



VITA/TCE

# IRS Volunteer

## SITE COORDINATOR'S HANDBOOK

A handbook to provide guidance on effective site operations for the VITA/TCE Programs.



*Coming Together to Strengthen Communities*

**The Publication 1084 is only available in electronic format (CD or download) for 2014**

## 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	<a href="http://www.irs.gov/app/vita/index.jsp">www.irs.gov/app/vita/index.jsp</a>
IRS Website	<a href="http://www.irs.gov">www.irs.gov</a>
IRS Tax Forms and Publications	<a href="http://www.irs.gov/formspubs">www.irs.gov/formspubs</a>
Frequently Asked Questions (FAQs)	<a href="http://www.irs.gov/faqs/index.html">www.irs.gov/faqs/index.html</a>
Interactive Tax Assistant (ITA)	<a href="http://www.irs.gov/ita">www.irs.gov/ita</a>
Civil Rights Division	<a href="http://www.irs.gov/uac/Your-Civil-Rights-Are-Protected">www.irs.gov/uac/Your-Civil-Rights-Are-Protected</a>

### [www.irs.gov](http://www.irs.gov) Keyword Search

Site Coordinator Corner	Quality and Tax Alerts for IRS Volunteer Programs
Strengthening the Volunteer Programs	e-Services
Volunteer Training Resources	Foreign Students and Scholars

### Contact Information for Taxpayers

Reporting Unethical Behavior at VITA/TCE Sites	1-877-330-1205 or e-mail <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a>
IRS Refund Hotline	1-800-829-1954
IRS Identity Protection Specialized Unit	1-800-908-4490
IRS Forms/Publications	1-800-TAX-FORM
IRS Tele-Tax System	1-800-829-4477
IRS Tax Fraud Referral Hotline	1-800-829-0433
IRS Taxpayer Advocate	1-877-777-4778
IRS Tax-Help for Deaf (TDD)	1-800-829-4059
Foreign Student/Scholar Issues	1-215-516-2000 (not toll-free)
Location of VITA Sites	1-800-906-9887
Location of TCE Sites	1-888-227-7669
Refund Offset Inquiry (Treasury Offset Program)	1-800-304-3107
Social Security Administration	1-800-772-1213
Civil Rights Division	1-202-927-0180 (not toll-free)

### Important Contact Information for Coordinators, Volunteers, and Partners

Enterprise Service Help Desk	1-866-743-5748 (loaned IRS equipment)
SPEC Relationship Manager	_____
State Department of Revenue	_____
State Tax Forms	_____
State Volunteer Hotline	_____



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

Dear Site Coordinators,

Welcome to the 2014 Filing Season! Since the implementation of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, thousands of volunteers have helped to prepare tax returns for millions of taxpayers in their communities. As a Site Coordinator, you play a very important role in the success of these programs.

As we embark on this filing season, we want to ensure that our volunteers have everything they need to be successful, and you play a vital part to help make this happen. Among the many responsibilities you have, your role also includes ensuring all volunteers complete the required training and are using Form 13614-C correctly. These are two very critical pieces of the VITA and TCE programs.

We continue to stress the importance of completing the Volunteer Standards of Conduct Training and signing the Form 13615, Volunteer Standards of Conduct Agreement. This training helps volunteers to understand their role and responsibilities in the VITA and TCE programs.

It is also critical that volunteers know that the use of Form 13614-C at all sites is a requirement of both programs. Using this form helps to increase the accuracy of every return filed.

Staying connected is essential to success. Please continue to send your suggestions on improving this handbook and other quality products used in the volunteer programs to [partner@irs.gov](mailto:partner@irs.gov), or you may write us at:

Internal Revenue Service  
Stakeholder Partnerships, Education and Communication  
401 W. Peachtree Street, NW  
Stop 54-WI, Room 1520  
Atlanta, GA 30308

I appreciate your continued support and your commitment to taxpayers in your communities. I am confident that by working together we will be able to meet the needs of the millions of taxpayers who rely on the services we provide.

Thank you for your support of the VITA/TCE Programs!

A handwritten signature in black ink that reads "Verlinda Paul".

Verlinda Paul  
Director, Stakeholder Partnerships,  
Education and Communication

# Volunteer Site Coordinator Handbook

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# INTRODUCTION

## Background:

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

Since the implementation of the VITA program in 1969, thousands of volunteers have provided free tax assistance and prepared millions of U.S. Federal and State tax returns. The targeted population for VITA services includes individuals with low-to-moderate income (defined by the EITC threshold), persons with disabilities, elderly, and Limited English Proficiency (LEP). The VITA program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of a paid preparer.

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

The Virtual VITA/TCE approach uses the same process as traditional VITA/TCE except that the preparer and taxpayer are not face-to-face. Technology such as internet, fax and video is used to connect the volunteer preparer and the taxpayer. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can be used in urban settings to provide a free alternative to qualified taxpayers.

Only a small percentage of low-to-moderate income taxpayers interested in using volunteer tax preparation service are assisted through the direct model. In order to provide assistance to more taxpayers, while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through a *Facilitated Self Assistance (FSA) Model*. The Facilitated Self Assistance approach uses a certified volunteer to assist taxpayers in the preparation of their tax return. Since the role of the volunteer is a facilitator, multiple taxpayers can be assisted at one time by each volunteer. This approach allows sites to offer alternatives by assisting taxpayers prepare their own simple returns. Partners can use any software that has the ability to capture the Site Identification Number (SIDN).

The goals of the VITA/TCE Programs are to improve service to make voluntary compliance easier by:

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

You will be able to use this guide and other available resources to answer many questions that may arise while operating your tax preparation site. Please e-mail any suggestions for VITA/TCE Programs changes to [partner@irs.gov](mailto:partner@irs.gov) and/or your Stakeholder Partnerships, Education and Communication (SPEC) Relationship Manager (RM).

# INTRODUCTION (continued)

## Volunteer Protection Act

**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.

Under the VPA, a “volunteer” is an individual performing services for a non-profit organization or a governmental entity who does not receive:

- (a) Compensation (other than reasonable reimbursement or allowance for expenses actually incurred), or
- (b) Any other thing of value in lieu of compensation in excess of \$500 per year, and such term includes a volunteer serving as a director, officer, trustee, or direct service volunteer.

Those who do not fit this definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

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

The VPA protects volunteers from 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. The VPA does not protect conduct that is willful or criminal, grossly negligent, reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

All IRS-certified volunteer preparers must only prepare returns that are within scope of the VITA/TCE Programs. All out-of-scope returns must be referred to a professional return preparer. For additional information on VITA/TCE within scope topics, refer to the Scope of Service Chart (Exhibit 2 in this publication) and also in Publication 4012. The definition of scope refers to VITA/TCE eligible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels.

As a site coordinator, you are responsible for protecting and monitoring your volunteers to ensure they are adhering to the Quality Site Requirements and preparing returns within scope of 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. However, local state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

# **INTRODUCTION** (continued)

## **Purpose:**

**The purpose of this handbook is to provide guidance on effective site operations of the VITA/TCE Programs. It includes roles and responsibilities of the site coordinator and the site's volunteers. It should be used in conjunction with:**

- **Publication 4396-A, *Partner Resource Package***
- **Publication 4012, *Volunteer Resource Guide***
- **Publication 3189, *Volunteer e-file Administration Guide***
- **Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns***
- **Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct - A Public Trust***

# VOLUNTEER STANDARDS OF CONDUCT

SPEC provides all volunteers the tools and resources to prepare accurate returns. All volunteers are responsible for preparing accurate returns and providing quality service to taxpayers. Volunteers must also take the Volunteer Standards of Conduct Training which includes the Intake/Interview & Quality Review Training, pass the test, and sign Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs* (Exhibit 1) each year, stating they will comply with the program requirements and uphold the highest ethical standards. Additionally, all SPEC Partners must sign Form 13533, *Sponsor Agreement*, certifying they will adhere to the strictest standards of ethical conduct.

As site coordinators you are required to know how all of your volunteers received training. This includes the required training for the volunteer standards of conduct. In addition, you are required to know if all volunteers have signed Forms 13615, *Volunteer Standards of Conduct Agreement*. This is true even if these forms are not maintained at your site.

## Unethical Defined

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.

## Volunteer Standards of Conduct

The Volunteer Standards of Conduct (VSC) were developed specifically for free tax preparation operations. Form 13615, applies to all conduct and ethical behavior affecting the VITA/TCE Programs. Volunteers must agree to the following standards of conduct prior to working in a VITA/TCE free return preparation site. Please note the site coordinators' corrective actions below, if a violation occurs.

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

### 1. Follow the 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. In situations where a volunteer refuses to comply with the Quality Site Requirements, a violation of VSC will occur.

#### The ten QSR are:

- QSR #1, Certification
- QSR #2, Intake and Interview Process
- QSR #3, Quality Review Process
- QSR #4, Reference Materials
- QSR #5, Volunteer Agreement
- QSR #6, Timely Filing
- QSR #7, Title VI
- QSR #8, Site Identification Number
- QSR #9, Electronic Filing Identification Number
- QSR #10, Security, Privacy and Confidentiality

**Site Coordinator Corrective Action:** A violation of this standard occurs when the volunteer **refuses** to follow the QSR or correct any non-compliant QSR. To violate this VSC the action must be an intentional disregard of the QSR. If the volunteer agrees to make the necessary correction to follow the QSR, it is not a violation under this standard of conduct.

If a volunteer refuses to follow one or more of the Quality Site Requirements (QSR), 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](mailto: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

(continued)

For additional information on the VITA/TCE Quality Site Requirements, refer to the section on Quality Site Requirements or search under "Site Coordinator Corner" at <http://www.irs.gov/Individuals/Site-Coordinator-Corner>.

## **2. 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. Tip/donation jars located in the return preparation or taxpayer waiting area is a violation to 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 contributions to the sponsoring organization but not in the tax preparation area. Those taxpayers should be referred to the appropriate website or to the site manager.

**Site Coordinator Corrective Actions:** "Free" means VITA/TCE sites will not accept compensation for their services. The use of a tip/donation jar at any site is a violation to this standard of conduct.

If a volunteer is discovered either using a tip/donation jar or otherwise accepting compensation, you must remind the volunteer that VITA/TCE sites provide free services to all taxpayers. Tip/donation jars cannot be included in the waiting room or near the return preparation area where volunteer's are waiting or having their tax returns prepared. The tip/donation jar must be immediately moved to another location in the site away from the taxpayers in the waiting or return preparation area.

If you identify volunteers charging taxpayers for return preparation, they can no longer participate in 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](mailto: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.

## **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.**

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

Volunteers must keep taxpayer and tax return information confidential. You may discuss information with other volunteers at the site, but only for purposes of preparing the return. You must not use taxpayer information for your personal or business use.

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 the taxpayer's consent to use and disclose the data.

For additional information on IRC 7216 required consents, refer to Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*.

**Site Coordinator Corrective Actions:** Volunteers must properly use and safeguard taxpayers' Personal Identifiable Information (PII).

If a volunteer is inappropriately using a taxpayer's PII, you must have an immediate discussion with the volunteer. Determine how many taxpayers' PII may have been used. Make a list of all taxpayers who may have been compromised and write a brief explanation of what happened. 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](mailto: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

(continued)

## 4. 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, which can result in an extreme burden. In addition, the SPEC Partner may be held financially liable for the fraudulent actions of its volunteers.

**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](mailto: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.

## 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.

You may be prohibited from participating in the VITA/TCE Programs if you engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. You also must take care to avoid interactions that discredit the program.

Allowing an **unauthorized alien** to volunteer at a VITA or TCE site is prohibited. An **unauthorized alien** is defined as a person that illegally resides in the United States. All volunteers participating in the VITA/TCE Programs must reside in the United States legally. In addition, volunteers residing legally in other countries are allowed to participate in VITA/TCE sites located outside of the United States as long as they follow the requirements for certification and the Volunteer Standards of Conduct.

**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](mailto: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.

## 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. You are expected to conduct yourself professionally in a courteous, businesslike, and diplomatic manner.

**Site Coordinator Corrective Actions:** If a volunteer acts in an unprofessional or discourteous manner, explain that all taxpayers should be treated in a respectful manner. Depending on the incident or if the volunteer continues to treat others at the site in a non respectful manner, advise the volunteer that their conduct is in violation of the VSC. Apologize to the taxpayer, and have another volunteer immediately assist the taxpayer. 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](mailto: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

(continued)

## Volunteer Registry

The Volunteer Registry is a listing of volunteers and/or partners that have been removed from the VITA/TCE Programs indefinitely. In most cases, volunteer/partners are added to the registry due to performing intentional unethical practices harming the taxpayer, volunteer, or the IRS.

You are the first line of defense to prevent violations of the Volunteer Standards of Conduct. Volunteers and partners violating these standards by performing egregious actions may be added to the IRS Volunteer Registry.

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

The SPEC Director will determine if a volunteer or partner should be added to the registry. Site coordinators, volunteers, and partners have been added to the Volunteer Registry for performing egregious actions.

## Referring Other Problems

You are required to display Publication 4836, *VITA/TCE Free Tax Programs*, (VolTax Poster) to provide volunteers and taxpayers information on how to report identified unethical behavior at the site. You are the first point of contact for resolving any problems encountered at your site. To report unethical behavior to IRS, e-mail us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov), or call toll-free 1-877-330-1205, and contact your SPEC RM. This toll-free phone number is only in operation from January through May. This information is also printed on Form 13614-C, *Intake/Interview & Quality Review Sheet*.

