



# 4961

VITA/TCE Volunteer Standards of Conduct - Ethics Training  
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

**2013 RETURNS**



Take your VITA/TCE training online at [www.irs.gov](http://www.irs.gov) (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



## How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. To access this publication, in the upper right hand corner of [www.irs.gov](http://www.irs.gov), type in “Pub 4491X” in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type “volunteer alerts”, in the search field to access all tax alerts.

### Volunteer Standards of Conduct

#### VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct Training*, and sign Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity and signs the form.

As a volunteer in the VITA/TCE Programs, you must:

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

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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#### Confidentiality Statement:

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.



# Volunteer Standards of Conduct (Ethics) Training

## Introduction

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 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 Form 13615, Volunteer Standards of Conduct Agreement each year, stating they will comply with the Quality Site Requirements (QSR) and uphold the highest ethical standards.

Furthermore, all IRS Stakeholder Partnerships, Education and Communication (IRS-SPEC) agency partners must sign Form 13533, Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. Form 13533 is valid for one year after the signature date.

All volunteers must complete the Volunteer Standards of Conduct (VSC) Training and pass a competency test with a score of 80% or higher. This training will provide:

- An explanation of the six Volunteer Standards of Conduct defined in Form 13615
- Information on how to report possible violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior
- An overview of the intake/interview and quality review processes
- A description of the different types of IRS conducted reviews
- The components of a complete intake/interview and quality review process

## Why are we doing this?

During recent filing seasons, the Treasury Inspector General for Tax Administration (TIGTA) and IRS-SPEC uncovered unacceptable practices at a few VITA/TCE sites. In response to these issues, IRS-SPEC enhanced the Volunteer Standards of Conduct. The intent is to provide guidance and a structure for regulating VITA/TCE volunteers and to protect taxpayers.

When unscrupulous volunteers intentionally ignore the law, it compromises the integrity of the VITA/TCE programs and the public's trust. Unfortunately, due to the actions of a few, the VITA/TCE programs' integrity and trust have been tested. In these cases, IRS-SPEC can and does take appropriate actions against the partners and volunteers involved.



IRS-SPEC is ultimately responsible for oversight of the VITA/TCE programs. The agency often receives complaints from taxpayers, partners, and congressional members when assessment notices are issued. IRS-SPEC researches and responds to all inquiries, but ultimately it is the partner's/sponsor's responsibility to take corrective actions.

## Objectives

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At the end of this lesson, using your reference materials, you will be able to:

- List the six Volunteer Standards of Conduct
- Describe unethical behavior
- Identify consequences for failing to comply with the standards
- Explain how volunteers are protected
- List the basic steps volunteers are required to use during the intake/ interview process
- Identify the components of a quality review

### What do I need?

- Form 13614-C, Intake/ Interview & Quality Review Sheet
- Form 13615, Volunteer Standards of Conduct Agreement
- Publication 1084, IRS Volunteer Site Coordinator's Handbook
- Publication 4299, Privacy, Confidentiality, and the Standards of Conduct – A Public Trust

## Unethical Defined

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IRS-SPEC defines unethical as not conforming to agreed standards of moral conduct, especially within a particular profession. In most cases, unethical behavior is acted upon with the intent to disregard the established laws, procedures, or set policies.

Do not confuse an unethical action with a lack of knowledge or a simple mistake.

### example

If volunteer Mary prepares a return, which includes a credit the taxpayer does not qualify for because Mary did not understand the law, Mary did not act unethically. However, if Mary knowingly allowed a credit for which the taxpayer did not qualify, Mary committed an unethical act and violated the Volunteer Standards of Conduct.

## Volunteer Standards of Conduct (VSC)

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All volunteers face ethical issues, which often arise in unexpected situations that require quick decisions and good judgment. In many cases, a volunteer will react to unusual situations and realize later that it was, in fact, an ethical dilemma.

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

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

### 1. Follow the ten Quality Site Requirements (QSR).

All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate return preparation and quality service. The purpose of QSR is to ensure VITA/TCE sites are using consistent site operating procedures that will ultimately assist with the accuracy of volunteer prepared returns. The ten QSR are:

### ***QSR#1, Certification***

All VITA/VCE volunteers must annually complete the VSC training and pass the VSC test with a score of 80% or higher prior to working at a VITA/TCE site.

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 be certified in tax law. At a minimum, all VITA/TCE instructors must be certified at the Advanced level or higher (based on the level of tax topics taught). At a minimum, Quality Reviewers must be certified to the Basic certification level or higher (including the specialty levels) based on the complexity of the tax return. SPEC encourages the Quality Reviewer to be the most experienced person in tax law application.

Site Coordinators must be certified annually by taking Site Coordinator training. Site Coordinators or partners must verify the identity of every volunteer, secure a copy or original signed Form 13615, and verify certification when the volunteer reports to their site. In the Partner Use Only section, Site Coordinators/sponsors/partners must sign "Certification verified by."

### ***QSR#2, Intake/Interview Process***

All volunteer preparer sites must use Form 13614-C, Intake/Interview & Quality Review Sheet, for every return prepared.

### ***QSR#3, Quality Review Process***

All volunteer prepared returns must be quality reviewed and discussed with the taxpayer. A quality review must include a discussion with the taxpayer and an explanation of the taxpayer's responsibility for the accuracy of their tax return. Quality reviews should be conducted by a designated reviewer or by peer-to-peer review.

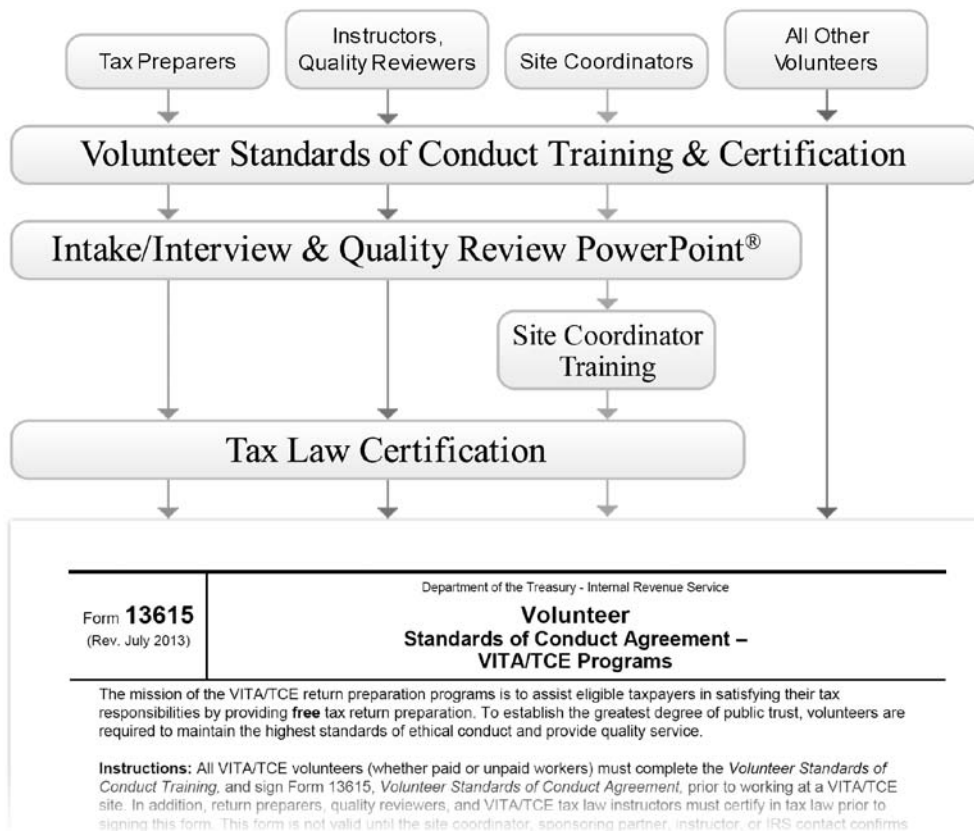
### ***QSR#4, Reference Materials***

All sites must have at least one copy (paper or electronic) of the following reference materials available for use by the IRS certified volunteer tax preparers and Quality Reviewers:

