VITA/TCE Site Coordinator Training

TAXPAYER SERVICES, STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

Publication 5088 (Rev. 11-2024) Catalog Number 62929S Department of the Treasury **Internal Revenue Service** www.irs.gov

THANK YOU TO THE VOLUNTEERS

During the 2024 filing season, IRS conducted a statistically valid quality review of the SPEC program and 94.99% of returns included in the review were accurately prepared by volunteers.

We appreciate you and your wonderful volunteers working so hard to meet all challenges that come your way. The VITA and TCE programs are successfully helping often forgotten segments of society and we truly could not do it without you all.

We appreciate your dedication and commitment to your communities. On behalf of the entire SPEC organization and the taxpayers we serve, THANK YOU!

OBJECTIVES

During this training, we will:

1. Review Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

2. Discuss partner and coordinator responsibilities

3. Review SPEC equipment procedures

4. Review processes for volunteer milestone recognition

5. List certifications and Continuing Education credits requirements

6. Review the Quality Site Requirements

7. Outline key steps for Intake/Interview and Quality Review

OBJECTIVES

8. List the Volunteer Standards of Conduct

9. Discuss Return Preparer Fraud or Misconduct

10. Explain various taxpayer consents

11. Review TaxSlayer software, resources and enhancements

12. Review security requirements

13. Describe different types of reviews

14. Share resources for helping taxpayers

MATERIALS AND RESOURCES

Site Coordinator Training includes information from several key resources including:

- **Publication 5683**, VITA/TCE Handbook for Partners and Site Coordinators

- **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust

- **Publication 5838**, VITA/TCE Intake/Interview and Quality Review Handbook

- **Publication 5166**, VITA/TCE Volunteer Quality Site Requirements

- **Publication 4961**, VITA/TCE Volunteer Standards of Conduct - Ethics Training

- Section K, Quality Review Checklist, in **Publication 4012**, VITA/TCE Volunteer Resource Guide

MATERIALS AND RESOURCES

- **Publication 4473**, Computer Loan Program – Welcome Package

- **Publication 4390,** VITA/TCE Computer Loan Program - Guidance and Resources

- **Publication 5547,** Job Aid - SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators, and Employees.

- **Publication 5633**, Over-The-Phone (OPI) Languages

- **Form 15373**, VITA/TCE Free Tax Preparation Using Over-the-Phone Interpreter (OPI) Services

MATERIALS AND RESOURCES

Site Coordinator Corner is designated for VITA/TCE site coordinators to access resources to make sites efficient, quality focused and customer friendly.

The Site Coordinator Corner provides the listed resources for site coordinators:

- VITA Partner Best Practices
- Filing Season eBooks
- Quality Products
- Forms/Publications
- Fact Sheets-General Information
- Fact Sheets and Civil Rights Division Advisories
- Loaned Equipment Procedures
- Over-the-Phone Interpreter (OPI)

PUBLICATION 5683 OVERVIEW

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

- VITA/TCE Program Guidelines
- Roles and Responsibilities
- Forms and Publications Information
- Volunteer Recruitment, Training and Certification
- Equipment Loan Program
- E-Services and E-Filing
- Site Reviews
- Resources and Web Tools
- Acronym Glossary

PARTNER RESPONSIBILITIES

Your role as a SPEC partner is crucial for the success of the VITA/TCE program. Some of the partner responsibilities include:

- Maintain integrity of VITA/TCE Program

- Protect taxpayer information

- Submit required forms and tax returns timely

- Ensure certification of volunteers

- Set up VITA/TCE program for success

SITE COORDINATOR QUALITIES

Key Coordinator qualities:

• Willingness to devote the time and effort required to prepare accurate tax returns and answer questions in a courteous and helpful manner

• Strong volunteer spirit and organizational skills to assist in site coordination and 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 can assist hearing or visually impaired taxpayers

• Desire to learn and use electronic tax return skills and techniques

GENERAL SITE COORDINATOR RESPONSIBILITIES

Coordinator responsibilities may include:

• Recruiting and supervising volunteers

• Determining site's days and hours of operation

• Ensuring Volunteer Standards of Conduct are followed by all volunteers

• Ensuring Quality Site Requirements are followed by all volunteers

• Discussing Volunteer Tax Alerts and Quality Site Requirement Alerts, or CyberTax Alerts

• Serving as the Responsible Official, applying for and/or maintaining the electronic filing identification number (EFIN) as required by the partner

COORDINATING A VITA/TCE PROGRAM

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators is the primary resource used when coordinating a VITA/TCE site. A timeline for operating VITA/TCE sites can be found in chapter 1.

REQUIRED FORMS

SPEC requires certain forms that need to be completed and sent to your relationship manager.

