**VOLUNTEER HOTLINE**

IRS VITA/TCE Hotline for tax law questions (Volunteers Only)  
800-829-VITA (8482)  
January 20, 2025 - April 18, 2025  
Hours of Operation: Monday - Friday, 7:00 AM-7:00 PM (Local Time)  
No service available on Saturdays

**CONTACT INFORMATION FOR PARTNERS, COORDINATORS, VOLUNTEERS**

Enterprise Service Help Desk ..... 866-743-5748 (loaned IRS equipment)  
E-Services Help Desk ..... 866-255-0654  
Civil Rights Unit ..... 202-317-6925 (not toll-free)  
TaxSlayer Volunteer Support ..... 800-421-6346 (Do not give to the public)  
TaxSlayer via email ..... support@vita.taxslayerpro.com  
SPEC Relationship Manager: .....  
State Department of Revenue: .....  
State Tax Forms: .....  
State Volunteer Hotline: .....

**CONTACT INFORMATION FOR TAXPAYERS**

IRS Toll-free line ..... 800-829-1040  
IRS Refund Hotline ..... 800-829-1954  
IRS Identity Protection Specialized Unit ..... 800-908-4490  
IRS Forms/Publications ..... 800-829-3676 (800-TAX-FORM)  
IRS Tax Fraud Referral Hotline ..... 800-829-0433  
IRS Tax-Help for Deaf (TDD) ..... 800-829-4059  
Taxpayer Assistance Centers ..... 844-545-5640  
VITA/TCE Site Locations ..... 800-906-9887  
AARP Tax-Aide (TCE) Site Locations ..... 888-227-7669  
Refund Offset Inquiry (Financial Mgmt. Service) ..... 800-304-3107  
Taxpayer Advocate Service ..... 877-777-4778  
Social Security Administration ..... 800-772-1213

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## MESSAGE FROM THE SPEC DIRECTOR

It is my pleasure to welcome you to another tax filing season!

I want to take this opportunity to send my heartfelt thanks to partners, sites, and volunteers for all your hard work.

I am continually impressed by your dedication to helping taxpayers. Every day, thousands of individuals and families receive free quality tax return preparation due to the efforts of our community partners and volunteers. I deeply appreciate everything you do to design and implement innovations that keep our Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) cause moving forward.

During the 2024 filing season, dedicated SPEC partners supported more than 9,000 VITA and TCE sites, with more than 72,000 volunteers. VITA/TCE sites across the country prepared and filed over 2.7 million federal tax returns.

Nothing is more satisfying than working with our communities and helping them grow. We focus so much on numbers, but it is the personal service we provide and relationships that we develop that make what we do so special. Your commitment to this very important cause is unwavering and has not gone unnoticed.

Thank you again for all your time and effort this filing season.

With sincere appreciation,

*Gwen Garren*

Gwen Garren  
Director, Stakeholder Partnerships, Education and Communication

## SPEC MISSION

Stakeholder Partnerships, Education and Communication (SPEC) mission is to assist taxpayers in satisfying their tax responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating, and communicating with our shared customers.

## BACKGROUND

The Internal Revenue Service (IRS) sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Since the implementation of the VITA program in 1969, thousands of volunteers have provided free tax assistance and prepared millions of federal and state returns. The targeted population for VITA services includes individuals with low to moderate income (defined by the Earned Income Tax Credit [EITC] threshold), persons with disabilities, elderly, and those with limited English proficiency (LEP). The VITA program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of a paid preparer.

The TCE program offers free tax assistance to individuals who are age 60 or older. §163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or nongovernmental public non-profit agencies and organizations, exempt under §501 of the IRC, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their federal income tax returns.

The Virtual VITA/TCE approach uses the same process as traditional VITA/TCE except that the IRS-certified preparer and/or quality reviewer and the taxpayer may not always be face-to-face. Technology is used to connect the volunteer preparer and the taxpayer. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can also be used in urban settings to provide a free alternative to qualified taxpayers.

To help more taxpayers while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through a Facilitated Self-Assistance (FSA) Model. FSA uses a certified volunteer to assist taxpayers in the preparation of their own tax return. Since the volunteer acts as a facilitator, each volunteer can assist multiple taxpayers at one time. This approach allows sites to offer alternative filing methods by helping taxpayers prepare their own simple returns. Partners can use any software that captures the site identification number (SIDN).

The goal of the VITA/TCE program is to make voluntary adherence easier by:

- Promoting tax understanding and awareness
- Preparing free and accurate tax returns for eligible taxpayers
- Encouraging Financial Education and Asset Building (FEAB) through tax incentives
- Incorporating taxpayer feedback or viewpoints
- Improving issue resolution processes in all interactions with taxpayers
- Providing taxpayers with timely guidance and outreach
- Strengthening partnerships with tax practitioners, tax preparers, and other third parties to ensure effective tax administration

## PURPOSE OF THIS HANDBOOK

The purpose of Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, is to inform you of your obligations and expectations as a partner or coordinator and help you effectively administer and operate your VITA/TCE tax preparation site. It covers the operation of the VITA/TCE program before, during, and after the tax filing season. In addition, it explains the roles and responsibilities of the partner, coordinator, and volunteer.

Both partners and coordinators should review the table of contents to become familiar with the topics covered and refer to it as needed throughout the year to assist with your site's operations. Answers to many of the questions most asked by partners and coordinators while operating their sites can be found in this handbook.

Below are the icons that will appear throughout this handbook for ease of navigation. Hyperlinks in blue bold type will link you directly to the document, webpage, or email address. Also, the Table of Content is linked to jump to each topic listing.



Notes



Tips



Caution



TaxSlayer

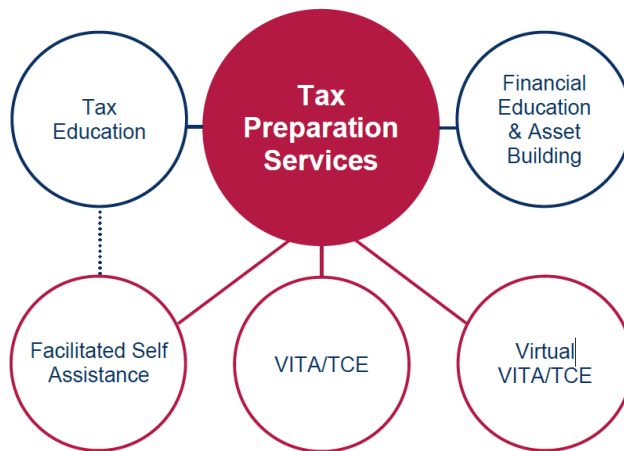
Please email any suggestions for updates to this handbook or VITA/TCE program changes to [\*\*partner@irs.gov\*\*](mailto:partner@irs.gov) and/or your local SPEC territory office.



# CHAPTER 1: VITA/TCE Program Guidelines

Stakeholder Partnerships, Education and Communication (SPEC) is a three-pronged business model:

SPEC Business Model



**Tax Education** - IRS outreach program provides critical information to taxpayers ensuring they understand and comply with their tax obligations. Partners and community-based coalitions share information designed to enhance the public's knowledge of general income tax law, available tax credits, current legislative changes affecting tax law and availability/advantages to e-file.

**Tax Preparation Services** - The SPEC volunteer tax return preparation program, Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE), provide free tax preparation services for low to moderate income taxpayers such as the elderly, persons with disabilities, Native Americans, rural taxpayers, and those individuals with limited English proficiency.

**Financial Education and Asset Building** - The goal is to work with partners who provide free tax preparation sites to encourage taxpayers to use their refund dollars to improve their financial health. By working in connection with financial institutions and other organizations, partners can provide the financial options taxpayers need and want, such as banking, savings, debit cards, financial counseling, and other financial services. Incentives like these present an affordable way for taxpayers to begin asset building and achieve financial independence.

SPEC is the outreach and education function of the IRS. The SPEC mission shares the strategies of many community organizations striving to assist taxpayers in satisfying their responsibilities. We do this by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating, and communicating with shared customers.

SPEC develops and supports leveraged partnerships and coalitions to deliver most of its programs and services. SPEC oversees the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, which offer free tax return preparation to low to moderate-income taxpayers, senior citizens, persons with disabilities, those with limited English proficiency, and Native Americans. SPEC supports VITA/TCE tax preparation sites by conducting oversight reviews to ensure sites adhere to the established Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).



## CHAPTER 1-1: Partner and Coordinator Responsibilities

Your role as a SPEC partner is important to the success of the VITA/TCE program. You serve your community by educating and helping taxpayers who need the benefit of financial stability. SPEC has the highest regard for the individuals and organizations who choose to partner with the IRS in providing this valuable and much-needed service to underserved populations. Your responsibilities include:

- Maintaining program integrity and protecting personally identifiable information (PII)
- Ensuring the organization follows Title VI of the Civil Rights Act of 1964
- Completing and supplying all required documentation on time
- Recruiting, training, and certifying all volunteers and volunteer coordinators
- Preparing a comprehensive marketing plan
- Finding and securing adequate site locations
- Requesting a site identification number (SIDN) and applying for an electronic filing identification number (EFIN)
- Obtaining equipment compatible with the electronic filing program (computers, printers, and printer cartridges)
- Ordering IRS training materials, site forms/publications, and software
- Overseeing site operations and ensuring adherence to all Quality Site Requirements at every site
- Maintaining effective lines of communication with coordinators, SPEC relationship managers and volunteers within your network
- Paying tribute to volunteers

Coordinators are expected to provide effective site management for their volunteers and are responsible for managing, organizing, and supervising all aspects of VITA site operations. The coordinator also gathers and maintains timely statistical reports as required by partners. Your leadership is vital to the success of the VITA/TCE program and is critical to quality tax return preparation services in your community.

Coordinators should possess:

- The willingness to devote the time and effort required to prepare accurate tax returns and answer questions in a courteous and helpful manner
- A strong volunteer spirit and organizational skills to assist in site coordination and allow volunteers to have a rewarding experience
- The ability to recruit and retain volunteers with special skills that would benefit the site; for example, volunteers who are bi-lingual or can assist hearing and visually impaired taxpayers
- A willingness to learn and use electronic tax return skills and techniques

Coordinators are responsible for program management and various administrative duties associated with managing a site.

These responsibilities may include:

- Recruiting and supervising volunteers
- Determining site's days and hours of operation
- Ensuring Volunteer Standards of Conduct are followed by everyone that volunteers
- Ensuring all Quality Site Requirements are followed by all volunteers
- Discussing Volunteer Tax Alerts, Quality Site Requirement Alerts, and CyberTax Alerts
- Serving as the Responsible Official, applying for and/or maintaining an EFIN as required by the partner



*Only the Responsible Officials on the e-file application can review the site's online application for an active EFIN. It is important for each SPEC partner to have at least two Responsible Officials with access registered for e-Services. See detailed information on e-Services later in this handbook.*

## CHAPTER 1-2: Timeline for Operating VITA/TCE Sites

The timeline below helps partners and coordinators operate their VITA/TCE sites. It includes key activities specific to opening and running a successful site. Volunteer recruitment, marketing, and promoting outreach programs are year-round activities which should be incorporated into your organization's mission.

### Year Round

- Volunteer recruitment and retention.
- Collecting statistical data about programs such as Earned Income Tax Credit (EITC) and its economic impact in the community.
- Continue volunteer training and certification using Link & Learn Taxes (LLT).
- Update Form 13715, Volunteer Site Information Sheet, and submit to your local SPEC territory office as changes occur.

### June - July

- New sites: Request an SIDN from your local SPEC territory office; begin initial volunteer recruitment efforts; register a Responsible Official and apply for an EFIN using e-Services, after obtaining a SIDN.
- Existing sites: Continue volunteer recruitment and retention efforts for next filing season.

### August – September

- Order electronic filing software through your local SPEC territory office.
- Order training materials by completing Form 2333-V, Order for VITA/TCE Program, and submit the order to your local SPEC territory office or through the electronic product ordering system.

### October

- Complete and sign Form 13533, VITA/TCE Partner Sponsor Agreement.
- Select or confirm site location(s), opening and closing dates, site's days, and hours of operation.
- Complete Form 13715 and submit to your local SPEC territory office.
- Escalate volunteer recruitment.
- Identify instructors for electronic filing, tax law training, and certification.
- Schedule date and place for volunteer training and certification, including tax preparation software training.
- Complete Form 2333-V, Order for VITA/TCE Program, to request training and site materials and submit it to your local SPEC relationship manager or through the electronic product ordering system.
- Identify and secure computer equipment for volunteer tax site(s).

### November – December

- Begin both electronic filing and volunteer tax law training and certification.
- Prepare Form 15272, VITA/TCE Security Plan, or similar document, and submit to the local SPEC territory office by December 31st, for approval. All VITA/TCE sites must have an approved site security plan. An approved electronic or paper copy must be kept at the site location.



*Section II of the security plan addresses the site's virtual plan. All sites operating a Virtual VITA/TCE Model must complete section II and the virtual plan must be approved and signed by the local SPEC territory office prior to implementation. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.*

- Begin community awareness publicity.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Coordinators complete Site Coordinator Training and certify by passing the Site Coordinator Test with a score of 80% or higher.
- Identify volunteer(s) who will serve as alternate coordinator(s) in your absence and ensure that they complete Site Coordinator Training and certify by passing the Site Coordinator Test with a score of 80% or higher prior to performing coordinator duties.
- Continue volunteer training and certification.
- Continue completing Forms 13715 and submit to local SPEC territory.

## **January**

- Post publicity posters.
- Continue volunteer training and certification.
- Review and confirm receipt of training and site materials ordered prior to opening the site. Follow-up with your local SPEC relationship manager for missing product(s).
- Develop a process to communicate to volunteers the operations used at the site.
- Ensure each volunteer has a name badge, or issue them Form 14509, Volunteer ID Insert, and Document 13123, Volunteer ID Holder.
- Conduct volunteer meeting to assign volunteer roles and responsibilities.
- Establish a process to identify every volunteer who prepares or makes changes to a tax return.
- Ensure a current Publication 4053 (en-sp), Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English and Spanish), or a current D-143 AARP Foundation Tax-Aide (Tax-Aide) poster is posted in an area viewable to all taxpayers who seek services at the site. The taxpayer must have access to the civil rights information even if a tax return is not completed.
- Ensure a current Publication 4836, VITA/TCE Free Tax Programs, is posted in an area viewable to all taxpayers who seek services at the site to notify individuals how to report unethical behavior.
- Ensure tax preparation software is installed on computers and assign specific roles for each volunteer, limiting access to applicable responsibilities.
- Verify SIDN and EFIN are correctly entered in tax preparation software to ensure the correct count of tax returns prepared at the site.
- Secure volunteer signed and dated, and partner certified (signed and dated) Form 13615, Volunteer Standards of Conduct Agreement - VITA/ TCE Programs, from all volunteers. Your sponsoring partner may provide Form 13206, Volunteer Assistance Summary Report, which is a listing of all the volunteers who have passed the required certification. If the Forms 13615 or 13206 are held at the partner location rather than your site, as coordinator you must have a process to verify certifications for all the volunteers before they begin working at your site.
- Continue completing Forms 13715 and submit to the local SPEC territory office.
- Monitor site intake and interview processes to ensure all volunteers are using the current revision of Form 13614-C, Intake/Interview and Quality Review Sheet, for every tax return prepared.

## **February – March**

- Complete Form 13206 or create your own document containing the same information. Partners or coordinators must submit their volunteer listing to their local SPEC territory by February 3rd but no later than February 15th. Submit updated report on the third of each month to show new volunteers not previously reported.
- Discuss all Volunteer Tax Alerts (VTA) and Quality Site Requirements Alerts (QSRA) with all volunteers.
- If necessary, update Form 13715 and submit to your local SPEC territory office.
- Begin to work with your local SPEC territory office to prepare certificates of appreciation for volunteers.
- Identify volunteer milestone recognition recipients; complete and submit templates by February 25th.
- Monitor product inventory. Email your local SPEC relationship manager to request additional materials, if needed.

## **April – May**

- By April 30th complete the Continuing Education (CE) credits section of Form 13615 for volunteers requesting CE credits.
- Plan and attend volunteer/sponsor recognition ceremonies.
- Collect and store for next year, all IRS Volunteer ID Inserts and Holders (Forms 14509 & Documents 13123).
- Complete certificates of appreciation for volunteers.
- Initiate formal appreciation for site sponsor (certificate and letter).
- Initiate site close out and post filing season procedures as outlined in this publication.
- If e-filing, ensure all applicable Forms 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, were submitted to the IRS Submission Processing Center.
- Secure and delete taxpayer information on all IRS loaned and partner computers with sensitive data loaded on them per Publication 4473, Computer Loan Program - Welcome Package, and Publication 4390, VITA/TCE Computer Loan Program - Guidance and Resources. IRS laptops must be returned to the IRS depot by May 15th for sites that do not remain open after April 15th.
- Evaluate filing season, site operations, and volunteers.
- Provide your local SPEC territory office manager with feedback and complete Partner Survey to improve or enhance operations for next year.
- When applicable, secure/confirm site location for next year.
- Begin volunteer recruitment for next filing season.

To assist you in future planning, please note any additional action plan items and share with your local SPEC territory office.

## **CHAPTER 1-3: Product Ordering**

Each summer, SPEC projects the number of products needed for the upcoming filing season. These projections help the IRS determine how many products to print in the fall. This ensures the availability of sufficient product quantities to deliver to stakeholders who support SPEC initiatives and the VITA/TCE program. Coordinators should only order quantities in the amount needed for the upcoming filing season. Refer to Publication 5566, Fact Sheet: Ordering Procedures for VITA/TCE Training and Site Materials for Partners and Volunteers, for detailed information on the three methods for ordering products. Additional information about ordering products and the specific products needed for your site is discussed later in this guide.

Coordinators with email accounts can directly order site and training products online using the electronic product ordering system, otherwise known as Computer Assisted Publishing System (CAPS). The VITA/TCE Administrator for CAPS will email Form 2333-V, Order for VITA/TCE Program, to coordinators during October. If you do not receive the electronic order form, contact your local SPEC territory office.

## CHAPTER 1-4: Guidelines for Opening and Operating Your Site

All taxpayers using the services offered through the VITA/TCE program can be confident they are receiving the very best customer service. The list below offers some suggestions for coordinators to provide the best customer experience at sites.

### **Setting customer expectations:**

- Determine your site's scope of service including whether your site will prepare prior year and/or amended returns. Post this information at the site and on partner web pages
- Post signage showing average wait times and required documents needed for return preparation
- Provide a link to Form 13614-C, Intake/Interview and Quality Review Sheet, along with a list of documents needed for return preparation on partner web pages
- Create a script for your telephone appointment scheduler that gives taxpayers a list of documents needed for return preparation

### **Have a process in place to address the following situations:**

- Weather/Emergency Closures - Determine how you will notify customers of weather or emergency closures
- Taking the last customer - Determine when to stop taking customers at busy sites. Review daily operations to assess number of volunteers, as opposed to number of clients, to determine coverage and cut off times
- Facilitated Self Assistance Sites (FSA) - Consider screening for simple returns that can be referred to any FSA site
- Referrals - Network with other local partners to refer customers to sites that may specialize in certain tax scenarios
- Resources - Have an up-to-date list of services offered at the IRS Taxpayer Assistance Centers (TAC), phone numbers and website information for other IRS offices and relevant organizations such as the State Department of Revenue, Social Security Administration, the federal and/or state marketplaces, etc.
- Accommodations - Assist customers with disabilities such as mobility issues, hearing impairment, visual impairment, and service animals
- Language Interpreter – Offer interpreter services using a designated volunteer or over-the-phone interpreter (OPI) service. For more information, see [Chapter 12-1](#)
- Technology - Address internet and printer connectivity issues

### **Things to consider for customer convenience:**

- Restrooms - Provide instructions to nearest restrooms
- Refreshments - Provide light refreshments such as water and snacks
- Parking - Provide parking information on web pages and at the site
- Kids' space - If space allows, provide a table or quiet space for children to play or color (provide crayons and coloring books)

## CHAPTER 1-5: Guidelines for Closing Your Site

At the end of the filing season, ensure that your site is closed properly. The following actions should be taken:

- Ensure no taxpayer information is left at the site.
- Dispose of all unused forms (recycle if possible).



*Check with your RM to see if Publication 730 (en-sp), Important Tax Records - Envelope (English and Spanish Version), can be used for the next filing season.*

- Submit a revised Form 13715, Volunteer Site Information Sheet, to your SPEC relationship manager with your post filing season days and hours, if applicable.
- Make sure all returns have been filed, all acknowledgments have been retrieved, and all rejects have been resolved.
- Deactivate Users in TaxSlayer so volunteers are not able to access taxpayer data after filing season.
- Follow IRS procedures for backup, deleting returns from the hard drive, uninstalling the software, and hard drive cleanup for sites using TaxSlayer Pro Desktop software.
- Follow procedures in Publication 4473, Computer Loan Program - Welcome Package, for returning IRS loaned equipment.
- Ensure Forms 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, are sent to the Austin Submission Processing Center as required.
- Arrange appropriate recognition event for volunteers and encourage them to return next filing season.

### Evaluating the Filing Season

SPEC is interested in what it can do to improve the VITA/TCE program. Be sure to discuss your ideas with your SPEC relationship manager.

- Share suggestions throughout the filing season that will improve site operations.
- Meet with your volunteers to thank them for their work and to get their suggestions for program improvement.
- Provide a summary of best practices and lessons learned



## CHAPTER 2: Required Forms

### Form 13533, VITA/TCE Partner Sponsor Agreement

Form 13533, VITA/TCE Partner Sponsor Agreement, reiterates the key principles of privacy and confidentiality. Individuals using the services at VITA/TCE sites place a great deal of trust in the volunteers preparing their return. Taxpayers expect an accurate tax return and protection of their information to ensure the privacy and confidentiality of the data they share. Partners and volunteers must keep the information confidential and protect it from unauthorized individuals and misuse. By signing this annual agreement, the sponsor agrees to make certain their volunteers are aware of the standards of conduct, civil rights, privacy, and the key principles of confidentiality.

### Form 13533-A, FSA Remote Sponsor Agreement

Sponsors must complete Form 13533-A, FSA Remote Sponsor Agreement annually. The FSA Remote model provides taxpayers with access to free self-prep tax software, while assistance is provided by a third-party electronically. By signing this agreement, the sponsor agrees to adhere to the volunteer standards of conduct and provides assurances that they will not receive any compensation from the user in exchange for access through the established web portal. National and local SPEC offices must secure and maintain a signed Form 13533-A for each FSA remote sponsor.

### Form 13715, Volunteer Site Information Sheet

Form 13715, Volunteer Site Information Sheet, is used to submit site's information (dates, location, hours, etc.) to IRS. The purpose of this form is to provide a consistent method of requesting and capturing accurate site information. Provide the information to your local SPEC territory office annually, but no later than January 15th.



*If your hours of operation or location change, update Form 13715 and submit to your local SPEC territory office immediately.*

### Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Program

Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Program, outlines the conduct and ethical behavior expected from volunteers as they assist taxpayers in completing an accurate tax return. All volunteers must sign and date Form 13615 agreeing to adhere to the Volunteer Standards of Conduct (VSC) and comply with all Quality Site Requirements (QSR). Form 13615 also captures the level(s) of tax law certification the volunteer achieved. For detailed information on VSC, please see Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training.



*Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, IRS contact) has:*

- checked government-issued photo identification to verify the identity, name, and address of the volunteer prior to the volunteer working at the VITA/TCE site,
- verified the required certification level(s),
- signed and dated the completed form, and
- followed state guidelines for approval of any volunteers who are minors.



Form 13615 includes a signature line for parents or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Exception: Parents and/or guardians do not sign Form 13615 for their minor children if the VITA/TCE High School–based program has an alternate consent requirement.

Once validated, transfer Form 13615 information to Form 13206 (or similar listing containing the same information) and send a copy to the local SPEC territory office. There is no requirement to maintain Forms 13615 at the site/partner level. The partner destroys, returns to the volunteer, or keeps Forms 13615 as they choose, unless the volunteer is requesting Continuing Education (CE) credits.

 *The original Form 13615 should be used at the end of the filing season to report required information and volunteer hours for those eligible for CE credits. Do not destroy the Forms 13615 when volunteers are applying for CE credits. If a volunteer is applying for CE credits, the partner must complete Form 13615, CE Credits Section and turn it into the local SPEC territory office by April 30th.*

## Form 13206, Volunteer Assistance Summary Report

Form 13206, Volunteer Assistance Summary Report (or similar document containing the same information), reports the information gathered from the volunteers' Forms 13615 to the local SPEC territory office. The partner or coordinator must submit their volunteer lists by February 3rd, but no later than February 15 for sites opening after February 3rd. As new volunteers report to the site(s), additional submissions to the SPEC territory office are due by the third of each month.

The partner's approving official must check the box in the heading section of Form 13206, or the partner/coordinator created listing, certifying:

- all volunteer identification validation occurred using government-issued photo identification
- all certifications are completed, and
- all Forms 13615 are signed and dated by the volunteers.



*If the partner or coordinator chooses to create their own listing, it must have the same information required on Form 13206.*

## Maintenance and Retention of Form 13615 and Form 13206

Copies of Forms 13615 or Form 13206 (or similar listing having the same information) should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC.

If these forms are not available at the site, the coordinator **must** have a method in place to track volunteer certification levels and be able to provide this information upon request.

Partners keep Forms 13206 (or similar listing having the same information), as proof of volunteer certification for as long as the volunteers are participating in the sponsoring partner's VITA/TCE operation or until receipt of the new annual certifications.



*AARP Foundation Tax-Aide (Tax-Aide) will provide SPEC a unified list of volunteer certifications having the same information as requested on Form 13206. Tax-Aide still must secure Form 13615 from all volunteers and the listing must certify that each volunteer has signed and dated their agreement and the Tax-Aide approving official has validated the form as described above.*

## Form 15272, VITA/TCE Security Plan

Partners must complete Form 15272, VITA/TCE Security Plan, to enhance and maintain the security of taxpayer information utilized at a VITA/TCE locations. This is to ensure sites adhere to the security requirements outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. Partners and coordinators must protect taxpayers' personally identifiable information (PII) by following IRS security requirements.

All partners **must** approve the security plan. The coordinator must sign and submit the form to their SPEC territory manager (or local SPEC designee) annually prior to opening of the site but no later than December 31st. Sites must also identify the type of equipment and the total count of each type used to support the VITA/TCE program. This includes partner owned, IRS owned, and volunteer owned equipment. The local territory office must approve the security plan before the site opens and forward an approved copy to the site.

Volunteers must be familiar with the security plan policies to keep taxpayer information secure and confidential.

In addition, Form 15272, Section II – Virtual/VITA TCE Process, captures the virtual process the site uses. Any site using a virtual model must complete this section. Sites can use this form or a similar document that captures the same information to meet this requirement. For additional information on the virtual models see Publication 5450, VITA/TCE Site Operations.

## CHAPTER 3: Computer Loan Program

In support of return preparation activities, SPEC loans equipment (computers and printers) to its partners and volunteers involved in the VITA/TCE program. By loaning these resources, SPEC supports the goals of the IRS concerning tax return preparation activities by:

- Promoting electronic filing (e-file)
- Improving return accuracy
- Providing free tax return preparation services through IRS-certified volunteers to underserved communities, including taxpayers with low to moderate incomes, taxpayers with disabilities, elderly taxpayers, and taxpayers with limited English proficiency (LEP)

### Additional References

- Publication 4473, Computer Loan Program - Welcome Package
- Publication 4390, VITA/TCE Computer Loan Program - Guidance and Resources

### Equipment Resource Needs

Although SPEC encourages partners to become self-sufficient, some partners are unable to obtain the technology required to electronically file tax returns. Your local SPEC territory office will work with you to meet your equipment needs based on available resources.

### Loaned IRS Equipment Timeline

|                   |                                                                                             |
|-------------------|---------------------------------------------------------------------------------------------|
| June – November   | SPEC solicits equipment orders                                                              |
| August – December | Partners submit signed Form 13632, Property Loan Agreement, when they receive the equipment |
| March             | SPEC issues instructions to partners for return of equipment                                |
| April – May       | Partners return equipment unless exception granted to extend                                |

### Form 13632, Property Loan Agreement

As a condition of receiving IRS loaned equipment, the recipient annually agrees to provide appropriate physical security while the equipment is in their possession by signing Form 13632, Property Loan Agreement.