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA)

### ***QSR#5, Volunteer Agreement***

All volunteers (preparers, Quality Reviewers, Greeters, etc.) must complete the VSC Training and test, complete the Intake/Interview and Quality Review PowerPoint®, and certify to their adherence annually by signing Form 13615 prior to working at a site.



**QSR#6, Timely Filing**

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

**QSR#7, Title VI**

Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at all VITA/TCE sites.

**QSR#8, Site Identification Number**

It is critical that the correct Site Identification Number (SIDN) must be included on **all** returns prepared by VITA/TCE sites.

**QSR#9, Electronic Filing Identification Number**

The correct Electronic Filing Identification Number (EFIN) must be used on **all** returns prepared.

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

All guidelines discussed in Publication 4299, Privacy, Confidentiality, and the Standards of Conduct – A Public Trust, must be followed.

Publication 4299 outlines the need to protect the physical and electronic data gathered for tax return preparation and keep confidential the information provided by the taxpayer. Included in these guidelines is the need to protect any client identifications, user names, and passwords used at the site. Partners and volunteers must not share client identification numbers, user names, and/or passwords.

Quality Site Requirement (QSR) violations only become violations to the standards of conduct if volunteers **refuse** to comply with the standard. If the problem is corrected, it is not a violation of the standards of conduct. More information on the intake/interview and quality review process, including Form 13614-C, Intake/Interview & Quality Review Sheet, is provided later in this lesson.



For additional information on Quality Site Requirements, refer to Publication 1084, Site Coordinator Handbook, or search "Strengthening the Volunteer Programs" on [www.irs.gov](http://www.irs.gov).

## **2. Do not accept payment or solicit donations for federal or state tax return preparation.**

"Free" means we do not accept compensation for our services. Therefore, 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. 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, but not at the tax site. Refer taxpayers who are interested in making cash donations to the appropriate website or to the Site Coordinator for more information.

### **example**

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, but the center may appreciate a donation which can be made at the Center's downtown office or via their website.

Donation or tip jars can be placed in another area at the site as long as that area does not give the impression that the site is collecting the funds for return preparation. This cannot be in the entry, waiting, tax preparation, or quality review areas.

## **3. Do not solicit business from taxpayers you assist or use the knowledge gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.**

Volunteer tax preparers must properly use and safeguard taxpayers' personal information. Furthermore, do not use confidential or nonpublic information to engage in financial transactions, and do not allow its improper use to further your own or another person's private interests.

### **example**

You are a volunteer preparer and an accountant. You cannot solicit business from the taxpayer.

### **example**

You are the site's Greeter. Your daughter asks you to take candy orders at the site for her school fundraiser. You explain to her that as a VITA/TCE volunteer you cannot solicit personal business.

Keep taxpayer and tax return information confidential. A volunteer preparer may discuss information with other volunteers at the site, but only for purposes of preparing the return. Do not use taxpayer information for your personal or business use.

example

Your primary business includes selling health insurance policies. While preparing a tax return, you notice the taxpayer is self-employed. You ask if the taxpayer has health insurance to determine eligibility for health insurance deductions. You cannot offer to sell the taxpayer health insurance through your business.

**Securing consent**

There will be some instances when taxpayers will allow their personal information to be used other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure two consents from the taxpayer: consent to use the data and consent to disclose the data.

**Exceptions to required consents**

Volunteer sites that use or disclose the total number of returns (refunds or credits) prepared for their taxpayers at their site (aggregate data) for fundraising, marketing, and publicity are not required to secure the taxpayers' consent. This information cannot include any personally identifiable information, such as the taxpayer's name, SSN/ITIN, address or other personal information, and does not disclose cells containing data from fewer than ten tax returns.

This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refunds, credits, or rebates, or percentages relating thereto.

<b>Taxpayer Data Usage</b>	<b>Are Consents Required?</b>	<b>Number of Consents</b>	<b>Type of Consents</b>
Using or disclosing taxpayer data to prepare current, prior or subsequent year tax returns.	No	None	None
Using or disclosing taxpayer data for purposes other than preparing current, prior, or subsequent year tax return.	Yes	2	1. Consent explaining how the data will be used. 2. Consent explaining how the data will be disclosed.
<b>Exception:</b> Reporting the <b>number</b> of returns (or types of returns such as EITC, CTC, etc.) prepared for fundraising, marketing, publicity, or other uses related to the volunteer site's tax return preparation business.	No	None	None
Reporting any data containing return <b>dollar amounts</b> for marketing or advertising or any other non-fundraising activities.	Yes	2	1. Consent explaining how the data will be used. 2. Consent explaining how the data will be disclosed.
Reporting any data containing return dollar amounts for fundraising activities.	No	None	None



#### 4. Do 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 many years of 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.

##### example

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

However, since the Quality Reviewer did not knowingly allow this return to be e-filed incorrectly, the Quality Reviewer did not violate this standard. Remember not to confuse an unethical action with a lack of knowledge or a simple mistake.

##### example

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.

#### ***Hardship on the taxpayer***

For a low-income taxpayer, it could be impossible to make full payment and recover from return fraud. If full payment is not received, the taxpayer will receive several demand notices. If full payment is still not received, the taxpayer will be sent through the IRS collection process. This could also involve the filing of a tax lien that will affect the taxpayers' credit report, or a levy (withholding) on their bank accounts and/or wages. The taxpayer may be eligible for an installment agreement, but it could take several years to pay the IRS debt.

##### example

A taxpayer's return fraudulently contains the earned income tax credit (EITC). The taxpayer has already received the refund when an audit notice is issued. During the audit, the taxpayer cannot provide documentation to support the EITC claim.

The taxpayer is disallowed \$3,000 in EITC and now has a balance due of over \$4,000, including penalties and interest. This amount reflects only the EITC disallowance. The amount could be much more if coupled with the loss of dependency exemption, Head of Household filing status, and the child tax credit. A \$3,000 EITC disallowance can quickly generate a bill of over \$6,000 when all accompanying disallowances are considered.

#### 5. Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE programs.

Volunteers may be prohibited from participating in VITA/TCE programs if they engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Take care to avoid interactions that discredit the program. In addition, a taxpayer may look to state or local law to seek money from the SPEC partner for a volunteer's fraudulent actions.

Allowing an unauthorized alien to volunteer at a VITA/TCE site is prohibited. An “unauthorized alien” is defined as an alien not lawfully admitted into the United States. All volunteers participating in the VITA/TCE programs must reside in the United States legally. Site Coordinators are required to ask for proof of identity with a photo ID for each volunteer. However, Site 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.

