

VITA/TCE Training and Site Materials

for SPEC Partners and Employees

This document provides information about volunteer training and site materials for tax year 2024 (filing season 2025).

Background

The IRS is committed to offering timely, relevant and accurate electronic and printed products for internal and external use. These products help ensure quality tax return preparation for our free tax preparation programs.

Scope of Services

Our current guidelines require volunteers only prepare returns for which they are certified (Basic, Advanced, etc.) and that are within the tax law scope of the VITA/TCE programs. See the Scope of Service chart in Publication 4012, VITA/TCE Resource Guide.

General Information about Training Products and Site Materials

- VITA/TCE electronic training materials will be available in PDF format on IRS.gov by **mid-October**, unless stated otherwise.
- **Publication 3753**, If you want to improve the IRS – Speak Up, can be shared with volunteers and the public.
- Publication 4491-X, VITA/TCE Training Supplement, contains updates and corrections to the training materials. Volunteers must review this publication before preparing returns. Publication 4491-X is electronic-only and will be available online by **mid-January 2025**.
- Publication 4012-A, VITA/TCE Volunteer Resource Guide with Updates, is a revised version of Publication 4012 that includes the changes made in Publication 4491-X. Publication 4012-A is electronic-only and will be available online by **mid-February 2025**.
- Tax year 2024 updates to **Link & Learn Taxes e-Learning, Link & Learn Taxes certifications** and the **Practice Lab** are available **mid-to late-November**.

NOTE: The Link & Learn Taxes contract was awarded to a new vendor. At this time, it is unsure whether volunteers will need to establish a new account for the certification site. More information will be shared as it becomes available. Also, the site is currently not ready for volunteer use.

NOTE: All volunteers must register and certify via Link & Learn Taxes certifications. Volunteers who do not pass the test the first time may review the course material and try again. Volunteers who prefer to take the certification tests using paper Form 6744 may continue to do so but must enter their answers in Link & Learn Taxes. Volunteers must include their name and address as they appear on identification documents on their My Account Page in Link & Learn Taxes.

- Publication 5101, VITA/TCE Intake/Interview and Quality Review Training, will be revised and discussed in the annual training webinar conducted in **mid-to-late-October**.
- Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook, is designed to help SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews. All coordinators and volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns will use this publication for instructions on these three processes. All volunteers must understand the processes required to prepare a tax return from start to finish. Publication 5838 will be available by **early-October**.
- Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, and Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training, include revisions to and clarification of VSC #3:
 - Neither an organization nor an individual can benefit from taxpayer information obtained during the VITA/TCE tax return preparation process.
 - VITA/TCE sites are not able to offer refund anticipation checks (RAC) and refund anticipation loans (RAL) when preparing tax returns.
 - Volunteers must properly use and safeguard taxpayers' personal information. Volunteers may not use confidential or nonpublic information to engage in financial transactions. They cannot allow improper use of taxpayer information to further their own, another persons' or organizations' private interests.
 - The updated language for VSC #3 states,
"Do not solicit business from taxpayers you help or use the information gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization."
- Publication 17, Your Federal Income Tax (For Individuals), is only available electronically. Partners must have Publication 17 available for reference at the site. Check for Publication 17 updates in **late-December**.

- Publication 4836, VITA/TCE Free Tax Programs, will be updated and only available electronically by **mid-November**. Also, Publication 4836 is no longer a dual language document. Sites are required to download and post both the English and Spanish version of Publication 4836 in an area viewable to all taxpayers requesting in-person service.
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, revisions include updated guidance and examples regarding the exception for validating identity for taxpayers known to the site. Other updates include added guidance under printed media about storage of documents retained after volunteers leave the site.
- Publication 5166, VITA/TCE Volunteer Quality Site Requirements, identify the QSRs to ensure the quality and accuracy of tax return preparation and consistent site operation. Changes were made to:
 - QSR #6 Timely Filing of Tax Returns, to address when the three calendar days to file a tax return begins and when and how to submit extensions to file returns.
 - QSR #10 Security, Privacy, and Confidentiality, to remove the requirement to maintain Form 15272, VITA/TCE Site Security Plan, at the site and to remove “outside of site operating hours” in relation to security of tax preparation software.

Products available in print format (not all-inclusive)

- Form 6744, VITA/TCE Volunteer Assistor's Test/Retest
- Publication 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide
- Publication 4012, VITA/TCE Resource Guide
- Publication 4695, VITA/TCE Puerto Rico Volunteer Test
- Publication 4696, VITA/TCE Puerto Rico Resource Guide
- Publication 730 (en-sp), Important Tax Records-Envelope (English & Spanish Version), has minor revisions for this year.