The local SPEC territory office will send partners Form 13632 within two weeks of their receipt of equipment. Please verify within 20 calendar days of the receipt of the property loan agreement (PLA) that the equipment received matches the PLA. Make changes to the PLA as needed and sign and return it to your local SPEC territory office. Be sure to store a copy of the PLA separately from the equipment. Partners must provide PLA information to the SPEC office and law enforcement regarding any losses.

## Equipment Use

SPEC loans equipment and restricts its use for preparation and filing of electronic tax returns and related program activities, such as:

- Training and educating volunteers and taxpayers about individuals' rights and responsibilities
- Reaching out to taxpayers to inform them of available services within the volunteer organization
- Promoting activities to assist the volunteer organization in increasing its ability to deliver related tax matters or services without the direct involvement of the IRS, and
- Administering activities of the volunteer operation as they relate to volunteer electronic tax return preparation and filing

## Inappropriate Equipment Use

Do not use equipment for:

- Commercial purposes – One of the cornerstones of the VITA/TCE program is free return preparation for low-income and elderly taxpayers. Partners cannot collect fees for volunteer services associated with return preparation.
- Games – Partners cannot install gaming software.
- Collateral, exchange, or sale – While SPEC does loan equipment for use in the VITA/TCE program, it remains the property of the IRS. Partners cannot swap, sell, or use the equipment for personal gain or as collateral.
- Personal Use – Partners cannot use the equipment for any personal or business use.

## Protection of Equipment

Recipient agrees to secure IRS loaned equipment. Appropriate physical security means being in the control of a volunteer while in use and being in a controlled, limited access (preferably locked) location when not in use.

Unfortunately, SPEC has a few computers and printers lost or stolen each year. Please remember these safeguarding rules to prevent a loss:

- Do not leave the laptop or printer in a vehicle where it is visible. When transporting equipment, place it in the trunk or under cover on the floor of the vehicle.
- Do not store the laptop or printer in a vehicle; use vehicles for transporting only.
- Do not leave the laptop or printer unattended in a public location.
- Do not leave the laptop or printer in a closet or cabinet that does not lock or areas with unlimited access.
- Do not expose the laptop or printer to extreme weather (hot or cold).
- Do not expose the laptop or printer to hazards such as liquids, food, and smoke.

## Reporting Lost or Stolen Equipment

With heightened attention on security of data and computer equipment, it is necessary to report incidents of lost and stolen equipment to the IRS. The recipient of loaned equipment agrees to notify the IRS of lost or stolen equipment (computers and printers) immediately, but no later than the next business day after confirmation of the incident.

Partners must notify IRS immediately, but no later than the next business day after confirmation of the lost or stolen partner owned computers (or other devices used for tax preparation such as a Chromebook or tablet). Partners must provide all information that is readily available to their local SPEC territory office. In the event of a theft, the recipient must notify law enforcement immediately and file the appropriate reports.



*The SPEC territory office must complete an incident assessment and supporting materials documentation within ten business days to assist the IRS with documentation.*

## Returning Equipment

### Laptops

You must return laptops when filing season activities are over. Ship laptops annually, so they are received by the Depot no later than May 15th. If a site continues to operate after April 15th, SPEC may permit partners to keep equipment for continued electronic filing of returns. Partners must arrange for a loan extension with their local SPEC territory office. November 1st is the final Depot receipt day for laptops retained after the filing season.



*There is no requirement for VITA/TCE volunteers, using the online versions of tax preparation software, to follow disk-wiping procedures before returning IRS laptops to the Depot. However, desktop users must continue using the disk-wiping procedures.*

### Printers

The local SPEC territory office governs printers. Please contact your local SPEC territory office to determine whether to return the printer(s). If partners retain possession of a printer after the filing season, they must complete a newly signed PLA requesting loan continuation and provide required information for inventory validation. Do not ship printers or printer components to the Depot. Do not throw away broken printers. Contact your local SPEC territory office for return arrangements.

## CHAPTER 4: Volunteer Recruitment, Training and Certification

Partners recruit, train, and certify volunteers to prepare accurate returns for the clients they serve. You can contact your local SPEC territory office for ideas, advice, and resources for recruiting volunteers as well as developing and implementing training and certification programs.

### CHAPTER 4-1: Volunteer Protection Act (VPA)

Public Law 105-19, Volunteer Protection Act of 1997 (VPA) generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for which they volunteer. The VPA is not written exclusively for the Internal Revenue Service. This is a public law and relates to organizations that use volunteers to provide services. Under the VPA, a “volunteer” is an individual performing services for a non-profit organization or a governmental entity who does not receive:

- Compensation (other than reasonable reimbursement or allowance for expenses incurred), or
- Any other thing of value in lieu of compensation more than \$500 per year

The term “volunteer” includes those serving as a director, officer, trustee, or direct service volunteer. Those who do not fit this definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

The purpose of the VPA is to promote the interests of social service program beneficiaries and taxpayers and to sustain the availability of programs, non-profit organizations, and governmental entities that depend on volunteer contributions. It does this by providing certain protections from liability abuses related to volunteers serving non-profit organizations and governmental entities.

The VPA protects volunteers from liability if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, and conscious, flagrant, indifference to the rights or safety of the individual harmed by the volunteer. The VPA does not protect conduct that is willful or criminal, grossly negligent, reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

All IRS-certified volunteer preparers must only prepare returns that are within scope of the VITA/TCE programs. All out-of-scope returns must be referred to a professional return preparer. For additional information on VITA/TCE in-scope topics, refer to the Scope of Service Chart in Publication 4012, VITA/TCE Volunteer Resource Guide. 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.

As a coordinator, you are responsible for protecting and monitoring your volunteers to ensure they are adhering to the Quality Site Requirements and preparing returns within the scope of the VITA/TCE programs. In general, if volunteers only prepare returns within the scope of the VITA/TCE programs and adhere to the Volunteer Standards of Conduct, they are protected. However, local state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

### CHAPTER 4-2: Volunteer Roles and Responsibilities

Defining roles in a site ensures everyone knows what they are doing. It sounds simple, but when roles are clear, people know what is expected of them, how to behave and what they need to accomplish. This section defines the roles and responsibilities of volunteers working at the site:

#### Coordinator

**Roles:** As the coordinator, your primary role is to verify all volunteers are certified to prepare tax returns at the appropriate level and to follow all site operating procedures.

SPEC requires coordinators and/or alternate coordinators to be available while the site is in operation. Coordinators and/or alternate coordinators may be available at the site, by phone, or other electronic means.

As a coordinator you must:

- Verify all volunteers are properly certified to work at VITA/TCE sites.
- Create a process to verify the level of certification for each volunteer.
- Ensure each volunteer has signed and dated Form 13615, Volunteer Standards of Conduct – VITA/TCE Program, before they begin work at the site.
- Confirm the volunteer's identity, name and address using a government-issued photo identification.

It is also your responsibility to share Volunteer Tax Alerts (VTA), Quality Site Requirements Alerts (QSRA), and technical updates with all volunteers during the filing season.

### **Coordinator Responsibilities:**

- Complete SPEC Site Coordinator Training by attending a partner sponsored training, viewing Publication 5088, VITA/TCE Site Coordinator Training, via Link & Learn Taxes (LLT), or downloading the publication from IRS.gov.
- Certify by passing the VITA/TCE Site Coordinator Test with a passing score of 80% or higher prior to performing any site coordinator duties.
- Complete Volunteer Standards of Conduct (Ethics) certification.
- Complete VITA/TCE Intake/Interview and Quality Review certification.
- Complete Form 15272, VITA/TCE Security Plan, or similar document and submit to the local SPEC territory office by December 31st, for approval.
- Supervise volunteers working at the site.
- Develop a process to explain to volunteers the logistics and systems used at your site.
- Schedule dates and times that your site(s) will be operational and Form 13715, Volunteer Site Information Sheet. Notify and submit changes to your SPEC relationship manager immediately.
- Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
- Assign specific roles for all volunteers when installing your software.
- Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access of the Administrator roles to only volunteers who perform those functions.
- Identify an alternate coordinator and ensure your alternate completes Site Coordinator Training and certifies by passing the Site Coordinator Test with a passing score of 80% or higher prior to performing any site coordinator duties.
- Monitor your site's intake and interview process and ensure all volunteers use Form 13614-C, Intake/Interview and Quality Review Sheet, for every tax return prepared.
- Establish a process to ensure all IRS-certified volunteer preparers and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE program (see the Scope of Service Chart in the Publication 4012, VITA/TCE Volunteer Resource Guide).
- Create a process to show everyone who made changes to a tax return, including the preparers, quality reviewers, reject correctors, transmitters, etc.
- Ensure all IRS-certified volunteer preparers are having a discussion with the taxpayer while reviewing the information on Form 13614-C prior to preparing the return.
- Ensure a process is in place to conduct 100% quality reviews by a designated or peer-to-peer quality reviewer. Publication 4012 includes the Quality Review Checklist, which describes all action items the reviewer must complete during the Quality Review Process.
- Validate your site is using the correct SIDN on all tax returns.
- Ensure all taxpayers and spouses provide photo identification and that volunteers confirm SSN or ITIN for everyone listed on the tax return.
- Ensure all taxpayers with returns out of the scope of the VITA/TCE program are told they are not eligible for traditional VITA/TCE tax return preparation and advise them to explore IRS Free File options or use a professional tax preparer.



- Share and monitor adherence to the VTA and QSRA with all volunteers. These alerts are available at the Site Coordinator Corner, TaxSlayer VITA blog, and GovDelivery System.
- Ensure the return preparers and the quality reviewers advise taxpayers of their ultimate responsibility for information on their return.
- Complete Form 13206, Volunteer Assistance Summary Report, and send to your partner.
- After the filing season, hold recognition events for volunteers. You may request volunteer certificates and service recognition milestone awards from your SPEC relationship manager.

## IRS-Tax Law Certified Volunteer Preparer

**Roles:** IRS-tax law certified volunteer preparers demonstrate the greatest degree of public trust by providing top quality service and upholding the highest ethical standards while preparing tax returns for VITA/TCE customers.

### Responsibilities:

- Complete the Volunteer Standards of Conduct Training – Ethics if a new volunteer. The training is available in Link & Learn Taxes (LLT) and in Publication 4961, VITA/TCE - Volunteer Standards of Conduct - Ethics Training. All volunteers must complete the Volunteer Standards of Conduct certification in LLT.
- Complete the Intake/Interview and Quality Review certification. All volunteers who assign returns, prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview and Quality Review. New volunteers must complete Publication 5101, VITA/TCE Intake/Interview and Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Circular 230, Advanced, Military, Puerto Rico levels, Foreign Student, or international tax law levels.
- Prepare only returns that are within the volunteer's certification level(s) and within the scope of the VITA/TCE program.
- Refer taxpayers with returns out of the scope of the VITA/TCE program to explore Free File options or use a professional return preparer.
- Provide high-quality tax return preparation to all taxpayers.
- Interview the taxpayer using Form 13614-C, Intake/Interview and Quality Review Sheet, to determine if all income, deductions, and allowable credits are claimed.
- Engage the taxpayer when preparing the tax return, to ensure understanding of the information on the intake sheet. Advise the taxpayer that they are ultimately responsible for the information on the return.

## Designated or Peer-to-Peer Quality Reviewer

**Roles:** Quality reviewers conduct quality reviews on all tax returns prepared at the site to ensure every taxpayer visiting the site receives top quality service and that the tax returns are error-free. SPEC recommends quality reviewers be experienced in tax law application.

### Responsibilities:

- Complete the Volunteer Standards of Conduct Training if a new volunteer. All volunteers must complete the Volunteer Standards of Conduct certification in LLT.
- Complete the Intake/Interview and Quality Review certification in LLT. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview and Quality Review. New volunteers must complete Publication 5101, VITA/TCE Intake/Interview and Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Circular 230, Advanced, Military, Puerto Rico levels, Foreign Student, or international tax law levels.
- Review Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook
- Conduct a quality review on all returns, using the Quality Review Checklist found in Publication 4012. Use the completed Form 13614-C, source documents, and preparer notes to ensure all these items are consistent with the entries on the tax return.

- Advise the taxpayer that they are ultimately responsible for the information on the return before asking the taxpayer to sign Form 8879, IRS e-file Signature Authorization, or the tax return.
- Explain to the taxpayer that signing the return certifies that the taxpayer has examined the return, including all the forms and schedules for accuracy, and they are signing the return under penalty of perjury.
- Provide feedback to volunteer preparers, explain errors captured during quality review, and give instructions for making the necessary corrections.

## Volunteer Greeter

**Roles:** Greeters provide support to the site and IRS-tax law certified volunteer preparers by welcoming taxpayers to the site, screening clients to ensure they have the necessary documents for the preparation of their tax return.



*A greeter is required to be certified in Volunteer Standards of Conduct (VSC) only. Greeters do not assist taxpayers in completing Form 13614-C, answer tax law questions or assign tax returns to IRS-tax law certified preparers.*

### Responsibilities:

- Complete the Volunteer Standards of Conduct (VSC) certification test. Returning volunteers are encouraged to review the VSC Training as a refresher. New volunteer screeners, greeters, or client facilitators must complete the VSC Training.
- Develop a sign in sheet for taxpayers needing assistance.
- Greet all taxpayers visiting the site.
- Ensure the taxpayer has brought the required documents for tax return completion e.g., valid photo identification, Social Security card(s), W-2, 1099, 1095, prior year return, etc.
- Provide each taxpayer with a Form 13614-C, Intake/Interview and Quality Review Sheet, to complete.
- Explain the site's return preparation process.
- Monitor site traffic to ensure enough time is allowed for all taxpayers to receive assistance.

## Volunteer Screener

**Roles:** Screeners or client facilitators provide support to the site and IRS-tax law certified volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return. Screeners may assist taxpayers with completing Form 13614-C but may not answer any tax law questions.



*A volunteer screener assisting taxpayers must be certified in Volunteer Standards of Conduct as well as Intake/Interview and Quality Review if they will be assigning tax returns to IRS-tax law certified preparers. Screeners must also be certified at the appropriate tax law levels before answering any tax law questions.*

### Responsibilities:

- Complete the Volunteer Standards of Conduct (VSC) certification test. Returning volunteers are encouraged to review the VSC Training as a refresher. New volunteer screeners, or client facilitators must complete the VSC Training.
- Develop a sign in sheet for taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Ensure the taxpayer has brought the required documents (e.g., valid photo identification, Social Security card(s), W-2, 1099, 1095, prior year return, etc.) for tax return completion.
- Give each taxpayer Form 13614-C, Intake/Interview and Quality Review Sheet, to complete.
- Explain the site's return preparation process to the taxpayer.
- Monitor site traffic to ensure enough time is allowed for all taxpayers to receive assistance.

## Volunteer Interpreter

**Roles:** Volunteer Interpreters provide specialized services to deaf/hard of hearing and/or non-English speaking taxpayers.

### Responsibilities:

- New volunteer interpreters must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass the VSC certification test. Basic tax training and certification is available but not required.
- Translate between volunteer greeter, screener, coordinator, preparer, quality reviewer and taxpayer.
- Maintain confidentiality of taxpayer information.
- Deal with volunteers, stakeholders, partners, and the taxpayers in a helpful and supportive manner.
- Work with the partner and/or coordinator to determine VITA/TCE sites that require volunteer interpreter skills.
- Communicate with the Volunteer Recruiter/Publicity Specialist to ensure interpreter services are advertised for sites needing these services.

## CHAPTER 4-3: Volunteer Recruitment Process

Volunteers are the heart of the VITA/TCE program. Volunteers come from various professions and social positions, such as working professionals, retirees, college and high school students, IRS employees, and individuals who just want to help others in their communities.

SPEC and its valued partners share a common goal to increase the number of volunteers. To assist with volunteer recruitment, SPEC uses a formalized process to enroll and track potential volunteers and connect them with partners.

SPEC encourages interested individuals to register at [IRS Tax Volunteers](#) to become VITA/TCE volunteers. SPEC partners who coordinate staffing at volunteer return preparation sites and outreach activities opt in to receive information about interested individuals in their area. SPEC uses this data to contact potential volunteers, and encourage their participation in the VITA/TCE program.

- SPEC processes volunteer information and shares it with the appropriate SPEC growth group office.
- SPEC growth group relationship managers contact these potential volunteers via email, thanking them for their interest and inviting them to attend a SPEC sponsored welcome orientation online seminar.
- SPEC growth group relationship managers provide potential volunteers with a list of partners in need of volunteers in their respective localities.
- Volunteers reach out to partners to offer their assistance.
- Partners share program information and provide certification training for volunteering at a community site.

While the volunteer recruitment process assists partners by sharing their needs with volunteers, SPEC encourages partners to develop their own recruitment plans to best fit their specific program objectives. Local SPEC territory offices help with volunteer recruitment plans and referrals to other community resources. At the partner's request, SPEC provides communication templates, including links to fact sheets and [Link & Learn Taxes \(LLT\)](#), for use in recruiting, training, and retaining volunteers.

## CHAPTER 4-4: Volunteer Recognition and Retention

SPEC has successfully built a network of national/local partners and volunteers who help meet individual taxpayer's needs for tax education and assistance during the tax filing season. Partners have effectively recognized their volunteers by designing and maintaining control over volunteer recognition events. Recognizing volunteers for significant milestones, outstanding commitment, and dedication is extremely important to the SPEC organization.

### Volunteer Milestone Recognition Process

SPEC honors partner, volunteer, and site dedication by providing certificates of recognition for those partners, volunteers, and sites whose years of service are in increments of ten. SPEC recognizes significant milestones of 10, 20, 30, 40 and 50 years of service in the volunteer tax preparation program. Partners may find other ways to recognize milestone accomplishments for intervening years.

| Form                                                                                         | Recognition         | Who completes?              | Where to submit?            |
|----------------------------------------------------------------------------------------------|---------------------|-----------------------------|-----------------------------|
| Form 15380, Stakeholder Partnerships, Education & Communication (SPEC) Milestone Recognition | 10-year             | Partner                     | local SPEC territory office |
| Form 15380, Stakeholder Partnerships, Education & Communication (SPEC) Milestone Recognition | 20, 30, 40-year     | Partner                     | partner@irs.gov             |
| Form 15380, Stakeholder Partnerships, Education & Communication (SPEC) Milestone Recognition | 10-year             | Partner                     | local SPEC territory office |
| Form 15380, Stakeholder Partnerships, Education & Communication (SPEC) Milestone Recognition | 20, 30, 40-year     | Partner                     | partner@irs.gov             |
| Form 15380, Stakeholder Partnerships, Education & Communication (SPEC) Milestone Recognition | 10, 20, 30, 40-year | Local SPEC territory office | partner@irs.gov             |

Partners must request Form 15380 from your local SPEC territory office.

- Timely complete the forms, identifying sites and volunteers, who are due milestone recognition.
- Ensure timely annual submission of all completed 10-year milestone form for volunteers and sites no later than February 25th.
- Ensure timely annual submission of all completed 20, 30 and 40-year milestone form for volunteers and sites through [partner@irs.gov](mailto:partner@irs.gov) no later than February 25th.
- Decide on presentations for recipients.



*Partners must check spelling and accuracy for all recognition requests and submit them to [partner@irs.gov](mailto:partner@irs.gov) as soon as possible, but no later than February 25th to ensure delivery by April 10th.*

SPEC recommends recognizing partners, sites, and volunteers in an alternate way when the milestone forms submitted do not meet the deadline.

If there are questions as to if a request for milestone recognition was submitted in a timely manner, SPEC headquarters may require the original email be forwarded again showing that the request was sent to [partner@irs.gov](mailto:partner@irs.gov) timely. In addition, please copy your local SPEC territory office on the email sent to [partner@irs.gov](mailto:partner@irs.gov).

### Volunteer Retention

SPEC and our partners share the goal of effective volunteer management, which includes cultivating quality volunteers and strengthening volunteer retention. This section details best practices partners implemented for recruiting, supervising, and recognizing their volunteers. Effective volunteer management leads to volunteer retention.

## Build Relationships

Partners stated the importance of building relationships; getting to know their volunteers is their top priority.

- *“Get well acquainted with volunteers so they feel connected.”*
- *“There has to be nurturing.”*
- *“Develop camaraderie and cultivate personal satisfaction among volunteers at the site and for the people they assist.”“Provide a supportive environment for them to derive their own personal satisfaction by helping others and interacting with a great group of fellow volunteers.”*
- *“Volunteers need to be reminded regularly, and in the off-season, how important they are.”*
- *“Volunteers should be made to feel the importance of their contribution to the community.”*
- *“Host a ‘welcome back breakfast’ for new and returning volunteers. Also host an ‘end of filing season picnic’ to present awards and certificates.”*
- *“Add volunteers who are friends or relatives and want to help taxpayers.”*

## Foster Effective Leadership

Partners found effective site leadership contributed to the satisfaction of their volunteers.

- *“Site coordinators make or break a site. When you change site coordinators you change the entire culture of the site.”*
- *“The positive and negative satisfaction comes from the site coordinator.”*
- *“An energetic and motivated leader communicates well and frequently with the volunteers, soliciting their input for improvement and making it happen immediately. Make them feel empowered and valued.”*
- *“Treat volunteers with respect, never forget they are volunteers and could be doing anything else with their time and instead chose VITA.”*
- *“Partners should visit each site throughout the filing season to bring them treats and just say ‘thank you’ to the volunteers.”*

## Make Community Connections

Several VITA/TCE sites share how they cultivate connections in their communities to build cadres of volunteers. These community connections may include employers, colleges, and universities.

- *“Many of the volunteers are retirees from large companies who are very dedicated to returning year after year.”*
- *“Form partnerships with employers whose employees operate a site. Some employers allow their volunteers to do tax preparation on site during their normal business hours.”*
- *“Encourage volunteers to return each year. Recruit students from the nearby high schools and universities.”*
- *“Distribute public service announcements in the community about the benefits of VITA/TCE volunteering. Promote the various forms of available credits (college, CPE, and volunteer graduation/scholarship) and opportunities (internships, tax preparation education).”*

## Communicate with Volunteers Year-Round

Successful partners communicate with volunteers before, during and after the filing season. Effective communication can be as unique as the partners themselves, such as newsletters, social activities, emails, meetings, mini-training sessions, and volunteer web-portals.

Most partners emphasized the importance of off-season communication to keep volunteers engaged with the VITA/TCE program. Keeping in touch with volunteers throughout the year promotes camaraderie and provides a way to share technical knowledge, keeping volunteers’ skills sharp.

## CHAPTER 4-5: Volunteer Training and Certification

### Developing a Training Program

A basic component of quality service is ensuring the accuracy of income tax returns prepared at VITA/TCE sites. A tax return is accurate when the volunteers apply the tax law correctly, and the completed return is free from errors. The accuracy is based on the taxpayer interview, all supporting documentation, and a completed Form 13614-C, Intake/Interview and Quality Review Sheet. Numerous elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. All volunteers are required to register and certify via Link & Learn Taxes (LLT).

Partners need to develop training programs based on the number of volunteers, the volunteers' experience level, and the needs of the taxpayers they will serve. You can conduct training as self-study, classroom training, or a combination of both. At a minimum, your training plan must include training in Volunteer Standards of Conduct (VSC), Intake/Interview and Quality Review, tax law, use of return preparation software (TaxSlayer), and Quality Site Requirements (policy and procedures).

As you prepare your training schedule, place emphasis on providing your volunteers Intake/Interview and Quality Review Training. Your coordinators are your strongest ally in this effort. Consider engaging the coordinators in discussions on how they can improve the volunteer's interview skills. For example, role-plays can demonstrate the correct interview methods.

All training may not apply to every volunteer. For example, coordinators must complete specialized coordinator training. You may also find the need to provide additional training for peer-to-peer or designated quality reviewers and for volunteers acting as your Electronic Return Originators (ERO).

While the focus of the VITA/TCE program is on the preparation of federal income tax returns, partners may need to develop training programs with curriculum covering state income tax return preparation. Contact your State Department of Revenue for ideas, advice, and available resources.

### VITA/TCE Training Policies and Procedures

Partners need to ensure that all volunteers receive training on the policies and procedures that are essential to the VITA/TCE program. At a minimum, this training **must** include a review of the Quality Site Requirements (QSR). Other topics to include:

- Taxpayer rights and responsibilities
- Serving taxpayers with disabilities (See Chapter 9)
- Confidentiality of taxpayer data
- Scope of service
- Site administrative issues
- Site specific forms and procedures
- Financial services offered at tax preparation time

The partner's needs primarily dictate the content and format of this training.

Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is an electronic publication that covers the ten QSR. It is suitable for self-study or use by instructors in classroom training. For information on the QSR see Chapter 6.



## Instructor Resources

There are several resources available for partners to use in developing their training program. The site [VITA/TCE Central](#) on [Link & Learn Taxes \(LLT\)](#) is the one-stop shop for volunteer training. VITA/TCE Central provides access to the latest training and testing materials including:

- Classroom presentations and lesson plans
- Publication 4555-e, VITA/TCE e-instructor guidance (contains information for instructors who teach volunteers how to prepare tax returns using LLT or the printed VITA/TCE training guide)
- Publication 4491, VITA/TCE Training Guide
- Publication 4961, VITA/TCE - Volunteer Standards of Conduct - Ethics Training
- Publication 5101, VITA/TCE Intake/Interview and Quality Review Training
- [Practice Lab](#)
- Link & Learn Taxes (Teacher and Student Path)
- Certification Tests

## Training Options

- Training and testing are tailored to the anticipated return preparation needs of the community. Training will take place at a time and location convenient to volunteers and instructors. The VITA/TCE program offers a variety of options in how to present training content.
- Volunteer Standards of Conduct (VSC) Training which includes an overview of the Intake/Interview and Quality Review Process is available on Link & Learn Taxes (LLT), and in Publication 4961, VITA/TCE - Volunteer Standards of Conduct - Ethics Training.
- LLT online training is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains modules for all the certification levels. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training.
- Practice Lab provides a training version of the tax software that volunteers access through LLT. It is intended to be used for hands-on tax preparation practice in either a self-study or classroom environment. Volunteers use it to prepare mock tax returns for the certification test problems.
- Publication 4491, VITA/TCE Training Guide, is intended to be used as a training guide for instructor and student participants. It contains four courses: Basic, Advanced, Military, and International. It can be used for self-study or in a classroom environment. After working through this product, volunteers take certification test(s) via LLT. Volunteers use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification tests.
- Publication 4012, Volunteer Resource Guide, is designed as a reference guide for volunteers to use at sites. It has also proven to be a useful training tool when used in conjunction with Publication 17, Your Federal Income Tax (For Individuals). Publication 4012 provides guidance with tax law through interview tips, narratives, flow charts, diagrams, charts, and graphs. In addition, it contains the Scope of Service Chart, Tax Law Updates, Quality Site Requirements, TaxSlayer instructions, etc.
- Publication 4555-E, VITA/TCE e-Instructor Guidance, is an online guide that provides guidance for instructors who teach volunteers to prepare tax returns using LLT or Publication 4491 in a classroom environment.