### **Consequences**

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

The taxpayer is liable for any tax deficiency resulting from fraud, along with interest and penalties, and may seek money from the preparer and the SPEC partner.



If you have information indicating that another volunteer has engaged in criminal conduct or violated any of the Volunteer Standards of Conduct, immediately report such information to your Site Coordinator, email IRS at [WI.VolTax@irs.gov](mailto:WI.VolTax@irs.gov), or call 1-877-330-1205. The toll free number is only in operation from January through May.

#### example

A partner’s program director was convicted of embezzling funds from an unrelated organization. The program director’s criminal conduct created negative publicity for the partner. The partner was removed from the VITA/TCE programs.

#### example

A taxpayer’s refund was stolen by a volunteer return preparer at a VITA site. The taxpayer sought monetary damages from the SPEC partner for the volunteer’s fraudulent actions.

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

To protect the public interest, the IRS and its employees, partners, and volunteers must maintain the confidence and esteem of the people we serve. All volunteers are expected to conduct themselves professionally in a courteous, businesslike, and diplomatic manner.

Volunteers take pride in assisting hard-working men and women 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.

#### example

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 Site Coordinator.

## **Taxpayer Civil Rights**

The Internal Revenue Service will not tolerate discrimination based on race, color, national origin (including English proficiency), disability, sex (in education programs or activities) or age in programs or activities receiving federal assistance from the Department of the Treasury – Internal Revenue Service.

**Taxpayers with a disability may require a reasonable accommodation in order to participate or receive the benefits of a program or activity supported by the Department of the Treasury – Internal Revenue Service.** Our Site Coordinators and Site Managers at federally assisted sites are responsible for ensuring that all requests for reasonable accommodation are granted when the request is made by a qualified individual with a disability. Taxpayers with limited English proficiency (LEP) may require language assistance services in order to participate or receive the benefits of a program or activity funded or supported by the Internal Revenue Service. Language assistance services may include oral and written translation, where necessary. Site Coordinators at federally assisted sites must take reasonable steps to ensure that LEP persons have meaningful access to its programs or activities.

If a taxpayer believes that he or she has been discriminated against, a written complaint should be sent to the Department of the Treasury - Internal Revenue Service at the following address:

Operations Director, Civil Rights Division  
Internal Revenue Service, Room 2413  
1111 Constitution Avenue, NW  
Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact the Civil Rights Division at the address referenced above, or e-mail [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov).

## **Failure to Comply with the Standards of Conduct**

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### **Who enforces the standards?**

By law, tax return preparers are required to exercise due diligence in preparing or assisting in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE programs. Generally, IRS-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.

### **Make an effort to find the answer**

When in doubt:

- Seek assistance from the Site Coordinator
- Seek assistance from a tax preparer with more experience
- Reschedule/suggest the taxpayer come back when a more experienced tax preparer is available
- Reference/research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.)
- Research [www.irs.gov](http://www.irs.gov) for the answer
- Research the Interactive Tax Assistance (ITA) to address tax law qualifications

- Contact the VITA Hotline at 1-800-829-8482
- Advise taxpayers to seek assistance from a professional tax preparer

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

Because the U.S. tax system is based on voluntary compliance, taxpayers are able to compute their own tax liability. 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 choose to perform background checks on their volunteers.

The VITA/TCE programs are operated by sponsoring partners and/or coalitions outside the IRS. However, IRS is responsible for the oversight of these programs. Generally, volunteers are selected by partners and not by the IRS. A volunteer tax preparer serves an important role. In fact, SPEC's partners and its volunteers are the most valuable resources in the volunteer tax preparation program.

IRS has the responsibility for providing oversight to protect the VITA/TCE programs' integrity and maintain taxpayer confidence. IRS-SPEC recognizes its volunteers' hard work and does not want it overshadowed by a volunteer's lapse in judgment.

### **How are the standards enforced?**

To maintain confidence in VITA/TCE programs, IRS-SPEC enhanced Form 13615, Volunteer Standards of Conduct Agreement. The intent is to provide guidance to volunteers and a structure for regulating ethical standards.

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

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

### **What if an unethical situation is uncovered at a site?**

If volunteers, Site Coordinators, taxpayers, and SPEC employees or managers identify potential problems at the partner, site, or volunteer level that they feel may require additional, independent scrutiny, they can report them using the external referral process.

#### ***External Referral Process***

The external referral process (VolTax) provides taxpayers, volunteers, Site Coordinators, etc. an avenue to report potential unethical problems encountered at VITA/TCE sites. Volunteers and taxpayers can call toll free 1-877-330-1205 or send an e-mail to [WI.Voltax@irs.gov](mailto:WI.Voltax@irs.gov). The toll free number is only in operation from January through May.

The toll free number and e-mail address are available in:

- Publications 4836 and 4836(SP), VITA and TCE Free Tax Preparation Program
- Publication 4807, Help us Prepare an Accurate Return for You!
- Form 13614-C, Intake/Interview and Quality Review Sheet
- Publication 730, Important Tax Records Envelope

All VITA and TCE sites are required to display Publications 4836 and 4836(SP) in a visible location to ensure taxpayer awareness of the opportunity to make a referral.

It is critical volunteers and taxpayers immediately report any suspected questionable behavior. The IRS will investigate the incidents reported on the VolTax toll free number and the email address to determine what events occurred and what actions need to be taken. In addition, your reported violations should be shared with your sponsoring partner and local SPEC territory office.

Taxpayers and tax preparers who violate tax law are subject to civil and criminal penalties. Any person who willfully aids or assists in, procures, counsels, or advises the preparation of a false or fraudulent return is subject to criminal punishment.

### ***Volunteer Registry***

Volunteers and partners released from the VITA/TCE programs for egregious actions can be added to the IRS-SPEC Volunteer Registry. The IRS-SPEC Director will determine if a volunteer or partner should be added to the registry. The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners who were removed from the VITA/TCE programs due to egregious actions. The registry will include partner or individual names, locations, and affiliated agency or sponsors. Volunteers and/or partners on this list are unable to participate in the VITA/TCE programs indefinitely. Egregious actions include, but are not limited to, one or more of the following willful actions:

- Creating harm to taxpayers, volunteers or IRS employees
- Refusing to adhere to the Quality Site Requirements
- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, notorious, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE programs

### **What is the impact on VITA/TCE programs?**

A volunteer positively affects the lives of taxpayers. Unfortunately, one volunteer's unethical behavior can cast a cloud of suspicion on the entire volunteer tax preparation program. IRS-SPEC has closed down tax sites due to unethical behavior, which left taxpayers without access to free tax preparation in their community. The consequences to the tax site or sponsoring organization may include:

- Terminating the partnership between the IRS and the sponsoring organization
- Discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating IRS Electronic Filer's Identification Number (EFIN)
- Removing all IRS products, supplies, and loaned equipment from the site
- Removing all taxpayer information
- Disallowing use of IRS-SPEC logos

### **What is the impact on taxpayers?**

A taxpayer is responsible for paying only the correct amount of tax due under the law. However, an incorrect return can cause a low-to-moderate income taxpayer financial stress. Although a return is accepted, it may not be accurate. Acceptance merely means the required fields are complete and that no duplicate returns exist.

