



Site Coordinator Training 2014 Filing Season

**Coming Together
to
Strengthen Communities**





Introduction

As a site coordinator, your leadership is vital to the success of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. Your role is critical to quality tax return preparation services to taxpayers in your community.

Site Coordinator Training is mandatory for all site coordinators and is designed to familiarize you with the tools available to assist you in your position and to update you on changes for the 2014 Filing Season.



Objectives

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

- Navigate through the Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- List other reference materials for site coordinators
- Identify corrective actions for violations of Volunteer Standards of Conduct (VSC)
- Identify corrective actions for violations of Quality Site Requirements (QSR)
- Describe the new changes for 2014 and why the changes were implemented

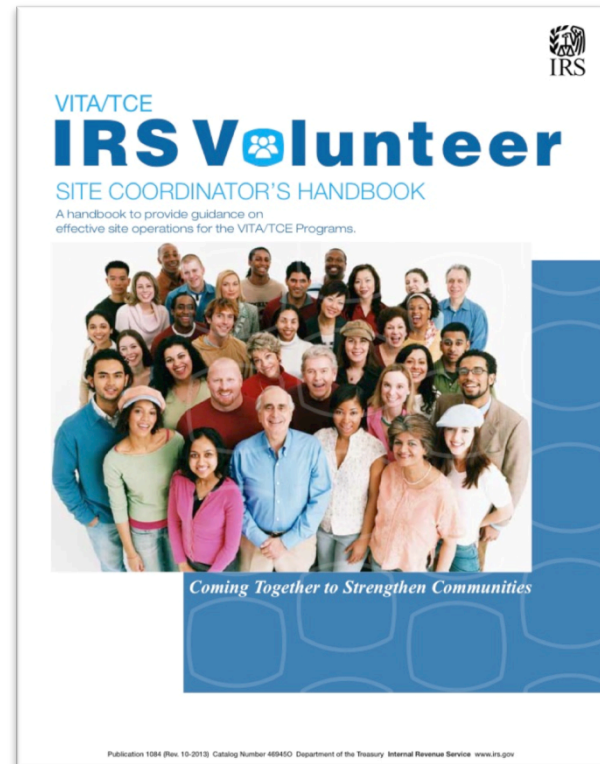




Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

[Publication 1084](#), *IRS Volunteer Site Coordinator's Handbook*, contains guidance on the effective site operations for the VITA/TCE Programs. It also provides instructions and tools to help you manage your volunteers and monitor adherence to the Volunteer Standards of Conduct and Quality Site Requirements.

For 2014, Publication 1084 is only available electronically. This handbook should be your primary reference guide for site operations.





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

This training will follow the Publication 1084, and guide you to sections for review. This training is most effective if you have Publication 1084 available as you move through the information in this training presentation.

You can access [Publication 1084](#) at www.irs.gov keyword search, "Site Coordinator Corner." You will be able to use this Handbook and other available resources to answer many questions that may arise while operating your tax preparation site.

This training will focus on **new items, updates,** and **changes** for the 2014 filing season.





Other Reference Materials

Refer to the following references for additional information to assist with operating VITA/TCE sites:

- [Publication 3189](#), *Volunteer e-file Administration Guide*
- [Publication 4299](#), *Privacy, Confidentiality, and the Standards of Conduct - A Public Trust*
- [Form 13206](#), *SPEC Volunteer Assistance Report*
- [Form 13614-C](#), *Intake/Interview & Quality Review Sheet*
- Form 13614-C Intake/Interview & Quality Review Sheet Job Aid
- [Form 13615](#), *Volunteer Standards of Conduct Agreement*
- [Form 13715](#), *SPEC Volunteer Site Information Sheet*
- [Publication 1345](#), *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- [Publication 4396-A](#), *Partner Resource Package*
- [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*

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



Other Reference Materials, continued

The TaxWise Solution Center will post Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA).

In an effort to centralize communication between TaxWise, IRS, and partners, a new VITA topic page was created. This page is accessed through the TaxWise Solution/Resource Center, and contains important information issued by SPEC for all SPEC volunteers.