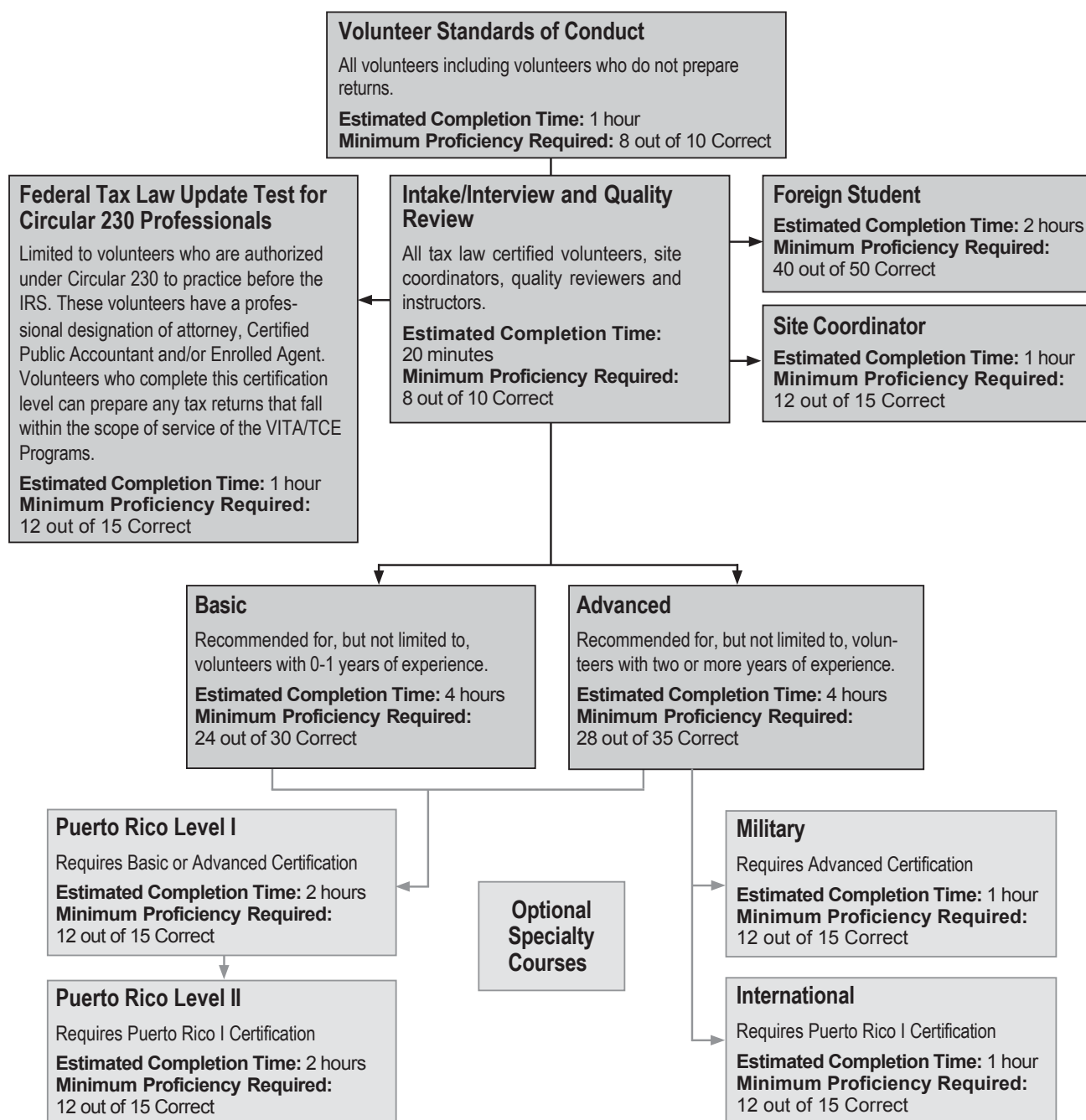
## Volunteer Certification Requirements

All volunteers must complete certifications annually. All certification tests require a minimum passing score of 80%. If volunteers do not achieve the minimum passing grade, they may take one retest. The minimum passing score on a retest is also 80%. The certification level required for all volunteers is determined by the volunteer's role.

## Volunteer Certification Process

All volunteers must complete certifications annually. All certification tests require a minimum passing score of 80%. If volunteers do not achieve the minimum passing grade, they may take one retest. The minimum passing score on a retest is also 80%. The certification level required for all volunteers is determined by the volunteer's role.

### Volunteer Certification Process



All volunteers must certify in Volunteer Standards of Conduct. New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. SPEC encourages returning volunteers to review the VSC Training as a refresher. All VITA/TCE volunteers must pass VSC certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs. By signing this form, the volunteer is agreeing to comply with the requirements and uphold the highest ethical standards. An approving official must review, and sign and date the form. Volunteers who perform only administrative duties, like greeters or facilitators, must certify, at a minimum, in Volunteer Standards of Conduct.

All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must take Publication 5101, VITA/TCE Intake/Interview and Quality Review Training and pass Intake/Interview and Quality Review certification. Volunteer greeters, screeners and client facilitators who assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take Intake/Interview and Quality Review Training and certify.

**Volunteer instructors** must certify in Volunteer Standards of Conduct, Intake/Interview and Quality Review, and tax law. Instructors must certify at the Advanced tax law certification or higher (including specialty levels and Federal Tax Law Update Test for Circular 230 Professionals) depending on the level of the classes they will teach.

**Volunteer tax preparers** who answer tax law questions, prepare, or correct tax returns, or conduct quality reviews of completed tax returns, must certify in Volunteer Standards of Conduct, Intake/Interview and Quality Review, and tax law. The preparer's certification level must be at, or above, the level needed for the tax returns prepared.

**Designated or peer-to-peer quality reviewers** must certify in Volunteer Standards of Conduct, Intake/Interview and Quality Review, and tax law. Quality reviewers must (at a minimum) certify at the Basic level or higher (including specialty levels) based on the complexity of the tax returns reviewed.

**Coordinators** must certify in Volunteer Standards of Conduct, Intake/Interview and Quality Review, and the Site Coordinator Test, prior to performing any coordinator duties. Coordinators must complete the site coordinator training. Site coordinator training includes reviewing Publication 5088, VITA/TCE Site Coordinator Training. Coordinators who prepare tax returns, provide tax law assistance, correct rejected returns, or quality review tax returns, must certify in tax law to the level required for the complexity of the returns. If they do not perform any of these duties, there is no requirement for certification in tax law.

**Federal Tax Law Update Test for Circular 230 Professionals (C230):** SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA), or Enrolled Agent (EA) to certify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview and Quality Review. The C230 is optional. Volunteers who want additional training can choose the traditional certification paths available to all new and returning volunteers. Once successfully completing the required certifications for the C230, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE program. Volunteers certifying only in this tax law certification are not eligible for Continuing Education credits. In addition, if the volunteer covered by C230 is going to perform the duties of a coordinator, they must take the Site Coordinator Training and pass the Site Coordinator Test with a score of 80% or higher.

SPEC established the minimum certification requirements for volunteers authorized under C230; however, partners may establish additional certification requirements for their volunteers. Partners may require all volunteers to use the traditional certification path. Volunteers should check with the sponsoring partner.

**Reminder:** The C230 certification does not qualify volunteers for CE credits. Volunteers seeking CE credits must certify to Advanced level to qualify. For more information, see Chapter 5: Continuing Education Credits.

## Volunteer Standards of Conduct - Ethics Training

Volunteer Standards of Conduct (VSC) training is specifically for VITA/TCE free tax preparation programs. Often volunteers face ethical issues, which arise in unexpected situations requiring quick decisions and good judgment. In many cases, a volunteer will react to an unusual situation and not realize it, until after the ethical issue has occurred.

**All** volunteers must prepare accurate returns and provide quality service to taxpayers. See Chapter 7 for an explanation of each standard and the suggested corrective actions to take if a VSC violation occurs at a VITA/TCE site.

### VSC Training Resources:

Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training, is an electronic product used in classroom setting or for independent study. The Volunteer Standards of Conduct (VSC) Training does not include tax law. New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. Publication 4961 is also available in Spanish, Publication 4961(sp), VITA/TCE Volunteer Standards of Conduct - Ethics Training (Spanish Version).

### VSC Certification:

Volunteer Standards of Conduct Training test is available in Link & Learn Taxes (LLT) on the certification page. All VITA/TCE volunteers must pass VSC certification test with a score of 80% or higher. Once the volunteer passes the Volunteer Standards of Conduct Test, and other certifications, if applicable, they should check the Volunteer Agreement checkbox in LLT, acknowledging they read the Volunteer Standards of Conduct Agreement, and agree to adhere to the Volunteer Standards of Conduct. Volunteers certify by signing Form 13615 electronically after all required tests are completed with a passing score of 80% or higher. The Form 13615 created in LLT will record all the volunteer's completed certifications.

## Intake/Interview and Quality Review Training and Certification

SPEC emphasizes the positive correlation between the proper use of the Intake/Interview and Quality Review process and the preparation of an accurate tax return. SPEC oversight reviews indicate the accuracy of VITA/TCE returns has increased since the start of this process. Volunteers who refuse to use the complete intake and interview process and/or refuse to use the required quality review process are in violation of the Volunteer Standards of Conduct (VSC). All volunteers are encouraged to complete this training to ensure that they consistent intake, interview and quality review processes.

All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must take Publication 5101, VITA/TCE Intake/Interview and Quality Review Training and pass Intake/Interview and Quality Review certification test. Volunteer greeters, screeners and client facilitators who assign tax returns or assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take Intake/Interview and Quality Review Training and certify. The required method of taking the Intake/Interview and Quality Review certification test is through LLT.

### The Intake/Interview and Quality Review Training includes:

- An overview of the intake, interview and quality review processes
- The purpose and use of Form 13614-C, Intake/Interview and Quality Review Sheet
- The interview process includes probing questions
- Procedures for verifying taxpayer identity and taxpayer identification numbers (SSN, ITIN)
- Due diligence
- Quality review requirements, concepts, and methods

## **VITA/TCE Intake/Interview and Quality Review Training Resources:**

- Publication 5101, VITA/TCE Intake/Interview and Quality Review Training, is an electronic product for use in a classroom setting or for independent study. This publication is also available in Spanish.
- Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook

## **Tax Law Training**

Partners must ensure all volunteers instructing tax law, answering tax law questions at intake, preparing, or reviewing tax returns are trained in tax law and the use of the tax preparation software. This training will also help the volunteers pass the appropriate certification examinations (for example, Basic or Advanced). While most experienced returning volunteers may be able to refresh their tax law knowledge and tax preparation skills through self-study, the best training for new and less experienced volunteers is in a classroom setting by experienced instructors. The content and format of tax return preparation training will depend upon the experience level of the volunteers and the tax returns encountered at the sites.

Instructors require certification at the Advanced level or the Federal Tax Law Update Test for Circular 230 Professionals level prior to conducting training.

In addition to the practice tax returns presented in the Basic and Advanced certification examinations, SPEC encourages volunteers to complete a variety of tax return exercises. Partners may require a minimum number of satisfactorily completed exercises to certify for return preparation during the tax season.

## **Tax law training includes:**

- Common tax documents (examples: Forms W-2, 1099-R, 1099-INT/DIV).
- Common IRS tax forms included in a return such as Form 1040, US Individual Income Tax Return, and all schedules and supporting forms.
- Tax law explanations for each in-scope tax topic volunteers will encounter at the tax site. Training should cover all tax topics on the appropriate exam (such as Basic or Advanced).
- Instruction on entering taxpayer documents in the tax preparation software.
- Completing practice returns and having them evaluated by experienced instructors.

## **Tax Law Training Resources:**

- Publication 4491, VITA/TCE Training Guide, is a textbook covering tax law, used for self-study or by instructors, to prepare classroom lessons. This publication provides tax law following the lines on Form 1040. This publication is also available in Spanish.
- **VITA/TCE Central** is available on IRS.gov through **LLT** and has a variety of resources for volunteers and instructors. Instructor Tools include classroom presentations, lesson plans, and Publication 4555e, VITA/TCE e-Instructor Guidance. The site includes quick links to a variety of training resources.
- Link & Learn Taxes is available through IRS.gov. The certification paths provide skill checks, job aids, and other resources on tax law topics. It is an excellent resource for use in conjunction with Publication 4491 to review/reinforce self-study and classroom training.
- Publication 4012, VITA/TCE Volunteer Resource Guide, is an essential publication for volunteer tax preparers. It covers tax law topics as well as information on using the tax preparation software. Experienced volunteers doing self-study should use this publication to reinforce their knowledge. Instructors should refer volunteers to this publication frequently during classroom training and stress its use as a required resource at the site. Trainers should encourage volunteers to record notes in this publication for further reference during tax season. This publication is also available in Spanish.
- Publication 17, Your Federal Income Tax (For Individuals), can be a valuable source of tax law information which supplements Publications 4491 and 4012. In the classroom, instructors should encourage volunteers to refer to this publication when preparing returns.
- Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, contains the Volunteer Standards of Conduct, Intake/Interview and Quality Review, Site Coordinator, Basic, Advanced, and additional tax law specialty module exams. Volunteers use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification tests. This publication is also available in Spanish.

## Tax Law Certification:

The following training certification levels are available for volunteer tax return preparers:

- Basic tax law certification.
- Advanced tax law certification – The Advanced test is a stand-alone test. There is no requirement to pass the Basic test first.
- Foreign Student and Scholar tax law certification.
- Puerto Rico Levels I and II – Must pass Basic or Advanced tax law certification first.
- Military tax law certification – Must pass Advanced tax law certification first.
- International tax law certification – Must pass Advanced tax law certification first.
- Federal Tax Law Update Test for Circular 230 Professionals (C230) - this tax law certification is only open to certain volunteers (attorneys, CPAs, Enrolled Agents) and specific requirements apply. Volunteers who certify with the C230 test are not eligible for continuing education (CE) credits.

All volunteers must register and certify via Link & Learn Taxes (LLT). Volunteers who prefer to take the certification test on paper using Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to take the test using that method but must transcribe their answers into LLT.

## Federal Tax Law Update Test for Circular 230 Professionals

SPEC offers a federal tax law update test that allows VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) or Enrolled Agent (EA), to recertify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, all volunteers are required to certify to the Volunteer Standards of Conduct (VSC) and Intake/Interview and Quality Review Test. The Federal Tax Law Update Test for Circular 230 Professionals is available on LLT. It is optional. Volunteers who would like additional training can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers.



The Federal Tax Law Update Test for Circular 230 Professionals does not qualify a volunteer to receive CE credits. Those volunteers seeking CE credits must follow the requirements for Continuing Education Credits in this chapter.

## Link & Learn Taxes – Circular 230 Requirements

- Link & Learn Taxes Online Certification Learning Management System (LMS) will identify the volunteers who have registered as an attorney, CPA, or EA.
  - Eligible volunteers will have access to the Federal Tax Law Update Test for Circular 230 Professionals.
  - Any volunteer who is already registered in the system as an attorney, CPA, or EA will not have to change any account settings. However, they must use the same account they used in the prior tax year to access the Federal Tax Law Update Test for Circular 230 Professionals.
  - Volunteers who already have a registration in the system and are not identified as an attorney, CPA, or EA must manually change their registration using the My Account feature in LLT to have access to the certification test.
- The Federal Tax Law Update Test for Circular 230 Professionals becomes available to eligible volunteers after passing the Volunteer Standards of Conduct (VSC) and Intake/Interview and Quality Review certifications.

## Circular 230 Volunteer Requirements

- Be an attorney, CPA, or EA with an active license and in good standing.
- Pass both the VSC certification test and Intake/Interview and Quality Review test with a score of 80% or higher.
- Pass the Federal Tax Law Update Test for Circular 230 Professionals with a score of 80% or higher.



- Electronically sign Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Program, agreeing to the VSC.
- Print Form 13615 and record their professional credentials as indicated on their identification card which includes: professional designation (attorney, CPA, or EA), licensing jurisdiction, bar, license, registration, or enrollment number, effective or issue date, and expiration date (if provided).
- Provide a copy of the completed Form 13615 and their credentials at the time of volunteering to the partner or site coordinator. Their credentials should be in the form of a wallet identification card for their profession.

Successful completion of the required certifications authorizes eligible volunteers to prepare all tax returns within the scope of the VITA/TCE program.



*SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC partner. Also, the Federal Tax Law Update Test for Circular 230 Professionals does not qualify for CE credits.*

### **SPEC Partner Requirements**

- Validate the volunteer's credentials as indicated on their professional identification card against Form 13615.
- Confirm the identity, name, and address of the volunteer using government-issued photo identification.
- Verify the volunteer certified by passing the Federal Tax Law Update Test for Circular 230 Professionals.
- Sign and date Form 13615 as the authorizing official.

### **Site Coordinator Training and Test**

Partners must assign at least one volunteer to serve as the coordinator of the site and ensure all coordinators and alternate coordinators receive proper training to carry out the responsibilities of managing their sites. The Site Coordinator Training and the Site Coordinator Test are annual requirements for all VITA/TCE coordinators and alternate coordinators. Coordinators and alternate coordinators must complete the training and certify by passing the test with a score of 80% or higher prior to performing any site coordinator duties.

There are several options for completing site coordinator training:

- Attend virtual training sessions with Q&A scheduled for October 2024. Links are available in Publication 5325, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers.
- View the Webcaster recordings available through the filing season. Use the same links shared in Publication 5325.
- Attend partner-provided training on the topics covered in Publication 5088, VITA/TCE Site Coordinator Training.
- Review Publication 5088, which is available on Link & Learn Taxes or IRS.gov, on your own.

### **Site Coordinator Training Resources:**

- Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, provides detailed guidance on effective site operations for the VITA/TCE program.
- Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is an electronic publication that covers all ten QSR. It includes examples of non-adherence and recommended corrective actions.
- Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, provides updates on security requirements for the VITA/TCE program.
- TaxSlayer webinars and training videos

## TaxSlayer Webinars

TaxSlayer is the tax preparation software contracted by the IRS and is provided to partners/sites for use in the VITA/TCE program. There are several TaxSlayer webinars and mini-training guides available on the [Practice Lab](#) website accessed through LLT. Partners should encourage volunteers to view these self-paced training tools. The webinars allow volunteers to become familiar with TaxSlayer Pro return preparation software covering topics from setting up the software to preparation of the return - from start to finish. Volunteers can work independently through the online lessons. Check with your local SPEC territory office for the Practice Lab password.

- Practice Lab is available using TaxSlayer Pro, which is the online version of the software, and used to prepare tax return exercises during training. Volunteers also use it to prepare mock tax returns for the certification test problems.
- TaxSlayer training videos demonstrate how to enter taxpayer data into the software. Lessons follow the flow of Form 1040. Many videos contain quizzes to reinforce the lesson objectives. Videos demonstrating TaxSlayer administrative functions support training for Electronic Return Originators (ERO) and coordinators.



## CHAPTER 5: Continuing Education (CE) Credits

The VITA/TCE program is approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EA)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
- California Tax Education Council (CTEC) and Registered Tax Preparer (CRTP)

Attorneys and Certified Public Accountants (CPA) may also qualify for CE credits depending upon their state licensing requirements or National Association of State Boards of Accountancy (NASBA). Volunteers must retrieve the CE certificate from LLT and submit it to their governing board for CE credit approval. Please note, the VITA/TCE program is not an approved NASBA Sponsor. Certified Financial Planners (CFP) self-report their CE credits on the CFP website.

Volunteers can earn CE credits by completing the required tax law training, passing the certification tests, and serving as an IRS-certified volunteer instructor, tax return preparer, and/or quality reviewer in the VITA/TCE program.

Continuing Education Credit Certificates will be available for volunteers to print from the VITA/TCE Central home page of LLT.



*The Federal Tax Law Update Test for Circular 230 Professionals (C230) does not qualify volunteers for CE credits. Those volunteers seeking CE credits must follow the volunteer requirements indicated below to qualify for CE credits.*

### Volunteer Requirements

Volunteers requesting CE credits are required to:

- Notify their SPEC partner if interested in earning CE credits.
- Read the CE credit requirements available on IRS.gov under Link & Learn Taxes and in Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.
- Register in LLT and complete the Professional Status field by indicating one of the following: EA, non-credentialed tax return preparer (must be participating in the AFSP program), CPA, attorney, CTEC/CRTP, or CFP. If volunteers are already registered in LLT, they can edit their registration by updating their profile and selecting the appropriate Professional Status.
  - EAs non-credentialed tax return preparers and CTEC registered tax preparers are required to include a Preparer Tax Identification Number (PTIN) and the first and last name on the PTIN account in their LLT profile. The PTIN is an eight-digit number beginning with the letter “P” and eight numbers for example, P0XXXXXXX.
  - CPAs, CFPs, and Attorneys do not require a PTIN but should include it in LLT if requesting CE hours for their PTIN account.
  - An incorrect name or PTIN will cause information to reject during the Return Preparer Office validation process.
  - California volunteers applying for CTEC CE Credits must also enter their CTEC number (a six-digit number beginning with the letter “A” and six numbers for example, AXXXXXX). The CTEC number auto-populates on Form 13615 from the information the volunteer enters in their profile in LLT.
- Complete the following training and pass the certification tests in LLT prior to performing their volunteer duties:
  - Volunteer Standards of Conduct (VSC) training.
  - Intake/Interview and Quality Review Training.
  - Advanced tax law training.
  - Optional: Complete one or more of the specialty federal tax law training options.

- Print, sign and date Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Program, from LLT after all training and test modules are completed. The form can be signed electronically in LLT.
- Submit the printed Form 13615 to the coordinator or partner for validation before beginning volunteer hours. The address and email on the form must be correct in case clarification of volunteer information is needed.
- Complete the minimum required ten non-paid volunteer hours as a quality reviewer, tax return preparer, and/or instructor.

Additional information for CPAs and other professionals:

- It is the responsibility of the CPA or attorney to submit their CE certificate to their state governing board for CE credit approval.
- Attorneys, CPAs and CFPs are NOT required to have a PTIN to earn IRS SPEC CE Credits.



*All volunteers who provide a valid PTIN will have their information reported to the Return Preparer Office.*

## Partner or Coordinator Requirements

SPEC partners or coordinators are responsible for completing the Continuing Education (CE) credits section of Form 13615 for all volunteers requesting CE credits.

Partners or coordinators with volunteers requesting CE credits are required to:

- Review Form 13615 to make sure all required fields are completed, and the volunteer completed the required certifications.
- Complete the SIDN and site or teaching location fields. The number of CE credits the volunteer receive is based on their tax law certification level, as outlined on Form 13615.
- Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.
- Validate the CE credits information on Form 13615 by printing your name, title, and signing and dating the form in the CE Credits section at the bottom of page 2.



*Form 13615 needs to be validated by signing in both the certification section and the CE credit section.*

- Submit the completed Form 13615 to the local SPEC territory office no later than April 30th if the site closes on or before April 15th. For sites that are open after April 15th, submit Forms 13615 monthly as volunteers meet the CE requirements (certification and hours worked).



*For California EAs and non-credentialed tax return preparers: Form 13615 must contain the California Tax Education Council (CTEC)/Registered Tax Return Preparer (CRTP) registration number. The CTEC ID number should be entered in LLT when the volunteer registers. It will print on the LLT generated Form 13615 when the volunteer prints the form. California professionals must include their CTEC number to earn CE credits through the VITA/TCE program.*

## Tax-Aide Responsibilities

Tax-Aide coordinators will complete the CE Credits section of Form 13615 in the same manner as described above, for all volunteers. Tax-Aide supervisors or local coordinators will electronically forward completed Forms 13615 to their assigned SPEC territory office contact for processing. Tax-Aide volunteers are required to certify via LLT to receive CE Credits.

## Overseas Military Responsibilities

The overseas military coordinators will send Form 13615 (original or scanned) for volunteers applying for CE credits to the headquarters relationship manager for overseas military.

## Available Continuing Education Credits

Volunteers can receive up to 14 hours of CE credits for completing VSC training, certifying in tax law at the Advanced level and volunteering as a quality reviewer, tax return preparer, or tax law instructor for a minimum of ten hours. An additional four hours of CE credits can be earned by certifying in a specialty course. The maximum allowable CE credits are 18 hours.

| Tax Law Certifications             | CE Credit hours |
|------------------------------------|-----------------|
| VSC                                | 1               |
| Federal Tax Law Updates (Advanced) | 3               |
| Federal Tax Law (Advanced)         | 10              |
| Specialty Federal Tax Law Course   | 4               |
| Total Allowable CE Credits         | 18              |

Specialty Federal Tax Law Courses include International, Military, Puerto Rico I or II, and Foreign Student.



*Volunteers who are participating in the VITA/TCE program as an IRS-certified volunteer cannot receive compensation for any activities to be eligible for CE credits.*



*CE credit processing for the current filing season is not completed until late July. Volunteers needing CE credits prior to August should consider other avenues to earn them.*

## How Volunteers Receive CE Credits

- CE certificates will be available via LLT for each volunteer that has met all program requirements.
- In addition, for all volunteers providing a valid PTIN, CE credits will be posted to their PTIN account.
- To view your continuing education credits in your PTIN account, go to the [PTIN system login page](#). Keep in mind you are required to have a valid PTIN prior to certifying. PTINs must be renewed each.
- Certified Financial Planners must self-report their CE credits to the CFP Board. Guidance is available at [www.cfp.net](http://www.cfp.net).
- Attorneys and CPAs must present their CE certificates to their governing board for approval.



*Volunteers with PTINs will be notified if their information was rejected. Most common errors are invalid PTIN and PTIN/name mismatch.*

## Annual Filing Season Program (AFSP)

The **Annual Filing Season Program** launched by the Return Preparer Office (RPO) is intended to recognize the efforts of non-credentialed tax return preparers who voluntarily increase their knowledge and improve their filing season competency through continuing education. A non-credentialed tax return preparer is a tax return preparer without professional credentials. This program allows them to obtain an AFSP Record of Completion for participation in an annual continuing education program. Annual Filing Season Program participants are also included in a public database of return preparers on the IRS website. There are also reduced requirements for exempt individuals. IRS VITA/TCE volunteers are considered exempt if they meet all the above requirements to obtain at least 14 hours of continuing education credit through the VITA/TCE program and obtain an additional one hour of ethics training from an **IRS Approved Provider**.

## AFSP Record of Completion

Once a volunteer has completed their CE requirements and renewed their PTIN for the upcoming year, they will receive an email from [TaxPros@ptin.irs.gov](mailto:TaxPros@ptin.irs.gov) with instructions on how to consent to the Circular 230 practice requirements and receive their certificate in their online secure mailbox.

## CHAPTER 6: Quality Site Requirements

Taxpayers using VITA/TCE free tax services should be confident they are receiving accurate tax return preparation and quality service. The purpose of the Quality Site Requirements (QSR) is to ensure the quality and accuracy of tax return preparation and consistent site operation. Partners must communicate the QSR to all volunteers. All partners and volunteers must follow all QSR to ensure accurate tax return preparation and high-quality site operation.

### Violation of Volunteer Standards of Conduct #1, Follow all Quality Site Requirements

If any volunteer refuses to adhere, comply, or follow a QSR they have violated Volunteer Standards of Conduct (VSC) #1, Follow all Quality Site Requirements. Partners and coordinators who find a VSC violation must email SPEC headquarters at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) and copy the partner and the local SPEC territory office as appropriate. The email notification should include the reporting person's name, contact number, site name, and a detailed description of the incident including the full name of the person who violated the VSC, date the incident occurred, and the number of taxpayer's affected by the violation if applicable.

### Quality Site Requirements for Alternative Filing Models

Although originally written for the traditional VITA/TCE site model, partners must also apply the QSR to all alternative filing models, including Facilitated Self-Assistance (FSA). Whether preparing returns in-person or using alternative filing models, volunteers must follow the Quality Site Requirements (QSR) and adhere to the Volunteer Standards of Conduct (VSC). 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.

### QSR #1: Certification

Volunteers must complete their certifications using the IRS electronic tests through Link & Learn Taxes (LLT). Volunteers who prefer to take the Certification Test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using that method but must transcribe their answers to the Test in LLT. Volunteers' names and addresses in LLT must match their government-issued photo identification. SPEC recommends that volunteers update their "My Account" page in LLT with their valid name and address.

- Volunteer training may consist of classroom training, self-study, and/or LLT.
- Volunteers have two attempts to pass each certification with a passing score of 80% or above on each certification.

New volunteers must take the Volunteer Standards of Conduct (VSC) Training. The training is available in LLT and in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. SPEC encourages returning volunteers to review the VSC training as a refresher. All volunteers must pass the VSC certification using LLT prior to working at a site.

- All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must review Publication 5101, Intake/Interview and Quality Review Training and pass Intake/Interview and Quality Review certification. Volunteer greeters, screeners and client facilitators who assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take Intake/Interview and Quality Review Training and certify.
- This training will be offered virtually with a Q&A session via Webcaster. Link is available in Publication 5325, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers.
- All volunteer greeters, screeners and client facilitators who assign tax returns for return preparation must also take Intake/Interview and Quality Review Training and certify.

Volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns, must certify in tax law prior to conducting tax law related tasks. Screeners and client facilitators who answer tax law questions must also certify in tax law.

Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators) do not have to certify in tax law but must still complete the VSC certification test via LLT. See Publication 5166, VITA/TCE Volunteer Quality Site Requirements for a chart on required training for volunteer positions.