It is imperative to correctly apply the tax laws to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems down the road. For example:

- Depending on the tax issue, a taxpayer may receive a refund and later receive a letter from the IRS questioning the return. While a letter does not conclusively mean the return is wrong, it begins a tax controversy process, and can create anguish for the taxpayer.
- The taxpayer may be subject to the examination process including collection, litigation, and appeals. If additional tax is assessed, interest and penalties accrue from the date the return was originally due until payment is made.
- A taxpayer who cannot pay the full balance due may be able to make installment payments, but interest and penalties will continue to accrue until full payment is remitted. Moreover, the IRS may file a notice of federal tax lien upon all property or rights belonging to the taxpayer. This can have a negative effect on the taxpayer as it becomes public knowledge and appears on his/her credit reports. In addition, if a taxpayer refuses or neglects to pay the tax, the IRS can use levies and seizures to satisfy balance due accounts. The law provides some protections for taxpayers, but in general, a taxpayer who fails to pay their tax is subject to enforcement action.

### ***How might the taxpayer find relief?***

If tax collection would cause significant hardship, the taxpayer may be able to find relief. Significant hardship means serious deprivation, not simply economic or personal inconvenience to the taxpayer. In this case, collection action may stop, but interest and penalties will continue to accrue until the taxpayer can afford to pay.

### ***What if the taxpayer is not telling the truth?***

As described above, the tax controversy process can be long and drawn-out. A volunteer who senses that a taxpayer is not telling the truth should not ignore it. Conduct a thorough interview, paying special attention to the uncomfortable information, to ensure there is no misunderstanding. If that does not resolve the matter, refer the taxpayer to the Site Coordinator. Remember, if a volunteer is not comfortable with the information provided from the taxpayer, the volunteer is not obligated to prepare the return.

### **Taxpayer review and acknowledgement**

After the return is finished, a certified volunteer must briefly discuss the filing status, exemptions, income, adjusted gross income, credits, taxes, payments, and the refund or balance due with the taxpayer. If the taxpayer has any questions, concerns, or requires additional clarification about the return, the volunteer must assist the taxpayer. If necessary, ask the Site Coordinator for assistance.

Tax returns include the following disclosure statements:

- For the Taxpayer: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete."
- For the Preparer: "Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge."

**Volunteers must remind taxpayers that when they sign the return (either by signing Form 1040, U.S. Individual Income Tax Return, signing Form 8879, IRS e-file Signature Authorization, or entering a self-select PIN), they are stating under penalty of perjury that the return is accurate to the best of their knowledge.**

## Volunteer's role in reporting questionable activity

Honest taxpayers and tax preparers preserve the tax system's integrity. To sustain confidence in the VITA/TCE programs, you should report violations that raise substantial questions about another volunteer's honesty, trustworthiness, or fitness as a tax preparer.

Taxpayers and tax preparers who violate tax law are subject to civil and criminal penalties. Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation of a materially false or fraudulent return is subject to criminal punishment.

IRS-SPEC will refer violations to the IRS Criminal Investigation Division or the Treasury Inspector General for Tax Administration. You can anonymously report a violation by calling 1-877-330-1205 (in operation January through May), or emailing [WI.Voltax@irs.gov](mailto:WI.Voltax@irs.gov).

## Site Coordinator's Responsibility

If a Site Coordinator determines a volunteer has violated the Volunteer Standards of Conduct, the Site Coordinator needs to immediately remove the volunteer from all site activities and notify both the partner and IRS-SPEC with the details of the violation. The Site Coordinator can notify IRS-SPEC by either contacting their relationship manager or using the External Referral Process (VOLTAX). If the Site Coordinator contacts the territory, the territory will use the Internal Referral Process to elevate the referral to headquarters.

It is critical that headquarters be notified as quickly as possible of any potential misconduct by any volunteers to preserve the integrity of the VITA/TCE programs.

### example

While reading the newspaper, Violet, the Site Coordinator at Pecan Public Library, learns that one of her volunteers, Dale, was arrested for identity theft. The article indicates Dale has been using other people's identities to apply for credit cards and then using these cards for unauthorized purchases. Violet sends an e-mail to [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) with the details from the news article. When the site opens the next day, Violet pulls Dale aside and advises him that he cannot work at the site due to his arrest on identity theft charges.

## Volunteer Protection Act

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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 whom they volunteer. The VPA is not owned or written exclusively for Internal Revenue Service. This is a public law and relates to organizations that use volunteers to provide services.

### What is a volunteer?

Under the VPA, a "volunteer" is an individual performing services for a nonprofit organization or a governmental entity (including as a director, officer, trustee, or direct service volunteer) who does not receive for these services more than \$500 total in a year from the organization or entity as:

- Compensation (other than reasonable reimbursement or allowance for expenses actually incurred), or
- Any other thing of value in lieu of compensation

Although an individual may not fall under the VPA definition of a "volunteer," which means they may not be protected under the VPA, they are still considered volunteers by the VITA/TCE programs. To ensure protection, those who do not fit this VPA volunteer definition should seek advice from their sponsoring organization's attorneys to determine liability protection rights.

## What does the VPA do?

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

The VPA protects volunteers from liabilities if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, 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.

Volunteers should only prepare returns that are within their tax law certification level, their site's certification level, and the level of certification under the VITA/TCE programs. See the Scope of Service Chart in Publication 4012 for more information.

In general, if volunteers are performing their responsibilities using the Volunteer Standards of Conduct, they are protected. However, local and state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

## Instructions for Completing the VSC Agreement

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All volunteers must complete the Volunteer Standards of Conduct Training, pass the test with a score of 80% or higher, complete the Intake/Interview and Quality Review PowerPoint® training, and sign Form 13615, Volunteer Standards of Conduct Agreement, annually, prior to working at a VITA/TCE site.

A return preparer, Quality Reviewer, or VITA/TCE tax law instructor must certify in tax law prior to checking the acknowledgment box in Link & Learn Taxes. If using the paper test, certify by signing and dating the form.

Certification (training and testing) can be acknowledged by:

- Using Link & Learn Taxes, or
- Using the paper Form 6744, VITA/TCE Volunteer Assistor's Test/Retest

### Volunteers using Link & Learn Taxes must:

- Pass the Volunteer Standards of Conduct training and test
- Complete the Intake/Interview and Quality Review PowerPoint® training
- Pass the appropriate tax law certification tests (Basic, Advanced, etc.) if preparing returns, performing quality review, or other position requiring tax law testing
  - After each test, the Link and Learn system will mark "P" indicating a passing score for the Volunteer Standards of Conduct Training and (if applicable) tax law certification levels
- Check the box in Link & Learn Taxes acknowledging that Form 13615, Volunteer Standards of Conduct Agreement, has been read, signed, and dated (after training and/or testing)
- Finish the form by completing the applicable fields (if missing): name, home address, site name, partner name, daytime phone number, e-mail address, volunteer position, and number of volunteer years
- Print and review the form and give the completed form to the designated partner or Site Coordinator
  - The designated partner or Site Coordinator will certify by signing and dating the form



VSC and tax law certification can be completed by using Form 6744, VITA/TCE Volunteers Assistor's Test/Retest, or by using Link & Learn Taxes online. If Link & Learn Taxes is used, volunteers can certify by signing Form 13615 electronically after all required tests are completed with a passing score. Therefore, no signature is required on the paper form.