## Title VI Complaints

Refer taxpayers who believe they are victims of discrimination to: (written complaints)

Operations Director, Civil Rights Division  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Room 2413  
Washington, DC 20224  
(Email complaints) [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov).

## Account Inquiries

Refer taxpayers with account questions such as account status or installment agreement requests to a local Taxpayer Assistance Center (TAC) or call IRS toll-free at 1-800-829-1040. Beginning in January 2014, the new Get Transcript application will launch. Individual taxpayers will be able to go online to authenticate, view, and print copies of their transcripts in one computer session, saving both time and effort. All individual taxpayers requiring transcripts will be directed to [irs.gov](http://irs.gov), Get Transcript. The Taxpayer Assistance Centers (TAC) will no longer issue transcripts in the walk in offices. For additional information, go to [irs.gov](http://irs.gov) for assistance.

# VOLUNTEER STANDARDS OF CONDUCT

(continued)

## Refund Inquiries

Refer federal refund inquiries to [www.irs.gov](http://www.irs.gov) and click on “Where’s My Refund” or call 1-800-829-1954 or 1-800-829-4477. Refer state/local refund inquiries to the appropriate revenue office.

## Taxpayer Advocate

If taxpayers come into a VITA/TCE site with a tax problem, and they have been unsuccessful in resolving their issue with the IRS, the Taxpayer Advocate Service may be able to help. The taxpayer’s local Taxpayer Advocate 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).

## Due Diligence

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

Doing your part includes: confirming a taxpayer's (and spouse's, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, as an IRS-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*.

## Make an effort to find the answer

When in doubt:

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

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

## Identity Theft

Refer taxpayers who are victims of identity theft and that theft has affected their current federal income tax return to: Identity Protection Specialized Unit at 1-800-908-4490. You may prepare returns for taxpayers who bring in their current CP01A Notice or special six-digit Identity Protection Personal Identification Number (IP PIN). Include the IP PIN on the software main information page.

# IDENTITY THEFT

<b>Identity Theft Job Aid for Volunteers</b>	
<b>Assisting Taxpayers with Tax Related or Non-tax Related</b>	<p>Being sensitive towards victims of identity theft is critical to assisting taxpayers through a confusing and frustrating situation. Remember victims of identity theft are:</p> <ul style="list-style-type: none"> <li>• Victimized by identity thieves-mostly through no fault of their own, and</li> <li>• Trying to comply with tax laws– file tax return and pay their fair share of taxes</li> </ul> <p>When assisting taxpayers who are victims or may be victims of identity theft at VITA/TCE site:</p>
<b>If...</b>	<b>Then...</b>
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"> <li>1. Complete a tax return for the taxpayer.</li> <li>2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if the taxpayer will mail the tax return.)</li> <li>3. If taxpayer wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.</li> </ol>
Taxpayer received an IP PIN but misplaced or lost it	<ol style="list-style-type: none"> <li>1. Complete a tax return for the taxpayer.</li> <li>2. Provide taxpayer with a complete copy of the tax return. (Provide two copies if the taxpayer will mail the tax return.)</li> <li>3. Advise the taxpayer to call the ID Theft Toll-free Hot line (800-908-4490).</li> <li>4. If the taxpayer receives a replacement IP PIN and wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.</li> </ol>
Taxpayer did not receive IP PIN but IRS rejected the e-filed tax return because the IP PIN was not entered.	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to call the ID Theft Toll-free Hot line (800-908-4490).</li> <li>2. Provide taxpayer with two complete copies of the tax return.</li> <li>3. If IPSU provides the taxpayer the IP PIN and taxpayer wants to e-file, advise the taxpayer to provide the IP PIN by returning to the site or via telephone.</li> <li>4. If IPSU doesn't provide the IP PIN, advise taxpayer to follow IPSU instructions in mailing the tax return. There may be processing delays as IRS verifies the taxpayer's identity.</li> </ol>
IP PIN was not issued to the taxpayer but IRS rejected the taxpayer's tax return because the taxpayer's primary/secondary SSN was previously used.	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to contact the IPSU for assistance. If required, the IPSU will advise the taxpayer to complete Form 14039 and to mail it with their tax return to the IRS.</li> <li>2. Provide the taxpayers two copies of their tax return.</li> </ol>
<p>If IPSU can validate the identity of the taxpayer, IPSU will issue a replacement IP PIN while the taxpayer is on the telephone. The replacement IP PIN will allow the tax return to be electronically filed. Since returns filed with a replacement IP PIN will be subject to a manual review, there may be a slight delay in the issuance of the refund.</p>	

IDENTITY THEFT

# VOLUNTEER ROLES AND RESPONSIBILITIES

## Site Coordinator

### Roles:

Your primary role is to ensure all volunteers are certified to prepare tax returns at the appropriate level of certification, and to follow all site operating procedures.

As the site coordinator, you are required to verify that all volunteers are properly certified to work at VITA/TCE sites. You must create a process to verify the level of certification for each volunteer. Each volunteer must sign the Form 13615, Volunteer Standards of Conduct - VITA/TCE Programs. All Forms 13615 must be signed by the site coordinator or a partner designee. This process must be completed before any volunteer is allowed to begin work at a VITA/TCE site.

It is also your responsibility to communicate to all volunteers Volunteer Tax Alerts (VTA), Quality Site Requirements Alerts (QSR), and technical updates identified during the filing season. The alerts are based on review results from QSS, TIGTA, and SPEC Shopping reviews. As a practice, you should have daily briefings to inform volunteers working at your site of important information that will impact site operations.

### Responsibilities:

1. Complete SPEC Site Coordinator Training viewing the Site Coordinator's PowerPoint or Link & Learn Taxes.
2. Complete Volunteer Standards of Conduct (Ethics) Training, which includes Intake/Interview & Quality Review Training.
3. Complete the Intake/Interview & Quality Review Process PowerPoint Training.
4. Validate that every volunteer (including you) has signed and dated Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, prior to working at the site.
5. Validate certification for all volunteers.
6. Validate the identity of all volunteers via photo identification prior to working at a VITA/TCE site.
7. Supervision of volunteers overseeing the site(s) operation during the filing season.
8. Develop a process for volunteers to explain the logistics and systems used at your site.
9. Schedule dates and times that your site(s) will be operational and complete Form 13715, *Site Information Sheet*. Notify SPEC immediately of any necessary changes and submit to your IRS SPEC RM.
10. Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
11. When installing the software, assign specific roles for all volunteers encouraging the use of unique user names. Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access as Administrator and SuperUser to only volunteers who need those functions.
12. Secure a back up site coordinator. This is recommended but not mandatory.
13. Monitor site Intake and Interview Process and ensure all volunteers use Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared.
14. Establish a process to ensure all IRS-certified volunteer preparers, and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE Programs. (see Publication 4012 Scope of Service Chart)
15. Create a process to identify everyone that made changes to a tax return. This includes, the preparers, designated or peer-to-peer quality reviewers, super users, reject correctors, transmitters, etc.

# VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

16. Ensure all IRS-certified volunteer preparers and designated or peer-to-peer quality reviewers are having a discussion with the taxpayer while reviewing the information on Form 13614-C, *Intake/Interview & Quality Review Sheet*, prior to preparing the return.
17. Ensure a process is in place to conduct 100% quality reviews by a designated or peer-to-peer quality reviewer. Form 13614-C includes the quality review action items which must be covered regardless of the quality review method used such as a partner developed check sheet.
18. Validate your site is using the correct SIDN on all returns.
19. Ensure all taxpayers and spouses provide photo identification at your site.
20. Refer customers with returns out of scope of the VITA/TCE Programs to seek assistance from a professional return preparer.
21. Share and discuss VTA and QSRA with all volunteers. These alerts are available in the TaxWise Solution Center and at [www.irs.gov](http://www.irs.gov) Key word search Quality and Tax Alerts for IRS Volunteer Programs. <http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>
22. Monitor adherence to the VSC and QSR.
23. At the conclusion of the filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsors, stakeholders (including SPEC) and/or partners to host recognition events for volunteers.

# VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

## **IRS-Certified Volunteer Preparer**

### **Roles:**

Provide free tax return preparation for eligible taxpayers. IRS-certified volunteer preparers establish the greatest degree of public trust by providing top quality service and upholding the highest ethical standards.

### **Responsibilities:**

- All IRS-certified volunteer preparers **are required to** only prepare returns that are within their certification level(s) and within scope of VITA/TCE Programs.
- Successfully certify in Volunteer Standards of Conduct, Intake/Interview & Quality Review, and tax law.
- Provide high-quality tax return preparation to all taxpayers.
- Interview taxpayer to determine if all income, deductions and allowable credits are claimed. Include the taxpayer in the preparation of the return.
- Refer customers with returns out of scope of the VITA/TCE Programs to a professional return preparer.
- Prepare the tax return using the source documents and completed intake sheet.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return.

## **Designated or Peer-to-Peer Quality Reviewer**

### **Roles:**

Conduct a quality review on all tax returns prepared at the site. Ensure every customer visiting the site receives top quality service and that the tax returns are error-free. The designated quality reviewer should be the most experienced volunteers at the site in tax law application.

### **Responsibilities:**

- Certify at the minimum, at the Basic level. For more complicated returns, certify at the Advanced, Military, Health Savings Accounts, Cancellation of Debt, Puerto Rico levels, Foreign Student, or International tax law levels.
- Conduct a quality review on all returns. Form 13614-C can be used as a guide for following the necessary quality review action items.
- Before asking the taxpayer to sign Form 8879 or the return, advise the taxpayer that he/she is ultimately responsible for the information on the return.
- Explain to the taxpayer that signing the return guarantees that the taxpayer has examined the return and its accompanying forms and schedules for accuracy and they are signing the return under penalty and perjury.
- Provide feedback to volunteer preparers explaining identified errors captured during quality review and instructions for making the necessary corrections.



# VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

## **Volunteer Screener (also known as client facilitator, greeter or host) Non-Certified for Tax Law**

### **Roles:**

Provide support to the site and IRS-certified volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return. Screeners cannot answer any tax law questions unless they are certified in tax law.

**Note:** A screener assisting taxpayers with any tax law topics, must be certified at the appropriate levels (Basic, Advanced, Military, etc) for providing assistance. A certified screener can also determine the required training levels for preparing each tax return based on the taxpayer's documentation. Refer customers with complex returns to a professional return preparer.

### **Responsibilities:**

- Develop a log or check sheet to sign in taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Ensure the taxpayer has brought the required documents (e.g. photo identification, Social Security card(s), W-2, 1099's, last year's return) for tax return completion.
- Give each taxpayer Form 13614-C, *Intake/Interview & Quality Review Sheet*.
- Explain the site's return preparation process to the taxpayer
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.
- Based on the documents provided by the taxpayer, and the completed intake sheet, use Form 13614-C, page 2 and the Service Scope Chart to determine if the return is within scope of the VITA/TCE Programs and determine which certified volunteer can prepare the return.

# QUALITY SITE REQUIREMENTS

## Overview

### Introduction

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. The QSR must be communicated to all volunteers, partners and site coordinators to ensure SPEC and partner objectives are met.

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

### Background

Our partners and volunteers are the most valuable resources SPEC has in the volunteer tax preparation program. The QSR were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is SPEC's responsibility to provide site coordinators and volunteers with the tools and support necessary to comply with each QSR.

### Most Recent Updates:

- Site Coordinators must have a process to determine the certification level for every volunteer at the site. Wearing name badges, work ID badges or AARP name badges no longer serves as proof of certification. This means, IRS reviewers will continue to validate certification through the territory if proof of certification is not at the site.
- Form 14509, *Volunteer ID Insert*, is **new** and has been developed as a name badge and a method for site coordinators to determine volunteer certification levels. It **replaces** Form 13645, *Volunteer Return Preparation Program Certification Wallet Card*, and Publication 1303, *IRS Volunteer Badge (Stickers)*, that are now obsolete. The plastic holders (Document 13123), allows volunteers to wear the ID's around their neck. The new ID badge and holder must be ordered individually using Form 2333V, *Order for VITA/TCE Program*. In addition, these **products are evergreen**. Partners must retain the ID badges and the holders that are designed to be used every year as long as the volunteer certification level remains the same.
- Partners must report all volunteers on Form 13206, *Volunteer Assistance Summary Report*, or similar listing containing the same information by **February 3rd** and the 3rd business day of each month as new volunteers report to the site. Instructions for preparing a volunteer listing is included on Form 13206, *Volunteer Assistance Summary Report*.
- Site Coordinators are responsible for reporting all volunteers to their partner (only). If you are the partner, you may send your volunteer listing to your local SPEC RM.
- The electronic Form 13206 was updated to allow multiple volunteers to be added to this form. Now that partners are reporting their volunteers to their assigned territories, partners can add as many volunteer names as needed.
- Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, was updated to capture information on issuing Continuing Education (CE) credits for Enrolled Agents (EA) and Other Tax Return Preparers (OTRP).

