

FACT SHEET

Signing, Faxing, and Emailing VITA/TCE Forms



November 2013

Key Messages

- SPEC is taking advantage of electronic capabilities to decrease employee/partner burden and improve resource usage.
- VITA/TCE partners/volunteers are permitted to **electronically sign** any form used in support of the administration of the VITA/TCE programs.
- SPEC employees can accept fax signatures on Forms 13324, 13325, 13533 13615 and 13632.
- VITA/TCE partners and volunteers are permitted to email or fax any form used in support of the administration of the VITA/TCE program.
- Safeguards should be taken to protect Personally Identifiable Information to reduce the likelihood of identity theft and misuse of volunteer information.
- Using government strength encryption will add a level of security to protect taxpayers' personal information.
- SPEC relationship managers can always be contacted for questions regarding signing, faxing and emailing VITA/TCE forms.

This document provides information to SPEC Partners and Volunteers regarding electronic capabilities for transmitting VITA/TCE Forms.

Background

The VITA/TCE programs offer free tax help to individuals with low to moderate income, the elderly, persons with disabilities and limited English proficient taxpayers who cannot prepare their own tax returns.

Stakeholder Partnerships, Education and Communication (SPEC) employees and partners/volunteers are required to complete and share various forms in support of the administration of the VITA/TCE program. In today's electronic world, it is vital SPEC take advantage of electronic capabilities to decrease employee/partner burden and improve resource usage.

The information below will provide guidance on:

- Electronically signing VITA/TCE program administration forms
- Receiving faxed signatures
- Emailing Personally Identifiable Information (PII)

Note: *This guidance only covers forms used in support of the VITA/TCE programs administration. This guidance does not cover any forms used in the preparation and or in transmitting taxpayer returns. Follow the guidance provided in [Publication 1345](#), Handbook for Authorized for IRS e-file Providers of Individual Income Tax Returns and [Publication 3189](#), Volunteer e-file Administration Guide for forms related to the preparation and transmission of individual tax returns.*

Electronically Signing VITA/TCE Forms

VITA/TCE partners/volunteers are permitted to electronically sign any form used in support of the administration of the VITA/TCE programs. Note: For this purpose, a scanned handwritten signature is considered an electronic signature. These forms include:

- [Form 13324](#), Internal Revenue Service Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements
- [Form 13325](#), Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnership
- Form 13533, Sponsor Agreement
- [Form 13615](#), Volunteer Standards of Conduct – VITA/TCE Programs
- [Form 13632](#), Property Loan Agreement

Faxing VITA/TCE Forms

Some partners may prefer to sign and return/receive forms via fax to/from SPEC offices that are used in support of the administration of the VITA/TCE programs. This is an acceptable practice. SPEC employees can accept fax signatures on the forms listed in the above section "Electronically Signing VITA/TCE Forms."

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However, some forms used in support of the administration of the VITA/TCE programs contain **Personally Identifiable Information (PII)**. Therefore, safeguards should be taken to protect PII to reduce the likelihood of identity theft and misuse of volunteer information.

PII is any information that, by itself or in combination with other information, may be used to uniquely identify an individual. Some examples of PII are:

- Names
- Social Security Numbers (SSN)
- Addresses
- Electronic Filing Identification Number (EFIN)
- E-mail addresses
- SEID
- Telephone numbers

At a minimum, **partners/volunteers** should confirm they have the correct fax number prior to sending a fax to a SPEC office. In addition, volunteers should ensure the recipient is advised when the fax will be sent so the fax can be secured as quickly as possible.

SPEC employee faxing PII information to a VITA/TCE partner/volunteer must verify the partner/volunteer has a business need for and is permitted to receive the PII information.

Faxes sent from IRS via e-fax involve access to PII information by third-party service providers who act as conduits for the data before it is made available to the receiver. Because they are third parties, a valid written consent from the partner/volunteer designating the e-fax service provider as a recipient of PII information is required. If the partner/volunteer is unwilling to submit a written consent, the information cannot be sent via e-fax.

- The consent may be received by SPEC via email, fax, or mail.
- The consent can be for a one-time use or can specify a time period for which the consent is good.
- The consent can be in any format, as long as it specifies what the partner wants e-faxed and he/she understands it is going through a third party. For example, an email from a partner stating the following is sufficient: *“Please fax my PLA. I understand that if you fax the form electronically, it will be transmitted through your third party provider.”*

Emailing VITA/TCE Forms

VITA/TCE partners/volunteers are permitted to email any form used in support of the administration of the VITA/TCE program. SPEC employees can accept:

- [Form 13206](#), *Volunteer Assistance Summary Report*,
- [Form 13715](#), *Volunteer Site Information Sheet*, and
- Forms listed in the section above “Electronically Signing VITA/TCE Forms” via email.

Some forms used in support of the administration of the VITA/TCE programs contain Personally Identifiable Information (PII). Safeguards should be taken to protect PII to reduce the likelihood of identity theft and misuse of volunteer information. See the definition of PII in “Faxing VITA/TCE Forms” section above.

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While IRS does not require SPEC partners/volunteers to use government strength encryption when emailing information to the IRS, it is highly recommended. Using government strength encryption will add a level of security that only the intended recipient will see the PII information. IRS cannot guarantee the security of partner/volunteer emails if they are sent unencrypted.

When SPEC employees email PII information to SPEC partners/volunteers, SPEC employees must secure consent from the partner/volunteer he/she wants his/her PII emailed to him/her. This consent should be secured by email. This will allow SPEC employees to verify employees are emailing the correct person.

The consent can be in any format, as long as it specifies what the partner wants emailed. For example, an email from a partner stating the following is sufficient: “Please email my PLA to me.”

Contact

If you have any questions, please contact your local SPEC relationship manager.