### Volunteers using the paper test (Form 6744) must:

- Take the Volunteer Standards of Conduct Training and pass the competency test
- Complete the Intake/Interview and Quality Review PowerPoint® training
- Pass the appropriate certification tests (Basic, Advanced, etc.) if preparing returns, performing quality review, or other position requiring tax law testing
- Complete the entire Form 13615, Volunteer Standards of Conduct Agreement by adding full name, home address, site name, partner name, daytime phone number, e-mail address, volunteer position, and number of volunteer years

Instructors will:

- Use Form 6744 to administer the test
- Provide any information that volunteers do not know, such as the partner name
- Mark “P” for the Volunteer Standards of Conduct Training indicating a passing score
- Mark “P” for each appropriate tax law certification level indicating a passing score
- Return the form to each volunteer for their signature and date
- Certify by signing and dating the form
- Provide additional processing instructions for the form

### Resolving Problems

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In general, the Site Coordinator is the first point of contact for resolving any problems that a volunteer may encounter. If a volunteer feels an issue can't be handled by the Site Coordinator, email IRS at [WI.VolTax@irs.gov](mailto:WI.VolTax@irs.gov), call toll free 1-877-330-1205, and/or contact the local IRS-SPEC relationship manager.

<b>For this type of issue:</b>	<b>The appropriate action is:</b>
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">http://www.irs.gov/uac/Identity-Protection</a>
Taxpayers believe they are victims of discrimination	Refer taxpayers to:  (Written complaints) Operations Director, Civil Rights Division; Internal Revenue Service, Room 2413; 1111 Constitution Ave., NW; Washington, DC 20224.  (Email complaints) <a href="mailto:edi.civil.rights.division@irs.gov">edi.civil.rights.division@irs.gov</a>  (Telephone complaints) 1-202-927-0180.

For this type of issue:	The appropriate action is:
Taxpayers have account questions such as balance due notices and transcript or installment agreement requests	Refer taxpayers to local Taxpayer Assistance Center or call IRS toll free at 1-800-829-1040.
Federal refund inquiries	Tell taxpayers to: Go to <a href="http://www.irs.gov">www.irs.gov</a> and click "Where's My Refund" or call 1-800-829-1954 or 1-800-829-4477.
State/local refund inquiries	Refer to the appropriate 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).

## Exercises

Using your reference materials, answer the following questions.

**Question 1:** Taxpayer Edna brings her tax documents to the site. She completes Form 13614-C, Intake/ Interview & Quality Review Sheet. She indicates in Part III of Form 13614-C that she has self-employment income along with other income and expenses.

Joe, a tax preparer, reviews Form 13614-C with Edna. He asks if she brought all of her documents today, and asks to see them. Included in the documents is Form 1099-MISC, Miscellaneous Income, showing \$7,500 of non-employee compensation in Box 7. She tells Joe that she has a cleaning business that provides services to local businesses.

Edna says she also received \$4,000 in cash payments for additional cleaning work. When Joe asks if she received any documentation supporting these payments, she says no, the payments were simply paid to her for each cleaning job she performed.

At this point, Joe suggests that because the IRS has no record of the cash payments, Edna does not need to report these payments on her return. Edna is concerned and feels like she could "get in trouble" with the IRS if she does not report all of her income. Joe assures her that the chance of the IRS discovering that she did not report cash income is very small.

Joe prepares Form 1040, Individual Income Tax Return. On Schedule C, Line 1 he reports only the \$7,500 reported in Box 7 of Form 1099-MISC. When Joe completes the return, he hands it to Edna to sign Form 8879, IRS e-file Signature Authorization.

- Is there a Volunteer Standards of Conduct violation? If yes, describe.
- What should happen to the volunteer?
- What should the volunteer have done?

**Question 2:** Taxpayer George completes Form 13614-C indicating in Part II that his marital status is single with one dependent, Amelia. Volunteer preparer Marge reviews the intake form and the taxpayer's information documents.

When Marge asks if Amelia is related to George, he says no, that Amelia is the child of a personal friend who is not filing a tax return. Amelia's mother told George to claim the child and even gave him Amelia's social

security card. Marge then asks whether George provided more than one-half of Amelia's support, but George says no. He goes on to say that he should be able to claim Amelia as a dependent because no one else is claiming her.

Marge agrees that although Amelia is not George's qualifying child or relative, he can still claim her as a dependent because no one else will. Marge goes on to suggest that the child could be listed as George's niece who lives with him, so that he can file as a Head of Household and claim the Earned Income Tax Credit (EITC). Marge completes Form 13614-C, Section B, accordingly.

Marge assures George that chances of the IRS discovering that he and Amelia are not related would be very small. Marge prepares the return with the Head of Household status and claiming the EITC and Child Tax Credits for "qualifying child" Amelia. George signs Form 8879.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

C. What should the volunteer have done?

**Question 3:** Taxpayer Isabel's completed Form 13614-C indicates that she does not have an account to directly deposit a refund. When volunteer James prepares Isabel's return, it shows that Isabel is entitled to a \$1,200 refund.

James tells Isabel that a paper check may take up to 6 weeks to arrive, but if she has the funds directly deposited to a checking account, the amount would be available in 7-10 business days. He offers to have the money deposited to his own checking account, stating that on receipt of the money he would turn it over to her. Isabel agrees and allows James to enter his routing number and account information on her return. James gives the money to Isabel when he receives it.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

**Question 4:** While volunteer James is completing Isabel's return, he notes that she is single and asks her if she would like to meet some evening at a local bar so they could get to know each other better. Although Isabel says that she would prefer that he not call her, James says he does not give up that easily and that he will call her later in the week.

Isabel reports the conversation to the Site Coordinator before she leaves the site.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

**Question 5:** Volunteer John is preparing a return for taxpayer Max, who sold stock during the tax year. Max says he does not want to report capital gains and tells John that the cost basis on the stock sold was equal to or higher than the sales price. Based on his own stock portfolio, John believes Max is lying. John explains to Max that if the IRS examines the return, the cost basis will have to be supported by written statements or other documents of the purchases. Max says he understands, but he still wants the return completed with the amounts he has given to John. After John completes the return and Max signs Form 8879, the return is e-filed.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

C. What could the volunteer have done?

**Question 6:** When Joelle, Site Coordinator, returns from a lunch break, she notices the waiting area is nearly empty. When she asks Greeter Jade what happened, Jade says that volunteer Nathan and a taxpayer had a loud, bitter argument, and many taxpayers got concerned and left.

Joelle takes Nathan to a private area and asks him to explain what happened. Nathan says the taxpayer became upset when Nathan told him that as a noncustodial parent he had to have a signed Form 8332, Release/Revocation of Release of Claim to Exemption for Child By Custodial Parent, or he could not claim his children as dependents. Nathan admits that he got angry when the taxpayer started name calling. Nathan says he told the taxpayer, “If you don’t like our free service, then you can go somewhere else.” Nathan also says there was a lot of yelling and cussing on both sides and then the taxpayer left the site.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?
- C. What should the volunteer have done?

## Intake/Interview and Quality Review Processes

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### Introduction

Taxpayers should be confident they receive quality service when using services offered through the VITA/TCE programs. This includes having an accurate tax return prepared. A basic component of preparing an accurate return begins with a conversation with the taxpayer and includes asking the right questions.