# QUALITY SITE REQUIREMENTS (continued)

The 10 requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

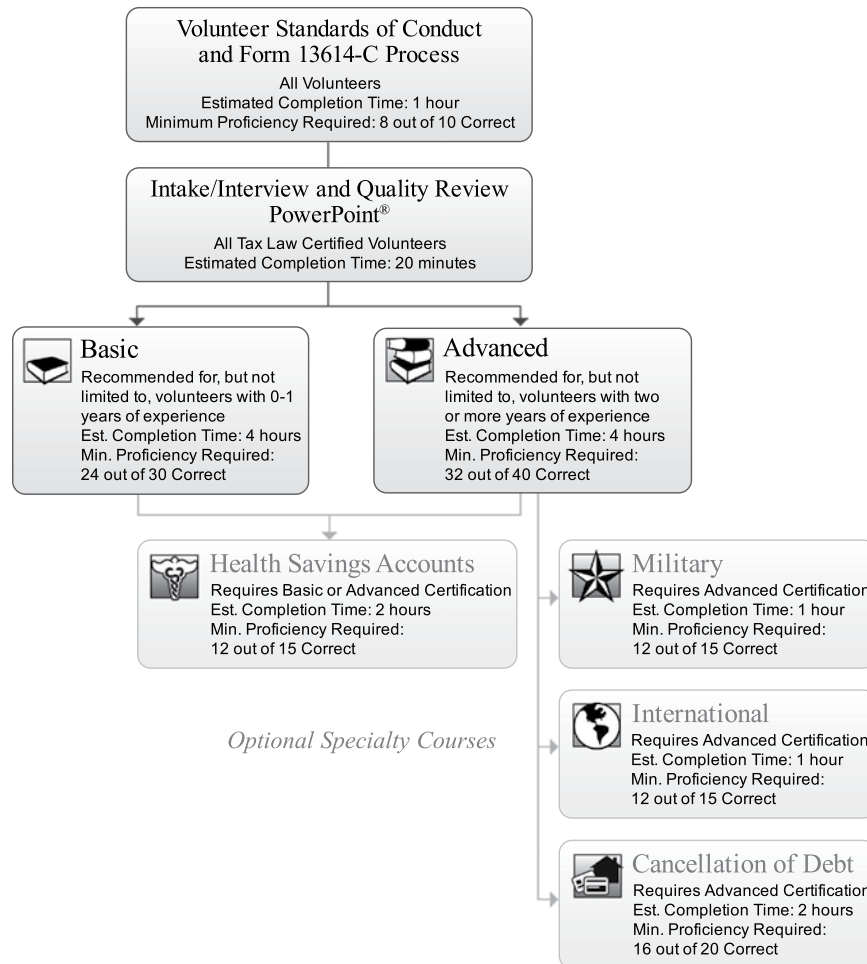
## QSR #1 Certification

- All volunteers are required to annually complete the Volunteer Standards of Conduct (VSC) (Ethics) Training, which includes Intake/Interview & Quality Review Training, pass the VSC test with a score of 80% or above, prior to working at a site. This training now includes an overview on the process for using Form 13614-C to assign taxpayers' to qualified preparers and quality reviewers. Your site's process for preparing and reviewing tax returns should be explained to all volunteers when they enter the site.
- All certified return preparers, site coordinators, quality reviewers, and instructors are required to view the Intake/Interview & Quality Review Training, an IRS-created Power Point that details how to prepare and quality review tax returns.
- All IRS-certified volunteer preparers are required to only prepare returns within scope of the VITA/TCE Programs. The definition of scope refers to VITA/TCE permissible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service Chart is located in Publication 4012, *VITA/TCE Volunteer Resource Guide*.
- At any point a return is identified as out of scope, to ensure an accurate return, the volunteer should refer the taxpayer to a professional return preparer. If a return is prepared but not e-filed, it should be destroyed and deleted from the software and all supporting documents must be returned to the taxpayer.
- Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required be certified in tax law. This constitutes an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified at the level of the complexity for each return.
- Volunteers are required to only prepare returns for which they are certified. If a qualified taxpayer's return is within the VITA/TCE scope, but if there are no volunteers certified to assist the taxpayer, the taxpayer must be referred to another VITA/TCE site for assistance. Refer to the Scope of Service Chart in Publication 4012.
- All instructors must be certified, at a minimum, at the Advanced level. If the site is preparing returns at the higher levels, the instructor's certification level must be equivalent.
- All designated or peer-to-peer quality reviewers must certify at a minimum, at the Basic level or higher (including specialty levels) based on the complexity of the tax return. SPEC encourages the quality reviewer to be the most experienced volunteer at the site in tax law application.
- Volunteers who assist in various roles (for example, greeters, client facilitators, receptionists, equipment coordinators, etc.) do not have to certify in tax law if they do not provide tax law assistance. However, all volunteers must complete the VSC prior to working at a site.
- Site coordinators must certify they have completed Site Coordinator Training and Intake/Interview & Quality Review Training Power Point prior to the site opening. This training may be accessed via Link & Learn Taxes or obtained from your IRS SPEC RM. However, your partner will determine how all volunteers will receive this training.
- For VITA/TCE certification, volunteers must complete one of the following; classroom, self-study, Link & Learn Taxes or partner-created training courses based on the type or level of returns they will be preparing at their site. See the chart below illustrating the New Certification Process.

# QUALITY SITE REQUIREMENTS (continued)

## New for 2014

### New Certification Process



*Note: AARP Tax Aide requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the Advanced level, the volunteer should not prepare or correct returns, conduct quality reviews, or perform any other duties requiring knowledge of tax law. The AARP state coordinator must be advised of such.*

# QUALITY SITE REQUIREMENTS (continued)

## Required IRS Training for Volunteer Positions

Listed below are volunteer positions and the IRS required training applicable for each position. However, your sponsoring partner may require higher standards for certifications.

Volunteer Position	Volunteer Standards of Conduct	Site Coordinator PowerPoint	Intake/Interview & Quality Review PowerPoint	Tax Law Certification
<b>*Site Coordinator (SC) and back-up site coordinators</b>	Required	Required	Required	If SC prepares returns, corrects rejects or provides tax law assistance, certification level is based on complexity of return. If SC conducts quality reviews, Basic level or higher is required.
<b>*Instructor</b>	Required	Not Required	Required	Required - Advanced level required or higher based on level of course instruction.
<b>*Return Preparer</b>	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns prepared.
<b>*Quality Reviewer</b>	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns reviewed.
<b>*Screener (answers tax law questions)</b>	Required	Not Required	Not Required	Required – Level is based on complexity of questions answered.
<b>Greeter (does not answer tax law questions)</b>	Required	Not Required	Not Required	Not Required

\* IRS-SPEC requirements may be different from your partners' expectations. Partners may require a higher level of training. However, partner expectations can never be lower than IRS requirements. For example, some partners require their site coordinators to be certified at the Advanced tax law certification level even if they are not providing tax law advice, preparing or correcting tax returns. This is an acceptable practice, however, partners cannot remove the requirement for site coordinators to take the Intake/Interview & Quality Review Power Point training.

**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.

# QUALITY SITE REQUIREMENTS (continued)

## QSR #2 Intake and Interview Process

- All sites are required to use a Form 13614-C, *Intake/Interview & Quality Review Sheet*, for every return prepared. Partners may attach an addendum to Form 13614-C to ask additional questions, but cannot create their own version of this form for use.
- It is a requirement for all IRS-certified volunteer preparers to use a complete Intake and Interview Process when preparing returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C prior to preparing the return.
- All volunteers are required to take annual training that explains the Intake/Interview & Quality Review Process. This training is located in the Volunteer Standards of Conduct Training on Link & Learn Taxes, in Form 6744, *Volunteer Assistors Test/Retest*, and in Publication 4961, *Volunteer Standards of Conduct* (Ethics). Publication 4961, is only used by volunteers not certifying in tax law.
- Form 13614-C, *Intake/Interview & Quality Review Sheet*, was updated to simplify the process for determining the certification level of the tax return. The certification level indicators, (B)Basic, (A)Advanced, (M)Military, (HSA)Health Savings Accounts, and (COD)Cancellation of Debt, located on Form 13614-C page 2, are designed to assist greeters or volunteers responsible for assigning taxpayers to the appropriate certified volunteer preparer.

If the greeter cannot assign the taxpayer to a certified volunteer 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 sites return preparation policy and Scope of Service Chart listed in Publication 4012. This will ensure taxpayers are not erroneously turned away from the site.

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

The Intake and Interview Process includes the following components to ensure volunteers obtain the necessary information to prepare an accurate return.

### The Intake and Interview Process Includes:

- Determining the certification level of the return and having a process for assigning returns to the appropriate volunteer preparer
- Ensuring the return is within the scope of the VITA/TCE Programs and the volunteer is certified to prepare the assigned return
- Verifying the identity of all taxpayers and spouses using a photo ID
- Confirming the taxpayer has Social Security card(s) for everyone to be listed on the tax return
- Explaining to the taxpayer how to complete Form 13614-C, pages one and two
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer section for dependents listed on Form 13614-C.
- Explaining the tax preparation process that includes encouraging questions throughout the interview process
- Exercising due diligence by using probing questions to ensure complete information is gathered

# QUALITY SITE REQUIREMENTS (continued)

## **Site Coordinator Corrective Actions:**

If a volunteer is not using a complete Intake and Interview Process, which includes and interview with taxpayer while reviewing Form 13614-C, for every return prepared at the site, explain the importance and requirement for using a complete Intake and Interview Process. Refer the volunteer to the IRS-created Power Point for the Intake/Interview & Quality Review Process Training.

If the volunteer refuses to use Form 13614-C or follow the process, 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](mailto:wi.voltax@irs.gov) or calling toll free 1-877-330-1205. Include your name, site name, and contact information and a brief statement explaining the incident.

If your site is low or runs out of Form 13614-C, contact your sponsoring partner and/or SPEC RM immediately to order additional forms. You can also temporarily download and print the current Form 13614-C from TaxWise or [www.irs.gov](http://www.irs.gov).

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

- **All** returns prepared by an IRS-certified volunteer preparer are required to be quality reviewed and discussed with the taxpayer. All sites must have a Quality Review Process in place. The quality review takes place after the return is prepared, but **before** the taxpayer signs the return. The required quality review steps are listed on Form 13614-C. Even though Form 13614-C Part VII is not required to be used as a check sheet, all of these necessary steps must be followed during the quality review.
- The Quality Review Process must include designated reviewers or peer-to-peer reviewers. The person that prepared the tax return can not perform the quality review.
- Quality Reviewers should have strong tax law application skills. Their responsibility should only involve reviewing completed volunteer prepared returns. Having a designated quality reviewer(s) offers the best opportunity to correct errors.
- The designated or peer-to-peer quality reviewer must verify the return is within the certification level of the IRS-certified volunteer preparer. Form 13614-C certification level indicators located on page 2 or the Scope of Service Chart in Publication 4012 can be used for this purpose. If the return is not within the certification level of the volunteer preparer, the quality reviewer or site coordinator must advise the preparer how to determine the certification level of returns they can prepare.

The Quality Review Process includes the following components to ensure the completed return is free from error based on an interview with the taxpayer, their supporting documents and the completed Form 13614-C.

### **The Quality Review Process includes:**

- Engaging the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the return.
- Using the complete Form 13614-C, Intake/Interview & Quality Review Sheet, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits and payments were entered correctly on the return.
- Using available source documents to confirm identity (photo ID), income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, Form 13614-C should be marked to show a verbal response was provided.
- Consulting tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations.
- Exercising due diligence by advising 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.

# QUALITY SITE REQUIREMENTS (continued)

## QSR # 3

If a volunteer is not using a complete Quality Review Process for every return prepared at the site, explain the importance and requirement for using a complete Quality Review Process. If a volunteer refuses to use a complete Quality Review Process, 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](mailto:wi.voltax@irs.gov) or calling toll-free 1-877-330-1205. Include your name, site name, and contact information and a brief statement explaining the incident.

## QSR #4 Reference Materials

- All sites must have **one copy** (paper or electronic) of the following reference materials available for use by volunteer return preparers and quality reviewers.
  - Publication 4012, *Volunteer Resource Guide*
  - Publication 17, *Your Federal Income Tax for Individuals*
  - Volunteer Tax Alerts and
  - AARP Cyber Tax Messages
- The use of reference materials is an important key to producing an accurate return. As an example, a large number of mistakes in return preparation occur in the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made by following one of the flow charts or decision trees in Publication 4012. Training IRS-certified volunteer preparers to use these flow charts should be emphasized.
- TaxWise Solution Center will post Volunteer Tax Alerts (VTA), Quality Site Requirement Alerts (QSRA), and link to Interactive Tax Assistant (ITA). The Interactive Tax Assistant is an online tool that provides consistent answers to a limited number of current and prior year tax law questions using a probe and response process.
- Site coordinators are required to have a process in place to ensure all Volunteer Tax Alerts and Quality Site Requirement Alerts are reviewed. This should include discussions with all volunteers.
- It is recommended that you hold daily debriefing with your volunteers to review identified trends and errors. This is also a good time to allow your volunteers the opportunity to **read alerts**, ask questions or discuss any concerns surrounding their tax preparation experience. Quality reviewers can also explain commonly identified errors they are correcting.

**Site Coordinator Corrective Actions:** If reference materials are not available for use by volunteers, you can download the materials from TaxWise. If necessary, contact you SPEC RM for instructions on how to access an electronic copy or order a paper copy of the reference materials.



# QUALITY SITE REQUIREMENTS (continued)

## QSR #5 Volunteer Agreement

- **All** volunteers (site coordinators, IRS-certified volunteer preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, etc.) are required to annually complete the Volunteer Standards of Conduct Training. In addition, volunteers must certify to their adherence by passing the test and signing and dating Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. By signing and dating Form 13615, volunteers are agreeing to and are required to follow the Volunteer Standards of Conduct.
- Form 13615 must be certified (signed and dated) by the site coordinator, sponsoring partner, instructor, or IRS contact, verifying the volunteer has completed the required Volunteer Standards of Conduct Training, including passing the test, confirming the volunteer's identity using a photo identification, and has signed and dated Form 13615, before the volunteer can work at the site.
- Signed Forms 13615 must be maintained at the sponsoring organization or site coordinator's level.
- Partners are required to send Form 13206, *Volunteer Assistance Summary Report*, or similar listing containing the same information to their local SPEC Territory Office by February 3rd, and the 3rd day of each month only if new volunteers report to the site.
- The list should show each volunteer has signed and dated their agreements and the site coordinator, sponsoring partner, instructor, or IRS contact have verified the volunteer's identity, using a photo ID, by also signing and dating the form.
- Your partner will provide instructions on how you will deliver volunteer summary reports to them. However, if you are the site coordinator and the partner, you will continue to send Form 13206 or similar form to your SPEC RM.
- Partners are only required to update Form 13206 if a volunteer is removed and/or added to their program.