- **Form 13533**, VITA/TCE Partner Sponsor Agreement or
- **Form 13533-A**, FSA Remote Sponsor Agreement

- **Form 13715**, Volunteer Site Information Sheet

- **Form 13206**, Volunteer Assistance Summary Report

- **Form 13615**, Volunteer Standards of Conduct Agreement-VITA/TCE Programs

- **Form 15272**, VITA/TCE Security Plan

OPENING AND OPERATING YOUR SITE

Every taxpayer utilizing the services provided by the VITA/TCE program can trust they are receiving the very best customer service. Some suggestions for coordinators to provide:

- Setting customer expectations (amended returns, required documents)

- Develop processes for situations (emergency closures, last customer)

- Consider customer convenience (restrooms, parking)

CLOSING YOUR SITE

At the end of the filing season, ensure your site is properly closed. Actions to take :

- Ensure no taxpayer information is left at the site
- Submit a revised Form 13715, Volunteer Site Information Sheet, to your SPEC relationship manager, if applicable.
- Make sure all returns have been filed and all rejects have been resolved
- Deactivate users in TaxSlayer or other tax preparation software
- Follow IRS procedures for backup, deleting returns, uninstalling software and hard drive cleanup
- Follow procedures in Publication 4473, Computer Loan program
- Ensure Forms 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, are sent to the IRS Austin Submission Processing Center
- Arrange appropriate recognition event for volunteers

Encourage your volunteers to return next filing season.

IRS-LOANED EQUIPMENT

Use of IRS-loaned equipment is restricted to preparation and filing of electronic tax returns and related program activities such as:

- Training and educating volunteers and taxpayers about individuals' rights and responsibilities

- Promoting VITA/TCE activities

- Administering volunteer electronic tax return preparation and filing

Equipment may **not** be used for:

- Commercial purposes

- Games

- Collateral, exchange or sale

- Personal use

IRS-LOANED EQUIPMENT

Protection of Equipment

As a condition of IRS-loaned equipment, the recipient agrees to provide appropriate physical security while the equipment is in their possession.

Appropriate physical security means being in the control of a volunteer while in use and being in a controlled, limited access (preferably locked) location when not in use.

IRS-LOANED EQUIPMENT

Safeguarding Equipment

- Do not leave the laptop or printer in a vehicle where it is visible. When transporting equipment, lock in the trunk or under cover on the floor of the vehicle.

- Do not store the laptop or printer in a vehicle; use vehicles for transporting only.

- Do not leave the laptop or printer unattended in a public location.

- Do not leave the laptop or printer in a closet or cabinet that does not lock and where access is not limited.

- Do not expose the laptop or printer to extreme weather (hot or cold).

- Do not expose the laptop or printer to hazards such as liquids, food, and smoke.

IRS-LOANED EQUIPMENT

REPORTING LOST OR STOLEN EQUIPMENT

With heightened attention on security of data and computer equipment, it is necessary to report incidents of lost and stolen equipment to the IRS. The recipient of **loaned equipment** agrees to notify the IRS of lost or stolen equipment (computers and printers) **immediately**, but no later than the next business day after confirmation of the incident. .

Partners must also notify IRS immediately, but no later than the next business day after confirmation of the lost or stolen **partner owned** computers (or other devices used for tax preparation such as a Chromebook or tablet). Partners must provide all information that is readily available to their local SPEC territory office. In the event of a theft, the recipient must notify law enforcement immediately and file the appropriate reports. .

VOLUNTEER CERTIFICATION

All volunteers must register and certify via Link & Learn Taxes (LLT).

Volunteers who prefer to take the certification test on paper using **Form 6744**, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in LLT to meet the requirement for all volunteers to register and certify through LLT.

VOLUNTEER CERTIFICATION

Certification Information

All volunteers must complete certifications annually. All certification tests require a minimum passing score of 80%. If volunteers do not achieve the minimum passing grade, they may take one retest. The minimum passing score on a retest is also 80%. The certification level required for all volunteers is determined by the volunteer's role.

Certifications on Link & Learn Taxes include:

- Volunteer Standards of Conduct
- Intake/Interview and Quality Review
- Site Coordinator
- Basic
- Advanced

VOLUNTEER CERTIFICATION

Specialty Certifications

Specialty certifications on Link & Learn Taxes include:

- Military
- International
- Foreign Student and Scholar
- Puerto Rico I
- Puerto Rico II
- SPEC Over-the-Phone Interpreter (OPI)
- Federal Tax Law Update Test for Circular 230 Professionals

VOLUNTEER CERTIFICATION

Intake/Interview and Quality Review

- **Publication 5838**, VITA/TCE Intake/Interview and Quality Review Handbook. Greeters, screeners and client facilitators who **assign** tax returns to VITA/TCE preparers or answer tax law questions must also take intake/interview and quality review training and pass the certification. This product provides a guide that sites can follow to ensure that all taxpayers leave the site with an accurate tax return.