Form 13614-C, Intake/Interview & Quality Review Sheet, is a tool designed to assist IRS-certified volunteers in asking the necessary questions to obtain the information necessary to prepare an accurate tax return. IRS reviews indicate that tax return accuracy is improved when Form 13614-C is used correctly with an effective interview of the taxpayer.

### Purpose of this Training

This training is designed to only provide an overview of the intake/interview and quality review processes so all IRS volunteers understand their responsibilities. However, more detailed training on how to use the intake sheet to prepare and quality review tax returns will be required for certified tax preparers, Site Coordinators, Quality Reviewers, instructors, and local coordinators. The detailed training is available on VITA/TCE Central and by downloading Publication 5101, Intake/Interview and Quality Review PowerPoint Training, from [www.irs.gov](http://www.irs.gov).

This training will educate all volunteers on their role and involvement in the return preparation process. Volunteers need to understand the process used at a site to prepare a tax return from start to finish. This process should be explained to the taxpayer when they enter the site.

### Improvement Opportunities

Over the last few years, Quality Statistical Sample (QSS) reviews and SPEC shopping reviews have shown that volunteers consistently prepare accurate tax returns when an effective interview with the taxpayer is conducted using the information on the Form 13614-C.

Below are brief descriptions of the various types of reviews conducted at volunteer return preparation sites and the results of these reviews:

- **TIGTA Reviews – Reviewers presence is unknown.** Treasury Inspector General for Tax Administration (TIGTA) reviews are conducted by TIGTA Auditors who pose as a taxpayer.
  - TIGTA return review accuracy rate – 51%

- **SPEC Shopping Reviews – Reviewers presence is unknown.** SPEC analysts perform shopping reviews. These reviews gauge the taxpayers’ true experience. They also test site operation and tax law accuracy based on the specific scenarios. Like TIGTA, SPEC shoppers also pose as a taxpayer.
  - SPEC Shopping return review accuracy rate - 49%
  - Intake/interview process usage rate - 56%
  - Quality review process usage rate - 54%
- **SPEC QSS Reviews – Reviewers presence is known.** Quality Statistical Sample (QSS) reviews are conducted by SPEC Quality Program Office (QPO) analysts. QSS reviewers randomly select tax returns for review that have been prepared at a volunteer site after asking the taxpayer’s permission. QSS return review results determine the official accuracy rates for returns prepared at VITA/TCE sites.
  - QSS return review accuracy rate - 91%
  - Intake/interview process usage rate - 84%
  - Quality review process usage rate - 93%
- **SPEC Field Site Visits – Reviewers presence is known.** Field Site Visits (FSV) are conducted by local SPEC tax consultants. FSV assess the extent to which volunteers adhere to the intake/interview and quality review process by observing site operations without reviewing tax returns.

### Adherence to the Intake/Interview Process Tool

Form 13614-C is a tool similar to what is required when a taxpayer visits a professional tax preparer or uses tax preparation software. It is a starting point to engage the taxpayer in discussion to gather all the necessary information to prepare an accurate tax return.

Just like any tool, it has to be used properly to reach the desired outcome. Each year the Internal Revenue Service has seen improvements with using Form 13614-C. In most cases, taxpayers are completing their sections. However, many volunteers do not:

- Look at the information completed by the taxpayer
- Engage in a conversation with the taxpayer
- Clarify any “unsure” answers the taxpayer has marked

#### example

During many TIGTA and QSS shopping reviews, analysts posed as taxpayers at volunteer return preparation sites. The “taxpayers” checked the question on Form 13614-C indicating they had interest income but did not provide a Form 1099-INT. Many volunteers never asked about the interest income during the interview. As a result, the interest income was omitted from the tax return and the tax return was incorrect.

### The Intake Process

Unless noted, most steps of the intake process can be done by a volunteer (Greeter) who has not been certified in tax law. An experienced tax law certified volunteer should be consulted when tax law questions require clarification at any point during the intake process.

The intake/interview and quality review process includes the following components to ensure volunteers obtain the necessary information to prepare an accurate return:

1. The Intake Process:
  - a. Explaining the process
  - b. Providing Form 13614-C to the taxpayer for completion
  - c. Determining the return certification level, and
  - d. Assigning the taxpayer to a qualified tax preparer
2. The Interview Process
  - a. Interviewing the taxpayer
  - b. Preparing the tax return
3. The Quality Review Process
  - a. Inviting the taxpayer to participate
  - b. Advising the taxpayer of their responsibility for the information on the tax return
  - c. Reviewing the return for accuracy (The steps for performing the quality review are listed in on Form 13614-C, Part VII.)
  - d. Informing the taxpayer they are signing their return under penalty of perjury

### ***Greet the taxpayer***

During this stage, an assessment should be made to ensure the taxpayer has everything the site needs to prepare the tax return. Performing this task right away ensures taxpayers are not wasting their time by waiting and then being turned away for reasons that could have been discovered early, such as:

- Missing photo identification, social security documents, Forms W-2, Form 1099, etc.
- Having income items not in scope for the site
- Having gross income amounts above the site limits
- Spouse is not present when filing a joint tax return

### ***Explain the steps of the intake/interview and quality review process to the taxpayer***

Explain the intake/interview and quality review process so that the taxpayers understand that they are expected to:

- Complete Form 13614-C prior to having the return prepared
- Be interviewed by the return preparer and answer additional questions as needed
- Participate in a quality review of their tax return by someone other than the return preparer

### ***Provide the taxpayer Form 13614-C***

Ask the taxpayer to complete pages 1 and 2 of Form 13614-C. A certified volunteer might need to offer assistance in the following cases.

<b>If taxpayers...</b>	<b>Then a certified volunteer should...</b>
Cannot complete the form for any reason	Fill out the form by asking them the questions and recording their answers
Do not understand a question, they can mark “unsure”	Assist them with answering the question
Have income, expenses, or life events not listed on Form 13614-C, which might indicate an out-of-scope tax return	Review the information and determine if the return is with-in-scope for the site return requirements and volunteer certifications

***Determine the certification level of the tax return***

A non-tax law certified volunteer (Greeter) can perform this part of the process. When a Greeter is not available, a certified preparer should go through similar steps before the return is prepared.

- Page 2 of Form 13614-C now identifies the required tax law certification level for each question. The levels are identified as B (Basic), A (Advanced), M (Military), HSA (Health Savings Account), COD (Cancellation of Debt), etc.
- A volunteer will determine the potential certification level required for the tax return based on how the intake sheet was completed. All questions marked as “yes” and “unsure” should be reviewed to determine the highest certification level needed to prepare the return or to discuss the “unsure” responses.
- The volunteer assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return.

If the Greeter cannot assign the taxpayer to a certified tax preparer with the required certification level listed on Form 13614-C, the Greeter is required to seek assistance to determine if the taxpayer’s return can be prepared at the site based on a combination of the site’s return preparation policy and Scope of Service Chart listed in Publication 4012. This will ensure taxpayers are not erroneously turned away from the site.

**example**

A taxpayer completes Form 13614-C, answering yes to the question, “Did you have debt from a mortgage or credit card canceled?” The certification level next to this question is COD (Cancellation of Debt). All other checked questions show the certification level B (Basic). Because of the need for COD knowledge, the taxpayer should be assigned to a volunteer who is certified in the COD course.