*IRS tax law certified volunteer preparers must prepare tax returns that are within scope of the VITA/TCE program. Volunteers must spot out-of-scope returns early in the tax return preparation process.*

Refer all out-of-scope tax returns to a professional tax return preparer. Scope refers to VITA/TCE tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service Chart is in Publication 4012, VITA/TCE Volunteer Resource Guide.

- Tax law instructors must certify in tax law at the Advanced level or higher.
- IRS tax law certified volunteer preparers can only prepare returns with tax issues that fall within their certification level. If the site is preparing tax returns above the Basic certification level, the volunteer preparer must certify to the level needed to prepare these returns.
- Designated and peer-to-peer quality reviewers can only quality review returns with tax issues that fall within their certification levels. If the site is preparing tax returns above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.
- Volunteers may take other specialty certifications.
  - Volunteers must first certify in Volunteer Standards of Conduct before taking OPI certification.
  - Volunteers must first certify at either Basic or Advanced level before taking the specialty certification for Puerto Rico.
  - Volunteers must first certify at the Advanced level before taking the Military and International specialty certifications.
- Federal Tax Law Update Test for Circular 230 Professionals (C230) - SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA), or Enrolled Agent (EA) to certify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview and Quality Review. The C230 test is an optional certification. Volunteers who want more training can choose the traditional certification paths available to all volunteers.
- Volunteers who successfully pass the C230 test can prepare all tax returns within the scope of the VITA/TCE program. SPEC created the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers and coordinators should check with the sponsoring SPEC partner.



*Volunteers who certify only in C230 for tax law are not eligible for Continuing Education (CE) credits.*

SPEC requirements may be different from partner requirements. Partners may require a higher level of training. However, partner requirements can never be lower than IRS requirements. For example, some partners require their coordinators to be certified at the Advanced tax law certification level, even if they do not give tax law advice, prepare, or correct tax returns. For example, AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to certify at the Advanced level. This is an acceptable practice.

Coordinators and alternate coordinators must complete site coordinator training annually. There are several options for completing site coordinator training:

- Attend local territory training sessions scheduled between October and December
- Attend partner-provided training on the topics covered in Publication 5088, VITA/TCE Site Coordinator Training or
- Individually review Publication 5088, which is available on Link & Learn Taxes (LLT) or IRS.gov.



## QSR #2: Intake/Interview and Quality Review Process

All taxpayers using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs should be confident they are receiving accurate return preparation and quality service. Three vital processes that result in accurate returns and quality service are: effective intake, thorough taxpayer interview and complete quality review of the tax return.

### Required Intake/Interview and Quality Review Training

All coordinators, return preparers, quality reviewers, and instructors must take Intake/Interview and Quality Review Training. Greeters, screeners, and client facilitators who assign tax returns or answer tax law questions must also take Intake/Interview and Quality Review Training. Refer to Publication 5101, VITA/TCE Intake/Interview and Quality Review Training, available in LLT and IRS.gov.

Also, all instructors, coordinators, return preparers and quality reviewers must pass the Intake/Interview and Quality Review certification test located on LLT. Greeters, screeners, and client facilitators who assign tax returns or answer tax law questions must also pass the Intake/Interview and Quality Review certification test. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

### Intake and Interview Processes

IRS developed Form 13614-C, Intake/Interview and Quality Review Sheet, for use in the intake and interview, and quality review processes at VITA/TCE sites. SPEC updates Form 13614-C for the tax year and if applicable, incorporates tax law changes and process improvements. All sites must use the approved current year revision of Form 13614-C for every tax return prepared by an IRS tax law certified volunteer.

Form 13614-C guides the IRS tax law certified volunteer preparer through the interview with the taxpayer and allows them to gather all information to prepare an accurate return. The volunteer quality reviewer uses the completed tax return, completed Form 13614-C, the taxpayer's supporting documentation, and preparer's notes and comments to verify the tax return is free from error.

**New!** The FY2025 Form 13614-C revision is redesigned to be more user-friendly and provide additional space for taxpayer and preparer comments.



*Partners may ask other questions that are not on Form 13614-C but cannot create their own version of this form. AARP Foundation Tax-Aide (Tax-Aide) uses an approved "Intake Booklet" which includes Form 13614-C.*

All IRS tax law certified volunteer preparers must complete the intake and interview processes before preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents prior to preparing the tax return. Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook is a key resource for volunteers on how to conduct effective intake, interview, and quality review of tax returns at VITA/TCE sites.

While completing the intake and interview process, verify that the tax return is within the scope of the VITA/TCE program and the volunteer's certification level.

- If the return is not within the scope for VITA/TCE, explain to the taxpayer they must seek assistance from a professional preparer.

If the tax return does not fall within the volunteer's certification level, refer the taxpayer to another IRS tax law certified volunteer preparer with the proper certification level or to another site that prepares returns at that certification level.





*Each site must have a process for assigning tax returns to an IRS tax law certified volunteer preparer and quality reviewer certified at the proper level.*

The intake and interview process requires an IRS-certified volunteer/site to:

- Greet the taxpayer.
- Explain the three parts of the tax preparation process:
  1. Intake - this includes completing Form 13614-C
  2. Interview - the preparer will ask each question on the Form 13614-C to verify answers.
  3. Quality Review - the quality reviewer will verify identity, confirm taxpayer identification number for a second time and advise taxpayer of their responsibility for the information on the tax return.

Encourage the taxpayer to ask questions throughout the process. Explain that incorrect information may delay the processing of their tax return.

- Ensure taxpayer has everything needed to prepare the return: photo ID, Social Security card, individual taxpayer identification number (ITIN), all tax documents.
- Provide Form 13614-C to the taxpayer. Advise the taxpayer all questions on page 1 must be answered. Explain to the taxpayer to check only the boxes on pages 2 and 3 that apply to their situation.
- Ensure the return is within scope of the VITA/TCE program and determine the volunteer certification level needed for preparation of the tax return.
- Have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the correct level.

The interview process requires an IRS-certified volunteer/site to:

- Verify the identity of the taxpayer (and spouse, if married filing jointly) using photo identification according to rules listed in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust. Refer to QSR #3 for more information.
- Confirm Social Security numbers (SSN) and individual taxpayer identification numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR #3 for more information.
- Verify each answer on pages 1 through 3. On pages 2 and 3, confirm each checked box is accurate. If a taxpayer incorrectly checked a box, erase, or cross out the box and put your initials. Unchecked questions must be discussed with the taxpayer to verify they do not apply to the taxpayer's situation. Mark "No", or "N/A" to indicate the question was verified.
- Use the gray shaded section on the right side of pages 2 and 3 to leave notes or clarify answers.
- Exercise due diligence by using probing questions to gather complete information.
- Make filing status and dependency determinations by using the resource tools.
- Verify the "To be completed by certified volunteer" gray shaded area is completed.
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).

During the intake and interview process, only IRS tax law certified volunteer preparers can review, correct, and/or clarify tax related information. Preparer must notate comments when taxpayer's answers change, or they provide additional information.

### **Additional Intake and Interview Requirements for Sites using Virtual VITA/TCE Models**

In addition to using Form 13614-C, sites using any process under the Virtual VITA/TCE model must document those processes on Form 14446, Virtual VITA/TCE Taxpayer Consent.

Before the intake process, the volunteer must explain the virtual method(s) and step- by- step procedures to the taxpayer. Taxpayers must agree to participate in the virtual method by checking the request to review and the consent disclosure boxes and signing Form 14446 as shown below. For detailed information on Form 14446, refer to Publication 5450, VITA/ TCE Site Operations.

# Form 14446 Virtual Consent

## Part III: Taxpayer Consents:

### Request to Review your Tax Return for Accuracy:

To ensure you are receiving quality services and an accurately prepared tax return at the volunteer site, IRS employees randomly select free tax preparation sites for review. If errors are identified, the site will make the necessary corrections. IRS does not keep any personal information from your reviewed tax return and this allows them to rate our VITA/TCE return preparation programs for accurately prepared tax returns. If you do not wish to have your return included as part of the review process, it will not affect the services provided to you at this site. If the site preparing this return is selected, do you consent to having your return reviewed for accuracy, by an IRS employee?

☐ Yes ☐ No

### Virtual Consent Disclosure:

If you agree to have your tax return prepared and your tax documents handled in the above manner, your signature and/or agreement is required on this document. Signing this document means that you are agreeing to the procedures stated above for preparing a tax return for you. (If this is a Married Filing Joint return both spouses must sign and date this document.) If you chose not to sign this form, we may not be able to prepare your tax return using this process. Since we are preparing your tax return virtually, we have to secure your consent agreeing to this process. If you consent to use these non-IRS virtual systems to disclose or use your tax return information, Federal law may not protect your tax return information from further use or distribution in the event these systems are hacked or breached without our knowledge. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature. If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov). While the IRS is responsible for providing oversight requirements to Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, these sites are operated by IRS sponsored partners who manage IRS site operations requirements and volunteer ethical standards. In addition, the locations of these sites may not be in or on federal property.

I agree to use this site's Virtual VITA/TCE Process

☐ Yes ☐ No

Printed name

Printed name (spouse if married filing joint)

Date of birth

Date

Date of birth

Date

Telephone number

Telephone number

Email address

Email address

Signature (electronic)

Signature (electronic)

OR

OR

Signature (type/print)

Signature (type/print)

## Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. 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 taxpayer's (and spouse, if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, IRS tax law certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, volunteers need to ask themselves if the information is unusual or questionable.



*If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return and inform the site coordinator of the reason for not preparing the tax return.*

## Completing Form 13614-C, Intake/Interview & Quality Review Sheet

Form 13614-C is printed in English and Spanish. Additional languages are available for download at IRS.gov. In addition, the last five prior year Form 13614-C are available for download at IRS.gov.



*Form 13614-NR, Nonresident Alien Intake and Interview sheet is also available for use at sites serving nonresident alien taxpayers. Volunteers are required to be certified in Foreign Student and Scholar to use this form to prepare Form 1040-NR, US Nonresident Alien Income Tax Return.*

### Pages 1 through 3

The taxpayer completes pages 1 through 3 supplying basic information needed to prepare a correct tax return.

The questions on Page 4 are optional and not required to be answered if the taxpayer declines.

An IRS tax law certified volunteer preparer must then:

- Interview the taxpayer by asking each question on the Form 13614-C to verify the taxpayer's answer.
- Ensure that all questions are answered accurately. Verify the checked boxes on pages 2 and 3 are correct. Any box incorrectly checked must be erased or marked out. Any box that should be checked, must be corrected after discussion with the taxpayer.
- Review supporting documentation.
- Make updates and notes as needed for quality reviewer to understand. Use the column on the right side of pages 2 and 3 to make notes. Additional space for preparer notes is on page 5.



*If a taxpayer is unable to complete the form, an IRS tax law certified volunteer preparer will complete it with the taxpayer by asking all questions and recording the answers.*

### Gray Area on Page 1: "To be completed by certified preparer"

An IRS tax law certified volunteer preparer completes this section. These questions help the volunteer make tax law determinations for dependency, filing status, and qualified tax credits. The volunteer must complete the questions listed in the gray shaded area under "To be completed by certified preparer", for each person listed by the taxpayer(s).

- If any of these persons are claimed on the tax return, then all questions must be answered.
- If someone listed is not claimed on the return, then only the disqualifying question(s) must be answered.

### Potential Certification Levels for Tax Law Issues

Pages 2 and 3 of Form 13614-C show the potential required tax law certification level for each question. The levels B (Basic), A (Advanced) and M (Military) are listed in front of the questions. A greeter, screener or client facilitator assigning or selecting the tax return for preparation must understand how to select the certification level required for that return. If they cannot assign the taxpayer to an IRS tax law certified volunteer preparer with the required certification level, they must seek help.



*An IRS tax law certified volunteer preparer determines if the taxpayer's return can be prepared at the site after the interview is completed. The final decision will be based on a combination of the site's return preparation policy, the Scope of Service Chart listed in Publication 4012 and/or Tax-Aide approved tax law criteria.*

## Making Corrections

**Volunteer preparer:** Correct errors or omissions of information found prior to or during the interview with the taxpayer and enter on Form 13614-C before preparing the return. It is important to capture these notes so the quality reviewer will have all the information which was used to prepare the tax return.

**New!** The revised Form 13614-C includes a notes/comments column on pages 2 and 3 to leave notes for the quality reviewer. Additional space for notes is located on page 5.

**Quality reviewer:** Follow the site's established procedures to correct errors found on Form 13614-C and on the tax return. Write comments about any corrections on Form 13614-C. After corrections are made, review the corrected return for accuracy. Once the return is accurate it is signed by the taxpayer(s) and processed for timely filing.

## Maintaining Forms 13614-C

After the return is complete partners/sites can return Form 13614-C to taxpayers with a copy of their return. Some partners/sites keep Form 13614-C until tax returns are accepted. Site must securely destroy any retained Forms 13614-C by December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299.

If partners keep Form 13614-C for anything other than tax return preparation, they must secure taxpayer approval by obtaining a signed Consent to "Use" and Consent to "Disclose". Taxpayers must sign the consents which must include specific information as described in the Internal Revenue Code Section 7216. For more information and guidance on preparing these written consents and safeguarding taxpayer data, refer to Publication 5471, Fact Sheet: Disclosure and Use of Tax Information - Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

## Quality Review Process

Every site must use a complete quality review process for all returns prepared to ensure accuracy. A tax return is considered accurate when tax law is applied correctly, and the completed return is free from error based on the completed Form 13614-C, Intake/Interview and Quality Review Sheet (or Form 13614-NR), the taxpayer's interview and the taxpayer's supporting documentation. For a complete Quality Review Checklist see Publication 4012, VITA/TCE Volunteer Resource Guide.

An effective and complete quality review process must have the following critical components:

- The quality reviewer must confirm taxpayer's (and spouse's, if married filing joint) identity and taxpayer identification numbers during the quality review process.
- Engage the taxpayer's participation in the quality review to confirm their understanding and agreement to the facts of the return. Explain that incorrect information may delay the processing of their return.
- Verify all items listed in the Quality Review Checklist found in Publication 4012 are addressed.
- Verify return was prepared using an accurately completed Form 13614-C, Intake/Interview and Quality Review Sheet. Verify errors identified on Form 13614-C were corrected. Review notes/comments section for any comments left by the preparer.
- Review all supporting documentation, and other information provided by the taxpayer to confirm entries are correct on the return.
- Review tax law references (Publication 4012 and Publication 17, Your Federal Income Tax (For Individuals), and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Advise taxpayers before they sign their return of their responsibility for information on their return. Emphasize that by signing the return, the taxpayers are declaring under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.



*If any errors are identified or if the Form 13614-C is incomplete, quality reviewer must speak with the preparer and thoroughly explain any discrepancies. Errors must be corrected and noted on Form 13614-C.*

## Quality Review Methods

**Designated Review** – An IRS tax law certified volunteer solely dedicated to reviewing returns prepared by other IRS tax law certified volunteer preparers.

**Peer-to-Peer Review** – An IRS tax law certified volunteer preparer who may quality review returns of another preparer when the site is not able to use the designated review method.

Quality reviewers must have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software.
- Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
- Tact in explaining identified errors to taxpayers and volunteers.

Quality reviewers must certify at or above the level of the return they are reviewing (including any specialty levels).

Self-review (volunteer reviews a return they prepared) is not allowed. All returns must be quality reviewed by another volunteer certified to the level required for the return.

## QSR #3: Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

Coordinators must have a process in place to confirm taxpayers' identities and taxpayer identification numbers (TIN). All volunteers must perform the verification procedures prior to tax return preparation. In addition, the quality reviewer must perform the verification procedures again during quality review before a taxpayer signs and receives a copy of the prepared tax return.

This process must include using acceptable documents to confirm taxpayers' identities and TIN by reviewing:

- Original photo identification (ID) for taxpayer (and spouse, if married filing jointly); and
- Social Security numbers (SSN) and individual taxpayer identification numbers (ITIN) for everyone listed on the tax return and
- Correct spelling of names for everyone listed on the tax return.

Please refer to Publication 4299 for more information about acceptable documents for photo identification and to confirm a TIN. Publication 4299 also offers exceptions for validating taxpayer identities subject to coordinator approval.

## QSR #4: Reference Materials

All sites must have, in paper or electronic form, the following reference materials available for use by IRS-certified volunteers:

- Publication 17, Your Federal Income Tax (For Individuals)
- Publication 4012, VITA/TCE Volunteer Resource Guide
- Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
- Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide

The use of reference materials is an important key to preparing an accurate tax return. For example, many errors in tax return preparation occur during the determination of filing status and eligibility for tax credits. Volunteers can make determinations following one of the flow charts or decision trees in Publication 4012. The availability of key tax law reference materials supports the use of these resources and minimizes return errors.

SPEC views security as a high priority. To help with potential security concerns, coordinators must have access



to the Publication 4299 at the site during tax preparation hours.

Coordinators must review and discuss with their volunteers all VTA or CyberTax Alerts, and QSRA, within seven (7) business days after IRS issuance. VTA and QSRA are emailed out systemically to volunteers listed as site coordinators. The alerts are also available on the Site Coordinator Corner on IRS.gov. CyberTax Alerts are available on the AARP Foundation Tax-Aide website.

## QSR #5: Volunteer Agreement

Annually, all volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification. In addition, they must agree to follow the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement–VITA/TCE Programs.

The partner's approving official must also certify (sign and date) Form 13615. This confirms that the partner's approving official has verified the volunteer's identity, name, and address, using government-issued photo identification. The partner must also confirm the volunteer has passed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. Every volunteer's Form 13615 must be certified prior to their volunteering at a VITA/TCE site. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact, as appointed by the partner.



*Coordinators must exercise due diligence and have a method to verify training certification the day the volunteer reports to the site.*

The approving official must confirm volunteers' identities, names, and addresses using government-issued photo identification (ID), when reviewing and signing Forms 13615. SPEC partners and coordinators can review volunteers' government-issued photo ID electronically. Government-issued photo identification includes valid driver's license (U.S.), state ID (U.S.), Military ID, national ID, visa, Global Entry ID, or passport. Coordinators can make exceptions to use official high school identification for students taking part as volunteers in an official VITA/TCE High School program. The name on Form 13615 must match both the name on the government- issued photo ID and the volunteer's name added to TaxSlayer or other tax preparation software. SPEC does not allow the use of volunteer nicknames in the tax preparation software.



Volunteers' names and addresses in LLT must match their government-issued photo ID. Advise volunteers to update their "My Account" page in LLT with their valid name and address.

Form 13615 includes a signature line for parents and/or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Parents and/or guardians do not have to sign Form 13615 for their minor children if the VITA/TCE High School program has an alternative consent requirement.

By signing and dating Form 13615, volunteers are agreeing to adhere to the following VSC and must:

- VSC #1 - Follow all Quality Site Requirements (QSR).
- VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.
- VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.
- VSC #4 - Do not knowingly prepare false returns.
- VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.
- VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

All SPEC partners or coordinators must list their volunteers on Form 13206, Volunteer Assistance Summary



Report, or a partner-created document having the same information. The certification box on Form 13206 must be checked.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |
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| <b>Form 13206</b><br>(October 2024)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Department of the Treasury - Internal Revenue Service<br><b>Volunteer Assistance Summary Report</b> | OMB Number<br>1545-2222                                                                                               |  |  |  |  |  |  |  |  |
| <b>Instructions:</b> Partners have the choice of reporting their volunteers at the partner level or site level. However, care must be taken not to report volunteers more than once. Military sites should complete this form at the site level. Mail, fax or email this form, or a similar listing containing the same information, to your local SPEC territory office by February 3 but no later than February 15. As new volunteers report to the site(s), additional submissions are required by the 3rd of each month. Current year Form 13206, or <a href="#">Form 13615</a> , Volunteer Standards of Conduct Agreement - VITA/TCE Programs should be available at the site and/or partner level as proof of volunteer certification for as long as the volunteers are working in your VITA/TCE program or until a new <a href="#">Form 13615</a> is secured for the new filing season. If Form 13206, or <a href="#">Form 13615</a> , are not located at the site, the coordinator is required to have a method in place to track volunteer certification levels and be able to provide this information upon request. See <a href="#">Publication 5683</a> , VITA/TCE Handbook for Partners and Site Coordinators. |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |
| Date _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Site Identification Number (SIDN)<br>(Only required if reporting at site level)                     | S <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |
| Partner or site name _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |
| Partner or site address _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |
| Primary contact name _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                     | Primary contact phone number _____                                                                                    |  |  |  |  |  |  |  |  |
| Primary contact address _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | City _____                                                                                          | State <table border="1"><tr><td> </td></tr></table> ZIP code _____                                                    |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |
| <input type="checkbox"/> By checking this box, I certify that all volunteers listed below have signed <a href="#">Form 13615</a> , Volunteer Standards of Conduct Agreement - VITA/TCE Programs. All volunteer identities, names and addresses were validated using a government-issued photo ID. Certification was verified, and the agreement was signed and dated by the coordinator, sponsoring partner, instructor or IRS contact.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                     |                                                                                                                       |  |  |  |  |  |  |  |  |

Partners or coordinators must give their volunteer list to their local SPEC territory office by February 3, but no later than February 15. As sites bring on new volunteers, partners or coordinators must report these new volunteers to the local SPEC territory office by the third of each month.

The partner-created document must contain the same information for the volunteers required on Form 13206. It must show that each volunteer has completed the VSC certification and signed Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, agreeing to adhere to the VSC. The document must also show the partner’s approving official verified the volunteer’s identity, name, and address, using government-issued photo identification and signed and dated Form 13615. It is important to report a volunteer only once to the local SPEC territory, even if they work at more than one site.



Copies of Forms 13206, Volunteer Assistance Summary Report, or similar document containing the same information, should be available at the partner or site location with the required information for each volunteer verifying agreement to the VSC and certification level. If these forms are not available at the site, the coordinator must have a method in place to track volunteer certification levels and be able to provide this information upon request.

Tax-Aide will complete and send a combined list of volunteer certifications to SPEC headquarters containing the same information as requested on Form 13206. Tax-Aide must secure Forms 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement and their identities, names and addresses were validated using a government-issued ID.

Partners do not have to keep Forms 13615 once the volunteer and partner have:

- Signed the completed agreement.
- Accurately transferred all required data to the current Form 13206 or partner created document (containing the same information).
- Sent Form 13206, or partner created list, to the local SPEC territory office.
- Submitted completed Form 13615 for CE Credits

**Partners can destroy Form 13615 or return it to the volunteer.**



For volunteers requesting CE credits, Form 13615 must be signed in both the certification section and the CE credit section. For more information see Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.

After agreeing to follow the Volunteer Standards of Conduct by signing Form 13615, volunteers must report unethical behavior at a VITA/TCE site by emailing SPEC headquarters at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individuals full name, date the incident occurred, and the number of taxpayer's affected by the violation, if applicable.



The latest revision of Publication 4836 VITA/TCE Free Tax Programs also referred to as the “VolTax” poster, must be available to all taxpayers who seek services at the site. The purpose of the poster is to make taxpayers aware of their opportunity to report unethical behavior. Publication 4836 is an electronic only product and sites will need to print in English, Spanish or both and post for in-person service. Form 13614- C, Intake/Interview & Quality Review Sheet, and Publication 730 (EN-SP), Important Tax Records Envelope (VITA/TCE), also include the VolTax email address.

## QSR #6: Timely Filing of Tax Returns

All coordinators must have a process in place to ensure every tax return is timely electronically filed or delivered to the taxpayer.

Sites **must** not stockpile taxpayer returns. Stockpiling is waiting more than three calendar days to submit the return once the site has all necessary tax documents. Tax returns must be e-filed no more than three calendar days after the site has secured all necessary information from the taxpayer and completed all necessary tax preparation steps required to file the taxpayers return electronically.

This means the taxpayer has completed the intake/interview process, provided all necessary tax documents, completed the Quality Review, and has provided consent to the site to e-file the return through the signing of Form 8879. Once these steps have been completed, the VITA/TCE site has three calendar days to e-file the return.



Returns must be completed within a reasonable timeframe. If due to lack of response, delays with resolving rejects, signing Form 8879 or volunteer staffing, sites must notify taxpayers that the return has been deactivated in the tax preparation software and to return to the site to pick up their tax documents. If the taxpayer does not return to the site, per Publication 4299, Privacy, Confidentiality, and Civil Rights, sites must properly dispose of tax documents including burning or shredding the data.

For e-filed tax returns, the taxpayer (and spouse, if married filing jointly) must sign Form 8879, IRS e-file Signature Authorization prior to the transmission of the return to IRS. Taxpayers must sign and date Form 8879 after reviewing the return and ensuring the tax return information on the form matches the information on the return.

While IRS requires Form 8879 be retained for three years by commercial preparers, VITA/TCE sites received a waiver from this requirement for Form 8879 and supporting documents. Volunteers do not send Forms 8879 to the IRS. Instead, volunteers give the signed Form 8879 to the taxpayer along with a copy of their tax return. A signed Form 8879 gives the site permission to e-file the return and allows the taxpayers the opportunity to read the important declaration prior to submission of the e-filed tax return. See Publication 4299 for information on exceptions in securing signatures on Form 8879.

Volunteers must resolve all rejects as soon as possible. Volunteers must inform taxpayers within 24 hours if they cannot correct the reject. Taxpayers must sign a new, corrected Form 8879 if the electronic return data on their individual income tax returns changes and the amounts differ by more than either \$50 to “Total income” or “AGI,” or \$14 to “Total tax,” “Federal income tax withheld,” “Refund” or “Amount you owe.”

Sites can assist taxpayers with filing Form 4868, Application for Automatic Extension to File US Individual

Income Tax Return, with the consent of the taxpayer and when the facts and circumstances of the taxpayer's situation indicate filing an extension to file their return is the correct tax determination for the taxpayer.

To e-file the Form 4868 on behalf of the taxpayer, the Form 8878, IRS E-file Signature Authorization for the Form 4868, or Form 2350 **MUST** be signed by the taxpayer prior to the e-filing of the Form 4868.

Actions required to guarantee tax returns are timely filed include:

- Ensure the tax return is submitted to IRS within three calendar days after the site has all necessary information to e-file the tax return.
- Retrieve acknowledgements timely (preferably within 48 hours of transmission).
- Promptly work rejects that can be corrected by the IRS tax law certified volunteer.
- Timely notify taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Promptly notify taxpayers if any other problems with tax return processing.
- For filing paper returns, provide the taxpayer with a completed tax return and the correct mailing address for the IRS center that processes paper tax returns. Remind taxpayer to sign the return before mailing it.

Refer coordinators to the following:

- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, for guidance on stockpiling of returns and resolving rejects.
- IRS.gov for "Where to File Paper Tax Returns," Publication 17 or Form 1040 instructions for the IRS address for mailing paper tax returns.

## QSR #7: Civil Rights

All VITA/TCE sites must make available to all taxpayers who seek services at the site information on Title VI of the Civil Rights Act of 1964 by providing the current Publication 4053 (en-sp), Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish), or a current D143, AARP Foundation Tax-Aide (poster).



All VITA/TCE sites serving Limited English Proficient (LEP) taxpayers must offer Publication 4053, if available, in the taxpayers' first languages. Please refer to IRS.gov for the availability of Publication 4053 in various languages.

These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a civil rights complaint, refer them to the contact information on Publication 4053 (en-sp). If taxpayers request the information in writing, offer Publication 4454, Your Civil Rights are Protected. Publication 4454 is an optional brochure designed to notify taxpayers of their civil rights when the site cannot provide tax preparation services (for example, lack of information to prepare the return, the return is not within scope of the VITA/ TCE program).



Taxpayers must have access to the civil rights information even if they do not have a tax return prepared. At a traditional site, the poster must be visible at the first point of contact between the taxpayer and volunteer. For virtual sites, the poster must be sent or made available to all seeking services.

It is not acceptable to use Publication 730 (EN-SP) or the Tax-Aide envelope as the source for notifying the taxpayers of their civil rights. This product offers information to the taxpayer who receives service, not the taxpayer who is denied service.

## QSR #8: Correct Site Identification Number (SIDN)

**T** *All tax returns prepared by VITA/TCE sites must include the correct site identification number (SIDN). E-file administrators must set tax software defaults to make sure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their local SPEC territory office to make sure they are using the correct SIDN.*

For sites using TaxSlayer, the SIDNs are assigned in the Preparer(s) Setup Menu. TaxSlayer allows the Site Administrator to “Pull from Office”, as this populates the SIDN that is sent from SPEC to TaxSlayer with the software order. If the site is an ad hoc site, then follow the Pro Online Ad Hoc Site set up instructions. For more guidance, refer to the VITA/TCE Blog.