### **Site Coordinator Corrective Actions:**

If Form 13615, *Volunteer Agreement Standards of Conduct - VITA/TCE Programs* has not been completed, signed and dated by the volunteer; and signed and dated by an approving official, partner, site coordinator, or instructor prior to the volunteer working at the site, ask the volunteer to provide you with a certified Form 13615. If the volunteer certified through Link & Learn Taxes, have the volunteer to print out the Form 13615. The printed Form 13615 must be signed and dated by you or the partner. If the volunteer attended face-to-face training, the volunteer must secure Form 13615 signed and dated by an approving official, partner or the instructor.

If the volunteer can not secure the signed Form 13615, the volunteer must certify again using Link & Learn Taxes. Volunteers can not work at the site without a valid signed and dated volunteer agreement proving certification. If the volunteer refuses to provide a current volunteer agreement, they must leave the site until they can provide you with Form 13615. Once provided, you can securely store it for your records.

# QUALITY SITE REQUIREMENTS (continued)

## QSR #6 Timely Filing

- For e-filed returns, Form 8879, *IRS e-file Signature Authorization*, is required to be signed by the taxpayer, which gives the site permission to e-file their tax return. IRS requires this form to be maintained for three years by the Electronic Return Originator(ERO) or Partner; however, VITA/TCE sites received a waiver which exempts VITA/TCE sites from maintaining Form 8879 and supporting documents for the three-year period.
- Based on this waiver, all VITA/TCE sites are still required to secure the taxpayer's and spouse's signature on Form 8879. In addition, the signed Form 8879 is required to be given to the taxpayer along with a copy of their tax return. Without a signed Forms 8879, the site does not have permission to e-file nor does it provide evidence to show taxpayers had the opportunity to read the important declaration prior to submitting the e-filed tax return.
- For e-filed returns, timely submission of the electronic return is defined in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and "once signed, an Electronic Return Originator (ERO) must originate the electronic submission of a return as soon as possible". An ERO/site coordinator must ensure that stockpiling of returns does not occur. Stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO/site coordinator has all necessary information for transmission.
- Timely delivery of returns must include:
  - Retrieving e-file acknowledgments timely (preferred within 48 hours of transmission)
  - Promptly working e-file rejects that can be corrected by the volunteer
  - Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected
  - Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns)
  - Promptly notifying taxpayers if any other problems are identified with return processing
- An attempt should be made to work all rejects as soon as possible. The IRS Outstanding Reject Report can be used as a tool to ensure all rejects are being corrected.
- Taxpayers must sign a new Form 8879 if the electronic return data on individual income tax returns is changed and the amounts differ by more than:
  - \$50 to "Total Income" or "AGI" or
  - \$14 "Total Tax", "Federal Income Tax Withheld", "Refund" or "Amount You Owe".
- Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*; Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*; and Publication 3189, *Volunteer e-file Administration Guide*; for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer e-file administrators in implementing the correct electronic filing procedures at volunteer e-file sites. IRS-provided tax software has electronic access to Publication 3189.
- Refer to [www.irs.gov](http://www.irs.gov) for Publication 17 and/or 1040 instructions for Submission Processing Center addresses for paper returns.

# QUALITY SITE REQUIREMENTS (continued)

## **Site Coordinator Corrective Actions:**

If your ERO/transmitter does not have a process in place to ensure every return is electronically filed in a timely manner, you are not in compliance with this Quality Site Requirement. Ensure the ERO/transmitter is aware that all returns prepared and completed must be transmitted within 3 days. Also, ensure the ERO/transmitter is aware that all acknowledgments must be retrieved within 2 days and any rejects should be corrected immediately. Follow the procedures for correcting rejects located in Publication 3189. If the reject cannot be corrected the taxpayers must be contacted within 24 hours. Advise taxpayers to make a copy of their return, sign it, and provide them with an address where to mail their return.

## **QSR #7 Title VI**

- All VITA/TCE sites are required to display a **current** Publication 4053 (EN/SP), *Your Civil Rights are Protected* or a **current** AARP D143, AARP Title VI Poster. Either poster provides site volunteers and taxpayers with contact information to report discriminatory treatment.
- Publication 4454, *Your Civil Rights Are Protected*, can be given to taxpayers to notify them of their civil rights if they are turned away from the site.
- Title VI notification is required to be provided to the taxpayer at the point of contact between the volunteer and the taxpayer even if a return is not completed.
- Using only Publication 730, *Important Tax Records Envelope* (VITA/TCE), or the AARP envelope as the source for notifying the taxpayers of their Title VI rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

## **Site Coordinator Corrective Actions:**

If a current Publication 4053 (EN/SP) *Your Civil Rights Protected* or a current D-143, AARP Foundation Tax-Aide Poster is not posted at the first point of contact between the volunteer and the taxpayer visiting your site, you are not in compliance with this Quality Site Requirement. You can temporarily download and print a copy of the current Publication 4053 (EN/SP) from [www.irs.gov/pub/irs-pdf/p4053.pdf](http://www.irs.gov/pub/irs-pdf/p4053.pdf). You must immediately contact your partner and/or SPEC RM to request a Civil Rights Poster.

# QUALITY SITE REQUIREMENTS (continued)

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

- It is critical that the **correct** Site Identification Number (SIDN) is reported on **ALL** returns prepared by VITA/TCE sites.
- *E-file* administrators should set up computer defaults to ensure the correct SIDN automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for information on setting defaults.

### **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 (continued)

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

- The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every return prepared.
- The paper Form 8633, *Application to Participate in IRS e-file Program*, has been eliminated. Applicants are required to use the on-line IRS e-file application process to obtain an EFIN. Before you can request an EFIN, you must register with e-Services, located at [www.irs.gov](http://www.irs.gov) using keyword search "e-Services", which is a universal process that authenticates and allows the user to do business electronically with IRS. You may also refer to Publication 3112, *IRS e-file Application Participation* for additional assistance.
- A separate EFIN is required to be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on Form 8879, *IRS e-file Authorization*. Please refer to Publication 3189, *Volunteer e-file Administration Guide*, for further EFIN procedures.

### **Site Coordinator Corrective Actions:**

If your site does not have an EFIN for transmitting tax returns, you are required to first register with e-Services and then you are required to apply for an EFIN using the IRS e-file application process located in e-Services at [www.irs.gov](http://www.irs.gov). Please refer to Publication 3189, *Volunteer e-file Administration Guide*, for further guidance. If your EFIN is incorrect, contact your SPEC RM to confirm the correct EFIN for your site. All computers should be updated immediately. Reset your software tax form defaults to ensure your correct EFIN appears on every Form 8879. Also, advise your SPEC RM if any returns were transmitted using an incorrect EFIN.

## QSR #10 Security, Privacy & Confidentiality

**All security, privacy, and confidentiality guidelines outlined in Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*, are required to be followed.**

Publication 4299 serves as the central document for providing guidance on securing personal information shared by taxpayers, volunteers, and partners as well as guidance on protecting the privacy of taxpayers, volunteers, and partners personal information. A copy (paper or electronic) of this publication should be available at every site and used when referring to security, privacy, and confidentiality.

- All volunteers are required to wear name identifications to display their identity to the taxpayers they assist. This can include using a work ID, IRS name badge, AARP name badge, or similar product. At a minimum, this must include the first name and first letter of the last name. **New this year**, Form 14509, *Volunteer ID Insert*, is an optional product developed for volunteers to display their identity. The ID badge does not need to be updated annually unless the information on the ID badge has changed. However, wearing identification badges no longer serves as proof of certification.
- Volunteers are required to request photo ID from taxpayers and their spouses. In addition, volunteers are required to request verification of social security or tax identification numbers from everyone listed on the tax return. Exceptions for requiring photo ID should only be made by the site coordinator under extreme circumstances and should not be the norm. 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. This exception to the rule does not include taxpayers known to the site or returning taxpayers.
- Volunteers are required to request verification of Social Security Number's (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return. Volunteers can validate social security numbers by using various documents issued from the Social Security Administration (SSA). This includes social security cards, Medicare cards that include the letter "A" after the social security number (new this year), social security letters, social security income statements and other documents issued from SSA. For more information, please refer to Publication 4299, *Security, Confidentiality, and the Standards of Conduct - A Public Trust*.

# QUALITY SITE REQUIREMENTS (continued)

## The key principles are:

- Partners and volunteers are required to protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and volunteers are required to delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site coordinators are required to keep confidential any personal volunteer information provided.
- Partners with a need to retain and use taxpayer information (for purposes other than return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures in Publication 4299 for securing a taxpayer-signed consent form before tax return information can be disclosed to any third party or used for any purpose other than filing the return.
- Partners/site coordinators are strongly encouraged to use unique user names. Partner/site coordinators are required to have a process in place to identify each volunteer involved with the submission of the return beginning with the preparation of the tax return through e-file acceptance.
- The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For example, unless an IRS-certified volunteer preparer is also the site administrator, they should not be assigned Administrative or SuperUser permissions.
- By default, TaxWise Desktop assigns all new user names to the SuperUser group. If a volunteer does not require software privileges associated with the SuperUser group, it must be changed to the appropriate level of access needed. It is highly recommended that site coordinators assign volunteers the lowest level "ROLE" necessary for each particular user.
- Additional resources for Security, Privacy, and Confidentiality guidelines include:
  - Link & Learn Taxes
  - Publication 4600, *Safeguarding Taxpayer Information*
  - Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*
  - Publication 3189, *Volunteer e-file Administration Guide*
  - Publication 4473, *IRS Computer Loan Program Welcome Package*
  - Publication 4390, *VITA/TCE Computer Loan Program*
  - Publication 1345, *Handbook for Authorized IRS e-file Providers*
  - Volunteer Tax Alerts (VTA), and Quality Site Requirement Alerts (QSRA) are issued throughout the filing season. These alerts address trends identified by QSS, TIGTA, and SPEC Shopping reviews. Site coordinators should discuss all VTA and/or QSRA with their volunteers after release.

The above resources are available at [www.irs.gov](http://www.irs.gov).

The Quality Site Requirements are in the following locations:

- Publication 4012, VITA/TCE Volunteer Resource Guide
- [www.irs.gov](http://www.irs.gov) - Key word search: "Quality and Tax Alerts or IRS Volunteer Programs"

### **Site Coordinator Corrective Actions:**

If your site is not following the Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*, you are not in compliance with this Quality Site Requirement. A copy (paper or electronic) of Publication 4299 should be available at your site. If you did not receive a copy of this publication, you may download a current copy of Publication 4299 at [www.irs.gov](http://www.irs.gov) or request a paper copy from your partner and or SPEC RM. You must appropriately destroy, retain and protect taxpayers, volunteers, and partner's personal information as outlined in Publication 4299.

# SPEC QUALITY REVIEWS

## Quality Statistical Sample (QSS) Reviews

SPEC Headquarters tax analysts with extensive tax law experience will conduct QSS reviews. QSS reviews are critical to the success of the VITA/TCE Programs and play an integral part in improving the quality and consistent performance of sites. The review process validates accuracy of returns and compliance with Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR). It also provides opportunities to identify and correct problem areas or share best practices.

The selection of these sites is a random selection of the entire VITA/TCE population of sites and returns prepared. Statistics of Income (SOI) makes the selection of sites for QSS review to ensure that we have a valid accuracy measure that is properly weighted.

QSS reviews will be unannounced, where applicable, and include three return reviews and a site review. Results from these reviews are used to determine VITA/TCE accuracy rate.

### Most Recent Update:

The methodology for measuring a site's adherence to the ten Quality Site Requirements (QSR) will change. Previously, site reviews were rated as "not met" if one or more QSR was not followed. Beginning in Fiscal Year 2014, each site will receive 10 percentage points for each of the QSR rated as "Met" for a total of 100 potential points or adherence rate of 100 percent.

### QSS reviews consist of:

#### Return Reviews:

The QSS reviewer will randomly select three tax returns and use a Form 6729-R, *QSS Return Review Sheet*, to gather information about the accuracy of each federal tax return. A return is accurate when the tax law has been applied correctly and the completed return is free from error based on the taxpayer interview, supporting documentation, and a completed Form 13614-C. You may be asked to clarify or verify entries on the tax return and/or Form 13614-C.

#### Site Reviews

The QSS reviewer will use Form 6729, *Site Review Sheet*, to gather information about site operations and adherence to the Volunteer Standards of Conduct and Quality Site Requirements. The QSS reviewer will observe the site's operations and will request time toward the end of the review to ask questions to clarify site processes and procedures.

### Post Review Discussion

After the return and site reviews are completed, the QSS reviewer will provide preliminary feedback to the site coordinator. Both the site and return review findings will be discussed.

### Follow-up and Corrective Actions

Follow-up and corrective actions, if applicable, from the site review may be recommended by the QSS reviewer for the site coordinator and the assigned SPEC RM to monitor. The SPEC RM will provide a copy of the Form 6729 and Form 6729-R to the partner/site coordinator.