- Webinar **Publication 5101**, VITA/TCE Intake/Interview and Quality Review Training. All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must take Intake/Interview and Quality Review training and pass the certification.

VOLUNTEER CERTIFICATION

Site Coordinator Training and Test

Coordinators and alternate coordinators must complete Volunteer Standards of Conduct (VSC) as well as Site Coordinator Training and certify by passing the tests with a score of 80% or higher prior to performing any site coordinator duties.

Publication 5088, VITA/TCE Site Coordinator Training, is the primary training tool for site coordinators. Coordinators may complete training by:

- Viewing live or recorded webinars
- Attending SPEC local office or partner-provided training
- Reviewing Publication 5088 individually

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OPTIONAL CERTIFICATIONS

SPEC Over-the-Phone-Interpreter (OPI) Service is required to receive an OPI PIN for the site.

- Volunteers should check whether the partner accepts this certification.

- Certifying with OPI does **not** qualify a volunteer to earn Continuing Education (CE) credits.

Federal Tax Law Update Test for Circular 230 Professionals (C230)
To obtain this certification, the volunteer must possess specific professional designations.

- Volunteers should check whether the partner accepts this certification.

- Certifying with C230 does **not** qualify a volunteer to earn Continuing Education (CE) credits.

VOLUNTEER MILESTONE RECOGNITION

SPEC honors milestones by providing certificates of recognition for those partners, volunteers, and sites whose years of service are increments of ten; at 10, 20, 30, 40 and 50 years of service in the volunteer tax preparation program.

Partners must request Form 15380 from your local SPEC territory office.

- Timely complete the forms, identifying sites and volunteers, who are due milestone recognition
- Ensure timely annual submission of all completed 10-year milestone form for volunteers and sites no later than February 25th
- Ensure timely annual submission of all completed 20, 30 and 40-year milestone form for volunteers and sites through **partner@irs.gov** no later than February 25th
- Decide on presentations for recipients

Form 13615

Verify 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. This is required annually, even for returning volunteers.

Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, IRS contact) has:

- Checked government-issued photo identification to verify the identity, name, and address of the volunteer prior to the volunteer working at the VITA/TCE site
- Verified the required certification level(s)
- Signed and dated the completed form, and
- Followed state guidelines for approval of any volunteers who are minors

FORM 13206

Form 13206, Volunteer Assistance Summary Report (or similar document containing the same information), reports the information gathered from the volunteers' Forms 13615 to the local SPEC territory office. The partner or coordinator must submit their volunteer lists by February 3rd, but no later than February 15

The partner's approving official must check the box in the heading section of Form 13206, or the partner/coordinator created listing, certifying:

- All volunteer identification validation occurred using government-issued photo identification
- All certifications are completed, and
- All Forms 13615 are signed and dated by the volunteers.

FORM 13206

Maintenance and Retention

- Copies of Forms 13615 or Form 13206 (or similar listing having the same information) should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC.

- If these forms are not available at the site, the coordinator **must** have a method in place to track volunteer certification levels and be able to provide this information upon request.

- Partners keep Forms 13206 (or similar listing having the same information), as proof of volunteer certification for as long as the volunteers are

CONTINUING EDUCATION CREDITS

The VITA/TCE program is approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EA)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
- California Tax Education Council (CTEC) and Registered Tax Preparer (CRTP)

Volunteers can earn CE credits by completing the required tax law training, passing the certification tests, and serving as an IRS-certified volunteer instructor, tax return preparer, and/or quality reviewer in the VITA/TCE program. Continuing Education Credit Certificates will be available for volunteers to print from the VITA/TCE Central home page of LLT.

The Federal Tax Law Update Test for Circular 230 Professionals (C230) does not qualify volunteers for CE credits. Those volunteers seeking CE credits must follow the volunteer requirements indicated below to qualify for CE credits

CONTINUING EDUCATION CREDITS

Partner or Coordinator Requirements

Partners or coordinators with volunteers requesting CE credits are required to:

- Review Form 13615 to make sure all required fields are completed, and the volunteer completed the required certifications.
- Complete the SIDN and site or teaching location fields. The number of CE credits the volunteer receive is based on their tax law certification level, as outlined on Form 13615.
- Record the number of volunteer hours worked. The volunteer must work a minimum of ten hours to receive CE credits.
- Validate the CE credits information on Form 13615 by printing your name, title, and signing and dating the form in the CE Credits section at the bottom of page 2.
- Submit the completed Form 13615 to the local SPEC territory office no later than April 30th if the site closes on or before April 15th. For sites that are open after April 15th, submit Forms 13615 monthly as volunteers meet the CE requirements (certification and hours worked).