## QSR #9: Correct Electronic Filing Identification Number (EFIN)

All tax returns prepared by VITA/TCE sites must include the correct electronic filing identification number (EFIN). All partners must use the online IRS e-file application process found in e-Services on IRS.gov to apply for an EFIN or update an application. A separate EFIN is required for each physical location. E-file administrators should set the tax software defaults to ensure the correct EFIN automatically appears on Form 8879, IRS e-file Signature Authorization.

**T** *For sites using TaxSlayer, the software populates with the EFIN included in the software order from SPEC. Sites should not be making changes to this EFIN without guidance from SPEC. If the site is an ad hoc site, then a second Electronic Return Originator (ERO) account is set up, but the site continues to use the EFIN of the main site.*

## QSR #10: Security, Privacy, and Confidentiality

Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, is the resource document for guidance on securing and protecting personally identifiable information (PII) shared by taxpayers, volunteers, and partners. A copy (paper or electronic) must be available at the site. Sites must follow all security, privacy, and confidentiality guidelines as outlined in Publication 4299.

All coordinators must have security procedures in place as described in Publication 4299 for the following processes:

- Preparing an annual security plan to safeguard taxpayer data. Sites can use Form 15272, VITA/TCE Security Plan, or a similar document that captures the same information.
- Protecting all computers with passwords.
- Using a hard-wired internet connection or encrypted and password protected wireless internet connection.
- Securing computers, printers, and all equipment.
- Safeguarding PII at the site by safely storing and/or properly disposing of the information.
- Properly securing signatures on IRC Section 7216 required consent notices.
- Limiting volunteer access privileges to the tax software based on assigned roles.
- Generally restricting volunteer access to the tax returns.
- Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.

All partners must approve the security plan. The site coordinator must sign the form and submit the form to their SPEC territory office prior to opening of the site but no later than December 31. The relationship

manager and the territory manager must sign Form 15272 acknowledging approval of the security plan. The territory office must provide the signed and approved copy to the site coordinator. Volunteers must be familiar with the security plan policies to keep taxpayer information secure and confidential.

To help prevent identity theft at VITA/TCE sites, IRS-certified volunteers must identify themselves to the taxpayers they assist. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. At a minimum, this identification must include the full first name and first letter of the volunteer's last name. Form 14509, Volunteer ID Insert, is an optional product for volunteers to display their names, which are available from the relationship manager. Virtual sites can use electronic means to give the volunteers' names to the taxpayers.

## Chapter 7: Volunteer Standards of Conduct

The integrity of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs depends on maintaining public trust. All taxpayers using VITA/TCE services should be confident they are receiving accurate tax return preparation and quality service.

All volunteers are responsible for providing the highest quality and best service to taxpayers. Along with this responsibility, all volunteers must sign and date Form 13615, Volunteer Standards of Conduct Agreement each year, stating they will uphold the highest ethical standards and follow all Quality Site Requirements (QSR).

Furthermore, all IRS Stakeholder Partnerships, Education and Communication (IRS-SPEC) partners must sign either Form 13533, Sponsor Agreement or Form 13533-A, FSA Remote Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. By signing this agreement, the sponsor agrees to make certain their volunteers are aware of the standards of conduct and privacy and the key principles of confidentiality.

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher. The VSC Training will provide:

- An explanation of the six Volunteer Standards of Conduct defined on Form 13615
- Information on how to report possible violations.
- Consequences of failure to adhere to the program requirements.
- Examples of situation that raise question on ethical behavior.

### Volunteer Standards of Conduct (VSC)

Often volunteers face ethical issues, which arise in unexpected situations requiring quick decisions and good judgment. In many cases, the volunteer will react to unusual situations and not realize until later that it was, in fact, an ethical dilemma.

The Volunteer Standards of Conduct were developed specifically for the operation of free tax preparation programs. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, applies to all conduct and ethical behavior affecting the VITA/TCE programs. Volunteers must agree to adhere to the standards of conduct prior to working in a VITA/TCE free tax return preparation site.

**All participants in the VITA/TCE programs must adhere to the following Volunteer Standards of Conduct:**

#### VSC #1 – Follow all Quality Site Requirements (QSR).

The purpose of the Quality Site Requirements (QSR) is to ensure the quality and accuracy of tax return preparation and consistent operation of sites.

Non-adherence to any QSR becomes a violation of the VSC if volunteers refuse to follow the QSR. If the problem is corrected, it is not a violation of the VSC.

Refer to Publication 5166, VITA/TCE Volunteer Quality Site Requirements, for a full explanation of each QSR.

#### VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

“Free” means we do not accept payment for our services from the clients we serve. We do not want to confuse the taxpayer by asking for donations. Donation or tip jars located in the return preparation or taxpayer waiting area are a violation of this standard. Donation or tip jars can be placed in another area at the site if that area



does not give the impression that the site is collecting the funds for return preparation. Donation or tip jars cannot be in the entry, waiting, tax preparation, or quality review areas.

A client may offer payment, but always refuse with a smile and say something like, “Thank you, but we cannot accept payment for our services.” If someone insists, recommend cookies or donuts for the site. Taxpayers can make cash donations to the sponsoring organization, but not in the tax preparation area. Refer taxpayers who are interested in making cash donations to the appropriate website or to the coordinator for more information.



*Having fee-based preparation at the VITA site location while the VITA site is open is like tip jars within the preparation space. This causes confusion to the taxpayer as VITA is advertised as a free service.*



*You finish a time-consuming return, and the client is very grateful. On her way out, the client stops by and tries to sneak a \$20 bill in your pocket, saying, “I would have paid ten times that at the preparer across the street.” Return the money and explain that you cannot accept money for doing taxes.*

Taxpayers’ federal or state refunds **must not** be deposited into VITA/TCE volunteers’, partners’, or any associated organizations’ personal or business bank/debit card accounts. VITA/TCE sites must only request direct deposit of a taxpayer’s refund into accounts bearing the taxpayer’s name.

### **VSC #3 – Do not solicit business from taxpayers you help or use the information gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.**

Volunteers must properly use and safeguard taxpayers’ personal information. Volunteers may not use confidential or nonpublic information to engage in financial transactions. They cannot allow improper use of taxpayer information to further their own, another persons’ or organizations’ private interests.

SPEC encourages partnering with banks or credit unions to promote unbanked taxpayers to open bank accounts. However, sites and volunteers **cannot** offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns.

Below is guidance for banks or credits unions who partner with VITA/TCE:

- VITA/TCE coalitions and partners must take steps, so taxpayers clearly understand tax services remain free of cost regardless of whether they sign up for a bank or credit union membership or a refund anticipation loan.
- Bank or credit union information/enrollment tables must remain in a separate space from tax return preparation.
- Bank or credit union offerings must be announced using general terms to potential customers separate from tax return preparation.
- Volunteers must not promote bank or credit union services by using information provided by the taxpayer to prepare a tax return (such as the taxpayer not having a bank account or the amount of the tax refund).
- SPEC encourages VITA/TCE coalitions and partners to reach out and find additional financial institutions to offer services at VITA/TCE sites. To avoid the appearance of endorsement or preferential treatment, SPEC recommends giving other financial institutions with similar products with the same or similar terms to be present at the location separate from tax return preparation.



*SPEC determined having a representative of a bank or credit union present at the same location as a VITA/TCE site but separate from the tax return preparation space is not a violation of VSC #3 even if that bank provides RACs/RALs as part of its overall business.*



*The partner operates a paid tax service in addition to having a VITA site in the same facility. The volunteer reviews the income documents and determine the taxpayer's total income is above the VITA income limit. The volunteer then directs customers to their paid service for taxpayer convenience, so they do not have to seek services elsewhere. You explain that this is a violation of VSC #3. Partner used taxpayer information gained during the Intake/Interview process for direct personal benefit to their organization.*



*Your primary business includes selling health insurance policies. During the interview, you find out the taxpayer lost access to health insurance in January of the current year. You cannot offer to sell the taxpayer health insurance through your business.*

## **VSC #4 – Do not knowingly prepare false returns.**

It is imperative that volunteers correctly apply tax law to the taxpayer's situation. While it can be a temptation for a volunteer to bend the law to help taxpayers, this will cause problems down the road for the taxpayers. Volunteers must not knowingly prepare false returns.

Trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns can result in unwanted taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax, plus interest and penalties, resulting in an extreme burden. In addition, the taxpayer may seek damages under state or local law from the SPEC partner for the volunteer's fraudulent actions. Even so, the IRS would still seek payment of the additional taxes, interest, and penalties from the taxpayer.



*To report suspected violations or concerns which you have emailing SPEC Headquarters at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov). The email should include your name, contact number, site name, and a detailed description of the incident including the individual's full name, date the incident occurred, and the number of taxpayers affected by the violation.*



*A volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The volunteer preparer has violated this standard. The quality reviewer simply missed this omission, and the return was printed, signed, and e-filed.*

The quality reviewer missed this omission, and the return was printed, signed, and e-filed. Since the quality reviewer did not knowingly allow this return to be e-filed incorrectly, the quality reviewer did not violate this standard. Do not to confuse an unethical action with a lack of knowledge or a simple mistake.



*A volunteer prepares a fraudulent return by knowingly claiming an ineligible dependent. The taxpayer received a notice from IRS disallowing the dependent and assessing additional taxes, interest, and penalties. The taxpayer may seek money from the SPEC partner, but must still pay the IRS the additional taxes, interest, and penalties.*



*A volunteer prepares a fraudulent return by adding Household Employee Wages that the taxpayer did not earn. The taxpayer received a notice from IRS for additional information needed about the earnings that the taxpayer did not have so the IRS corrected the tax return and began assessing additional taxes, interest, and penalties.*

## **VSC #5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE program.**

SPEC can prohibit volunteers from participating in the VITA/TCE program if they engage in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Volunteers must take care to avoid interactions that discredit the program. A taxpayer may look to state or local law to seek money from the SPEC partner for a volunteer's fraudulent actions.

## Consequences

Volunteers performing egregious activities are barred from volunteering for the VITA/TCE program and may be added to a registry of barred volunteers.



*Allowing an unauthorized alien to volunteer at a VITA/TCE site is prohibited. An “unauthorized alien” is defined as a person not lawfully admitted into the United States for either permanent residence or employment. All volunteers participating in the VITA/TCE program must legally reside in the United States. Coordinators are required to ask for proof of identity with a government-issued photo ID for each volunteer. However, coordinators or partners are not required to validate the legal status of volunteers. Therefore, by signing Form 13615, volunteers are certifying that they are legal residents of the United States.*

## VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner.

To safeguard public trust, Internal Revenue Service employees, partners, and volunteers must maintain the confidence and respect of the people we serve. All volunteers must conduct themselves professionally in a courteous, businesslike, and diplomatic manner.

Volunteers take pride in assisting individuals who come to VITA/TCE sites for return preparation. Taxpayers are often under a lot of stress and may wait extended periods for assistance. Volunteers may also experience stress due to the volume of taxpayers needing service. This situation can make patience run short. It is important to remain calm and create a peaceful and friendly atmosphere.

You finish a difficult return for Millie, who has self-employment income, several expenses, and very few records. In addition, her son turned 25 and moved out early in the year. She owes the IRS about \$50. After you carefully explain the return, Millie sputters, “You don’t know what you’re doing. I always get a refund! My neighbor is self-employed, and she got \$1,900 back.” In this situation, you should take a deep breath and courteously explain that every return is different. If necessary, involve the coordinator.

## Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. 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 taxpayer’s (and/or spouse, if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, IRS tax law certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, volunteers need to ask themselves if the information is unusual or questionable.



*If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return. If necessary, ask the coordinator for assistance.*

## Failure to Comply with the Volunteer Standards of Conduct

### Who enforces the standards?

The U.S. tax system is based on voluntary compliance. Most taxpayers compute their tax accurately, but at times unscrupulous taxpayers and preparers evade the system by filing fraudulent returns. For this reason, some sponsoring organizations may perform background checks on their volunteers.

The VITA/TCE program is operated by sponsoring partners and/or coalitions outside the IRS. However, IRS is responsible for providing oversight to protect the VITA/TCE programs’ integrity and to maintain taxpayer

confidence. IRS recognizes the hard work volunteers contribute to the programs and does not want that overshadowed by a volunteer's lapse in judgment.

## How are the standards enforced?

IRS-SPEC continues to revise Form 13615, Volunteer Standards of Conduct Agreement, to provide guidance to volunteers and a structure for regulating ethical standards. By signing and dating Form 13615, Volunteer Standards of Conduct Agreement, volunteers agree that they will adhere to the VSC.

If conduct violating the standards occurs at a VITA/TCE site, IRS-SPEC will recommend corrective actions. If the site cannot or will not remedy the conduct, then IRS-SPEC will discontinue its relationship and remove any government property from the site.

In cases of wrongdoing, illegal conduct, and/or management practices that violate the VSC, IRS-SPEC may terminate a VITA/TCE grant. A volunteer's conduct could put a site or partner in jeopardy of losing its government funding.

## Resolving Problems

In general, the coordinator is the first point of contact for resolving any problems that a volunteer may encounter. If a volunteer feels an ethical issue can't be handled by the coordinator, the volunteer should email SPEC headquarters at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individuals full name, date the incident occurred, and the number of taxpayer's affected by the violation if applicable. The following chart lists common issues that a taxpayer may have and where they can be referred. Publication 5136, Service Guide, also may be helpful when a taxpayer has a question unrelated to tax preparation. Publication 5136 can be located at [www.irs.gov/pub/irs-pdf/p5136.pdf](http://www.irs.gov/pub/irs-pdf/p5136.pdf).

| For this type of issue:                                                                                       | The appropriate action is:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual or company is violating the tax laws                                                               | Use Form 3949-A, Information Referral. Complete this form online at <a href="http://www.irs.gov/pub/irs-pdf/f3949a.pdf">www.irs.gov/pub/irs-pdf/f3949a.pdf</a> . Print the form and mail to: Internal Revenue Service, Fresno, CA, 93888.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Victims of identity theft                                                                                     | Refer taxpayers to Identity Protection Specialized Unit at 1-800-908-4490. The Protection Specialized Unit may issue these taxpayers a notice. Volunteers may prepare returns for taxpayers who bring in their current CP01A Notice or special PIN (6-digit IPPIN). Include the IPPIN on the software main information page. Instructions are located at: <a href="http://www.irs.gov/uac/Identity-Protection">www.irs.gov/uac/Identity-Protection</a> .                                                                                                                                                                                                                                                                                                                                                                        |
| Taxpayers believe they are victims of discrimination                                                          | Refer taxpayers to:<br>(Written complaints) Internal Revenue Service Civil Rights Unit, 1111 Constitution Avenue, NW, Room 2413 Washington, D.C. 20224.(Email complaints) <a href="mailto:civil.rights.division@irs.gov">civil.rights.division@irs.gov</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Taxpayers have account questions such as balance due notices and transcript or installment agreement requests | Taxpayers should be referred to <a href="http://www.irs.gov">www.irs.gov</a> :<br>If they want to make a payment, they will click on <b>Make a Payment icon</b> .<br>If they are requesting an installment agreement they will select, <b>Can't Pay Now?</b><br>If they have a notice, they should/can enter <b>understanding your notice</b> in the Search feature on IRS.gov.<br>If they still need help, refer the taxpayer to a local <b>Taxpayer Assistance Center</b> or they can call the toll-free number 1-800-829-1040. Appointments are available for all TAC services. Taxpayers can call the toll-free line, 844-545-5640, to schedule an appointment to receive services. The appointment services toll-free line hours of operation are 7 a.m. – 7 p.m. local time (Hawaii and Alaska follow Pacific Time Zone). |
| Federal refund inquiries                                                                                      | Refer the taxpayer to <a href="http://www.irs.gov">www.irs.gov</a> and click on <b>Where's My Refund?</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| State/local refund inquiries                                                                                  | Refer to the appropriate state or local revenue office.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Taxpayers have been unsuccessful in resolving their issue with the IRS                                        | Tell taxpayers that the Taxpayer Advocate Service can offer special help to a taxpayer experiencing a significant hardship as the result of a tax problem. For more information, the taxpayer can call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or go to <a href="http://www.irs.gov">www.irs.gov</a> and enter <b>Taxpayer Advocate</b> in the Search box.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

For additional information on the Volunteer Standards of Conduct, refer to Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training.

## CHAPTER 8: VITA/TCE Program Policies

### CHAPTER 8-1: Guidance for Potential Return Preparer Misconduct at VITA/TCE Sites

SPEC recognizes that most of our partners provide adequate oversight by ensuring volunteers exercise due diligence when preparing or quality reviewing a tax return. To ensure SPEC and our partners have the necessary tools to assist taxpayers who may be victims of Return Preparer Misconduct (RPM), SPEC partnered with the Identity Theft Victims Assistance (IDTVA) office to formalize SPEC's current procedures to address RPM at VITA/TCE sites. Follow these procedures to handle those limited incidents where volunteer misconduct occurs, and the taxpayer is harmed by not receiving their expected refund. This guidance coordinates efforts between partners and IRS to ensure multiple sources do not provide reimbursement, such as receiving a refund from both the partner and the IRS.

#### What is Return Preparer Misconduct?

Return Preparer Misconduct normally involves the orchestrated preparation and filing of false income tax returns (in either paper or electronic form), including Form 1040-X, Amended U.S. Individual Income Tax Return, by unscrupulous preparers who may change direct deposit information or claim, for example: inflated personal or business expenses, false deductions, and fraudulent tax credits such as the Earned Income Tax Credit (EITC).

Periodically, the IDTVA office may receive claims from taxpayers regarding RPM at a VITA/TCE site. As appropriate, local SPEC territory offices work with partners to resolve taxpayers' claims. If a partner alerts a SPEC employee of potential RPM at a VITA/TCE site, the territory office will attempt to determine if the error was unintentional (a mistake) or intentional (without the taxpayer's knowledge or consent). Partners with any questions about these procedures or RPM, should contact their local SPEC territory office for assistance.

#### What Can Be Expected From the IRS?

The IRS may provide relief to a taxpayer when, without the taxpayer's knowledge or consent, the volunteer return preparer intentionally either altered a taxpayer's tax return data or misdirected a portion or the entire refund. The following are a couple of scenarios that could result in the IRS providing relief to a taxpayer:

- The VITA/TCE volunteer income tax preparer prepared a correct return but intentionally misdirects the refund by placing the volunteer's bank account information on the tax return without the taxpayer's knowledge or consent.
- The taxpayer signs Form 8879, IRS e-file Signature Authorization, and receives the expected refund, but later becomes aware of inflated items added but the taxpayer did not receive the inflated amount of the refund.

#### How Can Partners Assist Taxpayers?

Partners should assist taxpayers alleging preparer misconduct at VITA/TCE sites to complete Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit and Form 14157, Return Preparer Complaint.

- Refer to Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit and Form 14157, Return Preparer Complaint.
- Follow the mailing instruction indicated on the Form 14157-A to submit the completed forms and documentation.



## CHAPTER 8-2: Solicitation of Donations Guidelines

A 501(c)(3) organization that partners with the IRS to provide free tax preparation may solicit voluntary donations at a VITA and TCE site to support its charitable activities if the solicitation:

- Occurs after completion of the return
- Is in support of activities unrelated to tax preparation services, and
- Is outside the area where tax returns are prepared.

The tax preparation process is complete once the volunteer provides the taxpayer a copy of his or her tax return and all source documentation, and the taxpayer has left the return preparation area. Taxpayers should not feel pressured to contribute, and the site must avoid the feeling or concern that free tax preparation services hinge on a donation.

## CHAPTER 8-3: Financial Institutions and RAC/RAL Policy

Volunteers must properly use and safeguard taxpayers' personal information. Volunteers may not use confidential or nonpublic information to engage in financial transactions. They **cannot** allow improper use of taxpayer information to further their own, another persons' or organizations' private interests.

SPEC encourages partnering with banks or credit unions to promote unbanked taxpayers to open bank accounts. However, sites and volunteers cannot offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns.

Below is guidance for banks or credits unions who partner with VITA/TCE:

- VITA/TCE coalitions and partners must take steps, so taxpayers clearly understand tax services remain free of cost regardless of whether they sign up for a bank or credit union membership or a refund anticipation loan.
- Bank or credit union information/enrollment tables must remain in a separate space from tax return preparation.
- Bank or credit union offerings must be announced using general terms to potential customers separate from tax return preparation.
- Volunteers must not promote bank or credit union services by using information provided by the taxpayer to prepare a tax return (such as the taxpayer not having a bank account or the amount of the tax refund).
- SPEC encourages VITA/TCE coalitions and partners to reach out and find additional financial institutions to offer services at VITA/TCE sites. To avoid the appearance of endorsement or preferential treatment, SPEC recommends giving other financial institutions with similar products with the same or similar terms to be present at the location separate from tax return preparation.

## CHAPTER 8-4: Privacy, Confidentiality, and Civil Rights

### Disclosure and Use of Tax Information – IRC 7216 Requirements

Regulations under Internal Revenue Code Section (IRC) 7216, Disclosure or Use of Tax Information by Preparers of Returns, became effective January 1, 2009. These updated regulations had been unchanged since the 1970s and gave taxpayers greater control over their personal tax return information. The regulations became final on December 28, 2012.

The statute limits tax return preparers' use, and disclosure of information obtained during the return preparation process to activities related to the preparation of the return. The regulations describe how preparers, with the informed written consent of taxpayers, may use or disclose return information for other purposes. The regulations also describe specific and limited exceptions that allow a preparer to use or disclose return information without the consent of taxpayers.





See the TaxSlayer User Guide and Chapter 10-3, TaxSlayer, for information on IRC 7216 consents available using TaxSlayer.

### Additional References

- Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
- [Section 7216 Frequently Asked Questions](#)
- Publication 5471, Fact Sheet: Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners

Protecting taxpayer information is critical to keeping the strong integrity and success of the VITA/TCE program. Absent an applicable regulatory exception, Treasury Regulation section 301.7216-3 strengthens taxpayers' abilities to control their tax return information. In general, the regulation requires tax return preparers (including volunteer preparers, who intend to use or disclose a taxpayer's tax return information for a purpose other than current, prior, and subsequent return preparation) to obtain taxpayer consent and provide taxpayers with specific information, including who will receive their tax return information and the items of tax return information disclosed or used.

Treasury Regulation Section 301.7216-3 provides limited circumstances when, without first obtaining consent from the taxpayer, a tax return preparer may disclose or use a taxpayer's tax return information other than to prepare a tax return. Some of the most common circumstances in the VITA/TCE program include:

- Compiling and using a list to solicit tax return preparation business
- Performing legal or ethical conflict reviews
- Disclosing or using certain, limited statistical compilations



Under the regulations, disclosure of a statistical compilation must be anonymous as to taxpayer identities, meaning the compilation:

- Does not include any personally identifiable information (PII), such as the taxpayer's name, SSN/ITIN, address, or other personal information
- Does not disclose cells containing data from fewer than ten tax returns

**Exception:** The regulations continue to require consent to use, or disclose, tax return information in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refund, credit, or rebate, or relating to percentages.

| Using and Disclosing Taxpayer Information:                                                                                                                                                                                                                      | Requires a Consent to Use? | Requires a Consent to Disclose? | Requires a signed paper consent(s) if volunteers are entering the PIN? |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------|------------------------------------------------------------------------|
| Preparing current, prior, or subsequent year returns                                                                                                                                                                                                            | No                         | No                              | No                                                                     |
| Purposes other than preparing prior, current, or subsequent year returns                                                                                                                                                                                        | Yes                        | Yes                             | Yes                                                                    |
| Reporting the number of returns (for example the number of types of returns such as Earned Income Tax Credit or Child Tax Credit) prepared, for fundraising, marketing, publicity, or other uses related to the volunteer site tax return preparation business. | No                         | No                              | No                                                                     |
| Reporting any data containing return dollar amounts for marketing or advertising or any other non-fundraising activities                                                                                                                                        | Yes                        | Yes                             | Yes                                                                    |
| Reporting any data containing return dollar amounts for fundraising activities                                                                                                                                                                                  | No                         | No                              | No                                                                     |
| Global Carry Forward Consents                                                                                                                                                                                                                                   | No                         | Yes                             | Yes                                                                    |
| Relational EFIN Consents                                                                                                                                                                                                                                        | No                         | Yes                             | Yes                                                                    |

Tax return preparers must obtain consent from the taxpayer before using or disclosing tax return information. Sites must provide return preparation services regardless of the taxpayer's decision. However, the services provided may be limited to tax return preparation and tax return preparers must not use or disclose their data. Each partner/volunteer organization must evaluate the uses of taxpayer information against IRC 7216 requirements to ensure adherence.

## Relational Electronic Filing Identification Numbers (EFIN)

Electronic filing sites, using relational EFINs with their tax preparation software, must solicit consent to “Disclose.” The relational EFIN process requires the tax preparation software provider share return data with a third party, the primary sponsor. This sponsor must comply with IRC 7216 regulations. Since taxpayer data sharing occurs when electronically filing, taxpayers must consent to disclose their data. If the taxpayer does not grant consent, or the taxpayer does not enter a PIN and date at a VITA or non-Tax-Aide TCE site, the partner cannot e-file the return. This is because the relational EFIN process shares the data with the preparing site and the primary sponsor during acknowledgement. The only way to prevent data sharing is to stop the e-file.

## Mandatory Consents to Disclose or Use Taxpayer Information

### Revenue Procedure 2013-14: Mandatory Consent Language

provides the mandatory language required in a consent to disclose or a consent to use tax return information with respect to a Form 1040-series income tax return. A taxpayer need not sign consent to engage a tax return preparer to perform tax return preparation services if the preparer and taxpayer do not plan for the preparer to disclose or use the taxpayer’s tax return information for any purpose other than preparing a return.

### Mandatory Consents Statements

Partners must include the following statements in consent. However, the tax return preparer may substitute the preparer’s name where the consent uses “we” or “our.”

### Consent to “Disclose” (such as, financial aid, establishment of a bank account, other government agency assistance, or bank products)

All consent to disclose tax return information must contain the following statements in the following sequence:

- Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, federal law may not protect your tax return information from further use or distribution.
- You do not have to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.
- If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

### Consent to “Use” (such as, financial aid, establishment of a bank account, other government agency assistance, or bank products)

All consents to use tax return information must contain the following statements in the following sequence:

- Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.
- You do not have to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

### Multiple Disclosures or Uses Within a Single Consent Form

Treasury Regulations section 301.7216-3(c)(1) provides that a taxpayer may consent to multiple uses within the same written document or multiple disclosures within the same written document. Multiple disclosure consents and multiple use consents must provide the taxpayer with the opportunity, within the separate written document, to affirmatively select (accept/reject) each separate disclosure or use. Partners must provide:

- Disclosure consents and use consents in separate documents.
- Taxpayer with the mandatory consent language for each separate disclosure or use.

The mandatory statements need only be stated once in a multiple disclosure or multiple use consent.

### Disclosure of Entire Return

If consent authorizes the disclosure of a copy of the taxpayer's entire tax return or all information contained within a return, the consent must provide that the taxpayer could request a more limited disclosure of tax return information as the taxpayer may direct.

### Electronic Signature Requirements

**Revenue Procedure 2013-14** provides specific requirements applicable to a taxpayer's electronic signature to consent, to disclose or use the taxpayer's tax return information. The taxpayer must sign by an affirmative (physical) action all consents to disclose or use tax return information. A verbal consent is not an affirmative action and therefore not acceptable as a valid consent. Additional comments include:

- For electronic consents, a tax return preparer must obtain a taxpayer's signature on the consent by one of the following methods.



Consult your software provider to determine which method(s) is/are available in your tax preparation software. Not all software providers support all methods.

- Preparers may assign a personal identification number (PIN) that is at least 5 characters long to the taxpayer. To authorize the consent, the taxpayer may type in the pre-assigned PIN as the taxpayer's signature authorizing the disclosure or use. The taxpayer must affirmatively (physically) enter the PIN for the electronic signature to be valid,
- Have the taxpayer type in the taxpayer's name and then hit "enter" to authorize the consent. The taxpayer must affirmatively (physically) type the taxpayer's name for the electronic consent to be valid, or
- Any other way the taxpayer affirmatively (physically) enters 5 or more characters unique to the taxpayer that the tax return preparer uses to verify the taxpayer's identity. For example, entry of a response to a question regarding a shared secret (such as mother's maiden name, favorite color, a significant date, etc.) could be the type of information by which the taxpayer authorizes disclosure or use of tax return information.