### The QSS Review Process

Once the QSS reviewer arrives at the site, he or she will:

- Introduce themselves, provide IRS identification, offer Publication 4675, *Acknowledgment of Return Review Participation*, and give a brief explanation of the QSS review process.
- Request a place with access to an electrical outlet to conduct return reviews, preferably away from the purview of taxpayers and site staff.
- Identify and select the first return to be reviewed.
- Ask the taxpayer for permission to quality review their return. The QSS reviewer will provide the taxpayer with a copy of Publication 4675, *Acknowledgment of Return Review Participation*, when asking for their consent. The taxpayer will be asked to remain at the site until the review is complete.

## **SPEC QUALITY REVIEWS** (continued)

- During the return review, the QSS reviewer will verify all return entries, including personal and financial information by reviewing:
  - A printed copy of the return with supporting forms and schedules attached
  - All source documents required for return preparation including photo identification, original or copy of social security card(s), Forms W-2, 1099, receipts, etc.
  - A completed Form 13614-C
  - The reviewer will scan the return and supporting documents
  - The reviewer will remove all personally identifiable information (PII) including Social Security numbers, names, address, etc. from retained copies
- Once the QSS reviewer completes a return review, they will randomly select the next return for review
- Complete a site review using Form 6729, *Site Review Sheet*, after conducting the three return reviews
- Provide feedback of their findings after the reviews are complete and address any questions and concerns

The final results of the QSS review will be forwarded to the partner and/or site coordinator by the SPEC RM.

**Important:** Prior to completing review work, QSS reviewers will not assist volunteers with tax law questions.



# OTHER REVIEWS/VISITS

## SPEC Shopping Review

- SPEC Shopping Reviews are intended to gauge the taxpayer experience and test tax law accuracy based on specific scenarios. Shopping reviews will involve unannounced “mystery” shoppers posing as taxpayers using a pre-defined scenario to have their federal tax return prepared by IRS-certified volunteer preparers. The results of these reviews consist of comparing the volunteer prepared tax return with the pre-determined tax return. However, since these reviews are not statistically valid, they will not be used to measure the accuracy of returns prepared by IRS-certified volunteer preparers. QSS reviews will continue to be used for this purpose.
- Mystery shoppers will remain anonymous until the return is completed and has gone go through the site's quality review process. Once the mystery shopper identifies themselves, they will ask for a printed copy of the return. The return will be deleted to avoid transmission of a fictitious return. The mystery shopper will then conduct a site review verifying the site is adhering to the QSR and VSC. Preliminary results will be discussed at the conclusion of the review.

## Treasury Inspector General for Tax Administration (TIGTA) Shopping Review

- TIGTA performs reviews to test return accuracy. They use a method known as “shopping”. This process uses pre-designed scenarios generally to test new tax law or new procedures. TIGTA shopping results are not statistically valid and cannot be projected to the entire population of returns prepared at the volunteer sites.
- The results and findings from TIGTA Shopping Reviews are reported in the TIGTA Final Audit Report, published annually.
- Neither IRS nor its partners are notified of TIGTA's shopping plans prior to their visit. TIGTA generally shops no more than three dozen locations annually.
- During the filing season, TIGTA reviews are conducted by a cadre of TIGTA Auditors (Shoppers). The TIGTA shopper has a pre-defined taxpayer scenario and assumes the role of the taxpayer requesting services from a VITA or TCE site. Shoppers will remain anonymous to the site coordinator and volunteer until the return is completed and has gone go through the site's quality review process.
- Once TIGTA identifies themselves as a shopper, they will ask the return be deleted to avoid transmission of a fictitious return to IRS. If your site is visited by TIGTA, we ask that you notify your SPEC RM and provide any feedback regarding your experience with the review or send an email to [partner@irs.gov](mailto:partner@irs.gov).

## Field Site Visits (FSV)

- Field site visits are critical to the oversight of the VITA/TCE Programs and play an integral role in improving the quality of service provided at volunteer sites. SPEC will continue to conduct FSV to identify trends, measure site adherence to the QSR, and monitor site operations.

## Partner Reviews

- Partner reviews are no longer required, but strongly encouraged.
- The importance of conducting partner reviews is to ensure sites are adhering to all QSR and VSC; are operating efficiently and effectively; and are maintaining the highest ethical standards in tax return preparation.
- Form 6729, *Site Review Sheet*, and Form 6729-C, *Partner Return Review Sheet*, provides the tools for partners to use in conducting site and return reviews. The use of these forms is optional.

# OTHER REVIEWS/VISITS (continued)

## **Civil Rights Division (CRD) Reviews**

- The Civil Rights Division plans to visit volunteer sites operated by partners that receive Federal assistance. The purpose of their visit is to validate compliance with Title VI rules and reasonable accommodations for persons with disabilities. The results of these visits will be discussed with the Partner and SPEC Headquarters.
- For more information on Title VI notification, refer to Publication 4053 (EN/SP), *Your Civil Rights are Protected*, located at [www.irs.gov](http://www.irs.gov).

## **Grant Program Office Administrative and SPEC Financial Reviews**

- **Grant Program Office Administrative Reviews:** The purpose of the administrative review is to assist grant recipients in complying with the grant program guidelines and to ensure program and financial plans are followed. The administrative review is not a SPEC site visit. This review is focused on administration, adherence to the terms and conditions, and the program as described in your grant application.
- **SPEC Financial Reviews:** The primary purpose of the financial review is to ensure that grant funds are spent in accordance with the grant terms and conditions, OMB Circulars, federal laws, and statutes.

Financial reviewers also consider whether the grantee sub-awards a portion of their grant and the ratio of in-kind match to other match. The Grant Program Office can also recommend recipients for their review depending on monitoring activities. These reviews are conducted throughout the calendar year.

# TRAINING AND CERTIFICATION

## Training and Certification

A basic component of quality service is ensuring the accuracy of returns prepared at VITA/TCE sites. A return is accurate when the tax law is applied correctly and the completed return is free from errors based on the taxpayer interview, all supporting documentation, and a completed Form 13614-C, *Intake/Interview & Quality Review Sheet*. A number of elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. Your SPEC RM will provide free VITA/TCE Programs training course materials that you can use when training your volunteers.

### Most Recent changes:

- The volunteer certification paths have been reduced from three (Basic, Intermediate, Advanced) to two (Basic and Advanced). The former Intermediate topics are now incorporated in either Basic or Advanced certifications.
- 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.
- The Basic course contains all of the Basic topics and some of the most commonly encountered Intermediate-level topics. This course would be recommended for, but not limited to, newer volunteers with one year or less of service.
- 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 service.

### Training Options

- Training and testing are tailored to the anticipated return preparation needs of the community. Training will take place at a time and location convenient to volunteers and instructors. VITA/TCE Programs offer a variety of options in how training content is presented.
- Volunteer Standards of Conduct Training which includes, Intake/Interview & Quality Review training will be available on Link & Learn Taxes, in Publication 4961, *Volunteer Standards of Conduct-Ethics Training*, and in, Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*.
- Link & Learn Taxes (L&LT) – is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains: Basic, Advanced, Military and International modules. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training. Additionally, it is the only source for volunteers to train and certify in Health Savings Accounts and/or Cancellation of Debt topics.
- Practice Lab – provides a training version of the tax software that volunteers can access through L&LT. It is intended to be used for hands-on tax preparation practice in either a self-study or classroom environment. It should be used in conjunction with Publication 4491-W, *Comprehensive VITA/TCE Problems and Exercises Workbook*, to prepare practice problems and exercises.
- Publication 4491, VITA/TCE Training Guide – is intended to be used as a printed training guide for instructor and student participants. It contains 4 courses: Basic, Advanced, Military and International. It can be used for self-study or in a classroom environment. Publication 4491 is an evergreen product that requires minimal updates and will be updated every 2-3 years. After working through this product, volunteers can take certifications test(s) via Link & Learn Taxes or Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*.
- Publication 4491-W, VITA/TCE Comprehensive Problems and Exercises Workbook – consists of comprehensive problems and exercises. It is intended to be used in conjunction with the practice lab for hands-on mock tax return preparation experience. We strongly recommend the use of this product during training.

**Note: Evergreen products should be maintained at the end of the filing season and used again the next filing season.**

# TRAINING AND CERTIFICATION (continued)

- Publication 4480, VITA/TCE Link & Learn Taxes Training Kit – is used as a companion for Link & Learn Taxes. The kit contains Publication 4012, Publication 4491-W, Publication 5051, *VITA/TCE Training Products-CD Rom*, and Form 6744. *VITA/TCE Volunteer Assistor's Test/Retest*. It is intended to be used for either self-study or in classroom training in conjunction with L&LT.
- Publication 4012, Volunteer Resource Guide – is designed as a training tool and a reference guide for volunteers to use at sites. It has proven to be a useful training tool when used in conjunction with Publication 17.
- Publication 4555-E, VITA/TCE e-Instructor Guidance – is an online guide that provides guidance for instructors who teach volunteers to prepare tax returns using Link & Learn Taxes or Publication 4491 in a classroom environment.

## **Certification**

- All volunteers must complete the Volunteer Standards of Conduct (Ethics) training, annually. Volunteer preparers must pass either the Basic or Advanced certification test, and complete the Power Point training for Intake/Interview & Quality Review. Additionally, Basic certified volunteers qualify to take certification test for Health Savings Accounts, and Advanced certified volunteers qualify to take certification tests for Military, International and/or Cancellation of Debt. A minimum score of 80% is required for each certification test.

Designated or peer-to-peer quality reviewers, at a minimum, must certify at the Basic level or higher (including specialty levels) based on the complexity of the tax return. Site coordinators must verify the level of certification for each volunteer preparing and/or quality reviewing tax returns to ensure they are preparing and reviewing tax returns within their levels of certification.

# TIMELINE FOR OPERATING VITA/TCE SITES

## Opening and Operating Your Site

As a site coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. Your SPEC RM is available to help you build an effective program. As a site coordinator you should possess:

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

## Filing Season Timeline

To assist you in operating and managing your site, review the Filing Season Timeline below:

### June – July

- **New sites:** First request a SIDN from your SPEC RM.
- Begin initial volunteer recruitment efforts.
- **New sites:** Responsible Official must register and apply for an EFIN (Electronic Filing Identification Number) using e-Services.
- **Existing sites:** Continue volunteer recruitment efforts for next filing season.

### August – September:

- Order electronic filing software through your SPEC office.
- Order training materials through CAPS and submit to your SPEC RM.
- If required, sign Form 13324, *IRS Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements*, or Form 13325, *Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships*, and return to SPEC office.

### October:

- Escalate volunteer recruitment.
- Select or confirm site location(s), dates and days open, opening and closing times.
- Identify instructors for electronic filing, tax law training, and certification.
- Complete Site Coordinators and Intake/Interview & Quality Review Training on L&LT or via Power Point.
- Schedule date and place for volunteer training and certification, including tax preparation software training.
- Complete any additional Forms 2333V, *Order for VITA/TCE Program*, for training material orders and submit to your SPEC RM.
- Identify/secure computer equipment for volunteer tax site(s).

# TIMELINE FOR OPERATING VITA/TCE SITES

(continued)

## Filing Season Timeline (continued)

### November – December:

- Complete any additional Forms 2333V, *Order for VITA/TCE Program*, for training material orders and submit to your SPEC RM.
- Begin both electronic filing and volunteer tax law training and certification classes.
- Begin community awareness publicity.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Identify volunteer(s) to serve as alternate site coordinator in your absence.
- Verify forms order and supplies for sites.
- Continue volunteer training and certification.

### January:

- Post publicity posters.
- Continue volunteer training and certification.
- Ensure each volunteer has a name badge, or issue them Form 14509, *Volunteer ID Insert*, and Document 13123, *Volunteer ID Holder*.
- Conduct volunteer meeting to assign volunteer roles and responsibilities.
- Establish a process to identify every volunteer that prepared or made changes to a tax return.
- Ensure a current Publication 4053 (EN/SP) or a current AARP Poster (D-143) is displayed to notify taxpayers of Title VI procedures.
- Install the tax preparation software on computers.
- Set tax software defaults using Master Template. Verify correct SIDN and correct EFIN.
- Secure volunteer signed and dated, and partner certified (signed and dated) Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, from all volunteers.
- Complete Form 13715, *Volunteer Site Information Sheet*, and submit to SPEC office.

### February – March:

- Complete Form 13206, *Volunteer Assistance Summary Report*, online and send a printout to the Partner or SPEC Territory Office.
- Sites should provide the SPEC Territory office a list of certified volunteers by February 3rd.
- Discuss all VTA and QSRA with the volunteers.
- If necessary, update Form 13715, *Volunteer Site Information Sheet*, and submit to SPEC office.
- Began to work with your IRS SPEC RM to prepare certificates of appreciation for volunteers.

# TIMELINE FOR OPERATING VITA/TCE SITES

(continued)

## Filing Season Timeline (continued)

### April – May:

- Plan and attend volunteer/sponsor recognition ceremonies.
- Identify volunteer milestone recipients, complete template(s).
- Collect and store for next year, all IRS Volunteer ID Inserts and Holders (Forms 14509 & Documents 13123).
- Complete certificates of appreciation for volunteers.
- Initiate formal appreciation for site sponsor (certificate and letter).
- Initiate site close-out procedures as referenced in this publication; and post-filing software procedures as referenced in Publication 3189, *Volunteer e-file Administration Guide*.
- If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Center.
- Evaluate filing season, site operations, and volunteers.
- Provide SPEC RM with feedback or complete Partner Survey to improve or enhance operation for next year.
- When applicable, secure/confirm site location for next year.
- Begin volunteer recruitment for next filing season.