Tax Wise users can locate VTA/QSRA in the solutions center:

- Log into <http://support.taxwise.com>
- This is the TaxWise Solution Center
- Click on Latest **News**
- Click on Volunteer News/VITA News
- Log in using your Client ID and the alerts will be located there.



Other Reference Materials, continued

The Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) will also be available on www.irs.gov.

Type “Quality Alerts” or “Tax Alerts” in the search box on www.irs.gov. or use the following link:

<http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>

The alerts can also be accessed on the Site Coordinator’s page by using the following link:

<http://www.irs.gov/Individuals/Site-Coordinator-Corner>



Exercise 1

What is the primary reference guide used by site coordinators for site operations for the VITA/TCE Programs?

- a. Publication 17, *Your Federal Income Tax For Individuals*
- b. Publication 4012, *VITA/TCE Volunteer Resource Guide*
- c. Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- d. Publication 4396-A, *Partner Resource Package*



Answer: Exercise 1

The correct answer is c.

The primary reference guide used by site coordinators for site operations is Publication 1084, *IRS Volunteer Site Coordinator's Handbook*.



Contacts - Website and Phone Directory

The second page of the Handbook includes a comprehensive list of phone numbers and websites that can assist you and the volunteers at the site.

Contacts - Website and Phone Directory

VOLUNTEER HOTLINE (For Volunteers Only)
Hours of Operation:
(Central Time)

1-800-829-8482 (800-TAX-VITA)
Monday - Friday 06:00 AM - 09:00 PM
Saturday - 09:00 AM - 05:00 PM
January 17 - April 17

Website Directory

Link & Learn Taxes

www.irs.gov/app/vita/index.jsp

IRS Website

www.irs.gov

IRS Tax Forms and Publications

www.irs.gov/formspubs

Frequently Asked Questions (FAQs)

www.irs.gov/faqs/index.html

Interactive Tax Assistant (ITA)

www.irs.gov/ita

Civil Rights Division

www.irs.gov/uac/Your-Civil-Rights-Are-Protected

www.irs.gov Keyword Search

It is a good idea to print this page and have it available at the tax preparation site to share with the volunteers. There is a section located near the bottom of the page where you can list local phone numbers.



Volunteer Protection Act

During your volunteer recruitment activities potential volunteers may ask about their personal liabilities when preparing tax returns. The Publication 1084 outlines the Volunteer Protection Act (VPA) and how it relates to the VITA/TCE Programs.



In general, if volunteers only prepare returns within scope of the VITA/TCE Programs and adhere to the Volunteer Standards of Conduct, they are protected.

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, and conscious flagrant indifference to the rights or safety of the individual harmed by the volunteer.



Volunteer Standards of Conduct

The Volunteer Standards of Conduct (VSC) were developed specifically for free tax preparation site operations. Publication 1084 outlines the six VSC and provides **Site Coordinator Corrective Actions** in the unfortunate case of a violation.

Form 13615 (Rev. July 2013)	Department of the Treasury - Internal Revenue Service 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 <i>Volunteer Standards of Conduct Training</i> , and sign Form 13615, <i>Volunteer Standards of Conduct Agreement</i> , 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.

All volunteers must take VSC Training which includes the Intake/ Interview & Quality Review Training, **passing** the test, and **signing** Form 13615, *Volunteer Standards of Conduct Agreement* each year, stating they will comply with the program requirements and uphold the highest ethical standards.



Volunteer Standards of Conduct, continued

Site Coordinators must have a process in place to verify that every volunteer has acquired the required **certifications** and signed [Form 13615](#). In addition, you or a partner designated official must check the volunteers' photo identification and also sign Form 13615 prior to allowing the volunteer to work at the site.

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 (*printed*) name and title
(*site coordinator, sponsoring partner, instructor, etc.*)

Approving Official's signature and date



Form 13615, *Volunteer Standards of Conduct Agreement*

UPDATE!

[Form 13615](#) was updated to capture information for issuing Continuing Education (CE) credits for Enrolled Agents and Other Tax Return Preparers. This new **procedure** will simplify the process for obtaining the necessary information to report the hours for CE credits.