QUALITY SITE REQUIREMENTS (QSR)

The purpose of the Quality Site Requirements (QSR) is to ensure the quality and accuracy of tax return preparation and consistent site operation. Partners must communicate the QSR to all volunteers. All partners and volunteers must follow all QSR to ensure accurate tax return preparation and high-quality site operation.

Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the resource guide for QSR. It provides detailed information to assist you in ensuring your site adheres to each QSR. Publication 5166 also gives examples of how to correct common situations to ensure QSR adherence.

As the coordinator or alternate coordinator, you are required to ensure your volunteers understand correct site processes and follow the QSR.

QUALITY SITE REQUIREMENTS (QSR)

QSR #1: Certification

QSR #2: Intake/Interview and Quality Review Process

QSR #3: Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

QSR #4: Reference Materials

QSR #5: Volunteer Agreement

QSR #6: Timely Filing of tax returns

QSR #7: Civil Rights

QSR #8: Correct Site Identification Number (SIDN)

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

QSR #10: Security, Privacy, and Confidentiality

VOLUNTEER STANDARDS OF CONDUCT (VSC)

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

Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training, is the resource guide for VSC and provides detailed information.

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher

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VOLUNTEER STANDARDS OF CONDUCT (VSC)

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

VSC #1: Follow **all** Quality Site Requirements (QSR).

VSC #2: Do not accept payment, ask for donations or accept refund payments for federal or state tax return preparation from customers.

VSC #3: Do not solicit business from taxpayers you help or use the information you gained about them (**taxpayer information**) for any direct or indirect personal benefit for yourself, any other specific individual **or organization.** Volunteers **cannot** offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns.

VOLUNTEER STANDARDS OF CONDUCT (VSC)

VSC #4: Do not knowingly prepare false returns.

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

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

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

INTAKE/INTERVIEW PROCESS

Determine the required certification level of the tax return and assign the tax return to a volunteer preparer based on certification level.

Ensure the return is within the scope of the VITA/TCE program and the volunteer is certified at the appropriate level to prepare the return. The Scope of Service Chart in **Publication 4012**, VITA/TCE Volunteer Resource Guide, page 6 outlines the limitations of the scope of service for each certification level.

Verify the identity of the taxpayer (and spouse, if married filing jointly) using a original photo ID according to the rules listed in **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust.

- **Exception:** Only the site coordinator has the discretion to grant an exception to the requirement to provide a valid form of identification for taxpayers known to the site.

Confirm SSNs and ITINs as outlined in **Publication 4299**.

INTAKE/INTERVIEW PROCESS

Privacy During The Interview

It is important for taxpayer information to be protected during the return preparation process including during the interview and discussions with the taxpayers.

- Arrange tax preparation areas to limit unauthorized access to taxpayer information and ensure privacy. For example, use partitions if available, face tables in different directions, and make use of the space in the area.

- During conversations with taxpayers, personally identifiable information (PII) should not be discussed in a manner that others may overhear. PII includes Social Security numbers (SSN), addresses, bank account numbers, etc.

INTAKE/INTERVIEW PROCESS

Explain to the taxpayer how to complete **Form 13614-C**, Intake/Interview and Quality Review Sheet.

Discuss each page and advise the taxpayer to check the box for every question that applies to them.

Verify each answer on pages 1 through 3. On pages 2 and 3, confirm each checked box is accurate. Unchecked questions must be discussed with the taxpayer to verify they do not apply to the taxpayer's situation. Mark "No", "N/A" to indicate the question was verified. If a taxpayer incorrectly checked a box, erase or cross out the box and put your initials. Use the gray shaded section on the right side of pages 2 and 3 to leave notes or clarify answers

QUALITY REVIEW PROCESS

Involve taxpayer during the quality review process to understand and confirm the tax return information. Ensure the taxpayer's (and spouse, if married filing jointly) identity was verified with original photo identification.

Confirm Form 13614-C, Intake/Interview and Quality Review Sheet is complete:

Verify each answer on pages 1 through 3. On pages 2 and 3, confirm each checked box is accurate. Unchecked questions must be discussed with the taxpayer to verify they do not apply to the taxpayer's situation. Mark "No", "N/A" to indicate the question was verified. If a taxpayer incorrectly checked a box, erase or cross out the box and put your initials. Review and use the gray shaded section on the right side of pages 2 and 3 to leave notes or clarify answers.

QUALITY REVIEW PROCESS

Confirm method of review is by Designated Review or Peer-To-Peer Review. Self Review is **not** an acceptable method.