### Action Plans Notes and Comments for next year:

To assist you in future planning, please note any additional action plans items and share with your SPEC RM.

# GUIDELINES FOR OPENING YOUR SITE

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 a site.

## **These responsibilities may include:**

- Recruit and supervise volunteers
- Determine site's days and hours of operation
- Ensure Volunteer Standards of Conduct are followed by all volunteers
- Discuss Volunteer Tax Alerts and Quality Site Requirement Alerts
- Ensure Quality Site Requirements are followed by all volunteers

## **Required forms that need to be completed and verified prior to opening your site, if applicable:**

- Only the Responsible Officials on the e-file application can review the site's application for an active EFIN. It is important for all responsible officials to register for e-Services. To access the IRS e-file application:
  - Log in to e-services using your login and password
  - Click on "application"
  - Click on "e-file application"

Detailed instructions are located in Publication 4396-A, *Partner Resource Package*.

- **Form 13533**, *Partner Sponsor Agreement*. The Sponsor Agreement must be signed prior to receiving any IRS equipment. Access using the following link: <http://core.publish.no.irs.gov/forms/public/pdf/3812912.pdf>
- **Form 13632**, *Volunteer Property Loan Agreement*. You must return property loan agreements to the Depot if you received any IRS laptops or printers. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13632.pdf>
- **Form 13715**, *Site Information Sheet*. Verify site's general information and schedule of days and hours of operation. Send form to your SPEC RM or e-mail the form to [partner@irs.gov](mailto:partner@irs.gov) by Jan 15. If your hours of operation or location changes please submit an updated Form 13715 to your RM immediately. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13715.pdf>.
- **Form 13615**, *Volunteer Standards of Conduct Agreement*. All volunteers (preparers, designated or peer-to-peer quality reviewers, greeters, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct (Ethics) training, which includes Intake/Interview & Quality Review Training, and certify to their adherence by signing and dating Form 13615 annually, prior to working at a VITA/TCE site. You must secure Form 13615 from all volunteers. This form are required to be kept at the site, or partner level and be available for review. This form is required to be certified (signed and dated) by an approving official (site coordinator, sponsoring partner, instructor) etc. This process validates the volunteer's identity and certification level was verified. Access the form using the following link: [www.irs.gov/pub/irs-pdf/f13615.pdf](http://www.irs.gov/pub/irs-pdf/f13615.pdf)



# **GUIDELINES FOR OPENING YOUR SITE**

(continued)

## **Product Ordering:**

Site coordinators with e-mail accounts can directly order site and training products on-line using the electronic product ordering system, otherwise known as CAPS. Form 2333V, *Order for VITA/TCE Program*, is e-mailed to site coordinators during the month of September. If you do not receive the electronic order form, contact your SPEC RM. SPEC training products are listed on [www.irs.gov](http://www.irs.gov) keyword search "Volunteer Training Resources".

# GUIDELINES FOR CLOSING YOUR SITE

## Closing Your Site

At the end of the filing season, to ensure that your site is closed properly. Refer to Publication 3189 for detailed post-filing season e-file procedures. The following actions should be taken:

1. Ensure no taxpayer information has been left at the site.
2. Dispose of all unused forms (recycle if possible).
3. Submit a revised Form 13715 to your SPEC RM with your post filing season days and hours if applicable.
4. Make sure all returns have been filed, all acknowledgments have been retrieved, and all rejects have been resolved.
5. Follow IRS procedures for backup, retaining, or storing electronic return files.
6. Delete all taxpayer information contained on return preparation computers.
7. Follow procedures in Publication 4473, *IRS Computer Loan Program - Welcome Package* for returning IRS loaned equipment.
8. Deactivate volunteer's passwords so they are not allowed to access taxpayer data after filing season.
9. Send all Forms 8453 to IRS Austin Submission Processing Center with attachments.

## Prior Year Return Preparation

- Volunteers, with necessary reference materials, may prepare the three previous tax years' returns. Every effort should be made to secure experienced (at least 2 years of experience) IRS-certified volunteer preparers for preparing prior year returns. Volunteer preparers completing prior year returns must be certified at the Advanced level (current year), however, if the level of the return is more difficult, the preparers' level must be comparable. Refer to [irs.gov](http://irs.gov), keyword search "Site Coordinator Corner" to locate prior year reference materials and additional guidance.
- Modernized e-File allows electronic filing of prior year returns. It accepts the current tax year along with two prior tax year returns.
- Use the EFIN and Registration Code issued for the appropriate year or use the generic EFIN and registration codes as provided in Publication 3189, *Volunteer e-file Administration Guide*.

# VOLUNTEER MILESTONE RECOGNITION

## Volunteer Recognition

- Your volunteers devote hours, effort and energy to helping you with the operation of your site. Under your leadership, they give top quality service with the highest ethical standards possible throughout the filing season. Recognizing volunteers for significant milestones and their outstanding commitment and dedication is extremely important to the SPEC organization.
- Recognition is favorable attention given to the volunteer to provide a sense of appreciation, security and belonging. SPEC wants to ensure that partners, volunteers and sites are honored for their dedicated years of service. SPEC will provide partners, sites, and volunteers, with years of service in increments of 10, milestone recognition items for their years of dedication. The table below depicts the milestone and type of recognition available.

<b>Milestone</b>	<b>10 Years</b>	<b>20 Years</b>	<b>30 Years</b>	<b>40 Years</b>
Partner	Certificate	Plaque Acrylic	Trophy	SPEC Director's Award
Volunteer	Lapel Pin	Plaque Acrylic	Plaque Wooden	Plaque Wooden
Site	Certificate	Plaque Acrylic	Plaque Wooden	Plaque Wooden

All requests for recognition items must be submitted as soon as possible, but no **later than February 25th** to ensure timely delivery by April 10th. Requests for volunteer and site recognition should be sent to [partner@irs.gov](mailto:partner@irs.gov).

# TAX PREPARATION MODELS

## VITA/TCE

This traditional approach uses a certified volunteer preparer to complete a tax return for a taxpayer in a face to face environment using standard Intake/Interview and Quality Review Processes.

## Virtual VITA/TCE

- This approach uses the same process as a traditional VITA/TCE model except that the IRS-certified volunteer preparer and the taxpayer are not face-to-face. Technology connects the IRS-certified volunteer preparer and the taxpayer. Technology includes internet, fax, and video. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can be used in urban settings to provide a free alternative to qualified taxpayers.
- The Intake Site will be located in a geographic location where there is no or limited VITA/TCE presence. No returns can be prepared at the Intake Site. Volunteers are required to verify the taxpayer's identity via photo identification, secure taxpayer's records necessary for completion of the return, and initiate the intake process by providing the taxpayer with Form 13614-C for completion. A non-certified volunteer cannot provide any tax advice to the taxpayer and should advise the taxpayer to discuss any concerns with an IRS-certified volunteer. An IRS-certified volunteer located at the Intake Site can also conduct a face-to-face interview with the taxpayer. The certified volunteer preparer can conduct designated or peer-to-peer quality reviews for another Virtual VITA/TCE site. The quality reviewer(s) are required to be certified, at minimum, at the Basic level or higher. The Intake Site may fax, email or mail copies of the taxpayer's documents necessary for preparation of the tax return to the Preparation Site.
- The Preparation Site will be staffed with IRS-certified volunteer preparers. These volunteers will review the taxpayers' documents which were faxed, emailed or mailed from the Intake Site to prepare the return. The volunteer preparer will contact the taxpayer and conduct the interview while verifying the information on Form 13614-C. The volunteer preparer will keep open communication with the taxpayer while the return is prepared. Once the IRS-certified volunteer preparer completes the return, it must be faxed, emailed or mailed directly to the taxpayer for their review. After the taxpayer has reviewed the return, a designated or peer-to-peer quality review is required to be completed on the prepared return. The quality reviewer will then secure the required taxpayer signatures on Form 8879, *IRS e-file Signature Authorization*.

## Security Requirements:

- Volunteers must adhere to privacy and security guidelines outlined in Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*.
- When transferring taxpayer information from one location to another for return preparation, the Intake Site is required to solicit and secure the taxpayer's permission on Form 14446, Virtual VITA/TCE Site Model Taxpayer Consent Form. Access the form using the following link: [www.irs.gov/pub/irs-pdf/f14446.pdf](http://www.irs.gov/pub/irs-pdf/f14446.pdf).
- If the taxpayer's information is used or shared for any purpose other than preparation of the taxpayer's return, the site must adhere to IRC 7216 guidelines in Publication 4299, by securing a Notice of Consent to Use and/or Notice of Consent to Disclose, whichever is appropriate.

# EVALUATING THE FILING SEASON

## **Evaluating the Filing Season**

You should be alert to changes and suggestions throughout the filing season that will improve site operations. A written summary of your program and your suggestions provides valuable information for the next year. Meet with your volunteers to thank them for their work and to get their suggestions for program improvement. SPEC is interested in what it can do to improve the VITA/TCE Programs. Be sure to discuss your ideas with your SPEC RM.

# EXHIBIT 1 - Form 13615 Page 1

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 *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.

# EXHIBIT 1 - Form 13615 Page 2

**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)
---------------------------------	-----------------------

Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
---------------	-------------------	-----------------------------------

Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date
--	---------------------	------

**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
---	---

**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"/> Other Tax Return Preparers (OTRP)	<input type="checkbox"/> Certified Public Accountants (CPA)
<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> List tax law courses instructed	Total hours teaching tax law _____ <i>(minimum 4 hours teaching)</i>	Total hours teaching tax law _____
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
---	---

# EXHIBIT 2 - Scope of Service Chart

## Page 1

### Scope of Service

Volunteers are trained to assist in the filing of Form 1040 and certain schedules and forms. This chart covers limitations or expansion of scope of service for each certification level. The check mark indicates within scope for that level of certification. The light gray areas indicate tax law topics not covered under that certification level. Form 1040 line items omitted from this chart are out of scope. Within each line item, there are specific elements that are out of scope for the VITA/TCE programs as indicated in the training. This list is not all-inclusive. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE programs and prepare returns for which they achieved certification.

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Advanced
<b>Filing Status</b>			See Note 1	See Note 1
1	Single		✓	✓
2	Married filing jointly		✓	✓
3	Married filing separately		✓	✓
4	Head of household		✓	✓
5	Qualifying widow(er)		✓	✓
<b>Exemptions</b>				
6a - d	Exemptions		✓	✓
<b>Income</b>			See Note 2	See Note 2
7	Wages, salaries, tips, etc.	W-2	✓	✓
8a - b	Taxable interest, tax-exempt interest	1099-INT, Sch K-1	✓	✓
9a - b	Ordinary dividends, qualified dividends	1099-DIV, Sch K-1	✓	✓
10	Taxable refunds, etc	1099-G	✓	✓
11	Alimony received		✓	✓
12	Business income or (loss)	1099-MISC, Box 7		✓ See Note 3
13	Capital gain or (loss)	1099-B		✓
15a - b	IRA distributions, taxable amount	1099-R	✓ See Note 4	✓
16a - b	Pensions and annuities, taxable amount	1099-R, RRB 1099-R	✓ See Note 4	✓
17	Rental real estate (Military certification only)	1099-MISC		
17	Royalties	Sch K-1		✓
19	Unemployment compensation	1099-G	✓	✓
20a - b	Social Security benefits, taxable amount	SSA-1099, RRB-1099	✓	✓
21	Other income - varies	1099-MISC, Box 3	✓ See Note 5	✓ See Note 5
<b>Adjusted Gross Income</b>				
23	Educator expenses		✓	✓
24	Certain business expenses of reservists (Military certification only)			
25	Health savings account deduction (HSA certification only)	5498-SA, 1099-SA, W-2	✓ See Note 5	

Note 1 • Limitation: Foreign Student certification only for taxpayers with F, J, M & Q visas

Note 2 • Limitation: Military certification only – Combat Zone, Incentive Pay, Re-Enlistment, Education Repayment, Recruitment Bonus  
 • Limitation: International certification only – Foreign Pay

Note 3 • Limitation: Schedule C – Follow the Schedule C-EZ guidelines



Note 4 • Limitation: If taxable amount has been determined

Note 5 • Limitation: HSA certification only (requires Basic certification or higher) – HSA Distributions  
 • Limitation: COD certification only (requires Advanced certification) – Cancellation of debt  
 • Limitation: International certification only – Foreign earned income exclusion



# EXHIBIT 2 - Scope of Service Chart

## Page 2

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Advanced
26	Moving expenses (Military certification only)			
27	Deductible part of self-employment tax			✓
30	Penalty on early withdrawal of savings	1099-INT	✓	✓
31a - b	Alimony paid, recipient's SSN		✓	✓
32	IRA deduction	1099-R		✓
33	Student loan interest deduction	1098-E	✓	✓
34	Tuition and fees adjustment		✓	✓
<b>Tax and Credits</b>				
39a	Check if: blind/born <1/2/1949 Total boxes checked		✓	✓
39b	If your spouse itemizes on a separate return		✓	✓
40	Standard deduction		✓	✓
40	Itemized deductions		✓	✓
42-44	Exemptions, Taxable income, Tax		✓	✓
47	Foreign tax credit	1099-INT or 1099-DIV	✓ See Note 6	✓ See Note 6
48	Credit for child and dependent care expenses	W-2 and/or Provider Statement	✓	✓
49	Education credits	1098-T	✓	✓
50	Retirement savings contributions credit	W-2 Box 12	✓	✓
51	Child tax credit		✓	✓
52	Residential energy credit			✓ See Note 7
53	Credit for the elderly or the disabled		✓	✓
<b>Other Taxes</b>				
56	Self-employment tax			✓
57a	Unreported social security and Medicare tax from Form 4137 only			✓
58	Additional tax on IRAs, other qualified retirement plans, etc.	1099-R	✓ See Note 8	✓ See Note 8
59b	First time homebuyer credit repayment			✓
<b>Payments</b>				
62	Federal income tax withheld from	W-2 and 1099	✓	✓
63	2013 estimated tax payments and amount applied from 2012		✓	✓
64a	Earned income credit (EIC)		✓	✓
64b	Nontaxable combat pay election (Military certification only)	W-2, box 12 code Q		
65	Additional child tax credit		✓	✓
66	American opportunity credit	1098-T	✓	✓

Note 6 • Limitation: International certification only if Form 1116 needed



Note 7 • Limitation: Form 5695, Part II, Nonbusiness Energy Property Credit is in scope. Part I is out of scope.