Form 13615, Page 2

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)*

Some professional tax preparers can receive CE credits for volunteering at VITA/TCE sites. Your sponsoring partner has detailed information on these guidelines. You may be asked to verify the hours an Enrolled Agent or Other Tax Return Preparer volunteered at your tax preparation site.



NEW!

Volunteer Standards of Conduct Corrective Actions

New this year in Publication 1084: Added highlighted sections entitled **Site Coordinator Corrective Actions** for each Volunteer Standard of Conduct (VSC).

Site Coordinator Corrective Actions: If a volunteer is preparing false returns, assess the situation to determine if this was an unintentional incident or purposely done to avoid paying taxes. If it was intentional, advise the volunteer they can no longer prepare returns for the VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC RM and your partner. If necessary, report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov or by calling toll free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.

Site Coordinator Corrective Actions: If a volunteer has engaged in any activities that could discredit the VITA/TCE Programs, have a private conversation with the volunteer to advise him/her that the activities would have a detrimental effect on the VITA/TCE Programs and are in violation to the VSC. Advise the volunteer that due to these activities, he/she cannot participate in the VITA/TCE Programs. Ask the volunteer to leave the site and report the incident to your local SPEC RM and your partner. If necessary, report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov or by calling toll-free 1-877-330-1205. Include your name, site name, contact information, and a brief statement explaining the incident.



Volunteer Standards of Conduct Corrective Actions, continued

These **new** sections were added to aid the site coordinator when violations to the Volunteer Standards of Conduct (VSC)) are discovered.

Guidance is given on actions to take and how to correct and/or report the situation to the appropriate parties.

Refer to the Publication 1084, review each VSC and each Corrective Action if a violation occurs.



Exercise 2

If a volunteer violates the Volunteer Standards of Conduct and refuses to comply, what general action must be taken?

Refer to Publication 1084 for the answer



Answer: Exercise 2

Ask the volunteer to leave the site and report the incident to your local Stakeholder Partnerships, Education and Communication Relationship Manager (SPEC RM) and your partner.

If necessary, report the unethical behavior to the IRS by e-mail to wi.voltax@irs.gov or by calling toll-free 1-877-330-1205.

Include your name, site name, contact information and a brief statement explaining the incident.



Title VI Complaints

UPDATE!

Refer taxpayers who believe they are victims of discrimination to the Civil Rights Division.

The referral contact information for Title VI Complaints has changed.

Refer to Publication 1084, Title VI Complaints for the updated information.



Identity Theft

The Publication 1084 includes an **Identity Theft Job Aid for Volunteers**. This Job Aid is very helpful in assisting taxpayers through a confusing and frustrating situation.

Make sure the volunteers at your site are aware of this Job Aid and know how to locate it.

IDENTITY THEFT

Identity Theft Job Aid for Volunteers	
Assisting Taxpayers with Tax Related or Non-tax Related	Being sensitive towards victims of identity theft is critical to assisting taxpayers through a confusing and frustrating situation. Remember victims of identity theft are: <ul style="list-style-type: none">• Victimized by identity thieves-mostly through no fault of their own, and• Trying to comply with tax laws– file tax return and pay their fair share of taxes When assisting taxpayers who are victims or may be victims of identity theft at VITA/TCE site:
If...	Then...
IP PIN was issued to primary taxpayer	Ensure the IP PIN is input correctly on the tax return.
Taxpayer received an IP PIN but did not bring it with them	<ol style="list-style-type: none">1. Complete a tax return for the taxpayer.2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if the taxpayer will mail the tax return.)3. If taxpayer wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.

You may prepare returns for taxpayers who bring in their current CP01A Notice or special IP PIN (6 digit IP PIN). Include the IP PIN on the software main information page.



Volunteer Roles and Responsibilities

The Handbook outlines the roles and responsibilities for:

- You, the Site Coordinator
- IRS-Certified Volunteer Preparers
- Designated or Peer-to-Peer Quality Reviewers
- Volunteer Screener (also known as Client Facilitator, Greeter or Host)
Non-Certified for Tax Law



You should review your roles and responsibilities and go over all of the responsibilities with the volunteers at your site at the beginning of the tax season. This information is also very helpful when you are recruiting new volunteers.