Consult tax law references to verify the accuracy of the tax law determinations. Resources include:

- **Publication 4012**, VITA/TCE Volunteer Resource Guide;

- **Publication 17**, Your Federal Income Tax (For Individuals); and

- **Quality Site Requirement Alerts (QSRA) and Volunteer Tax Alerts (VTA)** as necessary.

Explain to taxpayers their responsibility concerning the accuracy of the information they have provided to complete their tax return and that they are signing under penalty of perjury.

REFERENCE MATERIALS

QSR #4 – Reference Materials requires all sites to have the following reference materials at the site in physical or electronic format:

- **Publication 4299**, Privacy, Confidentiality and Civil Rights – A Public Trust

- **Publication 17**, Your Federal Income Tax (for Individuals)

- **Publication 4012**, VITA/TCE Volunteer Resource Guide

- **Quality Site Requirement Alerts (QSRA) and Volunteer Tax Alerts (VTA)** **Note:** AARP Foundation Tax Aide uses CyberTax Alerts instead of QSRA and VTA.

POSTERS REQUIRED AT SITE

QSR #5 Volunteer Agreement
- **UPDATED! VolTax Poster**
  - Publication 4836, VITA/TCE Free Tax Programs (VolTax)
  - Latest revision
  - Available in multiple languages on IRS.gov
  - Must be available to all taxpayers who seek services at the site

QSR #7 Civil Rights
- **Civil Rights Poster**
  - Publication 4053 Your Civil Rights are Protected (en-sp)
  - Current revision required
  - Available in multiple languages on IRS.gov
  - Must post in all languages served at site
  - Must be visible at the first point of contact between taxpayer and volunteer

VITA/TCE PROGRAM POLICIES

- Guidance for Potential Return Preparer Misconduct at VITA/TCE Sites

- Solicitation of Donations

- Privacy, Confidentiality, and Civil Rights

- Policy for IRS Employees Who Volunteer

- Guidance for Promoting Voter Registration at VITA/TCE Sites

UPDATED! VITA/TCE PROGRAM POLICIES

Guidance for banks or credit unions who partner with VITA/TCE under VSC #3

•VITA/TCE coalitions and partners must take steps, so taxpayers clearly understand tax services remain free of cost regardless of whether they sign up for a bank or credit union membership or a refund anticipation loan.
•Bank or credit union information/enrollment tables must remain in a separate space from tax return preparation.

•Bank or credit union offerings must be announced using general terms to potential customers separate from tax return preparation.

UPDATED! VITA/TCE PROGRAM POLICIES

•Volunteers must not promote bank or credit union services by using information provided by the taxpayer to prepare a tax return (such as the taxpayer not having a bank account or the amount of the tax refund).

•SPEC encourages VITA/TCE coalitions and partners to reach out and find additional financial institutions to offer services at VITA/TCE sites. To avoid the appearance of endorsement or preferential treatment, SPEC recommends giving other financial institutions with similar products with the same or similar terms to be present at the location separate from tax return preparation.

RETURN PREPARER FRAUD OR MISCONDUCT

The IRS may provide relief to a taxpayer when the volunteer return preparer intentionally altered a taxpayer's tax return data or misdirected a portion or the entire refund without the taxpayer's knowledge or consent. Here are examples:

- Example 1: The VITA/TCE volunteer income tax preparer prepared a correct return but intentionally misdirects the refund by placing the volunteer's bank account information on the tax return without the taxpayer's knowledge or consent.

- Example 2: The taxpayer signs **Form 8879**, IRS e-file Signature Authorization, and receives the expected refund, but later becomes aware of inflated items added but the taxpayer did not receive the inflated amount of the refund.

REPORTING RETURN PREPARER FRAUD OR MISCONDUCT

Coordinators assist taxpayers alleging preparer misconduct at VITA/TCE sites to complete **Form 14157-A**, Tax Return Preparer Fraud or Misconduct Affidavit and **Form 14157**, Return Preparer Complaint.

- Page 3 of **Form 14157-A** provides specific instructions and required documents to include with the complaint.

- **Form 14157-A** lists the mailing instructions to submit the completed forms and documentation.

VITA/TCE PROGRAM POLICIES

Types Of Data Breaches

A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII) is shared, used or disclosed, whether physically or electronically, without taxpayer permission.

Types of data breaches:

- Unintentional (a mistake) – volunteer mistakenly provided a copy of another taxpayer's tax return or tax documents in error.

- Intentional (on purpose)– data loss incidents such as accessing a volunteer preparer network without permission and/or theft of PII.

VITA/TCE PROGRAM POLICIES

Reporting A Potential Data Breach

When a potential data breach occurs (unintentional or intentional), partners **must** contact their local SPEC territory office immediately upon confirmation of the incident. The territory office must review the details of the incident and determine if it meets the criteria of a potential data breach.