Note 8 • Basic certification: automatic calculation only

• Advanced certification or higher: to remove addition to tax

# EXHIBIT 2 - Scope of Service Chart

## Page 3

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Advanced
67	Reserved			
68	Amount paid with request for extension		✓	✓
69	Excess social security and tier 1 RRTA	SSA-1099, RRB-1099	✓	✓
<b>Refund</b>				
73	Amount overpaid		✓	✓
74a-d	Bank account information		✓	✓
75	Amount you want applied to 2014 estimated tax		✓	✓
<b>Amount You Owe</b>				
76	Amount you owe		✓	✓
	Third Party Designee		✓	✓
	Identity Protection PIN section		✓	✓

# EXHIBIT 3 - Form 13206, Volunteer Assistance Summary Report - Page 1

Form <b>13206</b> (July 2013)	Department of the Treasury - Internal Revenue Service <b>Volunteer Assistance Summary Report</b>	OMB Number 1545-2222
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Partners are required to mail, fax or email this form to your IRS reporting office by February 3rd and the 3rd business day of each month thereafter as new volunteers report to the site(s). Additional submission of this form is necessary only if new volunteers report to your site(s). Report each volunteer only once. If you have volunteer Enrolled Agents (EA) and/or Other Tax Return Preparers (OTRP) interested in obtaining Continuing Education (CE) Credits, check the box below. If checked, ONLY Forms 13615 requesting CE Credits must be sent to your local SPEC Territory Office (by the partner or site coordinator) after the required hours are completed but no later than April 30th. Dates may be extended for sites opened after April 15th.

**Contact your local IRS office for mail or email address.**

Date \_\_\_\_\_ Partner name \_\_\_\_\_

Partner address \_\_\_\_\_

Primary contact name \_\_\_\_\_ Primary contact phone number \_\_\_\_\_

Primary contact address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

I certify all volunteers listed below have signed a Form 13615, *Volunteer Standards of Conduct Agreement*, and their identities have been verified.

Volunteer Information	Volunteer Certification <i>(Check all that apply)</i>
Name _____ Position(s) _____ Address _____  <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>
Name _____ Position(s) _____ Address _____  <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>
Name _____ Position(s) _____ Address _____  <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>
Name _____ Position(s) _____ Address _____  <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>

# EXHIBIT 3 - Form 13206, Volunteer Assistance Summary Report - Page 2

Name _____ Position(s) _____ Address _____ _____ <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>
Name _____ Position(s) _____ Address _____ _____ <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>
Name _____ Position(s) _____ Address _____ _____ <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>
Name _____ Position(s) _____ Address _____ _____ <input type="checkbox"/> Check if volunteer is an Enrolled Agent (EA) or Other Tax Return Preparer (OTRP) requesting CE Credits.	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Intake/Interview & Quality Review PowerPoint Training <input type="checkbox"/> Basic <span style="float: right;"><input type="checkbox"/> Cancellation of Debt</span> <input type="checkbox"/> Advanced <span style="float: right;"><input type="checkbox"/> Foreign Student</span> <input type="checkbox"/> International <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 1</span> <input type="checkbox"/> Military <span style="float: right;"><input type="checkbox"/> Puerto Rico Level 2</span> <input type="checkbox"/> Health Savings Account <span style="float: right;"><input type="checkbox"/> Site Coordinator Training</span>

**IRS Use Only**

Make sure all information is correct before entering it in SPECTRM. Once verified, enter the amount on line 1 below.

1. Total number of volunteers reported on this Form for the partner \_\_\_\_\_

2. Total number of volunteers previously reported this filing season \_\_\_\_\_

3. Total number of volunteers reported this filing season (Add 1 & 2) \_\_\_\_\_

Employee name \_\_\_\_\_ Employee SEID \_\_\_\_\_ Date entered into SPECTRM \_\_\_\_\_

**Privacy and Paperwork Reduction Act Notice**

Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation outreach programs, and to identify your skills. The time estimated for participation is 30 minutes. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to promote your assistance in these programs. For more information about uses, see the Privacy Act Notice for the Taxpayer Assistance Reporting System (SPECTRM) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056].



# EXHIBIT 4 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 2

Yes	No	Unsure	Check appropriate box for each question in each section
-----	----	--------	---

**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____

**Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?

**Part V – Life Events – Last Year, Did You (or Your Spouse)**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

**Part VI – Additional Information and Questions Related to the Preparation of Your Return**

**Presidential Election Campaign Fund** (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

**If you are due a refund, would you like**

Direct deposit	To purchase U.S. Savings Bonds	To split your refund between different accounts
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**

Other than English, what language is spoken in your home? \_\_\_\_\_  Prefer not to answer

Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

# EXHIBIT 4 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 3

<p style="text-align: center;"><b><u>IRS Certified Volunteer Preparers participating in the VITA and TCE programs must use a correct Intake/Interview process to prepare each return.</u></b></p> <p><b>Before preparing the tax return:</b></p> <ul style="list-style-type: none"> <li>• Interview the taxpayer using probing questions to clarify information on this form and confirm the information provided by the taxpayer is complete and accurate.</li> <li>• Correct any incomplete or inaccurate information on this form including all “Unsure” answers.</li> <li>• Review all supporting documentation provided by the taxpayer. (<i>Forms W-2, 1099, payment receipts, etc.</i>)</li> <li>• Use Publication 4012, Volunteer Resource Guide and Publication 17, Your Federal Income Tax to validate tax law determinations.</li> </ul> <p style="text-align: center;"><b><u>VITA/TCE Preparers Due Diligence Requirements</u></b></p> <ul style="list-style-type: none"> <li>• All IRS certified volunteers must exercise due diligence. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.</li> <li>• Doing your part includes: confirming a taxpayer's (<i>and spouse if applicable</i>) identity and providing top-quality service by helping them understand and meet their tax responsibilities.</li> <li>• Generally, as an IRS certified volunteer, you can rely in good faith on information from a taxpayer. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is unusual or questionable.</li> </ul> <p style="text-align: center;"><b><u>Make an effort to find the answer</u></b></p> <p><b>When in doubt:</b></p> <ul style="list-style-type: none"> <li>• Seek Assistance from the site coordinator or a certified volunteer preparer with more experience.</li> <li>• Research publications (<i>i.e. Publication 17, Publication 4012, Publication 596, etc.</i>).</li> <li>• Research <a href="http://www.irs.gov">www.irs.gov</a> for your answer.</li> <li>• Research the Interactive Tax Assistance (ITA) tool to address tax law qualifications.</li> <li>• Contact the VITA Hotline (<i>see Publication 4012</i>).</li> <li>• Advise taxpayers to seek assistance from a professional return preparer if you cannot address their tax law issue.</li> </ul> <p>If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.</p>	<p style="text-align: center;"><b>Part VII – IRS Certified Volunteer Quality Reviewer Section</b></p> <p style="text-align: center;"><b>Review the tax return with the taxpayer to promote accuracy.</b></p> <ol style="list-style-type: none"> <li>1. Taxpayer (and Spouse's) <b>identity</b> verified with a photo ID.</li> <li>2. The volunteer return preparer/ quality reviewer are <b>certified</b> to prepare/review this return.</li> <li>3. All <b>unsure</b> boxes were discussed with the taxpayer and correctly marked yes or no.</li> <li>4. The <b>information</b> on pages one and two was correctly addressed and transferred to the return.</li> <li>5. Names, <b>SSNs, ITINs, and EINs</b>, were verified and correctly transferred to the return.</li> <li>6. <b>Filing status</b> was verified and correct.</li> <li>7. <b>Personal and Dependency Exemptions</b> are entered correctly on the return.</li> <li>8. All <b>Income</b> (<i>including income with or without source documents</i>) checked "yes" in part III was correctly transferred to the tax return.</li> <li>9. <b>Adjustments</b> are correct.</li> <li>10. <b>Standard, Additional or Itemized Deductions</b> are correct.</li> <li>11. All <b>credits</b> are correctly reported.</li> <li>12. <b>Withholding</b> shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.</li> <li>13. <b>Direct Deposit/Debit</b> and checking/saving account numbers are correct.</li> <li>14. <b>SIDN</b> is correct on the return.</li> <li>15. The taxpayer(s) was advised that they are <b>responsible</b> for the information on their return.</li> </ol>
<p>Certified Volunteer Preparer's name/initials (<i>optional</i>)</p>	<p>Certified Volunteer Quality Reviewer's name/initials (<i>optional</i>)</p>





# EXHIBIT 5 - Form 13715, SPEC Volunteer Site Information Sheet

**Purpose:** Information provided on this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site and to list sites on irs.gov. Review the information below carefully. Update and/or correct **missing or existing** information. Return the completed form to your local IRS contact. **If the site information changes after submitting this form, please provide your local IRS contact with the updated information immediately.**

## Site Information

Site Name:		Is the site an appointment only site?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Site Address:		If yes to the above question, please provide the phone number for site.		
City, State:		If yes to the above question, please provide the contact name for site.		
Zip Code:		Does the site use the Virtual Delivery Method for return preparation?		
		If "Yes" <input type="checkbox"/> Intake Site <input type="checkbox"/> Preparation Site <input type="checkbox"/> Both		
Site Identification Number (SIDN)		Is the site a mobile only site?		
First day open/ Last day open	/	Program Type: FSA, VITA, VITA Grant, Military, AARP, TCE		
What languages are offered at the site?		If VITA or TCE Grant, enter name of Grant Organization		
		Federal e-file <input type="checkbox"/> Yes <input type="checkbox"/> No		
		State e-file <input type="checkbox"/> Yes <input type="checkbox"/> No		
		Does the site offer Certifying Acceptance Agent (CAA) service? <input type="checkbox"/> Yes <input type="checkbox"/> No		
		Is the site open to public? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Does site prepare prior year returns?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Does the site offer Financial Education and Asset Building Services? <input type="checkbox"/> Yes <input type="checkbox"/> No		

## Site Operating Hours

Day	Time		Comments (e.g. holiday closures, alternative opening times)
	Open	Close	
MON			
TUE			
WED			
THUR			
FRI			
SAT			
SUN			

## Site Coordinator or Contact

Name:	Best Time to Call: <input type="checkbox"/> AM <input type="checkbox"/> PM
Mailing Address:	Email Address:
City, State, Zip:	Is this a revision of information you previously provided for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No
Phone Number:	Date of this revision:

## IRS Use Only

Date Form 13715 Received in Territory Office:	
Territory Manager Approval (Signature & Date):	
Date SPECTRM Updated:	
SEID of employee who updated SPECTRM:	

**Privacy Act and Paperwork Reduction Notice** – Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. The time estimated for participation is 30 minutes. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to promote your assistance in these programs.

For more information about uses, see the Privacy Act notice for SPEC Total Relationship Management (SPECTRM) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]

# EXHIBIT 6 - Form 6729 Page 1

Form <b>6729</b> (September 2013)	Department of the Treasury - Internal Revenue Service <b>Site Review Sheet</b>	Date of review
Site name	SIDN	Reviewer name or SEID
<b>A. Review conducted by</b> <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> TC <input type="checkbox"/> Other <input type="checkbox"/> SPEC Shopper <input type="checkbox"/> Partner	<b>B. Type of review</b> <input type="checkbox"/> QSS Review <input type="checkbox"/> Field Site Visit <input type="checkbox"/> Other <input type="checkbox"/> SPEC Shopping <input type="checkbox"/> Partner Review	<b>C. Advanced notice</b> <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced
<b>Instructions:</b> This form is used to measure the site's adherence to the Quality Site Requirements (QSR), Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly Programs. Do not enter any information that identifies a specific person in the comments box. Comments are required for answer options which are underlined. The measurement questions for determining if a site review is adhering to a QSR are in bold.		
QSR # 1: Certification	Comments	
<b>1</b> Are all volunteers at the site today certified in the Volunteer Standards of Conduct? <input type="checkbox"/> Yes-verified at the site <input type="checkbox"/> No-not certified or unable to verify <input type="checkbox"/> <u>Yes-verified after leaving the site</u>		
<b>2</b> Does the site coordinator (SC) or AARP Local Coordinator (LC) have a process to confirm volunteers have taken the Intake/Interview and Quality Review (PowerPoint) training, when required? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site		
<b>3</b> Are all volunteers who answer tax law questions, prepare or correct tax returns, and/or conduct quality reviews at the site today certified in tax law? <input type="checkbox"/> Yes-verified at the site <input type="checkbox"/> No-not certified or unable to verify <input type="checkbox"/> <u>Yes-verified after leaving the site</u>		
<b>4</b> Did the site coordinator (SC) or AARP Local Coordinator (LC) receive SC/LC training? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site		
<b>5</b> <b>If questions 1, 3-4 were all answered "Yes" or "FSA Only Site", answer yes. If you answered "No" for one or more of questions 1, 3-4, answer No.</b> <input type="checkbox"/> Yes <input type="checkbox"/> No		
QSR # 2: Intake and Interview Process	Comments	
<b>6</b> Does the site have a process for ensuring volunteers are only addressing tax law issues that are within the scope of VITA/TCE Programs and their certification level? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-No process in place to identify out of scope issues</u> <input type="checkbox"/> <u>No-No process in place to ensure returns are assigned to a preparer with the appropriate certification level</u> <input type="checkbox"/> No-Other <input type="checkbox"/> FSA Only Site		
<b>7</b> Are out of scope returns prepared at the site? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site		
<b>8</b> Is the site following the necessary steps for the intake and interview process for every return as outlined in the Intake/Interview and Quality Review training? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No-Site was not using Form 13614-C</u> <input type="checkbox"/> <u>No-Site was not interviewing the taxpayer</u> <input type="checkbox"/> <u>No-Site was not reviewing Form 13614-C during the interview</u> <input type="checkbox"/> No-Other <input type="checkbox"/> FSA Only Site		
<b>9</b> <b>If the site does not prepare out of scope returns and question 8 was answered "Yes" or "FSA Only Site", answer yes. If the site prepares out of scope returns or you answered "No" to question 8, answer No.</b> <input type="checkbox"/> Yes <input type="checkbox"/> No		