Site Coordinator Roles and Responsibilities, continued

The Site Coordinator or a Back-up is required to be present at the site at all times to ensure:

- All volunteers adhere to the VSC and QSR
- All volunteers prepare tax returns at the appropriate level of certification
- A process is in place to conduct 100% quality review of all tax returns prepared at the site
- There is adequate coverage, supplies, and equipment at the site

Refer to Publication 1084 for a detailed list of Site Coordinator's Roles and Responsibilities



Quality Site Requirements

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

Each QSR is explained in detail in the [Publication 1084](#).

Please take the time to review and share this information with your volunteers.



Quality Site Requirements, continued

The ten Quality Site Requirements (QSR) are:

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



NEW!

Quality Site Requirements Corrective Actions

New this year in Publication 1084: Added highlighted sections entitled **Site Coordinator Corrective Actions** for each Quality Site Requirement.

Site Coordinator Corrective Actions: If a volunteer did not provide you with proof of certification, ask them how they certified. If certification was completed using Link & Learn Taxes, the volunteer must be directed to retrieve another copy of the certification certificate(s) or Form 13615 from Link & Learn Taxes. If the volunteer attended face-to-face training but can not find their signed and dated approved Form 13615, the volunteer must certify again using Link & Learn Taxes. They are unable to work at your site without supplying proof of certification.

Site Coordinator Corrective Actions:

If your Site Identification Number (SIDN) is incorrect, you should immediately update your return templates and/or contact your SPEC RM to secure your site's correct SIDN. Check all computers and reset the software tax form defaults with the correct SIDN. Advise your SPEC RM if any returns were transmitted using an incorrect SIDN.



Quality Site Requirements Corrective Actions, continued

These **new** sections were added to aid the site coordinator when non-compliance of Quality Site Requirements occur.

Guidance is given on actions to take and how to correct and/or report the situation to the appropriate parties.

If a non-compliance occur Refer to the Publication 1084, and review each QSR.



Exercise 3

What is the corrective action if the site coordinator and the partner do not receive a signed Form 13615 from a volunteer?

Review Publication 1084 to answer this question.



Answer : Exercise 3

If a volunteer did not provide proof of certification, ask how they were certified.

- If the volunteer certified through Link & Learn Taxes – have them retrieve a copy of Form 13615 from Link & Learn Taxes.
- If the volunteer certified through Face-to-Face training and cannot provide a signed and dated Form 13615, have them recertify using Link & Learn Taxes.

The volunteer cannot work at your site without supplying proof of certification.



Quality Site Requirement Updates for 2014 Filing Season

Based on review and assessments of prior filing seasons, SPEC implemented the following updates:

QSR #1 Certification

Site Coordinators are required to have in place a process that determines the certification level for every volunteer at the site.

(AARP badges and IRS wallet cards are no longer valid as proof of certification).

- **Why:** To ensure every volunteer is preparing or quality reviewing returns within their certification level.

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										
<input type="checkbox"/> Was the intake/Interview & Quality Review PowerPoint Training completed? <i>(Required for site coordinators, quality reviewers, return preparers and instructors)</i>										



Quality Site Requirement Updates for 2014 Filing Season, Continued

QSR #1 Certification

- The **new electronic Form 13206**, *Volunteer Assistance Summary Report* or similar listing is required to be reported by **February 3rd** and the 3rd business day of each month as new volunteers report to the site.

Why: As our volunteer base increases, the difficulty for obtaining an accurate volunteer count increases. To ensure SPEC territories received accurate volunteer counts, partners are required to provide the data they received from their site coordinators. The **new electronic Form 13206** allows partners to add unlimited volunteers to their form. Partners still have the option to submit a partner created listing if the listing contains the same information shown on Form 13206.