If it is determined there was a potential data breach, partners must provide the following:

- Date the incident occurred

- Brief description of the data breach

- Full name and telephone number for the point of contact who reported the data breach

- Partner name and address

- Site name and address

VITA/TCE PROGRAM POLICIES

Data Breach Referrals

The local SPEC territory office will work with SPEC headquarters to determine if the potential data breach must be forwarded immediately to the IRS Returns Integrity and Compliance Services (RICS) data loss mailbox.

If forwarded to RICS data loss mailbox, a member from the IRS RICS team will contact the partner to discuss the potential data breach and obtain the partner client list and any other breached items.

VITA/TCE PROGRAM POLICIES

Data Breach Referrals (cont.)

The information requested is based on the specifics of the data breach but could include Social Security numbers (SSN), electronic filing identification numbers (EFIN), preparer tax identification numbers (PTIN), etc. Do not submit any taxpayer information to SPEC.

In addition, partners should also notify local and state organizations.

For more information, refer to **Publication 5455**, Fact Sheet: Reporting Data Breaches at VITA/TCE Sites for SPEC Partners

VITA/TCE PROGRAM POLICIES

Volunteer Registry

The Volunteer Registry is a listing of volunteers and/or partners that have been removed from the VITA/TCE program **indefinitely** due to performing intentional unethical practices harming the taxpayer, volunteer, or the IRS.

The relationship manager compares the information on **Form 13533**, VITA/TCE Partner Sponsor Agreement and **Form 13206**, Volunteer Assistance Summary Report (or an acceptable listing containing the same information) against the Volunteer Registry to determine if a partner or volunteer is listed.

The SPEC Director decides if a volunteer or partner is added to the Volunteer Registry. Volunteers do not have appeal rights once added to the registry.

VITA/TCE PROGRAM POLICIES

Partner Role With The Volunteer Registry

Validate volunteer identity, **name and address** prior to participating in the VITA/TCE program using government-issued photo ID.

Refer all willful intentional violations of the Volunteer Standards of Conduct in a timely manner to SPEC headquarters at **ts.voltax@irs.gov** and copy the partner and the local SPEC territory office as appropriate.

Ensure all referrals are complete. Include the following in the email: your name, contact number, site name, a detailed description of the incident with the volunteer's full name, date of the incident and the number of taxpayers affected by the violation if applicable.

For further guidance, contact the local SPEC territory office.

VITA/TCE PROGRAM POLICIES

Internal Revenue Code (IRC) 7216

Treasury Regulation section 301.7216-3 also referred to as 7216, strengthens taxpayers' abilities to control their tax return information. Unless authorized by law, no one can share information from a tax return for purposes other than to file or prepare a tax return for current or prior years without the taxpayer's approval or consent. Taxpayers must clearly understand the usage of their information before they agree to share it.

SPEC partners must explain how they use and share taxpayer information. Most partners use this information to promote and advertise their tax preparation programs. This helps them create more partnerships and sites like the ones taxpayers currently visit.

VITA/TCE PROGRAM POLICIES

Internal Revenue Code (IRC) 7216 Examples

Partners include dollar amounts of refunds and credits for marketing and publicity as dollar amounts encourage taxpayers to come into the VITA/TCE sites.

Only the use or disclosure of **dollar amounts in marketing or advertising** of statistical compilations of refund, credit, rebate, or percentages with dollar amounts **require taxpayer consents**.

Example A: Marketing on social media the total dollar amount of refunds for a SPEC partner or site **requires consents**.

- These five sites resulted in $2,000,000 in refunds going back to the ABC community.

VITA/TCE PROGRAM POLICIES

Internal Revenue Code (RC) 7216 Examples, (cont.)

Example B: Marketing on social media the number of taxpayer returns prepared for a partner or site **does not require consents**.

- As of today, 2,500 returns were prepared at 123 site. Come and visit us.

VITA/TCE PROGRAM POLICIES

Taxpayer Consents

Tax return preparers must obtain consent from the taxpayer before using or disclosing tax return information.

Sites must provide tax return preparation services whether the taxpayer agrees to the "use" or "disclose" consents. However, the services provided may be limited to tax return preparation and tax return preparers must not use or disclose their data.

Each partner/volunteer organization must evaluate the uses of taxpayer information against IRC 7216 requirements to ensure compliance.

For more information, refer to **Publication 5471**, Fact Sheet: Disclosure and Use of Tax Information-Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

VITA/TCE PROGRAM POLICIES

Types Of Consents

For VITA/TCE sites there are different consent forms for taxpayer data:

- Disclose

- Use

- Relational EFIN

- Global Carry Forward- **Form 15080** on page 4 of Form13614-C

- Virtual- **Form 14446**

VITA/TCE PROGRAM POLICIES

Disclose And Use Consents

Consent to "Disclose" taxpayer information. Disclose means the giving out of information, either voluntarily or to comply with legal regulations or workplace rules.