# EXHIBIT 6 - Form 6729 Page 2

QSR # 3: Quality Review Process	Comments
<p>10 Does the site have a process for ensuring quality reviewers are only reviewing returns with tax law issues that are both within the scope of VITA/TCE Programs and their certification level?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No-No process in place to identify out of scope issues</p> <p><input type="checkbox"/> No-No process in place to ensure returns are assigned to a reviewer with the appropriate certification level</p> <p><input type="checkbox"/> No-Other</p> <p><input type="checkbox"/> FSA Only Site</p>	
<p>11 <b>Is the site following the necessary steps for the quality review process for every return as outlined in the Intake/Interview and Quality Review training?</b></p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> <b>No-Site was not conducting quality reviews on all returns</b></p> <p><input type="checkbox"/> <b>No-Site was not including the taxpayer and/or comparing source documents and entries on Form 13614-C to the completed tax return during the quality review</b></p> <p><input type="checkbox"/> <b>No-Site used an unapproved method (such as self review)</b></p> <p><input type="checkbox"/> <b>No-Other</b></p> <p><input type="checkbox"/> FSA Only Site</p>	
QSR # 4: Reference Materials	Comments
<p>12 Does the site have a process for volunteers to review the volunteer alerts (VTA, QSRA, and CyberTax)?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 100px;"><input type="checkbox"/> No</span></p>	
<p>13 <b>Are all required reference materials available for use at the site?</b></p> <p><input type="checkbox"/> Yes <span style="margin-left: 100px;"><input type="checkbox"/> No-Publication 17 not available</span></p> <p><input type="checkbox"/> No-Publication 4012 not available <span style="margin-left: 100px;"><input type="checkbox"/> No-Other</span></p>	
QSR # 5: Volunteer Agreement	Comments
<p>14 Are all Forms 13615 for volunteers at the site today signed and dated by the volunteer and designated approving official(s)?</p> <p><input type="checkbox"/> Yes-verified at the site</p> <p><input type="checkbox"/> Yes-verified after leaving the site</p> <p><input type="checkbox"/> No-Not signed (by volunteer or approving official), dated or unable to verify</p>	
<p>15 Did you identify any violations to the Volunteer Standards of Conduct?</p> <p><input type="checkbox"/> No violations identified <span style="margin-left: 100px;"><input type="checkbox"/> Yes-Violation to VSC 4</span></p> <p><input type="checkbox"/> Yes-Violation to VSC 1 <span style="margin-left: 100px;"><input type="checkbox"/> Yes-Violation to VSC 5</span></p> <p><input type="checkbox"/> Yes-Violation to VSC 2 <span style="margin-left: 100px;"><input type="checkbox"/> Yes-Violation to VSC 6</span></p> <p><input type="checkbox"/> Yes-Violation to VSC 3</p>	
<p>16 Is VolTax information displayed at the site?</p> <p><input type="checkbox"/> Yes <span style="margin-left: 100px;"><input type="checkbox"/> No</span></p>	
<p>17 <b>If you answered "Yes" to question 14 and did not identify any violations to the VSC, answer yes. If you answered "No" to question 14 or identified a violation to the VSC, answer No.</b></p> <p><input type="checkbox"/> Yes <span style="margin-left: 100px;"><input type="checkbox"/> No</span></p>	
QSR # 6: Timely Filing	Comments
<p>18 Does the site take reasonable steps to meet e-file timely filed requirements?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No-Site doesn't transmit completed returns within 3 calendar days</p> <p><input type="checkbox"/> No-Site doesn't retrieve e-file acknowledgments within 2 calendar days of e-file transmission</p> <p><input type="checkbox"/> No-Site doesn't notify taxpayers within 24 hours when e-file rejections cannot be corrected</p> <p><input type="checkbox"/> No-Other</p> <p><input type="checkbox"/> FSA Only Site</p>	

# EXHIBIT 7 - Form 6729-C

## Return Review Sheet Page 1

Form <b>6729-C</b> (August 2013)	Department of the Treasury - Internal Revenue Service <b>Partner Return Review Sheet</b>	Date of review
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Site name	SIDN	Reviewer's name
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**Instructions:** Use this form to assess the accuracy of returns prepared at this site. A return is accurate when tax law is applied correctly and the return is free from error based on the taxpayer interview, the supporting documentation, and the completed Form 13614-C, Intake/Interview & Quality Review Sheet. Consider all answer options prior to making a selection. A detailed comment may be entered for all underlying answer options. The measure questions for determining if a return is accurate are in bold.

**Ensure Form 13614-C is completed before beginning your review.**

		Comments
1	Based on what you could determine, did the site follow the necessary steps for the intake and interview process for this return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2	Based on what you could determine, did the site follow the necessary steps for the quality review process for this return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> Other	
4	Was the volunteer tax preparer certified at the level needed to prepare this return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Was the quality reviewer certified at the level needed to review this return? <input type="checkbox"/> Yes <input type="checkbox"/> No	

	Label	Yes	No	N/A	Comments
6	Were the names and SSN/ITINs, for everyone on the return, verified using required documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Were identities of the taxpayer/spouse verified using photo identification?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	<b>Are all names on the return correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	<b>Is the taxpayer's address on the return correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	<b>Are all SSN/ITINs on the return correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Filing Status	Comments
11	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW	
12	<b>Is the filing status on the return correct?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No - Should be Single <input type="checkbox"/> No - Should be MFJ <input type="checkbox"/> No - Should be MFS <input type="checkbox"/> No - Should be HOH <input type="checkbox"/> No - Should be QW	

	Exemptions	Yes	No	N/A	Comments
13	<b>Is the number of personal exemption(s) correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	<b>Is the number of dependency exemption(s) correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Income	Yes	No	N/A	Comments
15	<b>Are wages correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	<b>Is investment income correct (interest, dividend, capital gains)?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	<b>Is net business income correct?</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	<b>Is all other income correct? (All income sources not covered by the above questions 15-17)</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

# EXHIBIT 7 - Form 6729-C

## Return Review Sheet Page 2

Adjusted Gross Income		Yes	No	N/A	Comments
19	Are adjustments to income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Tax and Credits		Yes	No	N/A	Comments
20	Is the standard deduction correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	Are the itemized deductions correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	Is the child and dependent care credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23	Are the education credit amounts correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24	Is the retirement savers contribution credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25	Is the child tax credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26	Are all other credit amounts correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Taxes		Yes	No	N/A	Comments
27	Is the self-employment tax correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28	Is the tax on unreported social security and Medicare income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29	Is the additional tax on IRA, or other qualified retirement plan, distributions correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
30	Is the recapture of tax on employer credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31	Are all other taxes correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Payments		Yes	No	N/A	Comments
32	Is the federal withholding correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
33	Are the estimated tax payments correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
34	Is the earned income credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
35	Is the additional child tax credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
36	Is the American Opportunity Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
37	Are all other payments correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38	Are the bank routing number, account number and account type correct? (Direct deposit or bank draft)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Accuracy of Return		Yes	No	N/A	Comments
39	Is the information on the tax return consistent with the supporting documentation and the completed Form 13614-C?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
40	Based on the information provided, was an accurate return prepared?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Measurement of this question will be determined from questions 8-10 and 12-37.

Remarks

# EXHIBIT 8 - Publication 4675, Acknowledgment of Return Review Participation Page 1



## Request to Quality Review Your Tax Return

To ensure you are receiving quality service and an accurately prepared tax return at the volunteer site today, we have randomly selected your tax return for a quality review.

The IRS employee at the volunteer site today will conduct the review, which will include the following:

- » Requesting proof of identity from both you and your spouse, if applicable, using a photo ID
- » Verifying social security and taxpayer identification numbers for all persons listed on return
- » Verifying all return entries, including personal and financial information
- » Reviewing all documents used to prepare tax return
- » Scanning or photocopying your tax return and documents
- » Removing your name, Social Security Number and address (as well as identifying information of your spouse, dependents etc.) from the scanned or photocopied tax return and documents

**We will not keep any personal information as part of the quality return review.**

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If you do not wish to have your return included as part of the review process, you may tell us. It will not affect the services provided to you today. If you have any questions, please feel free to discuss it with the volunteer assisting you or the site coordinator.

Thank you for assisting us in improving our volunteer training and site operation for the VITA/TCE programs.

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

This toll free number is in operation January through May.

# REFERENCE MATERIALS

For further information and guidance please refer to the following:

- **Publication 4396-A**, *Partner Resource Package*
- **Publication 4299**, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*
- **Publication 4600**, *Safeguarding Taxpayer Information*
- **Publication 1345**, *Handbook for Authorized IRS e-file Providers*
- **Publication 3189**, *Volunteer e-file Administration Guide*
- **Publication 4473**, *Computer Loan Program Welcome Package*
- **Publication 4390**, *VITA/TCE Computer Loan Program*
- **Publication 4491**, *VITA/TCE Training Guide*
- **Publication 4480**, *VITA/TCE Link & Learn Taxes Training Kit*
- **Publication 4961**, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*
- **Link & Learn Taxes** (available at: <http://www.irs.gov/app/vita/index.jsp>)

**NOTE:** All forms and publications can be accessed from the IRS website at [www.irs.gov](http://www.irs.gov). Enter name of form or publication in the search engine to download.

# ACRONYM GLOSSARY

**AARP** – A non-profit organization and SPEC partner that operates the nationwide Tax-Aide network of tax preparation sites for the VITA/TCE Programs, which primarily serve seniors.

**CRD – Civil Rights Division** – The Federal Agency responsible for protecting taxpayer's civil rights.

**EFIN – Electronic Filing Identification Number** – An identification number assigned by the Internal Revenue Service to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. To apply for an EFIN, you must first enroll in e-Services.

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

**FSA – Facilitated Self-Assistance** – A VITA/TCE Site Model for eligible taxpayers to prepare and electronically file federal tax returns free.

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

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

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

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

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

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

**QSRA – Quality Site Requirement Alerts** – A SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements.

**SIDN – Site Identification Number** – A number assigned by SPEC to identify each VITA/TCE site. SIDN starts with the letter "S" followed by 8 digits.

**SPEC – Stakeholder Partnerships, Education & Communication** – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE programs.

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

**TIGTA – Treasury Inspector General for Tax Administration** – Agency of the U.S. Department of Treasury that provides oversight of IRS activities.

**VITA – Volunteer Income Tax Assistance** – One of the volunteer return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low and moderate income taxpayers (incomes below the EITC upper limitation). VITA sites may focus on serving special needs populations, such as limited English proficient, persons with disabilities, or those in rural areas.

**VSC – Volunteer Standards of Conduct** – Inform volunteers of their responsibility to provide taxpayers with ethical, confidential and quality tax return preparation.

**VTA – Volunteer Tax Alerts** – A SPEC communication to VITA/TCE sites during the filing season that will address any trends during QSS, TIGTA, or SPEC reviews.



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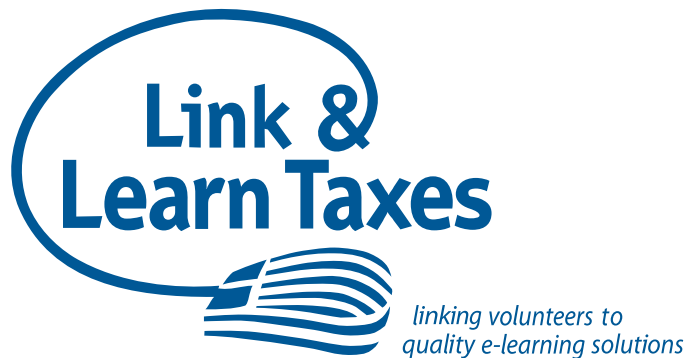
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## **This course is available on-line**

on Link & Learn Taxes located at  
**<http://www.irs.gov/app/vita/>**

### **The benefits.....**

- Work at your own pace
- Access it anytime, anywhere - 24/7... it's on the internet
- Complete your volunteer certification online

### **Share your opinion.....**

Check-out the course and send your comments to  
[partner@irs.gov](mailto:partner@irs.gov)

### **Volunteer Tax Alerts – Tax Tips and Updates**

Go to [www.irs.gov](http://www.irs.gov) and type “Volunteer Tax Alerts”  
in the keyword field.

### **Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic hardship, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. If you believe taxpayers are eligible for TAS assistance, you can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.