As the site coordinator you are responsible for reporting new volunteers to your sponsoring partner.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR#2 - Intake and Interview Process

- All volunteers are required to take annually, awareness training on the Intake/Interview & Quality Review Process. The training and certification test questions are embedded in [Form 6744](#), Volunteer Assistors Test/Retest, and [Publication 4961](#) - *Volunteer Standards of Conduct – Ethics*, and Link & Learn Taxes.
- In addition, **all** site/local coordinators, instructors, certified volunteer preparers, and quality reviewers are required to review an Intake/Interview & Quality Review Process PowerPoint that details how to prepare and quality review tax returns. This process includes an interview with the taxpayer and discusses Form 13614-C.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR#2 - Intake and Interview Process, continued

Why: The results of SPEC oversight reviews continue to show there is a correlation between performing a complete Intake/Interview & Quality Review Process and the preparation of an accurate tax return. For the past few years, volunteers were either not following the required process or not using Form 13614-C as they prepared tax returns and performed quality reviews.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR#2 - Intake and Interview Process, continued

Refer to:

- [Form 13614-C](#), *Intake/Interview & Quality Review Sheet*
- Form 13614-C, *Intake/Interview & Quality Review Sheet Job Aid*

Form 13614-C (October 2013)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet				OMB Number 1545-1964
You will need: <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. 			<ul style="list-style-type: none"> • Please complete pages 1-2 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS certified volunteer preparer. 		
Part I – Your Personal Information					
1. Your first name		M.I.	Last name		Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name		M.I.	Last name		Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address			Apt #	City	State ZIP code
4. Contact information Telephone number(s)			Email address		
5. Your Date of Birth		6. Your job title		7. Last year, were you:	
				a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Your spouse's Date of Birth		9. Your spouse's job title		10. Last year, was your spouse:	
				a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
11. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure					
12. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Part II – Marital Status and Household Information					
1. As of December 31 of last year, were you: <input type="checkbox"/> Single					
<input type="checkbox"/> Married Did you live with your spouse during any part of the last six months of 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No					
<input type="checkbox"/> Divorced or Legally Separated Date of final decree or separate maintenance agreement _____					
<input type="checkbox"/> Widowed Year of spouse's death _____					
2. List the names below of:				If additional space is needed check here <input type="checkbox"/> and list on page 4	
• everyone who lived with you last year (other than you or your spouse)					



Quality Site Requirement Updates for 2014 Filing Season, continued

NEW!

QSR#2 - Intake and Interview Process, continued

- Form 13614-C is created in nine foreign languages including Spanish, Chinese, Chinese Traditional, Creole, Korean, Polish, Tagalog, Portuguese and Vietnamese.

Why: To comply with reasonable accommodations and ensure taxpayers understand what we are asking.

Other than English and Spanish, these foreign language forms will only be available electronically on www.irs.gov.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #3 – Quality Review Process

- Quality reviewers must certify, at a minimum, 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.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #7 – Title VI Civil Rights

- All sites are required to display a current [Publication 4053\(EN/SP\)](#), *Your Civil Rights are Protected* Poster or a current AARP D-143 Poster at the first point of contact between the volunteer and the taxpayer.

Why: Based on Civil Rights Division visits, Form 13614-C, and AARP/IRS envelopes no longer satisfy this requirement.





NEW!

Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #10 – Security, Privacy and Confidentiality

- Volunteers must wear a name badge, or display a name plate, with their first name and (at a minimum) the first initial of their last name.

Why: Identity theft is on the rise. This requirement is SPEC' s corrective action for creating security procedures for identity theft deterrence. In addition, having just the first name and first letter of the last name, also protects the volunteer.



NEW!

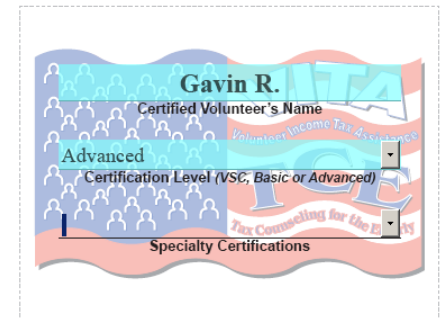
Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #10 – Security, Privacy and Confidentiality, continued

[Form 14509](#), *Volunteer ID Insert* is **new** and was developed as a name badge and a method to identify the certification level of the volunteer. It will aid in assigning tax returns to qualified preparers or quality reviewers. **This product and other name badges do not serve as proof of certification.**

[Form 14509](#), *Volunteer ID Insert and Document, 13123*, *Volunteer ID Holder* can be ordered using Form 2333V, *Order for VITA/TCE Program*.