If the preparer is entering the consent PIN and date into the tax preparation software, the taxpayer must sign and date a paper consent form before the preparer enters the consent PIN and date into the tax preparation software. The site may give the signed paper consent form to the taxpayer or maintain at the site. Whether you give the taxpayer a signed copy or maintain it at the site, you must provide the taxpayer a copy of the consent form from the tax preparation software with the PIN for their records.



**See the TaxSlayer User Guide for information on IRC 7216 consents available using TaxSlayer.**

## Civil Rights Site Requirements

In accordance with federal law and the Department of the Treasury – IRS policy, discrimination against taxpayers based on race, color, national origin (including limited English proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance.

Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency (LEP) may request language assistance to access service.



Taxpayers must not incur any cost for reasonable accommodations and language access.

To help limited English proficient (LEP) taxpayers comply with their federal tax obligations and prepare their tax returns accurately, SPEC offers over-the-phone interpreter (OPI) services at every VITA/TCE return preparation site. OPI offers real-time interpretation services for over 350 languages. The OPI service is free to all VITA/TCE sites. For more information on the OPI service see Publication 5547, Job Aid: SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees.

### Additional References

- [Protecting Taxpayer Civil Rights](#)
- [Site Coordinator Corner](#), Fact Sheets and Civil Rights Unit Advisories

### Posting Civil Rights and D-143 (Tax-Aide Sites)

All VITA/TCE sites are required to make available to all taxpayers who seek services at the site the current Publication 4053 (en-sp) Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish), or a current D143, AARP Foundation Tax-Aide (poster). These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a civil rights complaint, refer them to the contact information on Publication 4053 (en-sp). If taxpayers request the information in writing, provide Publication 4454, Your Civil Rights Are Protected. Publication 4454, is an optional brochure designed to notify taxpayers of their civil rights when the site cannot provide tax preparation services (for example, lack of information to prepare the return, the return is not within scope of the VITA/TCE program).

It is not acceptable to use Publication 730 (EN-SP) or the Tax-Aide envelope as the source for notifying the taxpayers of their civil rights. This product offers information to the taxpayer who receives service, not the taxpayer who is denied service. Publication 4454 and Publication 4053 (en-sp), are available to provide taxpayers who do not receive the Publication 730 or the Tax-Aide envelope.

Tax-Aide may secure D-143 from their state coordinator. If a Tax-Aide site does not have a current D-143 displayed during a site review, the reviewer will provide them with a copy of Publication 4053 (en-sp) to use in the interim.

## Violation of Civil Rights

Non-compliance with civil rights can be very costly, involve lengthy court proceedings, and include:

- Referral to the Civil Rights Unit for further investigation
- Private lawsuits
- Termination of current federal assistance
- Denial of additional federal assistance
- Termination from the VITA/TCE program

## Providing Reasonable Accommodations

Taxpayers with a disability may require a reasonable accommodation to participate or receive benefits from a program or activity supported by the IRS. An accommodation is any change made to a practice, policy, or procedure that allows persons with disabilities equal access to programs and activities.

When a taxpayer requests an accommodation, the site must determine the accommodation needed, whether it is reasonable, and if available. If a site's representative must deny a request for a specific accommodation because it is not reasonable, discuss with the taxpayer alternative accommodations that would remove the barrier to service.



Disabilities are not always visible.

Coordinator Fact Sheets/Civil Rights Unit (CRU) Advisories covering reasonable accommodations can be found on the [Site Coordinator Corner](#) or by contacting your local SPEC territory office. Also, see Chapter 9: Serving Taxpayers with Disabilities, for more information.

## Providing Language Assistance

Taxpayers with limited English proficiency (LEP) may require language assistance to participate in, or receive the benefits from, a program or activity supported by the IRS. Language assistance may include both oral (interpretation) and written (translation) services.

Sites must take reasonable steps to ensure meaningful access to their programs and activities by persons with LEP. In determining what constitutes reasonable steps, sites should conduct an individualized assessment that balances the following four factors:

- The number or proportion of LEP persons eligible for service or likely to be encountered
- The frequency with which persons with LEP come into the program
- The nature and importance of the service provided by the program to people's lives
- The available resources

## Using Demographic Data to Prepare for Reasonable Accommodation and Language Assistance Requests

Prior to each filing season, partners should assess the demographic makeup of their service areas, so their sites are prepared to respond to requests for accommodation and language assistance.

There are several sources for demographic data regarding the LEP population. A federal interagency [LEP website](#) is a primary resource for demographic information with information found under [demographic data](#) on the website. In addition, the U.S. Census Bureau compiles [American Community Survey \(ACS\)](#) data you can tailor to a geographic area.



## Civil Rights Assurance Process

### VITA/TCE Partners

All partners agree to comply with civil rights laws by annually signing Form 13533, VITA/TCE Partner Sponsor Agreement. There is only one form and one signature needed for each partner certifying to uphold taxpayers' civil rights, maintain program integrity, and protect information provided by the taxpayers serviced through the VITA/TCE program. SPEC will continue to secure and maintain Form 13533 from all partners. **Grant Partners**

Grant recipients accept the civil rights assurances and certification by checking "I Agree" in Block 21 on the SF 424, Application for Federal Assistance. These assurances and certifications are also applicable to any organization that sub-awards grant funds and grantees must include in their contracts or memorandums of understanding when sub-awards are involved. Refer to Publication 1101, Application Package and Guidelines for Managing a TCE Program, and Exhibit 2 in Publication 4671, Helping You Help Others VITA Grant Program Overview and Application Instructions, for the "List of Assurances and Certifications."

Grant recipients must retain all financial records, supporting documents, statistical records, and all other records pertinent to an award for a period of three years from the final submission date for the grant cycle. Additional guidance is available in Publication 4883, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly, or by contacting the IRS VITA Grant Office at [Grant.Program.Office@irs.gov](mailto:Grant.Program.Office@irs.gov) for more information.

### Data Collection Requirements

Currently, recipients of federal financial assistance from the Department of the Treasury must adhere to legal requirements ensuring entities receiving federal financial assistance from the treasury do not deny benefits or services, or otherwise discriminate based on race, color, national origin, disability, and age, or based on sex in educational programs and activities. To carry out its enforcement responsibilities, the department must obtain a signed assurance of compliance, and collect and review information from recipients to determine their adherence with applicable requirements before and after providing financial assistance (see 31 CFR 22.5, 22.6 and 28 CFR 42.406).

In accordance with the Title VI regulations (see 31 CFR 22), the Department of the Treasury is authorized to request data from its recipients. Those applying to receive financial assistance from the Department of the Treasury will request recipients to submit a Title VI narrative describing their compliance status at the time of the application for assistance. The department will also request recipients to submit data during post-award compliance reviews. Please note: Treasury will make available sample policies and procedures to assist recipients in completing these requests for data and will provide technical assistance directly to recipients as needed.

The purpose of the information collection is to advise recipients of their civil rights obligation, obtain an assurance of compliance from each recipient, and collect pertinent civil rights information to determine if the recipient has adequate policies and procedures in place to achieve adherence, and to determine if any, further action may be needed (technical assistance, training, compliance review, etc.) to ensure the recipient is in compliance and will carry out its programs and activities in a nondiscriminatory manner. Treasury will also collect civil rights related information from all primary recipients of federal financial assistance from the department. Primary recipients are non-federal entities that receive federal financial assistance in the form of a grant, cooperative agreement, or other type of financial assistance directly from the department and not through another recipient or "pass-through" entity. Please note: This information collection does not apply to sub-recipients, federal contractors (unless the contract includes the provision of financial assistance), nor the ultimate beneficiaries of services, financial aid, or other benefits from the department.

Many recipients already collect information, including race and national origin data, or the beneficiaries that receive tax preparation assistance. Recipients will also be required to provide information with their application for federal financial assistance. Treasury anticipates data, records, or files used to respond to information

collections are already maintained in electronic format by the recipient. Therefore, providing information electronically will further minimize administrative burden. Treasury will also allow recipients to scan and submit documents not already maintained electronically. If the recipient is unable to submit their information electronically, alternative arrangements will be made to submit responses in hard copy.

Recipients can submit comments to the Office of Civil Rights and Compliance (OCRC) concerning data collection for civil rights compliance and enforcement purposes under Title VI of the Civil Rights Act, and similar statutes applicable to federal financial assistance, by emailing [civil.rights.division@irs.gov](mailto:civil.rights.division@irs.gov).

### **How to Make a Civil Rights Complaint**

If a taxpayer believes discrimination occurred based on race, color, national origin (including LEP), disability, sex (in education programs or activities), age or reprisal, they can file a complaint. Send written complaints to:

#### **Internal Revenue Service**

Civil Rights Unit

1111 Constitution Avenue, NW, Room 2413

Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact IRS at the address referenced above or email [civil.rights.division@irs.gov](mailto:civil.rights.division@irs.gov)

## CHAPTER 8-5: Policy for IRS Employees Who Volunteer

SPEC is committed to providing partners the policies needed to ensure they are compliant with all VITA/TCE program guidelines. In doing so, partners can support their VITA/TCE sites in achieving the highest quality service. This is also conducive to having a successful filing season in a consistent and ethical manner.

Partners recognize volunteer efforts and host end of the filing season appreciation ceremonies to acknowledge volunteer contributions to the VITA/TCE program. IRS employees volunteer their time to provide free tax preparation for their communities. Partners need to understand the guidelines for IRS employees attending VITA/TCE recognition ceremonies or other partner sponsored events.

The Department of the Treasury ethics rules prohibit IRS employees from engaging in the preparation of tax returns for compensation, gift, or favor. IRS employee volunteer efforts must remain 100% uncompensated. IRS employees must reject any compensation, gift, or favor. If they do not reject these items, the IRS employee must reimburse the partner for any items provided to them as recognition for their volunteer tax preparation efforts. This is regardless of the value. For example, during a recognition ceremony, the partner provides all volunteers with a \$10 gift card to thank them for their volunteer work. IRS employees must decline any gift card, regardless of the amount. Additionally, if there is any type of raffle or drawing at the recognition event, IRS employees must decline participation or receipt of any item.

Partners may include IRS employees when recognizing volunteer tax preparation efforts if whatever items provided to them are part of a group recognition celebrating the successes of the filing season. For example, IRS employees may accept a certificate of appreciation issued to all volunteers each year by the SPEC office. IRS employees may also accept a pin given to all volunteers who reach certain milestones of service. They may enjoy the food and drinks offered at an end-of-season reception open to all volunteers if not prohibited under the general restrictions applying to IRS employees for accepting gifts. IRS employees may also enjoy light snacks while volunteering because these items directly support tax assistance efforts.



Partners may provide cash reimbursement for travel expenses to IRS employees who volunteer as coordinators.

## Serving Taxpayers with Disabilities

Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA/TCE program. To help ensure equal access, you should evaluate the availability of resources and consider the type of reasonable accommodations that taxpayers with a disability may request. It is important to recognize that not all people with similar disabilities require the same accommodations, and sometimes, you must be flexible and creative. As with the tax preparation process, allow your interview to guide you through the process of giving the help needed. If there are any questions about whether to approve or deny a request for an accommodation, you can consult with the IRS Civil Rights Unit at [edi.crd.ra@irs.gov](mailto:edi.crd.ra@irs.gov).



Reasonable and effective alternative accommodations that allow equal access is a requirement for taxpayers with a disability. If you deny a request for an accommodation and the taxpayer challenges the denial, you must be able to show that granting the accommodation would cause an undue hardship or fundamental alteration to your program.

### Additional References:

- Publication 5192, Ten Key Points for Communicating with People with Disabilities
- Publication 5231, Key Points for Communicating with People who are Deaf and Hard of Hearing
- Site Coordinator Corner, Fact Sheets and Civil Rights Unit Advisories

## Serving Taxpayers with Mobility Impairments

To prepare your site for the upcoming season, make sure that you and your volunteers are familiar with physical barriers that would prevent taxpayers with limited mobility from being able to navigate the site. Take proactive measures to address the following barriers:

- Are there steps leading into the building that would prevent wheelchair access? If so, is there an alternate entrance at street level or a ramp available for wheelchair access? If an alternate entrance is available, are there signs at the main entrance informing taxpayers of the accessible entrance?
- Are doorways wide enough to accommodate a person in a wheelchair?
- If the site provides restrooms, are they accessible for people with disabilities?
- Is there enough space around a tax preparation station to allow for wheelchair access?
- Are there tax preparation stations on the ground floor of the building, or is there elevator access to other floors?

## **Serving Taxpayers Who Are Blind or Have Low Vision**

Taxpayers who are blind or who have low vision may face unique challenges when completing Form 13614-C:

- For taxpayers who can read printed materials, enlarging a copy of Form 13614-C, Intake Interview and Intake/Interview and Quality Review Sheet, may be the only accommodation necessary.
- For taxpayers who cannot read print, offer to have a volunteer greeter or preparer read Form 13614-C to the taxpayer and record their answers.
- If the taxpayer has called ahead for an appointment, schedulers may offer to send the taxpayer a link to Form 13614-C within an email. Many taxpayers who are blind or low vision have access to special technology that will allow them to complete the form on their own computers.
- When reviewing a tax return with a taxpayer who is blind, the reviewer should be prepared to verbally read the key information to the taxpayer, rather than pointing to the information. Consider finding a private space to read this information aloud. Taxpayers can usually offer suggestions about the best way you can help them.

## Serving Taxpayers Who Are Deaf or Hard of Hearing

Taxpayers who are deaf or hard of hearing have varying ranges of language skills and abilities. Some can communicate verbally with you, while others cannot. Some can read lips, and some communicate with English Exact Sign which is a method of sign language that mimics the English language precisely as spoken. However, most taxpayers who are deaf or hard of hearing communicate with American Sign Language (ASL). Consider the following items when working with taxpayers who are either deaf or hard of hearing:

- Be aware ASL is different from spoken English as both languages differ in vocabulary and grammar. Therefore, do not assume that simply writing notes between yourself and the taxpayer is an acceptable means of communicating important and specific information needed to prepare a complete and accurate tax return. Writing notes, however, can be helpful for basic interactions such as obtaining taxpayer contact information and arranging for the provision of a sign language interpreter.
- Have a certified or licensed ASL interpreter (requirements may vary from state to state) available to aid taxpayers who request such an accommodation. Find organizations in or near your community that may be able to help supply interpreter services.
- Allow time to coordinate schedules with both the taxpayer and the interpreter. You may not be able to immediately obtain interpreter services.
- Allow more time when preparing returns for someone who requires an interpreter. The communication of information through a third party often means preparation time will be longer than usual.
- Consider offering interpreter services to taxpayers because taxpayers may not want family members or friends to know their personal tax information. Taxpayers may choose to bring someone they trust to interpret for them, but this should not be your first solution. It is their right to expect the same level of privacy and confidentiality any taxpayer would receive through the provision of a qualified interpreter.
- Decide the best place to accommodate the tax preparer, the taxpayer, and the interpreter, comfortably. The taxpayer should always be able to see the interpreter.
- Speak directly to the taxpayer, not to the interpreter. For instance, it is not proper to ask the interpreter, "Can you ask him if he brought a blank check so we can enter his bank information for direct deposit?" Instead, ask the taxpayer, "Did you bring a blank check so we can enter your bank information for direct deposit?" This can be challenging for volunteers who have not worked with an interpreter on behalf of a taxpayer.
- Supply some degree of visual privacy when preparing returns for taxpayers who are deaf, especially when multiple sign language users are present in the same space. Sign language is visual conversation.
- Provide a quiet private space to maximize comprehension and minimize confusion when possible. Background noise can be distracting and make it difficult for a taxpayer who is hard of hearing to understand what you say.
- Avoid covering your mouth or looking away when speaking to taxpayers who are hard of hearing. These taxpayers may be relying, in part, on reading lips to receive the information you are presenting. Turning away from them can affect their ability to do such.
- Use a consistent volume when speaking to taxpayers who are hard of hearing.
- Remember, individuals who are deaf or hard of hearing, but are verbal, might not understand you while you are wearing a mask. They may normally lip read to understand. However, we do not recommend removing your mask. You need to ask what communication methods work best for them.

## Helpful Suggestions in Obtaining Interpreters

- Contact the university near you that teaches sign language and ask for a graduate student or an experienced student volunteer. Many schools are looking to partner with organizations so that their senior level students can get credit hours for volunteer work.
- Contact a partner with a local organization whose mission is to establish and maintain a network of services for the deaf, hard-of-hearing, late deafened (hearing loss occurring after childhood), and deaf-blind.

Partners that receive federal funded grants represent less than 10% of our total partners, so the cost for paying for interpreter services may not be reasonable for a non-grant funded VITA/TCE partner depending on the circumstances. However, some have processes in place, but this may result in rescheduling an appointment with the taxpayer to meet with the interpreter. Even grant funded partners may have to reschedule an appointment for supplying these services because interpreters may not be at the site full time.



All volunteer interpreters must certify in the Volunteer Standards of Conduct. However, there is no requirement to be tax law certified.

## American Sign Language Video Resources

SPEC partners with the National Disability Institute and National Association of the Deaf. SPEC identified the need to provide more information regarding free tax preparation services for deaf and hard of hearing taxpayers who use ASL as their primary language. SPEC has created a series of ASL videos describing the return preparation process available at VITA/TCE sites. These videos help volunteers who serve as ASL interpreters and are useful for anyone wanting to become more familiar with the tax preparation process.

The videos are on IRS.gov at [American Sign Language \(ASL\) Videos](#)



# CHAPTER 10: Tax Return Preparation, e-Services and TaxSlayer

## CHAPTER 10-1: VITA/TCE Virtual Return Preparation Models and Requirements

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. SPEC provides detailed guidance in Publication 5450, VITA/TCE Site Operations, regarding virtual return preparation models.

Volunteers must follow all Quality Site Requirements (QSR) and adhere to the Volunteer Standards Conduct (VSC) when preparing returns using virtual models. Partners must apply the QSR to all alternative filing models. SPEC provides guidance on the differences (from traditional face to face tax preparation models) in applying the QSR to alternative filing models in Publication 5324, Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees. Sites must use caution when using these virtual channels to ensure taxpayer data and identity information is not compromised during the tax preparation process. Best practices include, providing the taxpayer(s) a personal password or identifier that the site's volunteers can use throughout the return preparation process. The partner and/or coordinator should also 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.

### Counting of Returns with EFIN and SIDN

The preparation site utilizes its own electronic filing identification number (EFIN) to electronically file the returns. TaxSlayer reports reflect these totals as credited to the preparation site. The preparation site will also utilize its own site identification number (SIDN) on all returns prepared under virtual VITA/TCE.

**Exception:** Partners who wish to continue utilizing the intake site SIDN as a tool to monitor the effectiveness of their virtual service locations must document their request for exception in Form 15272, VITA/TCE Security Plan, Section II - Virtual VITA/TCE Process.

## CHAPTER 10-2: e-Services and EFIN Application

To protect the integrity of the Volunteer Return Preparation Program, SPEC has procedures for processing e-file applications. You must apply online to become an IRS e-file provider using the IRS e-file application process. Partners must designate individuals they choose to become responsible officials for the EFIN. Responsible officials must first register in e-Services before submitting the e-file application electronically. You can start an application, save it in progress, and make quick and easy modifications without restarting the process. In order to stay connected and get updates from the IRS subscribe to **Quick Alerts** and **Social Media**.

### Additional References

**Publication 3112, IRS e-file Application and Participation**

### Accessing e-Services

Users are required to create or have an ID.me account prior to accessing e-Services. The IRS is now using a trusted technology provider, ID.me, to provide identity verification for access to IRS online services. Click on this link for a step-by-step walk through of the ID.me Self-Service flow for IRS: **How Do I Verify for IRS with Self Service**. Additional information on the ID.me process is available at [help.ID.me](https://help.id.me).

### e-Services Application

The e-file Application is located under e-Services, E-file Provider Services. To access the e-file Application, you must sign in with an existing account or create a new account. Once you can sign in, you will be able to complete and submit an e-file application.

#### To access the IRS e-Services application:

- Before the partner's responsible official can submit the e-file application, the site must obtain a site identification number (SIDN) from their local SPEC office. Tax-Aide sites will obtain an SIDN from their state admin specialist. Once you obtain the SIDN, you can complete the application. It usually takes at least 48 hours for the SIDN to be recognized in the External Services Authorization Management (ESAM) application.
- You can start the application, save it in progress and make modifications quickly and easily without restarting the process. The system will assign a tracking number to the application once saved.
- Log in to e-Services using your login and password
- After logging into the e-file application, Select Organization is the first page you see. Select individual or the specific application you want and then continue. If the user is associated with more than 20 applications, they must go to the ESAM landing page to search for the specific application.
- Once on ESAM Application Landing Page:
  - Select **New Application** to start a new application, or
  - Select **View/Edit** icon to view or update the application.

You must provide the following key information when completing a **new** VITA/TCE application:

- Identify as New Application and at the drop down select e-file application.

#### Firm Information Page

- Volunteer Organization selects Not Required for "What Tax ID Firm Operates Under."
- "Business Structure" select Volunteer Organization in the drop down.
- "Firm/Organization Legal Name" should be generic, input **SPEC Volunteer Program**.
- "Doing Business As (DBA)" should be the name of the site followed by SIDN.
- Business Phone and Fax Number should be the name/phone number of the responsible official.
- Physical Address should be the site address.
- "Do you want your information posted on the IRS.gov public website?" This question defaults to "Yes." If you do not want the information posted select "No."
- "Do you own or operate Web Site(s)," if "Yes" is selected to owning or operating a web site, users must return to provide the URL after the EFIN is issued by using the URL menu option (appears after EFIN is issued).
- Mailing Address should be the address of the responsible official or the address the firm wants correspondence sent to, other than the physical address. (Select the radio button that allows you to add a mailing address).
- Year-Round Address and Year-Round Phone Number (Use the Year-Round address if the site is not open for 12 months.)
  - Do not use the SPEC office for either the Mailing or Year-Round Address

#### Application Details Page:

- Add "Provider Option"
  - "Provider Option" select Electronic Return Originator
  - "Service Type" select Not-For-Profit
  - "Type of Business Activity" select Volunteer Income Tax Assistant or Tax Counseling for Elderly
  - "SIDN" input the SIDN provided to you by your relationship manager (RM)
- Providers do not select forms and all forms displayed are available for the provider option selected.

#### Authorized Users Page:

- Complete responsible official information. (Select the Add button to add multiple responsible officials.) Remember, there should be two responsible officials on each application.
- A responsible official is an individual with authority over the e-file operation at a location. Each responsible official must be a U.S. Citizen and be at least 18 years of age. Enter a "yes" in this field

when completing the responsible official information.

- Responsible official authorities are not set by default.
- Users will need to add the roles to update, add and change.
- Individuals in this role can also indicate that they are the primary contact
- Add primary contact and alternate contacts.
- Alternate contact/phone number can be your local SPEC territory office relationship manager and another key volunteer for your site. (Select the Add button to add multiple alternate contacts).
- **Do Not Add** the Principal or Principal Consent role.
- You cannot edit Primary contacts in this system.
- To change the primary contact users, you must select ADD, and this will replace the name that is currently in the system.



Each partner should have at least two responsible officials with access to the application. Any responsible official departing the VITA/TCE program must ensure a new responsible official is in place in e-Services before departure.

### Application Summary/Submission Page:

- After you have completed the required pages in the IRS e-file Application, as described above, your application is ready to submit. Enter your e-Services PIN on the Application Submission and Completion page. This PIN is the one you selected during e-Services registration. If you leave any information blank or entered anything incorrectly, your errors show on the Application Submission page.
- Once you submit a correctly completed IRS e-file Application, an acknowledgment including a tracking number appears advising application processing will begin. After the process is complete, the responsible official should print the tracking number. You can use the tracking number to search and check the status of a submitted e-file application, or after 48 hours, the responsible official may log in to their e-Services account. e-Services lists all EFINs associated with their name, including the new EFIN(s). Also, the responsible official will receive a letter in 14 days showing the new EFIN(s) assigned.

Contact the [e-help Desk](#) at (866) 255-0654, for assistance with the IRS e-file Application.

### Application Types

There are three e-file application types:

- **New:** A partner will need to complete a new e-file application if the partner is opening a new site or if the partner is new to the VITA/TCE program.
- **Revised:** A partner would need to revise an e-file application if any information on an EFIN account has changed. You must submit changes within 30 days of any change. The responsible official makes changes online. SPEC encourages partners to have at least two responsible officials. Anyone listed on the application as the responsible official can log in through e-Services and make updates to the application, including adding an additional responsible official. Each responsible official must individually register for e-Services before the program adds them to an existing e-file application.
- **Reapply:** If the EFIN status shows and the partner wishes to continue in the IRS e-file program, the responsible official must reapply and will receive a new EFIN. The EFIN status can be Active, Inactive, or Dropped. Below are reasons why your EFIN shows an Inactive status:
- Every year there is an “EFIN Cleanup” project where any EFIN not used to prepare/submit at least one electronically filed return in two years is systemically inactivated. e-Services puts the EFIN in Inactive status and drops provider options. e-Services mails Letter 3250-C, ERO Deactivation Letter, to each mailing address on record notifying the site that the EFIN is no longer active due to non-use. If they wish to have the EFIN remain active, they must contact the e-help desk within 30 days.
- EFIN cleanup begins in May of each year and the drop date is sometime in the fall (which is why you frequently see EFINs dropped in November). It is critical to monitor all sites continuously, especially from November through January to ensure you have an active EFIN.
- When e-Services receives information that a person is deceased, they perform analysis for any associated EFINs. Partners must remove and replace deceased individuals listed on the application

within 30 days. After that, e-Services places the EFIN in “inactive” status.

- If the deactivation letter returned by the postal service as undeliverable or there is no response to correspondence, e-Services creates an e-help support ticket and forwards it to SPEC headquarters requesting the correct year-round address and alternate contact information. e-Services places the EFIN in inactive status until corrected.
- If e-Services receives no response within the 30-day timeframe, they systemically drop the EFIN (usually 60 days later).



You cannot reactivate a Dropped EFIN, update or use it again. E-Services may systematically reassign dropped EFINs to another provider after 12 months.

## SPEC Territory Office Responsibility

Partners may contact their local SPEC territory office for referrals regarding:

- **Associating a responsible official with an existing EFIN application:** If a partner has an EFIN but the responsible official is not registered in e-Services, they will need to register for e-Services and then provide their local SPEC territory office with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth, and email address.
- **Adding a second responsible official to an existing EFIN application:** If a responsible official registered in e-Services has an EFIN, but wants to add a secondary responsible official, first the potential secondary responsible official needs to register for e-Services. Once confirmed, they must provide their local SPEC territory office with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth, and email address.
- **Deleting a responsible official from an existing EFIN application:** If the responsible official for an existing EFIN application is no longer working in the VITA/TCE program, the partner will need to find a replacement responsible official, have the responsible official register for e-Services, and then provide their local SPEC territory office with the following information: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth, and Email address.



Do not contact the territory office if the volunteer is having problems registering for e-Services. Instead, the volunteer should contact the e-help desk for assistance at 1-866-255-0654.

## Verifying the New e-file Application

Once e-Services accepts the application and assigns an EFIN, the partner must provide their local SPEC territory office relationship manager with the EFIN to update the SPEC database.

## Revising the e-file Application

Partners have the responsibility to ensure input of revisions and updates in the e-file application within 30 days of any changes to their current application, such as:

- Firm/Site name
- Physical Address
- Mailing Address
- Year-Round Address
- Telephone Numbers
- Email Addresses
- Contact Persons
- Responsible Official (remove if no longer with the site or deceased)
- Authorized Users



When adding new responsible officials to an existing application, the application status moves to **Resubmission Required**. The application must be resubmitted within 45 days, or the application will delete. Remember to delegate the proper work authorities performed by the responsible official.

**Exceptions:** You must submit a new application if:

- A partner/site shows previously suspended from the VITA/TCE program.
- There has been no EFIN activity for two years.