***Assign tax return to the volunteer preparer***

Every site is required have a process for assigning taxpayers to volunteer preparers who are certified at or above the level required to prepare their return. The method for identifying certification levels for volunteers can include indicators on name badges, stickers, nameplates, or other partner-created products. Having the certification levels easily identified will assist the Site Coordinator, Greeter, or whoever is responsible for assigning the tax return. SPEC has developed a new optional ID badge that can be used for this purpose or the site can use its own method to satisfy this requirement.

## The Interview Process

Only certified volunteers may interview the taxpayer. All certified volunteer preparers are required to view a training presentation on how to perform the interview process with the taxpayer. The basic steps are:

- **Verify taxpayer ID.** Check photo identification for the taxpayer (and spouse, if applicable) and request verification of social security or tax identification numbers for everyone listed on the tax return.
- **Review Form 13614-C.** Make sure the taxpayer has answered all required questions on Form 13614-C. Any questions left blank or marked “unsure” must be clarified and the correct answer should be recorded on Form 13614-C.
- **Interview the taxpayer.** Use probing questions to develop and/or clarify information on the intake sheet and to confirm the information provided by the taxpayer is complete and accurate.
- **Review documentation.** Look at all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)
- **Verify certification level.** Make sure the taxpayer’s return is within the preparer’s certification level and within the scope of the VITA/TCE programs. Make all dependent exemption and filing status determinations before preparing the return.

## Preparing the Tax Return

After interviewing the taxpayer, the preparer enters information into the software and prepares the tax return.

## The Quality Review Process

The Quality Reviewer assigned to a taxpayer should have a certification equal to or above the level needed to prepare the tax return. The site is required to have a process in place for assigning tax returns to the appropriate Quality Reviewer. Volunteers are not permitted to quality review a tax return that they prepared themselves.

### example

Following preparation of the tax return in the previous COD example, a Quality Reviewer assigned to this taxpayer must also have COD certification.

The taxpayer must be interviewed during the quality review process. In most cases, the taxpayer will be present. However, the interview can be conducted using an approved alternative process, such as by phone or using other technology.

The last step of the quality review is informing the taxpayer of their responsibility for the information on the tax return. The taxpayer must be advised to review the return to ensure the information is accurate and complete and notified the return is signed under the penalty of perjury.



## Summary

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- All volunteers must agree to the Volunteer Standards of Conduct outlined in Form 13615. The instructor/ Site Coordinator/partner must verify the identity, with a photo ID, and certification of the volunteer before the volunteer is allowed to work at the site.
- Failure to comply with the standards may adversely affect the taxpayer, the site, the partner and the VITA/TCE programs.
- Violation of the standards will not be tolerated. If a violation is discovered, appropriate corrective actions will be taken, up to removal of the volunteer and closing of the site.
- Review Publication 1084, Site Coordinator's Handbook, for corrective actions the Site Coordinator should take if a VSC violation is identified.
- The Volunteer Protection Act generally protects volunteers from liability as long as they are acting in accordance with the standards.
- Volunteers and partners with questions about the standards should contact their IRS-SPEC relationship manager.

### Summary of the Intake/Interview and Quality Review Processes

To meet VITA/TCE Quality Site Requirements, volunteers must perform each of the following tasks during the intake/interview process:

- Verify the identity (photo ID) and address of the taxpayer(s) and request verification of social security or tax identification numbers for everyone listed on the tax return.
- Explain the tax preparation process and encourage taxpayers to ask questions throughout the interview.
- Complete Form 13614-C, Intake/Interview & Quality Review Sheet.
  - Verify all items in the taxpayer section have been answered
  - Note changes and clarifications provided by the taxpayer on the form
- Interview the taxpayer using probing questions to confirm the information provided on Form 13614-C is complete and accurate.
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.). If the taxpayer has income or expenses listed on the return which do not require a source document and none were provided, the intake sheet should be marked to show a verbal response was provided.
- Advise taxpayers of their ultimate responsibility for information on their return and by signing the return, they are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.

To meet VITA/TCE Quality Site Requirements, a quality review requires all of the following:

- The completed tax return (printed or electronic copy)
- Form 13614-C, with all sections completed
- All documents provided by the taxpayer, including those used to verify identity, income, expenses, payments, and direct deposit

The taxpayer must be involved during the quality review process.

## Exercise Answers

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### Answer 1

- A. Yes, Standard 4, knowingly preparing a fraudulent return.
- B. Volunteer should be removed and barred from working at a VITA/TCE site and added to the volunteer registry.
- C. Cash income should be reported as income on Schedule C.

### Answer 2

- A. Yes, Standard 4, knowingly preparing a fraudulent return. Although the taxpayer insisted on including the dependent, Marge knew this was wrong.
- B. Volunteer should be removed and barred from working at a VITA/TCE site and added to the volunteer registry.
- C. Volunteer should educate George on dependent eligibility using Publication 4012, Volunteer Resource Guide, refuse to prepare the tax return, or report the incident to the Site Coordinator.

### Answer 3

- A. Yes, Standard 1, (Quality Site Requirement #10 Security, Privacy and Confidentiality). Although the volunteer's intention was to help Isabel get her refund sooner by having it direct deposited instead of mailed, putting it into his own account is problematic and could raise the question of misappropriation of a tax refund.
- B. Volunteer must be counseled that he cannot put any other taxpayer's refund into his own account. If this continues he will be removed and barred from the site.

### Answer 4

- A. Yes, Standard 3, using knowledge gained from the taxpayer for volunteers' personal benefit.
- B. He should be reminded that he cannot use taxpayer's personal information (marital status and phone number) for his benefit.

### Answer 5

- A. Maybe. Even though Max insists on using the cost basis he provides to John, as long as John has conducted a thorough interview, especially about the stock sales, he can prepare the return. John should remind Max that taxpayers sign their returns under penalty of perjury, and that Max is ultimately responsible for the return.  
  
If Max tells John that the basis amounts are wrong and John prepares the return anyway, then John is violating Standard 4, knowingly preparing a false return.
- B. As long as John did not knowingly prepare a false return, nothing should happen. However, if John does know the information is false, then he should be removed, barred from the site, and he could be added to the volunteer registry.
- C. John could have refused to prepare Max's return.

### Answer 6

- A. Yes, Standard 6. Volunteers must deal with people at the site with courtesy and in a respectful and professional manner.
- B. Nathan should be warned that future outbursts will result in his immediate removal as a volunteer.
- C. Nathan should have taken a deep breath and courteously explained the Form 8332 requirements using Publication 4012. If the situation still could not be resolved, Nathan should have requested the taxpayer speak to the Site Coordinator upon her return.



## Volunteer Standards of Conduct (Ethics) Test

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It is important that all individuals who volunteer their time and services in the VITA/TCE programs understand their roles and responsibilities under the program. All volunteers are expected to:

- Receive Standards of Conduct (ethics) training
- Annually, complete VSC/Ethics training and pass a certification test with a score of 80% or higher
- Sign Form 13615, Volunteer Standards of Conduct Agreement, indicating they have taken the ethics training, successfully completed a test, and understand the ethics requirements

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (i.e., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE programs.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct test.

### Test Questions

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#### Directions

Using your resource materials, answer the following questions.