These products are evergreen and should be maintained by the site and used annually.



Note: The Form 13645, *Wallet Card* and Publication 1303, *IRS Volunteer Badge* (Stickers) are now obsolete.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #10 – Security, Privacy and Confidentiality, continued

- Volunteers are required to request photo ID from every taxpayer.

Why: This consistent requirement deters identity theft and eliminates the perception of preferential treatment. This will eliminate complaints from taxpayers who are asked to show their IDs while others are not.



Exceptions for requiring photo ID should only be made by the site coordinator under extreme circumstances and should not be the common practice. For example, there may be limited situations where an exception may apply to a person with a disability, the elderly, or someone with some other unique circumstance.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #10 – Security, Privacy and Confidentiality, continued

- Volunteers are required to request verification of social security or tax identification numbers from everyone listed on the tax return.

Why: Return rejects continue to include social security number and name mismatches. In addition, validating the taxpayers' identification number reduces identity theft.

- Volunteers can validate social security numbers by using various documents issued from the Social Security Administration (SSA) . This includes:
social security cards, social security letters, social security income statements and other documents issued from SSA.



Quality Site Requirement Updates for 2014 Filing Season, continued

QSR #10 – Security, Privacy and Confidentiality, continued

Medicare cards with the letter “A” after the social security number can also be used. For more information, please refer to [Publication 4299](#), *Security, Confidentiality, and the Standards of Conduct – A Public Trust*.

Privacy, Confidentiality, and the Standards of Conduct *—A Public Trust*



“... ensuring IRS volunteers and their partnering organizations safeguard taxpayer information and understand their responsibilities ...”





Other Updates 2014 Filing Season

Other Updates:

- Regarding SPEC Reviews, the methodology for measuring a site's adherence to the ten Quality Site Requirements has been updated to provide ten percentage points for each correctly followed QSR.

Why: In previous years, site reviews were rated as either “met” or “not met”. If one or more QSR was not followed the site was rated as “not met”. This also allows us to evaluate overall adherence to the QSR against the accuracy rate.



Other Updates 2014 Filing Season, continued

- Form 13614-C will be removed from use in TaxWise.
However, Form 13614-C will be added in the quick reference section along with Publications 4012 and 17.

Why: Based on partner and employee feedback, this form is not productive in TaxWise, therefore most sites are not using it.

- The VolTax Poster, [Publication 4836](#), *VITA/TCE Free Tax Programs* must be displayed at the site.

Why: All taxpayers entering VITA/TCE sites must be informed of the contact information to report possible unethical behavior to the IRS.



Exercise 4

Are sites required to display the VolTax Poster, Publication 4836, *VITA/TCE Tax Programs* and why?

- a. Yes
- b. No



VITA/TCE Free Tax Programs

The Internal Revenue Service sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

The mission of these programs is to provide free basic tax return preparation for low-to-moderate income and elderly taxpayers. This also includes taxpayers with disabilities, limited English proficiency and the Military.

Volunteers participating in these programs must sign a Form 13615, Volunteer Agreement that outlines the volunteer standards of conduct. These agreements require them to provide high quality service and uphold the highest ethical standards.

**To report unethical behavior to IRS,
e-mail us at wi.voltax@irs.gov or
call toll free 1-877-330-1205.**



Answer: Exercise 4

The answer is:

a. Yes.

All taxpayers entering VITA/TCE sites must be informed of the contact information to report possible unethical behavior to the IRS.



SPEC Quality Reviews

SPEC has various types of quality site reviews. Publication 1084 explains each review.

- **Quality Statistical Sample (QSS) Reviews**
- **SPEC Shopping Review**
- **Treasury Inspector General for Tax Administration (TIGTA) Shopping Review**
- **Field Site Visits (FSV)**
- **Partner Reviews**



Your site might be visited, so please review Publication 1084 for an explanation of each type of quality review. The results of all the reviews are used to improve the VITA/TCE Program.