Partners do not need to reapply for an EFIN each year if they continue to e-file returns.

## Permanently Inactive EFIN

There are some situations when a site will be permanently inactive and the VITA/TCE EFIN needs deactivation, such as:

- Refusal to adhere to Quality Site Requirements
- Site closed and will not be operational in the future
- Unethical practices in return preparation including:
  - Failure to comply with Publication 3112, IRS E-File Application and Participation
  - Failure to comply with Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
  - Significant unresolved complaints about authorized e-file volunteer return preparation site(s)
  - Failure to cooperate with SPEC oversight efforts

## Acceptance to the E-file Program

Once the IRS receives your application to become an Electronic Return Originator (ERO), we will review each application to determine acceptance. See Publication 3112 for information on the review process and acceptance to participate.

Once accepted into the IRS e-file program, e-Services assigns an electronic filing identification number (EFIN) to the responsible official. It is the responsibility of all participants to protect this identification number. It is your key to e-file. Your role as an ERO includes: Electronically sending the return to a transmitter who will transmit the return to the IRS. Currently TaxSlayer, LLC, the developer of TaxSlayer Software, serves as the transmitter for all volunteer sites using IRS provided software.

- Timely originating the electronic submission of returns.
- Ensuring correction of all rejects in a timely manner.
- Submitting required supporting paper documentation to the IRS.
- Providing copies to taxpayers.
- Retaining records and making records available to the IRS.
- Accepting returns only from taxpayers and authorized IRS e-file providers.

## Sanctioning

Violations of the IRS e-file requirements may result in a warning or the sanctioning of an ERO. The failure of an ERO to comply with any requirement or provision outlined in Publication 3112 or Publication 1345 or (updated information for Publication 1345), could result in sanctioning by the IRS. Sanctioning may be a written reprimand, suspension, or expulsion from participation in the IRS e-file program, or other sanctions depending on the seriousness of infractions. For more information, refer to Publication 3112.

Additionally, volunteer EROs, identified on an e-Services EFIN application, for a VITA/TCE EFIN, must comply with all Quality Site Requirements (QSR). See Chapter 2 for a list of the QSR. Failure to comply with the QSR could result in removal from the IRS SPEC volunteer e-file program and suspension of the EFIN.

## IRS Quick Alerts

**Quick Alerts** is a free IRS online service that disseminates e-file messages to all subscribers. The messages keep the subscriber up to date on events that impact e-file transmitters, authorized e-file providers, and e-file software developers.

## Why Should You Subscribe?

There are three categories that provide all around e-file information which is certain to enhance your tax season e-filing knowledge.

- Alerts – Processing delays, programming issues, changes to any filing season procedure, and Participants Acceptance Testing System (PATs) changes
- General Notifications – Seminars, conferences, and e-file publication changes



- General IRS e-file service center messages – IRS e-file program updates, general information, service center maintenance schedules, IRS e-file help desk phone numbers, and more

## CHAPTER 10-3: TaxSlayer

IRS provides licensed software to each volunteer return preparation site for electronic tax preparation and

The minimum return requirement for sites to receive tax preparation software is 50 accepted returns. Territories will use filing season 2024 production to determine if sites meet this minimum requirement. SPEC territory managers have the authority to provide software to sites not meeting the minimum requirement. Territory managers must provide a justification and plan of action to the Area Office for approval. The Area Office must grant an exception prior to ordering software for these VITA and TCE (non-Tax-Aide) sites. SPEC headquarters handles exceptions for Tax-Aide sites.

### Additional References

- [TaxSlayer VITA/TCE Springboard](#) for all your TaxSlayer connections, including the [VITA/TCE blog](#), [Practice Lab](#), and TaxSlayer Pro Online/Desktop User Guides
- Publication 4012, Volunteer Resource Guide TaxSlayer input guidance
- Publication 5361, Fact Sheet: TaxSlayer Procedural Updates for SPEC Partners and Employees and Employees, includes Facilitated Self Assistance, Scanned Document Program, Customer Portal, security updates and more

## Filing Season 2025 Recommended System Requirements

### TaxSlayer Pro Online

- High Speed Internet Access
- A modern Web Browser:
  - Web Browsers are programs used to access the internet, such as Google Chrome, Safari, Microsoft Edge, or Mozilla Firefox. TaxSlayer recommends using the most up to date version of the browser.
- Adobe Reader installed on your device.
- For Windows-powered computers, requirements are Windows 8, 8.1, 10 (not 10S), or 11.

### TaxSlayer Desktop/Contingency

TaxSlayer Pro recommends the following for running the software at optimal performance:

- Computer: Processor with a minimum CPU Mark score of 7500 for the computer designated as the file server or a minimum score of 5000 for a workstation
- Memory: 8 GB of Ram
- Disk Space: 1 GB per tax year (for desktop)
- Removable Storage: USB 3.0 or Flash Drive for backing up data for Desktop Program
- Printer: HP Compatible Laser printer
- Display: 1024 X 768 screen resolution or higher
- Internet Connection: High Speed Internet Connection
- Browser: The latest version of Microsoft Edge, Chrome or Firefox
- Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher

TaxSlayer Pro will run using the following as minimum requirements:

- Computer: Processor with a minimum CPU Mark score of 3000 for the computer designated as the file server or a minimum score of 2500 for a workstation
- Memory: 4 GB of Ram

transmission. The current software provider is TaxSlayer.

- Disk Space: 750 MB
- Operating System: Windows 10 with the latest updates
- Removable Storage: USB or Flash Drive for backing up data (USB 3.0 or higher strongly recommended for Desktop Program)
- Printer: HP Compatible Inkjet Printer
- Display: 1024 X 768
- Internet Connection: High Speed Internet Connection
- Browser: The latest version of Microsoft Edge, Chrome, or Firefox
- Software: Adobe Acrobat Reader & Microsoft .NET Framework 4.5 or Higher



The preference is high speed internet, such as cable and/or DSL. Partners must install TaxSlayer Pro (Desktop) with computers running the most current version of Windows 8.1 or 10 with the latest updates.

## Wireless Technology

The IRS and TaxSlayer continue to recommend partners and volunteers use wired connections when transmitting taxpayer information via the internet. After conducting a comprehensive risk assessment, if partners and volunteers decide to use wireless devices to transmit taxpayer information to the tax preparation software provider, they must ensure that only an encrypted password protected wireless network is used. The use of unprotected public wireless networks is prohibited. Refer to Publication 4299 for more information.

A site can use a wired or wireless router for their internet access. However, if they are sharing the primary internet connection with the host facility, there will be diminished capacity. SPEC recommends where possible, using a dedicated internet service. This will provide the fastest internet connectivity.

The number of computers connected by a wireless router impacts the internet speed available to the site and the length of time it takes to refresh a page. The higher speed of the internet access, the more computers that will be able to access the wireless router at one time without a reduction in speed.

For sites experiencing slowness, send the following information with the subject line of “Speed Test” to [support@vita.taxslayerpro.com](mailto:support@vita.taxslayerpro.com).

- SIDN
- Geographical location (city/state)
- Time of test
- Internet provider
- Connectivity – wired or wireless at the site
- Internet download/upload speed – as related to the geographical location, the end users can go t, enabling TaxSlayer to create a database of this information
- Number of computers at the site accessing the internet connection
- Go to a command prompt and type or copy: “tracert vita.taxslayerpro.com”
  - Copy and paste results into the email or use a screen capture function to gather the information.

## Multi-Factor Authentication (MFA) and reCaptcha

It is imperative we all continue to ensure taxpayers using the services offered through the VITA/TCE program are confident we do not compromise their personally identifiable information (PII).

Multi-Factor Authentication (MFA) is a security system requiring users, such as volunteers, to confirm who they are through an authentication process, with information unknown by the user, prior to TaxSlayer allowing access to the Pro Online software. The program requires reCAPTCHA authentication once a user has entered their password wrong two times. This process is critical in combating identity theft to protect taxpayer information. Due to the heightened awareness of personal identity theft and the growing world of cyber threats, TaxSlayer implemented these changes for its Pro Online professional web-based product. The requirements

are in line with the IRS Commissioner's Security Summit guidance, and you cannot deactivate them.

## MFA Requirements

The first time a user logs into a computer or device to access TaxSlayer Pro Online, the user must go through Multi-Factor Authentication. TaxSlayer provides the option of receiving a 6-digit numeric authentication code via email or text.

Additionally, you must go through Multi-Factor Authentication (MFA) every 15 days unless one of the following occurs:

- The first time a user logs in to a unique device
- When a computer is re-imaged
- Three failed login attempts in addition to reCAPTCHA on the second failed login attempt
- When you initiate the "Forgot Password" feature
- Logging in with a different browser on the same computer (i.e., logging in with Chrome and then opening Edge and logging in)
- Each login if your browser does not store cookies

With many VITA/TCE sites using borrowed computers in locations such as libraries, community centers, and other public facilities, these MFA procedures will add an additional layer of protection to mitigate the risk of identity theft from cyber intrusions.

MFA is not a requirement for the Practice Lab environment, TaxSlayer FSA products, or for Desktop users.

## Pro Online Site Activation

Returning sites/users will be able to use the same active login username(s) from the prior year:

- Once TaxSlayer receives the software order, sites from filing season 2024 will receive an email letting them know their filing season 2025 software order processed. It will not have a link to activate the site because the site is already active.
- TaxSlayer must receive a software order for tax year 2024 by 12/31/2024. If not, TaxSlayer deactivates the returning site. Once TaxSlayer receives the order, they re-activate the site.
- If a returning site has a different contact name on the software order, the new person will need to contact TaxSlayer Customer support. TaxSlayer will generate an email with a link to provide administrative rights to the new site contact. See the TaxSlayer VITA/TCE blog for more information on email format.

New sites will receive two emails with activation links:

- One email with the **Site Activation Notification code**, requiring the site to verify site specific information when creating an Administrator account, and
- Another email with a **User Activation code** that requires the contact person on the software order to create a user account for their "My Account" page.

## Security Related Features

### Security Roles

A security role is an assigned listing of permissions available to a user. TaxSlayer only allows each user one security role. Assign users a security role based on their duties at the volunteer site. It is highly recommended that coordinators assign volunteers to the lowest level user role necessary.

All TaxSlayer Pro Online predefined security role will include access to the Customer Portal, Scanned Documents, and the ability to delete scanned documents.

In most cases, you can use the security role TaxSlayer Pro Online predefines with your software. You can choose from the following six predefined security role for each user:

- ADMINISTRATOR
- SUPERUSER
- PREPARER CURRENT YEAR
- PREPARER ALL YEARS
- INTERVIEWER
- REVIEWER

When you create users/preparers, you must select a security role. If one of the predefined security role is not enough, a site is able to create customized security roles. For a listing of actions included in the predefined security roles, search “security role definition” on the TaxSlayer blog available at: <https://vitablog.taxslayerpro.com>.

### **Preparer Setup – Security Features**

Within the Configuration Menu, there are options in the Preparer Setup screen that can enhance the security of the volunteer program. During the preparer setup or modification, one of the options is to check the box for “Can view own returns only?” If you check this box, the preparer will only be able to see a return they created, or the site administrator assigned to them. SPEC recommends this feature for use by all preparers who are not part of the Quality Review process or who are not responsible for e-filing. If the preparer becomes involved in an activity at the site which requires viewing all returns, the site administrator can remove the checkmark from the box and the preparer will then have access to all returns prepared at the site.

### **Office IP (Internet Protocol) Whitelist**

For added security measures, you can restrict TaxSlayer Pro Online access to IP addresses associated with a site. Users will only have access to TaxSlayer when logging in from the IP addresses added to the list. Instructions are in the TaxSlayer Pro Online User Guide. This is best to use with a static IP address.

## Carry Forward of Taxpayer Data

Returning sites who used TaxSlayer in filing season 2024 will have carry forward data based on the returns prepared. TaxSlayer will alert the preparer there is carry forward data available from a return created last year for the primary taxpayer. This data will include the taxpayer's (and spouse, if applicable):

- Name, filing status, taxpayer identification number (SSN/ITIN), date of birth, and phone number
- Dependents (including date of birth, SSN/ITIN, and relationship)
- W-2/W-2PR employers (employer identification number (EIN) database)
- Form 1099-R (payer EIN database)
- Schedule D (capital loss carry forward)
- Schedule C (name, business code, and description)
- Schedule E (rental information and Schedule K-1's payer information)
- Depreciation
- Childcare providers with dependents claimed
- Schedule B (financial institutions information for Form 1099-INT/DIV)
- State and local refund worksheet
- Simplified general rule worksheet
- Form FEC (Foreign Earned Compensation) data
- Education Credits
- Applied refund from previous year
- Form 1099-MISC data
- Un-allowed Loss on Schedule E
- Return notes

## Carry Forward Warnings

- Identity Protection PIN (IPPIN) Warning (if IPPIN existed on prior year return)
- 1095-A Warning (If 1095-A existed on prior year return)

The carry forward data may not match the current information on Form 13614-C, Intake/Interview and Quality Review Sheet, provided by the taxpayer. When importing carry forward data, the volunteer must carefully review the imported data to ensure it matches the current Form 13614-C.

## TaxSlayer Consent Form Requirements Per IRC 7216

This section provides information about how to apply consents within the TaxSlayer tax preparation software. Taxpayers using volunteer sites will need to consent annually on whether they want their tax return information disclosed or used. Taxpayers must affirmatively consent during the return preparation process for partners/sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation. For a married filing joint return, both taxpayers must either grant or deny the consent (they both must agree). If the taxpayer does not sign a paper consent, then the taxpayer must enter his or her own PIN in the tax preparation software. IRC 7216 rules apply based on use or disclosure of taxpayer data for the following consents:

- Global Carry Forward
- Relational
- Use
- Disclose

## VITA/TCE Site Responsibility

Based on IRC 7216, if the return preparer is entering the consent PIN and date into the tax preparation software, the taxpayer must sign and date a paper consent form before the consent PIN and date are entered.

Many taxpayers do not want to enter their own PIN; therefore, you must do a paper consent for sites when the return preparer is entering the consent PIN on behalf of the taxpayer.

There are two options a site can use for taxpayers to sign a consent:

- Electronic only – Taxpayer reviews the consent on the computer and enter his or her own PIN in the tax preparation software.
- Paper and electronic – The preparer enters the PIN on behalf of the taxpayer into the tax preparation software. If the preparer is entering the consent PIN and date into the tax preparation software, the taxpayer must sign and date a paper consent form before the preparer enters the PIN and date into the software.

### **Retention Requirement**

The site may give the signed paper consent form to the taxpayer or maintain it at the site. Whether you give the signed copy to the taxpayer or maintain it at the site, you must provide the taxpayer a copy of the consent from the electronic tax preparation software with the PIN for their records.

### **Global Carry Forward**

Global Carry Forward consent allows all tax returns prepared within one VITA/TCE site to be available to all VITA/TCE sites. Taxpayers must affirmatively consent during the tax return preparation process to allow their information to be available for global carry forward in the subsequent tax year. A taxpayer who consents will be able to visit any VITA/TCE site in the subsequent year and the site will be able to populate the return with data from the prior year. However, if taxpayers do not choose to have their tax return data carried forward, they cannot be denied service.

Based on an agreement with SPEC, TaxSlayer embeds the electronic version of the Global consent into all Online VITA/TCE software packages. Partners cannot edit or delete it. If the taxpayer grants consent, the data will be available to all VITA/TCE sites during the subsequent filing season.

SPEC developed Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites, for Global Carryforward consent. Form 15080 is printable in TaxSlayer and required if the return preparer is entering the granted consent PIN and date into the tax preparation software on the taxpayer's behalf. Do not use Form 15080 if the taxpayer does not consent to the Global Carryforward of return data to all sites or if the taxpayer(s) enters their own PIN into the tax preparation software.

The English and Spanish versions of Form 13614-C include Form 15080. The electronic versions of Form 13614-C include Form 15080 in the following languages: Spanish, Bengali, Persian/Farsi, German, Gujarati, Italian, Japanese, Khmer, Punjabi, Somali, Urdu, Haitian Creole, Arabic, Chinese-Simplified, Chinese-Traditional, French, Korean, Polish, Portuguese, Russian, Tagalog and Vietnamese.

### **Relational EFIN**

If the site has a Relational EFIN, TaxSlayer adds the consent form to the software when processing the order. The taxpayer's acceptance on the Relational EFIN consent allows TaxSlayer to accept the return for e-filing. These consents provide the site with the ability to see reporting data for all EFINs under the relational (primary) EFIN. If the taxpayer denies consent or the preparer enters no PIN/date at a VITA or non-Tax-Aide TCE site, the taxpayer must file a paper return with the IRS for processing. TaxSlayer will exclude all return data from reporting at the Relational EFIN level.

If a partner has a Relational EFIN, TaxSlayer will embed this form into the tax software. Based on IRC 7216 guidelines, TaxSlayer has included the mandatory use/disclosure language on the Relational consent. Partners cannot delete or edit it.

### **Use and Disclose**

The Use and Disclose consent forms allow the site to use aggregate return data for statistical purposes and will require consents to Use and Disclose based on IRC 7216. For data used only for this purpose, the site will need to add these forms during setup. The site must not check the "required" box for these generic Use and Disclose forms because this makes the return appear as part of a Relational EFIN and, if the taxpayer denies consent, it will cause a rejected return if electronically filed.



There will be two forms required for Use and Disclosure for non-relational EFIN. Partners/sites must add these consents during the site setup process. Name one form “Consent to Use Personal Tax Return Information” and the other “Consent to Disclose Personal Tax Return Information.” If a taxpayer denies either of these consents, the site can still electronically submit the return.

### Non-Relational Denied Consents

Per IRC 7216, the taxpayer does not sign anything (paper or electronic) for a denied consent. If the taxpayer denies consent for a non-relational EFIN, there is no need for PIN or date, and the taxpayer can file electronically.



If the preparer marks accept and does not enter a PIN or date, the application will generate an error message and the preparer must:

- Enter the PIN and date, or
- Change the consent to denied,

TaxSlayer considers the consent denied if there is no PIN and date entered.

See Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust, for guidance on consent forms for VITA/TCE sites.

### Prior Year Software Access

TaxSlayer Pro Online and Desktop software gives sites the ability to prepare federal, state, and local individual tax returns for the previous five tax years (TY2023, TY2022, TY2021, TY2020 and TY2019). Sites can electronically file federal and participating state individual tax returns for the previous two years (TY2023 and TY2022).

### Prior Year Return Preparation

SPEC encourages VITA/TCE sites with the necessary software and reference materials to prepare prior year returns. Complete a current Form 13614-C, Intake, Interview and Quality Review Sheet, for all prior year returns. Use it to determine the required certification level and if the return is within scope of the VITA/TCE program. IRS-certified volunteers can prepare prior-year returns at the same tax law certification level as obtained in the current year. All prior year tax returns must be prepared using tax preparation software. Use every effort to secure experienced volunteers (at least two years) for preparing these types of tax returns.

- Modernized e-file allows electronic filing of prior year returns. It accepts the current tax year along with two prior year tax returns.
- Use the correct SIDN and EFIN to ensure your site receives credit for preparing these types of tax returns.
- Use a prior year Form 13614-C as a reference tool but do not replace the use of a current form. This will ensure no credits are overlooked.
- Refer to the Prior Year Return Job Aid in Publication 4012, Volunteer Resource Guide for additional assistance.

### Amended Return Preparation

IRS-certified volunteers can prepare amended returns for current and prior year tax returns at the same tax law certification level as obtained in the current year. VITA/TCE sites may prepare amended returns even if they did not prepare the original return. As with prior year returns, SPEC encourages partners to assign amended returns to experienced IRS-certified volunteers. Amended returns must be prepared using tax preparation software. The taxpayer must have the original return and adequate information for preparing these returns. Refer to the Amended Return Job Aid available in Publication 4012.

## TaxSlayer Reports and Descriptions

The data collected from TaxSlayer is one of the primary tools for the VITA/TCE program to measure success

## E-file Reports:

**Transmission Confirmation:** The Transmission Confirmation Report confirms that a transmission was received by the TaxSlayer server. This is the 'Receipt' to you indicating that we have received your transmission. You will receive this report immediately after each successful transmission of returns. The report lists the SSN and last name of all the returns contained in the transmission. It is recommended that this report be printed for your files after each transmission. This report can only be printed at the time of transmission. If you do not receive a transmission confirmation report, the TaxSlayer secure servers **DID NOT** receive your transmission. You must send the transmission again.

**IRS Acknowledgments:** The IRS Acknowledgement Report indicates whether a federal return has been accepted or rejected by the IRS. If a return has been rejected, the explanation provided by the IRS will also be printed on the report. (A description of the reject can also be viewed in Client Status.)

This report only shows unviewed acks. Once you view the report, the information is no longer visible under IRS Acks. They are immediately available under Old IRS Acknowledgements.

**State Acknowledgments:** The State Acknowledgement Report indicates state returns that have been accepted or rejected by the state. Most states provide reject code explanations and allow for the return to be re-transmitted after corrections have been made to the return. (A description of the reject can also be viewed in Client Status.)

This report only shows unviewed acks. Once you view the report, the information is no longer visible under IRS Acks. They are immediately available under Old IRS Acknowledgements.

Extension Report displays a list of returns that include **Form 4868, Application for Automatic Extension of Time to File**, whether or not the extension has been electronically filed. To access the extension report, from the home screen, select:

- Reports
- Federal
- Extension Report

The extension report displays the last 4 digits of the taxpayer's SSN, the taxpayers first and last name, the Office name, the preparer's name, the form type (paper or electronic), and the date that the extension was electronically filed. **If there is not a transmit date, the extension has not yet been e-filed.**

**Validation Errors:** This report displays information per taxpayer that did not pass the secondary validation at the Processing Center. The report maintains these errors for several days. If you do not see any validation errors under this report, you can also run the Od Validation Errors Report.

**Federal Returns Not Transmitted:** Gives a listing of Federal returns that have not been transmitted to date.

**State Returns Not Transmitted:** Gives a listing of state returns that have been created, but not transmitted to date.

**Returns Transmitted:** Provides a listing of Federal returns in the status of "Transmitted".

**Accepted Returns:** Shows a listing of Federal returns that are in the status of "Accepted" to date.

**Rejected Returns:** Shows a listing of Federal returns that are in the status of "Rejected".

**Username Report:** The Username Report shows all users (Active, Inactive and Archived) and the security template assigned to each user. To access this report from the home screen, select:

- Reports

- Other Data Report, then
- Username Reports

**Additional/Old Reports:** This includes all the additional reports that can be printed using the E-File Print Reports menu, as well as any old reports that have already been printed.

To access old reports, from the Main Menu of the program select:

- **E-File**
- **Print Reports**
- **Additional/Old Reports**
  - **Old Transmission Confirmation** - Contains all previously received transmission confirmation reports.
  - **Old IRS Acknowledgements** - Contains all previously received IRS Acknowledgements. Select the EFIN (even if there is only 1), select the date range and click Continue.
  - **Old State Acknowledgements** - Contains all previously received State Acknowledgements.
  - **Old Invalid Returns** - Contains all previously received Invalid Return Acknowledgements. Invalid returns are not sent to the IRS until the associated validation error has been corrected and the return is re-transmitted.

## Management Reports

**Returns Awaiting Acknowledgement:** Lists returns with an outstanding federal and/or state acknowledgement.

**Electronic Filing Summary:** Gives a list of e-file returns.

**Site Production Detail Report (Electronic and Paper)** - This report provides the most comprehensive details on the tax return for both paper and electronically filed returns.

**Site Production Summary Report** – list all return production to date as well as the tax liability, EIC, withholding, refund/balance due.

**Extension Report** displays a list of returns that include Form 4868, Application for Automatic Extension of Time to File, whether or not the extension has been electronically filed. To access the extension report, from the home screen, select:

- Reports
- Federal
- Extension Report

The extension report displays the last 4 digits of the taxpayer's SSN, the taxpayers first and last name, the Office name, the preparer's name, the form type (paper or electronic), and the date that the extension was electronically filed. **If there is not a transmit date, the extension has not yet been e-filed.**



*TaxSlayer recommends running the following reports at the end of each tax season:*

- **Federal Returns not Transmitted** - Gives you a list of federal returns that have never been transmitted, along with the status (i.e. in progress, complete, etc.). This will allow you to review any returns marked complete that may need to be transmitted.
- **Rejected Returns** - Outstanding rejects that have not been changed to paper.
- **Federal Returns Transmitted with no States** - Helps to identify any state returns that were not sent with the Federal or as State Only.
- **State Returns not Transmitted** - Gives you a list of returns that have a state attached that has not been transmitted.
- **Pro Web Returns – Detailed Return Report (Web Management Report)** - Gives you detailed information on both the Federal and any state attached to the return.

- **Returns Awaiting Acknowledgement (Web Management Report)** - Returns that have not received an IRS acknowledgement.

## CHAPTER 11: Types of Site Reviews

IRS conducts reviews of VITA/TCE sites to ensure quality and accuracy of tax returns prepared by volunteers and site performance. Below you will find descriptions of the most common site quality and IRS reviews.

### Field Site Visits (FSV)

Field Site Visits (FSV) are critical to the oversight of the VITA/TCE program and play an integral role in improving the quality of service provided at volunteer sites. SPEC conducts site and return reviews during FSV to measure adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). FSV are **NOT** audits but assistance visits. These visits are opportunities for the local SPEC territory office to aid or offer guidance, identify, and share best practices, and strengthen adherence to the QSR. FSV are critical for SPEC to identify trending issues and monitor site operations. In addition to providing an overview of site operations, FSV provide an opportunity for the partner or coordinator to ask questions and request assistance. Your relationship manager (RM) or another tax consultant (TC) in the SPEC organization normally conducts these unannounced visits when you are open.

### Remote Site Reviews (RSR)

SPEC considers Remote Site Reviews (RSR) as VITA/TCE program oversight reviews conducted via phone, email, correspondence, or other virtual means. RSR allow SPEC to reach more partners and coordinators during the filing season. Like FSV, SPEC conducts RSR to measure adherence to Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). RSR are not audits. Same as with FSV, these reviews are opportunities for the local SPEC territory office to aid or offer guidance, identify, and share best practices, and strengthen adherence to the QSR. RSR are critical for SPEC to identify trending issues and monitor site operations. Prior to conducting the remote review, TC will contact the coordinator to schedule the review for a time which is convenient for the partner or coordinator. This review can be conducted after site operating hours. In addition to providing an overview of site operations, RSR provide an opportunity for the partner or coordinator to ask questions and request assistance. RSR are announced reviews.

### Quality Statistical Sample (QSS) Reviews

Analysts assigned to the Quality Program Office (QPO) in SPEC headquarters will conduct Quality Statistical Sample (QSS) reviews. QSS reviews are critical to the success of the VITA/ TCE program and play an integral part in improving quality and consistent performance of sites. The review process validates accuracy of returns and measures adherence to all Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC). QSS reviews provide opportunities to identify and correct problem areas and/or share best practices.

SPEC works with Statistics of Income (SOI) office to decide the QSS review sample size before the start of the filing season. SOI selects the sites for QSS reviews based on criteria set by SPEC to ensure a valid accuracy measure for the VITA/TCE program. QSS reviews are unannounced unless prior notification is required to access the site and include a minimum of three return reviews and a site review. QSS reviewers conduct a thorough review of the site's processes and operations for adherence to the QSR. SPEC uses results from QSS reviews to determine VITA/ TCE accuracy rates.

**QSS Return Reviews:** These reviews include building a redacted case file, which requires a copy of each tax return reviewed for verification of the data collected. QSS reviewers scan tax returns and documentation into an encrypted folder, however other means include photocopying, emailing, or faxing the tax return and documentation. The QSS reviewer will randomly select a minimum of three tax returns and use Form 6729-R, QSS Return Review Sheet, to gather information about the accuracy of each federal tax return. A return is accurate when the tax law has been applied correctly with no errors found based on current tax law, the completed Form 13614-C, and taxpayer's supporting documents. QSS reviewers often ask questions to clarify or verify entries on the tax return and Form 13614-C.

**QSS Site Reviews:** QSS reviewers will use Form 6729, QSS Site Review Sheet, to gather information about site operations and adherence to the QSR and VSC. QSS reviewers will observe the site's operations and will request time toward the end of the review to ask questions to clarify your site processes and procedures.