NOTE: Partners should continue using their remaining stock of envelopes from last year until it is depleted. Partners can order additional Publication 730 to supplement existing inventory.

NOTE: AARP Foundation Tax-Aide (Tax Aide) sites **should not** order Publication 730 because they use their own envelope.

- Form 13614-C, Intake/Interview and Quality Review Sheet, is printed on yellow paper.
- Form 13614-C (sp), Intake/Interview and Quality Review Sheet (Spanish Version), is printed on green paper.

- Both English and Spanish versions of Form 13614-C, Intake/Interview and Quality Review Sheet, were redesigned to be more user-friendly, foster more discussion with the taxpayer, and provide additional space for taxpayer and preparer comments. Partners, volunteers, and employees will have an opportunity to review the form changes during the FY2025 Form 13614-C Job Aid Training scheduled in **mid-to-late-October**.
- Form 13614-NR, Nonresident Alien Intake and Interview Sheet, is printed on white paper.

NOTE: AARP Foundation Tax-Aide (Tax Aide) sites **should not** order Intake/Interview and Quality Review Sheets. Tax-Aide uses their own SPEC-approved Intake Sheet Booklet.

Key Ordering Information and Dates

- Computer Assisted Publishing System (CAPS) will become available **October 1st** to order VITA/TCE training products. The CAPS system emails the filing season 2025 version of Form 2333-V (dated 9/2024) to all active accounts with a valid email address. Partners should contact their SPEC relationship manager if they do not receive the electronic order form.

CAUTION: Change your computer and web browser settings to open PDF files using Adobe Acrobat Pro or Adobe Acrobat Reader. **Do not open** Form 2333-V in the web browser or another program, it will **corrupt** the form. **Save** the completed form to your computer.

CAUTION: Never share the electronic Form 2333-V. The form encodes the account number on the PDF file, and the address information will update the embedded account number.

- Review and update contact information, if needed, and enter order quantities on the order form or pre-populated spreadsheet.
- Do not use cut-and-paste options for data when completing the order form and only use the following characters:
 - Upper- or lower-case alphabets: A-Z, a-z
 - Numbers: 0-9
 - Special characters: <>|\{}!:";'~!@#\$%-&*()_+==
- Attach the saved Form 2333-V to an email. On the 'Subject' line, type "VITA Program Order" or "VITA Program Reorder" and send to **pdf.orders@efforms.enterprise.irs.gov**.

NOTE: Contact **vita.Administrator@irs.gov** if you do not receive an email message within an hour acknowledging receipt of your Form 2333-V. Type "Non-receipt of Order Acknowledgement" and your VITA account number in the email subject line. **Do not resubmit the order form unless instructed.**

- A pre-populated spreadsheet is available for those regional coordinators ordering for a large population of volunteers. You may order any of the products listed on the spreadsheet. You can customize the spreadsheet by deleting unnecessary accounts. Your relationship manager can send you the pre-populated spreadsheet and instructions.

CAUTION: Do not add or delete columns. If you need to add new accounts to the pre-populated spreadsheet, add the account information after the pre-populated information.

- Please review orders thoroughly. Ensure the shipping information is accurate and volunteers and/or sites will be available to receive shipments. This will help avoid unnecessary return shipments.
- Large orders often deliver in multiple shipments over the course of several days. **Do not** resubmit the order unless instructed.
- Orders approved by SPEC in CAPS by 7:00 p.m. ET on **October 20, 2024**, will ship first and should arrive before Thanksgiving.
- Relationship managers must approve orders in CAPS by 7:00 p.m. ET on **December 13, 2024**, for partners/volunteers to receive printed products before the filing season begins.
- Partners submitting bulk orders for multiple sites should use available reports or request assistance from their relationship manager to determine how to allocate the product appropriately among the sites.
- Contact your relationship manager if:
 - You do not receive your shipment. **Do not input a duplicate order unless instructed.** Ensure you have received the total quantity of products ordered prior to sites opening.
 - You close your site(s) and placed an order for products that you have not received yet.
 - You need additional products after your initial order.

Filing Season 2025 VITA/TCE Training & Site Material List

The following list of materials is not all-inclusive. We expect all current training and site products to be available electronically on IRS.gov by **mid-October**.