2013 Review Results

Oversight reviews found that volunteers and sites are not consistently:

- Reviewing and completing Form 13614-C when conducting interviews with the taxpayers;
- Requesting photo identification for taxpayers and/or their spouses;
- Requiring proper verification of tax identification numbers for everyone listed on the tax return;
- Advising taxpayers of their responsibility for the information reported on their tax return (due diligence), and
- Displaying Title VI posters (Publication 4053 or AARP D-143) at the first point of contact between the taxpayer and the VITA/TCE volunteer.

Many of the changes for the 2014 Filing Season are based on the results from the oversight reviews.



NEW!

Training & Certification Changes

As the site coordinator, you are responsible for ensuring all IRS-certified volunteers preparing tax returns or conducting quality reviews have received training and have certified at the appropriate levels. The Publication 1084 has detailed information on the requirements for Training and Certifications.

Changes for the 2014 Filing Season:

- The volunteer certification paths have been reduced from three (Basic, Intermediate, Advanced) to two (Basic and Advanced). The former Intermediate topics are now incorporated into either Basic or Advanced tests.
- Basic and Advanced are two separate stand-alone courses with approximately 30-40 questions each. The courses are not linked to each other which means the volunteer does not have to take the Basic course before taking the Advanced course.





NEW!

Training & Certification Changes, continued

- The Basic course contains all of the Basic topics and some of the most common previously Intermediate-level topics from last year. This course would be recommended for, but not limited to, newer volunteers with one year or less of experience.
- The Advanced course contains all of the current Basic, Intermediate and Advanced level topics. This course is all-inclusive; therefore, a volunteer is not required to certify in Basic before certifying in Advanced. It is recommended for, but not limited to, returning volunteers with two or more years of experience.



NEW!

Training & Certification Changes, continued

New Certification Process for the VITA/TCE Program: See Publication 1084 for a complete listing of tax law certification paths.





Exercise 5

For the 2014 Filing Season, the volunteer certification paths include Basic, Intermediate, and Advanced. Also, each certification paths are separate stand-alone courses.

- a. True
- b. False



Answer: Exercise 5

The correct answer is:

b. False.

For 2014, the volunteer certification path have been reduced from (Basic, Intermediate, and Advanced) to (Basic and Advanced).

Only Basic and Advanced certification paths are stand-alone courses.

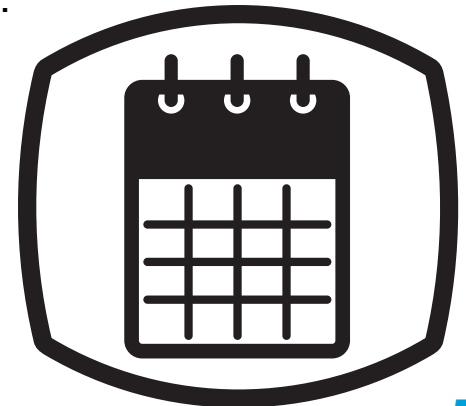


Timeline for Operating a VITA/TCE Site

A general timeline for operating and managing your VITA/TCE site is located in Publication 1084. The general timeline starts in June and ends in May. It details the activities that should happen at various times of the year to ensure the filing season, February through mid April runs smoothly.

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

Pay particular attention to the actions that must be taken to ensure a timely opening and a efficient closing of the site.





Volunteer Recognition

Recognition is defined as formal or informal, favorable attention given to volunteers, to provide a sense of appreciation, security and belonging. Recognition, praise and encouragement are important factors in volunteer development and motivation.

Work with your sponsoring partner, if applicable, to plan an event or deliver a special gift to recognize the hard work and time the volunteers have devoted to the program.

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Volunteer Recognition, continued

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

Review Publication 1084 for additional information on Volunteer Recognition.



Summary

- Use Publication 1084 as your primary resource guide for effective site operations.
- You play a vital role in delivering quality tax preparation services to your community.
- A major responsibility is ensuring all your volunteers adhere to the Volunteer Standards of Conduct and Quality Site Requirements.
- Additional reference material is available to assist you with your duties and responsibilities.



Q & A

Any Questions?