**Post Review Discussion:** After completing the return and site reviews, QSS reviewers provide preliminary feedback to the coordinator. QSS reviewers discuss both the site and return review findings.

**Follow-up and Corrective Actions:** After the review, QSS reviewers email follow-up and corrective actions for the SPEC territory office to respond to, if needed. QSS reviewers email the Final Results Email to the SPEC territory office with feedback, completed Form 6729 and completed Forms 6729-R for each return reviewed. The SPEC territory office provides a copy of the Final Results Email to the SPEC territory office email with the completed Form 6729 and completed Forms 6729-R to the partner or coordinator.

For detailed information on QSS review results for the most recent filing season, see Publication 5347, Fact Sheet: Quality Statistical Sample Reviews for SPEC Partners and Employees. Download Publication 5347 from Site Coordinator Corner on IRS.gov.

## The QSS Review Process

Once the QSS reviewer arrives at the site, they will:

- Request to speak to the coordinator or person managing the site, introduce themselves, provide IRS identification, give a brief explanation of the QSS review process, offer Publication 4675, Request to Quality Review Your Federal Tax Return and request an explanation of the site's tax preparation process.
- Request a place with access to an electrical outlet to conduct return reviews, preferably in a location to view all site operations.
- Identify and select the first return to be reviewed.
- Ask the taxpayer for permission to quality review their return. QSS reviewers provide taxpayers with a copy of Publication 4675 when asking for their consent. QSS reviewers ask taxpayers to remain at the site until the review is complete.
- Review Form 13614-C, Intake/Interview and Quality Review Sheet to ensure it is properly completed.
- Verify taxpayer (and spouse if married filing jointly) identity with a photo ID.
- Verify taxpayer identification numbers (SSN or ITIN) of all persons listed on the return.
- Verify all return entries for each return, including personal and financial information by reviewing:
  - A printed copy of the return with supporting forms and schedules attached
  - All source documents required for return preparation including photo identification, original or copy of Social Security card(s), Forms W-2, 1099, 1095, receipts, etc.
  - Bank deposit information
- Scan Form 13614-C, the return and supporting documents. Photocopy or fax if unable to scan.
- Complete a return review using Form 6729-R, QSS Return Review Sheet for each return reviewed.
- Remove all personally identifiable information (PII) including Social Security numbers, names, address, etc. QSS reviewers redact all PII from the scanned documents for the case file.
- Repeat the process for additional return reviews.
- Complete a site review using Form 6729, QSS Site Review Sheet based on observations and site coordinator responses.
- Provide verbal feedback of their findings after completing the reviews and addressing any questions and concerns.

QSS reviewers email final results within 10 business days of the completed QSS reviews. The SPEC territory office forwards the results of the QSS review to the partner and coordinator.

**QSS Site Reviews:** QSS reviewers will use Form 6729, QSS Site Review Sheet, to gather information about site operations and adherence to the VSC and QSR. QSS reviewers will observe the site's operations and will request time toward the end of the review to ask questions to clarify your site processes and procedures.





SPEC provides Publication 5140, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners, to guide partners through the completion of reviews and forms. SPEC considers the use of these forms optional.

## **SPEC Financial Reviews**

Financial reviews are conducted by the Grant Program Office (GPO) on VITA/TCE grant partners. The primary purpose of the financial review is to ensure that grant funds are spent in accordance with grant terms and conditions, Office of Management and Budget (OMB) Circulars, federal laws, and statutes. Financial reviewers also consider whether the grantee sub-awards a portion of their grant. GPO can also recommend recipients for a review depending on monitoring activities. These reviews are conducted throughout the calendar year. Reviewers will contact your partner to schedule the review. They will give your partner feedback after the review in a written report. This gives the partner an opportunity to respond to any findings.

## **Treasury Inspector General for Tax Administration (TIGTA) Shopping Reviews**

TIGTA performs reviews to ensure return accuracy. This process uses pre-designed scenarios generally to test new tax law or new procedures. TIGTA shopping results are not statistically valid and cannot be projected to the entire population of returns prepared at the volunteer sites. TIGTA reviewers arrive unannounced at VITA/TCE sites without notifying SPEC nor its partners prior to a visit.

During the filing season, a cadre of TIGTA Auditors conduct TIGTA shopping reviews. TIGTA provides the shoppers with a pre-defined taxpayer scenario and the TIGTA shoppers assume the role of the taxpayer requesting services from a VITA or TCE site. TIGTA shoppers remain anonymous until the VITA/TCE sites completes the tax return and the return goes through the site's quality review process.

Once a TIGTA shopper identifies themselves, the VITA/TCE site deletes the tax return by deactivating it from the tax preparation software to avoid the transmission of a fictitious return. If TIGTA shoppers visit your site, SPEC asks that you notify your SPEC RM and provide feedback regarding your experience with the review or send an email to [partner@irs.gov](mailto:partner@irs.gov).

## **Civil Rights Unit (CRU) Reviews**

The Civil Rights Unit (CRU) visits volunteer sites operated by partners receiving federal assistance. The purpose of CRU visits is to validate compliance with civil rights rules and reasonable accommodations for persons with disabilities. CRU discusses the results of these visits with the partner and SPEC headquarters. For more information on civil rights notification, refer to Publication 4053 (en-sp), Your Civil Rights are Protected (English and Spanish Version) Poster for IRS Assisted Programs (VITA/TCE/LITC). For additional information on providing reasonable accommodations, see the fact sheets on the Site Coordinator Corner.

## CHAPTER 12: Partner and Coordinator Program Resources

Partners, coordinators, and volunteers participating in the VITA/TCE program can access a wide array of information to help with day-to-day site operations by visiting various web pages available on IRS.gov. SPEC continuously strives to ensure that information for operating sites is easily accessible. As SPEC continues to transition from printed products to electronic products, it is essential that all coordinators, partners, and volunteers are aware of available resources.

### CHAPTER 12-1: Partner Resources and Web Tools

#### Partner and Volunteer Resource Center

The **Partner and Volunteer Resource Center** contains links to information that will assist VITA/TCE partners with operating their free tax preparation program. Topics include quality, tax preparation, scope, training, tax outreach and online tools and tips. Partners can also send comments, suggestions, or other feedback to SPEC at [partner@irs.gov](mailto:partner@irs.gov)

#### SPEC Over-the-Phone Interpreter Service (OPI)

The IRS is committed to servicing our Limited-English proficient (LEP) customers by offering Over-the-Phone (OPI) services in their communities. OPI is a federally funded program. Sites/partners choosing to use SPEC OPI services must have their site coordinator submit a weekly log to their local relationship manager (RM). For more information, see Publication 5547, Job Aid: SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators, and Employees.

OPI offers interpretation services for several languages. See Publication 5633, Over-the-Phone Interpreter (OPI) Languages Represented, to view all languages. Virtual call centers provide around the clock interpreter service 365 days a year. The OPI service is free all VITA/TCE partners/sites.

OPI services are available for all aspects of the SPEC business model. This includes: income tax return preparation, tax education and Financial Education and Asset building (FEAB). Examples include:

- Quality site reviews
- Field site visits
- Return reviews
- ITIN applications
- FEAB services – such as credit counseling, budgeting, and banking
- Outreach – such as Child Tax Credit, Earned Income Tax Credit, education credits, identity theft, refund inquiries and, questions about IRS correspondence

If partners want to use OPI services for something other than return preparation, prior written authorization is required from SPEC. To obtain approval, the request must be sent to the RM and Area OPI point of contact (POC) / subject matter expert (SME)..



All employees/partners must complete the annual SPEC OPI training on Link and Learn Tax each year. Once the training is completed, the OPI PIN is activated for use. The prerequisite to this course is the Volunteer Standards of Conduct Training.

#### Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA)

Volunteer Tax Alerts (VTA) are issued as needed to clarify certain tax law issues throughout the filing season. Quality Site Requirement Alerts (QSRA) are issued as needed to clarify SPEC procedures related to Quality Site Requirements.

At the beginning of the season, SPEC headquarters adds all non-AARP partner (primary points of contact) and coordinators to the Gov Delivery System. Partners will receive automatic email alerts for VTAs and QSRAs because of their partnership with the IRS. If partners do not receive these alerts, they may need to add Gov Delivery as a safe sender. To do this, use the following steps in Outlook:

- Click on the junk email drop-down menu on the main landing screen
- Click Junk Email Options
- Click on Safe Senders tab
- Add: [irs@service.govdelivery.com](mailto:irs@service.govdelivery.com)

If partners do not use Outlook, do a search for “safe senders” to find the appropriate steps.

If a partner has ever unsubscribed to Gov Delivery bulletins, they must sign-up for at least one bulletin, so the GovDelivery system will accept their email address and send the alerts. To sign-up, use the following steps:

- Click on News on the IRS Homepage (IRS.gov)
- Click on e-News Subscriptions on the Newsroom page
- Select any link on the e-News Subscriptions page, such as IRS Tax Tips, IRS Newswire and more
- Click Subscribe to (the item selected)
- Enter the partner’s email address and click Submit at the bottom of the page
- Select any other IRS Subscription topics wanted
- Click Submit
- Review and select any Featured Government Updates wanted
- Check the box to consent to the data privacy policy for the accounts you selected
- Click Save
- Click Finish

## **Become an IRS Partner to Help in Your Community**

The **Become an IRS Partner to Help in Your Community** site provides information about becoming a partner with the VITA/TCE program. If you know of an organization that may be interested in making a difference in the community by partnering with the IRS, please feel free to share this information. They can submit their interest directly via the **VITA/TCE Volunteer and Partner Signup**. Free tax preparation not only assists with tax benefits but can also offer stronger financial stability for people and the communities in which they live. Individuals can also sign up to become certified **VITA/TCE volunteers**, which is the starting point for **People Helping People**.

## CHAPTER 12-2: Coordinator Resources and Web Tools

### Site Coordinator Corner

The **Site Coordinator Corner** contains critical information that coordinators need to successfully operate VITA/TCE sites. This site is designed for VITA/TCE site coordinators to access resources to make their sites efficient, quality-focused and customer friendly. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, is the primary source of information for VITA/TCE program coordination and site management. SPEC recommends site coordinators check this site often to review updated materials and information. Links on this site connect to the latest IRS forms and publications. The page links to many SPEC-issued fact sheets and other documents which update as soon as changes occur to their content. This site contains links to:

- Partner best practices
- eBooks
- Quality products including a link to quality alerts
- Forms and publications
- Fact sheets on a variety of topics
- Civil Rights Unit advisories
- Loaned equipment references
- Over-the-Phone Interpreter (OPI) information

### Civil Rights Complaints

All VITA/TCE sites are required to make available to all taxpayers who seek services at the site, the current Publication 4053 (en-sp), Your Civil Rights are Protected (English and Spanish Version), Poster for IRS Assisted Programs (VITA/TCE/LITC), or a current D143, AARP Foundation Tax-Aide (poster). These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. A taxpayer or volunteer who has a civil rights complaint must be referred to the contact information on Publication 4053 (en-sp). If taxpayers request the information in writing, they can be provided Publication 4454, Your Civil Rights are Protected, if available.

Refer taxpayers who believe they are victims of discrimination to the IRS Civil Rights Unit. Direct written complaints to:

#### **Internal Revenue Service, Civil Rights Unit**

1111 Constitution Avenue, NW, Room 2413  
Washington, DC 20224

Send Email complaints to: [civil.rights.division@irs.gov](mailto:civil.rights.division@irs.gov).

### Account Inquiries

Refer taxpayers needing to pay their tax liability over time to **Make a Payment Options: Pay Online, Installment Plans and More** on IRS.gov. This tool assists taxpayers in applying for a direct debit installment agreement. With a direct debit plan there is no need to write a check and mail it each month.

Refer taxpayers needing to request an account transcript to **Get Your Tax Record** on IRS.gov. Transcripts are available for the current tax year and three prior years. If a taxpayer needs an account transcript for an older tax year, a wage and income transcript, or a verification of non-filing letter, the taxpayer must complete and submit Form 4506-T, Request for Transcript of Tax Return. For more information go to **Get Transcript** frequently asked questions (FAQs) on IRS.gov.

## Refund Inquiries

Refer federal refund inquiries to **Where's My Refund** on IRS.gov or 800-829-1954. To use this feature, taxpayers will need their Social Security number (SSN) or individual taxpayer identification number (ITIN), filing status and exact amount of refund.

Taxpayers with state and local refund inquiries should be referred to the appropriate state or local taxing authority.

## The Taxpayer Advocate Service Is Here to Help You

### What is the Taxpayer Advocate Service (TAS)?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the **Taxpayer Bill of Rights**. We are Your Voice at the IRS.

### How can TAS help me?

- TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.
- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at [www.irs.gov/sams](http://www.irs.gov/sams). (Be sure not to include any personal identifiable information.)

### How do I contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Visit [www.taxpayeradvocate.irs.gov/contact-us](http://www.taxpayeradvocate.irs.gov/contact-us);
- Check your local directory; or
- Call TAS toll-free at 877-777-4778.

### How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights all taxpayers have when dealing with the IRS. The **TAS** website can help you understand what these rights mean to you and how they apply. These are your rights. Know them.

### What are my rights as a taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Visit [www.taxpayeradvocate.irs.gov/taxpayer-rights](http://www.taxpayeradvocate.irs.gov/taxpayer-rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

## Low Income Tax Clinics – Assistance With Tax Problems

Many taxpayers may have federal tax issues that go beyond needing help with current year tax preparation. Consider reaching out to your local Low Income Taxpayer Clinic (LITC) before the start of tax season to



discuss ways you can partner. LITCs can be a valuable referral source for your clients. See Publication 4012, VITA/TCE Volunteer Resource Guide for a more in-depth discussion of what LITCs are and how they can help your clients. If you need updated information about LITCs or a list of clinics to have at your site, you can:

- Visit [www.taxpayeradvocate.irs.gov/litc](http://www.taxpayeradvocate.irs.gov/litc),
- Download a copy of Publication 4134, Low Income Taxpayer Clinic List, at [www.irs.gov](http://www.irs.gov)
- Call 1-800-TAX-FORM (1-800-829-3676)

## Identity Theft

Volunteers must be sensitive when assisting taxpayers who are victims of identity theft. Refer to the Identity Protection Personal Identification Number (IP PIN) Guidance for Identity Theft Victims located in Publication 4012, VITA/TCE Volunteer Resource Guide, or review the [Taxpayer Guide to Identity Theft](#) on IRS.gov.

## CHAPTER 12-3: Additional Web Resources

- [Certified Acceptance Agents \(CAA\) Information](#)
- [Tax Exempt Organization Search](#) (Verifying organizations who qualify for charitable contributions)
- [Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#) (Find a tax preparer)
- [Filing Season eBooks](#) (Accessible on tablet or mobile devices)
- [EITC Central](#) (EITC resources for SPEC Partners)
- [EITC Assistant](#)
- [Free Tax Return Preparation for Qualifying Taxpayers](#) (Find a VITA, TCE or Tax-Aide site)
- [IRS Free File](#): Do your Taxes for Free
- [Interactive-Tax-Assistant \(ITA\)](#)
- [www.irs.gov/draft-tax-forms](http://www.irs.gov/draft-tax-forms)
- [Forms, Instructions & Publications](#)
- [IRS2Go](#) (Mobile App)
- [Make a Complaint About a Tax Return Preparer](#)
- [IRS VITA Grant Program](#)
- [Quality and Tax Alerts for IRS Volunteer Programs](#)
- [Where's My Amended Return](#)
- [Tax Withholding Estimator](#)

## CHAPTER 12-4: Outreach Delivery

SPEC serves as a channel to help the IRS deliver critical tax information and education to individual taxpayers. Outreach performed directly or through partners increases public awareness about key tax law topics and available options. SPEC often collaborates with other agencies in the IRS to distribute outreach materials and products that support tax education.

The IRS offers electronic communication materials to reach customers. Partners can use the information to educate customers, employees, and volunteers about any of the provided topics.

## Sharing Details of Outreach Activities

Whenever partners share outreach materials with taxpayers or publicize tax or financial education and asset building (FEAB) events, SPEC asks that the partners provide their RM at the local SPEC territory office with the details, so they have an awareness of your efforts.

## Partner Role

Partners will receive email messages from the local SPEC territory office that contain IRS outreach messages. These emails ask for assistance in delivering the messages to partners' clients. When partners receive these emails, SPEC asks them to review the materials to see how the outreach message fits their communication channels.

SPEC will ensure that partners have the current products and tools available for their clients. Partners will receive tools such as:

- Key messages
- Links to videos
- Social media messages
- Direct links to other key products

## Subscribe to IRS Outreach Connection

The **IRS Outreach Connection** is an online center with content and products for use in your communication vehicles. As a subscriber, you will have access to ready-to-use articles for newsletters and websites. This is free news you can use, targeted by time of year, to coincide with what your customers, employees and volunteers need to know. SPEC adds items to the IRS Outreach Connection throughout the year. In addition to drop-in articles, the page also includes links to helpful tools, publications, and videos. Partners can submit suggestions for topics to [partner@irs.gov](mailto:partner@irs.gov).

## Partner Template Toolkit

Some partners market their VITA/TCE sites and outreach using material that includes the IRS logo. If an IRS partner wishes to include the IRS logo on their VITA/TCE marketing materials, they must submit the request to their local SPEC territory office for review and approval.

To assist in making this process simpler, there are ready-made templates with the IRS logo for use by partners. Partners may choose to use these templates and not worry about the expense and time involved in creating and designing their own products. Using the IRS templates will save time with faster approval and provide consistent messaging with a professional look that includes the IRS logo.

Using the templates is optional. Partners may still create and submit their own material and request use of the IRS logo, but the approval process will take more time.

## IRS Logo Approval Process

### Partners using their own product design:

A partner who wishes to use their own product design and wants to include the IRS logo must submit the product(s) through their local SPEC territory office for review and approval. This approval process can take up to three weeks.

### Partners using the partner template toolkit:

Publication 5176, VITA/TCE Templates Thumbnail, includes thumbnail pictures of each available ready-made template, instructions on how to get the templates and guidelines on how to use them.

Partners that want to take advantage of using the templates may contact their local SPEC territory office. The following steps occur:

- RM at the local SPEC territory office will send the requested template(s) to the partner for completion.
- Partner returns the completed template(s) to the RM to coordinate the review and approval of the templates.

- RM forwards the approved templates back to the partner in PDF format. This approval process can take one to two weeks.

### **Partners using the IRS logo on their website:**

If a partner wants to add the IRS logo to their webpage, they must send a request through their local SPEC territory office for review and approval. The partner must share where and how logo placement will occur on the webpage.

Once the RM at the local SPEC territory office receives all the details, the review and approval process will begin. This approval process can take up to two weeks.

The IRS logo placed on a partner's website must direct users to the IRS.gov home page.



### **Key Reminders:**

The partner must obtain **annual** approval to use the IRS template(s) or partner product(s) with the IRS logo. Any changes to a product after IRS approval, must be resubmitted for review and approval. SPEC encourages partners to review the Publication 5176 and follow the instructions included if they are interested in using any of the templates.

### **Social Media**

The IRS uses social media to share the latest updates on tax changes, scam alerts, initiatives, products, and services. Connect with the IRS through social media platforms Twitter, Instagram, and YouTube. Go to [IRS Social Media](#) for more information on IRS's social media presence.

Social media is at the top of the list when trying to help people get the information they need or want on demand. The IRS realizes social media is a great resource to deliver accurate and consistent outreach to millions of people instantly. SPEC knows that partners actively use social media to promote the work of the VITA/TCE program and encourages all partners to continue expanding its use for outreach and share the IRS key messages on a regular basis. SPEC encourages partners to “follow,” “like,” “retweet” and “share” messages issued from the IRS social media accounts.

## Forms and Publications Links

**Form 1040**, US Individual Income Tax Return  
**Instruction 1040**, Instructions for Form 1040 (and Form 1040-SR)  
**Form 1040 Schedule LEP**, Request for Change in Language Preference  
**Form 3911**, Taxpayer Statement Regarding Refund  
**Form 4506-T**, Request for Transcript of Tax Return  
**Form 6729-D**, VITA/TCE Site Review Sheet  
**Form 6744**, VITA/TCE Volunteer Assistor's Test/Retest  
**Form 8453**, U.S. Individual Income Tax Transmittal for an IRS e-file Return  
**Form 8879**, IRS e-file Signature Authorization  
**Form 13206**, Volunteer Assistance Summary Report  
**Form 13533**, VITA/TCE Partner Sponsor Agreement  
**Form 13614-C**, Intake/Interview and Quality Review Sheet  
**Form 13614-C**, Intake/Interview and Quality Review Sheet (available in multiple languages)  
**Form 13614-NR**, Nonresident Alien Intake and Interview Sheet  
**Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs  
**Form 13715**, Volunteer Site Information Sheet  
**Form 14157**, Return Preparer Complaint  
**Form 14157 (sp)**, Return Preparer Complaint (Spanish Version)  
**Form 14157-A**, Tax Return Preparer Fraud or Misconduct Affidavit  
**Form 14446**, Virtual VITA/TCE Taxpayer Consent  
**Form 14446**, Virtual VITA/TCE Taxpayer Consent (available in multiple languages)  
**Form 15272**, VITA/TCE Security Plan  
**Publication 17**, Your Federal Income Tax (For Individuals)  
**Publication 1101**, Application Package and Guidelines for Managing a TCE Program  
**Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns  
**Publication 1546**, Taxpayer Advocate Service - We Are Here to Help You  
**Publication 1546-EZ**, The Taxpayer Advocate Service Is Your Voice at the IRS  
**Publication 1546-EZ**, The Taxpayer Advocate Service Is Your Voice at the IRS (available in multiple languages)  
**Publication 3112**, IRS e-file Application and Participation  
**Publication 3676-A (en-sp)**, IRS Certified Volunteers Providing Free Tax Preparation (English-Spanish Version)  
**Publication 3676-A (en-vie)**, IRS Certified Volunteers Providing Free Tax Preparation (Vietnamese Version)  
**Publication 3676-A (zh-t)**, IRS Certified Volunteers Providing Free Tax Preparation (Traditional Chinese Version 3676)  
**Publication 4011**, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide  
**Publication 4012**, VITA/TCE Volunteer Resource Guide  
**Publication 4053 (en-sp)**, Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish Version)  
**Publication 4053**, Your Civil Rights are Protected (available in multiple languages)  
**Publication 4134**, Low Income Taxpayer Clinics (LITC) List  
**Publication 4134 (sp)**, Low Income Taxpayer Clinics List (Spanish version)  
**Publication 4299**, Privacy, Confidentiality, and Civil Rights - A Public Trust  
**Publication 4390**, VITA/TCE Computer Loan Program - Guidance and Resources  
**Publication 4454**, Your Civil Rights Are Protected  
**Publication 4473**, Computer Loan Program - Welcome Package  
**Publication 4491**, VITA/TCE Training Guide  
**Publication 4491-X**, VITA/TCE Training Supplement  
**Publication 4555-E**, VITA/TCE e-Instructor Guidance  
**Publication 4671**, Helping You Help Others VITA Grant Program Overview and Application Instructions  
**Publication 4695**, VITA/TCE Puerto Rico Volunteer Test  
**Publication 4696**, VITA/TCE Puerto Rico Resource Guide  
**Publication 4836**, VITA/TCE Free Tax Programs  
**Publication 4696 (sp)**, VITA/TCE Puerto Rico Resource Guide (Spanish Version)

**Publication 4883**, Grant Programs Resource Guide for VITA Volunteer Income Tax Assistance & TCE Tax Counseling for the Elderly

**Publication 4961**, VITA/TCE - Volunteer Standards of Conduct - Ethics Training

**Publication 4961, (sp)**, VITA/TCE Volunteer Standards of Conduct - Ethics Training (Spanish Version)

**Publication 5055**, Facilitated Self-Assistance (FSA) Tabletop Sign

**Publication 5088**, VITA/TCE Site Coordinator Training

**Publication 5101**, VITA/TCE Intake/Interview and Quality Review Training

**Publication 5101 (sp)**, VITA/TCE Intake/Interview and Quality Review Training

**Publication 5140**, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners

**Publication 5166**, VITA/TCE Volunteer Quality Site Requirements

**Publication 5176**, VITA/TCE Templates Thumbnail

**Publication 5192**, Ten Key Points for Communicating with People with Disabilities

**Publication 5231**, Key Points for Communicating with People who are Deaf and Hard of Hearing

**Publication 5324**, Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees

**Publication 5347**, Fact Sheet: Quality Statistical Sample Review Results for SPEC Partners and Employees

**Publication 5325**, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers

**Publication 5361**, Fact Sheet: TaxSlayer Procedural Updates for SPEC Partners and Employees

**Publication 5362**, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers

**Publication 5450**, VITA/TCE Site Operations

**Publication 5471**, Fact Sheet: Disclosure and Use of Tax Information - Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners

**Publication 5547**, Job Aid: SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators, and Employees

**Publication 5566**, Fact Sheet: Ordering Procedures for VITA/TCE Training and Site Materials for Partners and Volunteers

**Publication 5838**, VITA/TCE Intake/Interview and Quality Review Handbook

D143, AARP Foundation Tax Aide Poster

**AARP Foundation Tax-Aide Locator** and **VITA Locator**

**EITC Assistant** – Tool to evaluate EITC eligibility

**Site Coordinator Corner**

## Acronym Glossary

**ASL** American Sign Language – the primary language of many people who are deaf and/or hard of hearing.

**CRU** Civil Rights Unit – A division within the federal government responsible for enforcing federal statutes prohibiting discrimination based on race, sex, disability, religion, and national origin.

**EFIN** Electronic Filing Identification Number – An identification number assigned to authorized IRS e-file providers. To electronically file a federal tax return, you must have an EFIN. Persons wishing to obtain an EFIN may apply through their IRS e-Services account.

**EIC or EITC** Earned Income Tax Credit – A refundable tax credit. Eligibility and the amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home.

**FSA** Facilitated Self-Assistance – A VITA/TCE Site where eligible taxpayers prepare and electronically-file federal tax returns free, with on-site assistance from qualified volunteers.

**IP PIN** Identity Protection Personal Identification Number – A six-digit number issued by the Identity Protection Specialization Unit to taxpayers who are victims of identity theft.

**IRS** Internal Revenue Service – The federal agency responsible for administering the Internal Revenue Code enacted by Congress.

**ITIN** Individual Taxpayer Identification Number – A nine-digit identification number issued to the IRS – for tax purposes use only by individuals who do not qualify for a Social Security number. The first digit is 9, the fourth and fifth digits range from 77 - 88.

**ITA** Interactive Tax Assistant – An online tool that leads taxpayers to answers to a limited number of current and prior year tax law questions using a question and response process.

**LLT** Link & Learn Taxes – self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program.

**MeF** Modernized e-file – A replacement of existing IRS tax return filing technology with a modernized, internet-based electronic filing platform. This transaction-based system allows tax return originators to transmit returns electronically to the IRS in real-time, improving turnaround times.

**OPI** – Over-the-Phone Interpreter. Offers real-time interpretation services for limited English proficient (LEP) communities at VITA/TCE sites.

**QSR** Quality Site Requirements – Ten requirements identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate tax return preparation.

**QSRA** Quality Site Requirement Alerts – A SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements.

**RPM** Return Preparer Misconduct – normally involves the orchestrated preparation and filing of false income tax returns (in either paper or electronic form), including Form 1040-X, Amended U.S. Individual Income Tax Return, by unscrupulous preparers.

**SIDN** Site Identification Number – A number assigned by SPEC to identify each VITA/TCE site. SIDN starts with the letter “S” followed by 8 digits.

**SPEC** Stakeholder Partnerships, Education & Communication – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE program.



**TCE** Tax Counseling for the Elderly – The TCE program offers free tax assistance to individuals who are age 60 or older. The IRS joins in cooperative grant agreements with eligible organizations to provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in tax preparation of their federal tax returns at convenient locations.

**TIGTA** Treasury Inspector General for Tax Administration – Agency of the U.S. Department of Treasury that provides oversight of IRS activities.

**VSC** Volunteer Standards of Conduct – Six standards developed specifically for the operation of free tax preparation programs that applies to all conduct and ethical behavior affecting the VITA/TCE program.

**VTA** Volunteer Tax Alerts – alerts issued as needed to clarify certain tax law issues throughout the filing season.