Consent to "Use" taxpayer information. Uses of tax return information are occurrences where tax return preparers refer to, or rely on, tax return information as the basis to take or permit actions.

Note: "Disclose" and "use" consents must be separate documents and cannot be combined. If a taxpayer denies either of these consents, the return can still be e-filed.

VITA/TCE PROGRAM POLICIES

Disclose And Use Consents In TaxSlayer

TaxSlayer has most of the mandatory Consent to "Disclose" and "Use" language set up in the software and available for you to add depending on your consent needs.

Partners must identify:

- The intended purpose of the disclosure or use.

- The recipients and describe the specific authorized disclosure or use of the information.

- The specific taxpayer information to be used or disclosed.

VITA/TCE PROGRAM POLICIES

Relational Electronic Filing Identification Numbers (EFIN) Consent

"Relational EFIN" Consent:

The relational electronic filing identification number (EFIN) process requires the tax preparation software provider to share return data with a third party, generally the primary partner for the purpose of receiving reports. Since taxpayer data is shared when electronically filing, taxpayers must consent to disclose their data.

If the taxpayer does not grant consent or does not enter a personal identification number (PIN) and date at a VITA or non-Tax-Aide site, the partner cannot e-file the return since the relational EFIN process shares the data with the preparation site and the primary sponsor at the point the return is acknowledged.

VITA/TCE PROGRAM POLICIES

Global Carry Forward Consent

Global Carry Forward of data allows the provider of the VITA/TCE tax software, to make the tax return information available to any volunteer site participating in the IRS VITA/TCE program. This means the taxpayer can visit any volunteer site using the tax software next year and have their tax return populated with the previous year's data, regardless of where the taxpayer filed their tax return if it was with one of the IRS VITA/TCE locations.

VITA/TCE PROGRAM POLICIES

Virtual Process Consent

[Form 14446](#), Virtual VITA/TCE Taxpayer Consent is required when either the Intake/Interview and/or the Quality Review are not conducted in-person between the taxpayer and the VITA/TCE volunteer. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise the taxpayer of the associated risk of transferring their data from one site location to another site. The form must be signed prior to beginning the virtual tax preparation process.

Sites where the taxpayer remains on the site's property are not considered drop off sites. For example, taxpayers wait in another room or in a vehicle. Since the taxpayer remains at the site, they are **not** required to complete Form 14446.

VITA/TCE SECURITY PLAN

All VITA/TCE sites must prepare an **annual** security plan to safeguard taxpayer data.

- Prepare and submit **Form 15272**, VITA/TCE Security Plan, or similar document containing the same information.

- The security plan must be provided annually to the local SPEC territory manager by December 31 for review and approval.

- **NEW!** There is no longer a requirement for partners/coordinators to maintain Form 15272, VITA/TCE Site Security Plan, at the site.

- Coordinators must ensure volunteers are familiar with the security and virtual plan policies to keep taxpayer information secure and confidential.

VITA/TCE PROGRAM POLICIES

Publication 5450,

VITA/TCE site operations vary widely across the country.

- The Virtual VITA/TCE approach uses the same processes as traditional VITA/TCE except the IRS-certified volunteers use approved virtual communication channels to interact with the taxpayer(s).

- Virtual communication may occur during the intake, interview, return preparation, or quality review processes.

- SPEC provides detailed guidance in **Publication 5450**, VITA/TCE Site Operations, regarding virtual return preparation models.

VITA/TCE PROGRAM POLICIES

Promoting Voter Registration

Executive Order 14019 on Promoting Access to Voting was issued in March 2021 requiring government agencies to expand citizens' educational opportunities.

SPEC encourages our partners to offer voter registration assistance at any time of the year. Refer to **Publication 5683**, VITA/TCE Handbook for Partners and Site Coordinators, for guidance on promoting voter registration at VITA/TCE sites.

VITA/TCE PROGRAM POLICIES

SITE COORDINATORS AND VOTER REGISTRATION

If you choose to support voter registration:

1. Work with the partner to establish a plan on how to support voter registration.

2. Mark "**yes**" on the voter registration question on **Form 13715**, if:

    •   Taxpayers are offered voter registration assistance at any time during the year.

    •   Interested taxpayers are referred to the URLs on Publication 730 (en-sp) or similar products with the voting links.

    •   Outreach messages about voter registration are shared with interested taxpayers at any time during the year.

VITA/TCE PROGRAM POLICIES

SITE COORDINATORS AND VOTER REGISTRATION (cont.)