1. Which of the following is a violation of the Volunteer Standards of Conduct?
  - a. Knowingly preparing a false tax return
  - b. Having a donation/tip jar in the taxpayer waiting area at the site
  - c. Using taxpayer's personal information to ask for a date
  - d. All of the above
2. Which volunteers must take Volunteer Standards of Conduct training and test?
  - a. Site Coordinators/Local Coordinators
  - b. Quality Reviewers and tax return preparers
  - c. Greeters
  - d. All VITA/TCE volunteers
3. If a volunteer violates the Volunteer Standards of Conduct, what are the possible consequences?
  - a. Removal from the VITA/TCE programs
  - b. Criminal investigation
  - c. Elimination of VITA/TCE grant funds
  - d. Deactivation of EFIN
  - e. All of the above

4. An IRS-certified volunteer preparer told the taxpayer that cash income does not need to be reported because the IRS will never find out. The return was completed without the cash income. The designated Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?
  - a. An IRS-certified volunteer preparer
  - b. Designated Quality Reviewer
  - c. Site Coordinator
  - d. Neither a nor b
  
5. Jake is an IRS-certified volunteer preparer in the VITA/TCE programs. When preparing a return for Jill, Jake learns that Jill does not have an account to receive a direct deposit of her refund. Jake offers to use his account to receive the direct deposit, and says he will turn the money over to Jill once the refund is deposited. Is this an acceptable action under the program?
  - a. Yes
  - b. No
  
6. Tax returns should be assigned to an IRS-certified volunteer after:
  - a. Identifying the tax law certification level of the certified return preparer
  - b. Identifying the tax law certification level needed for the return
  - c. Identifying the next available volunteer
  - d. A and B
  
7. Volunteers must verify the taxpayer has the following items as soon as possible:
  - a. Photo identification
  - b. Social security number documents
  - c. All income statements, including Forms W-2, 1099-R, etc.
  - d. All of the above
  
8. The taxpayer should be informed of their responsibility for the information on the tax return during the quality review process.
  - a. True
  - b. False
  
9. Volunteers who refuse to use the intake/interview process are violating the Standards of Conduct.
  - a. True
  - b. False

10. The official accuracy rates for VITA/TCE sites are determined by:
- a. SPEC Shopping reviews
  - b. SPEC QSS reviews
  - c. TIGTA Shopping reviews
  - d. SPEC Field Site visits

## Retest Questions

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### Directions

Using your resource materials, answer the following questions.

1. Is having a donation/tip jar in the waiting area at the site a violation of the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
2. I am currently a volunteer Greeter. I will not be preparing tax returns. I do not need to take the Volunteer Standards of Conduct test.
  - a. True
  - b. False
3. Can a volunteer be removed and barred from the VITA/TCE programs for violating the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
4. An IRS-certified volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The designated Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. Did the designated Quality Reviewer violate the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
5. Maggie asks Josh, the tax preparer, to deposit her refund into Josh's checking account and turn the funds over to her when received. If Josh says yes, he is in violation of the standards.
  - a. True
  - b. False

6. Sites should have a process in place to ensure returns assigned to IRS-certified volunteers are within the appropriate tax law certification level.
  - a. True
  - b. False
  
7. Which of the following statements is **not** correct?
  - a. Volunteers should confirm the taxpayer's identity through photo ID.
  - b. Volunteers should verify the social security number and/or ITIN.
  - c. Volunteers should review all documents needed to prepare an accurate return.
  - d. Volunteers do not need to refer to the intake sheet when preparing the tax return.
  
8. The quality review process includes:
  - a. Explaining to the taxpayer their responsibility for the information on the tax return
  - b. The taxpayer being present, in most cases
  - c. Both A and B
  
9. An interview of the taxpayer should only be performed if the site is not busy.
  - a. True
  - b. False
  
10. The official accuracy rates for VITA/TCE sites are determined by SPEC QSS reviews.
  - a. True
  - b. False

Form **13615**  
(Rev. July 2013)

## Volunteer Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

**Instructions:** All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct Training*, and sign Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the form.

**Standards of Conduct:** As a volunteer in the VITA/TCE Programs, you must:

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

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

**Taxpayer Impact:** Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on his or her return.

**Volunteer Protection:** The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 4299, *Privacy, Confidentiality, & the Volunteer Standards of Conduct – A Public Trust*.

**Privacy Act Notice** – The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

**Volunteer:**

By signing this form, I declare that I have completed Volunteer Standards of Conduct Training and have read, understand, and will comply with the volunteer standards of conduct.

Full name <i>(please print)</i>	Volunteer position(s)
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Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
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Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date
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**Volunteer Certification Levels**

	Standards of Conduct <i>(Required for ALL)</i>	Basic	Advanced	Military	International	COD	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										

Was the Intake/Interview & Quality Review PowerPoint Training completed? *(Required for site coordinators, quality reviewers, return preparers and instructors)*

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have verified the required certification level(s) and proper identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
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**For Continuing Education (CE) Credits ONLY**  
*(to be completed by the site coordinator, partner, and/or SPEC territory)*

**Instructions:** The sponsoring partner or site coordinator will complete this section when an unpaid volunteer requests Continuing Education (CE) credits as an Enrolled Agent (EA), Other Tax Return Preparer (OTRP), or Certified Public Accountant (CPA) for volunteer hours as an instructor or quality reviewer. Once the volunteer has completed the minimum hours allowable for CE credits, the partner or site coordinator will complete this section, sign and date where indicated to validate the hours, and send the completed form to SPEC Territory Office/Relationship Manager. SPEC territory will validate that all requirements were met (completed training and completed hours) prior to submission to SPEC HQ. The maximum allowable CE credits will be validated by HQ and forwarded to Return Preparer's Office (RPO). Note: The maximum number of CE credits and minimum volunteer hours apply to EA and OTRP. CPA CE credit eligibility requirements are determined by individual state law.

Name as listed on their PTIN card *(review the card)*

Volunteer's Preparer's Tax Identification Number (PTIN) (P-\_\_\_\_\_)

Address *(VITA/TCE Site or teaching location)*

	<input type="checkbox"/> Enrolled Agent (EA)	<input type="checkbox"/> Certified Public Accountants (CPA)
	<input type="checkbox"/> Other Tax Return Preparers (OTRP)	
<input type="checkbox"/> Quality Reviewer (QR) <i>(* maximum 14 CE credits)</i>	Total hours performing quality reviews _____ <i>(minimum 10 volunteer hours)</i>	Total hours performing quality reviews _____
<input type="checkbox"/> Instructor <i>(* maximum 8 CE credits)</i>	Total hours teaching tax law _____ <i>(minimum 4 hours teaching)</i>	Total hours teaching tax law _____
List tax law courses instructed		
Allowable CE Credits <i>(completed by the SPEC Territory Office)</i>		

\* Maximum combined QR & instructor CE credits: 18

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
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# Link & Learn Taxes

**Link & Learn Taxes** is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2013 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest



**Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.**

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own return with the assistance of a certified volunteer. Taxpayers complete their own return using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

**For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.**

[www.irs.gov](http://www.irs.gov)



## Your online resource for volunteer and taxpayer assistance

### **The Volunteer Resource Center** (Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

### **Tax Information for Individuals** (Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Tax Trails for answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

**and much more!**

**Your direct link to tax information 24/7**

**[www.irs.gov](http://www.irs.gov)**