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Doc 13123	Volunteer ID Holder	X			This product is in limited supply. Returning volunteers should keep their ID holder to use each year. Partners should contact their relationship manager to order this product.		
Form 6744	VITA/TCE Volunteer Assistor's Test/Retest	X	X	X	Must enter answers into Link & Learn Taxes online certifications.		X
Form 9234	Volunteer Certificate of Appreciation	X			Ordering procedures for this product have changed. Contact your relationship manager for details. Also available in Spanish.		
Form 13206	Volunteer Assistance Summary Report		X				X
Form 13357	Community Service Leadership Certificate of Appreciation	X			Ordering procedures for this product have changed. Contact your relationship manager for details. Also available in Spanish.		X
Form 13446	Internal Customer Certificate of Appreciation	X			Ordering procedures for this product have changed. Contact your relationship manager for details. Also available in Spanish.		X
Form 13533	VITA/TCE SPEC Partner Sponsor Agreement		X				
Form 13533-A	FSA Remote Sponsor Agreement		X				
Form 13614-C	Intake/Interview and Quality Review Sheet	X	X		Printed on yellow paper. Not available for AARP Tax Aide. Available electronically in multiple languages.	X	X

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Form 13614-C (sp)	Intake/Interview and Quality Review Sheet – Spanish version	X	X		Printed on green paper. Not available for AARP Tax Aide.	X	X
Form 13614- NR	Nonresident Alien Intake and Interview Sheet	X	X		Printed on white paper. Not available for AARP Tax Aide.	X * Required at FS sites	X
Form 13615	Volunteer Standards of Conduct Agreement – VITA/TCE Programs		X				X
Form 13715	SPEC Volunteer Site Information Sheet		X				
Form 14446	Virtual VITA/TCE Site Model Taxpayer Consent		X		Available in multiple languages.		
Form 15272	VITA/TCE Security Plan		X				X
Pub 17	Your Federal Income Tax (For Individuals)		X			X	X
Pub 730 (en-sp)	Important Tax Records Envelope	X			Not available for AARP Tax- Aide. Other partners must continue using their remaining stock from last year before reordering.		X
Pub 3676-A (en-sp)	IRS Certified Volunteers Providing Free Tax Preparation (Poster)	X	X		Orders of more than 3 posters per site require a business justification.		X
Pub 3711	VITA/TCE Certificate Holder	X			For use with appreciation certificates. Ordering procedures for this product have changed. Contact your relationship manager for details.		
Pub 3753	If you want to improve the IRS – Speak Up		X				

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Pub 4011	VITA/TCE Foreign Student and Scholar Volunteer Resource Guide	X	X	X		X *Required at FS sites	X
Pub 4012	VITA/TCE Volunteer Resource Guide	X	X	X		X	X
Pub 4012-A	VITA/TCE Volunteer Resource Guide with Updates		X		Pub 4012 updated with the changes included in the 4491-X. Available in February.		X
Pub 4053 (en-sp)	Your Civil Rights are Protected Poster for IRS Assisted Programs	X	X		No updates. Keep last year's copies (Rev. 4-2015). Order only for replacement. Orders of more than 1 unit per site may require a business justification.	X	
Pub 4269 (en-mul)	Welcome! Do you require service in any language other than English?		X				
Pub 4299	Privacy, Confidentiality and Civil Rights – A Public Trust		X			X	X
Pub 4491	VITA/TCE Training Guide		X	X			X
Pub 4491-X	VITA/TCE Training Supplement		X		Available mid-January on IRS.gov		X
Pub 4555-E	VITA/TCE e-instructor guidance		X	X			X
Pub 4695	VITA/TCE Puerto Rico Volunteer Test	X	X				X
Pub 4696	VITA/TCE Puerto Rico Volunteer Resource Guide	X	X			X *Required at PR sites	X
Pub 4836	VITA/TCE Free Tax Programs – VolTax Poster		X			X	X
Pub 4836 (sp)	VITA/TCE Free Tax Programs – VolTax		X			X	X

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
	Poster – Spanish Version						
Pub 4961	VITA/TCE Volunteer Standards of Conduct – Ethics Training		X	X	Also available in Spanish.		X
Pub 5055	Facilitated Self-Assistance (FSA) Tabletop Sign	X			This pub is in limited supply. Partners who currently have the sign should keep their copy to use each year. Partners should contact their relationship manager before attempting to order this product.		
Pub 5088	VITA/TCE Site Coordinator Training		X				X
Pub 5101	VITA/TCE Intake/Interview and Quality Review Training		X				X
Pub 5166	VITA/TCE Volunteer Quality Site Requirements		X				X
Pub 5683	VITA/TCE Handbook for Partners and Site Coordinators		X				X
Pub 5838	VITA/TCE Intake/Interview and Quality Review Handbook		X		Consolidation of Intake/Interview and Quality Review processes.		X