3. Educate volunteers on what to do if a taxpayer marks "yes" on the voter registration question on **Form 13614-C**. If offered, these activities must occur **before or after return preparation**. Examples include:

- Passing out products obtained from on-line or the local voter registration office.

- Referring taxpayers to volunteers at the site from the local voter registration office for updates on how and where to register and/or vote.

- Referring taxpayers to the voter registration URLs on their tax return envelope Publication 730 (en-sp). These URLs provide state specific information regarding how, when, and where to register and/or vote.

Reminder: If offered, these activities must be completely non-partisan. Only provide information on how and where to vote and/or how and where to register to vote.

SERVING TAXPAYERS WITH DISABILITIES

Section 504 of the Rehabilitation Act requires that people with disabilities have equal access to tax preparation services provided through the VITA/TCE programs. Sites should:

- Evaluate resource availability and consider the types of reasonable accommodations that may be requested by taxpayers needing assistance due to a disability.

- Recognize not all people with similar disabilities require the same accommodations, and flexibility and creativity is needed.

- Allow the interview to guide you through the process to meet the taxpayer's needs.

- Provide taxpayers with a reasonable, or alternative accommodation for equal access.

TAXSLAYER

TaxSlayer Software Resources

The VITA/TCE Springboard at **https://vita.taxslayerpro.com** contains:

- VITA/TCE Practice Lab (training videos and practice problems)
- TaxSlayer Pro Online Program access
- VITA/TCE Blog (software news, Suggestion Box, Volunteer Time)
- Volunteer Tax Alerts and Quality Site Requirement Alerts
- TaxSlayer Pro Online and Desktop User Guides
- Searchable VITA/TCE Knowledgebase

Contact TaxSlayer Pro Support for VITA/TCE via:

- Phone: 800-421-6346
- Chat: Inside live returns
- Email: **Support@vita.taxslayerpro.com**

Include your SIDN, EFIN and error message in your communication with TaxSlayer Support.

TAXSLAYER

Prior Year Software Access

TaxSlayer Pro Online and Desktop software allows sites the ability to prepare federal, state and local individual tax returns for the previous five tax years: 2023, 2022, 2021, 2020 and 2019.

Sites can only **electronically file** federal and participating state individual tax returns for the current tax year 2024 and previous two tax years 2023 and 2022.

TAXSLAYER

Enhancements

All sites that receive a TaxSlayer Pro Online software license for the 2024 filing season have access to both the Scanned Documents and the Customer Portal programs.

Both the Scanned Documents and Customer Portal programs require that a return be started in TaxSlayer by a certified volunteer **AND**, at a minimum, the filing status and basic information must be entered.

Scanned Documents

- Volunteers at the site can scan and upload taxpayer documents allowing volunteers to prepare and quality review tax returns remotely.

- TaxSlayer deletes all the documents in the Scanned Document and Customer Portal annually in November.

- Sites have the option to delete scanned documents for the taxpayer from the software, however this is not required.

TAXSLAYER

Customer Portal

The portal supplies a secure communication channel between the taxpayer and preparer. It allows:

- Taxpayers to upload documents

- Preparers to share a copy of the return for quality review

- Taxpayers to sign documents

- Preparers to share a copy of the signed return

- Taxpayers to check the IRS status of the tax return

TaxSlayer provides more guidance with training videos and guides available in the Practice Lab. TaxSlayer shares more details on their **TaxSlayer VITA/TCE Blog**.

TAXSLAYER

Taxpayer Copy Print Set

Sites must provide the Taxpayer Copy print set to taxpayers.

These worksheets have been included in the Taxpayer Copy print set and will only be printed if they are relevant to the return.

- Simplified Method Worksheet
- Social Security Benefits Worksheet
- Standard Deduction Worksheet for Dependents
- Qualified Dividends and Capital Gain Tax Worksheet
- EIC Worksheets
- State and Local Income Tax Refund Worksheet
- IRA Deduction Worksheet
- Student Loan Interest Deduction Worksheet

TAXSLAYER

Schedule LEP (Form 1040)

To help Limited English Proficient (LEP) taxpayers comply with their federal tax obligations and prepare their tax returns accurately, use **Schedule LEP (Form 1040)**, Request for Change in Language Preference, to state their preference to receive written communications from IRS in a language other than English.

Schedule LEP is available in the TaxSlayer software as a dropdown menu in the Personal Information page. Taxpayer(s) may select the language other than English they wish to receive communication from the IRS.

TAXSLAYER

Desktop Software Orders

Ordering Desktop Software:

Only sites that have connectivity issues (for example: rural areas that have unreliable Wi-Fi and cell coverage) will be allowed to order TaxSlayer Pro Desktop software. **SPEC Area Director approval is required for these orders.**

Sites may continue to use TaxSlayer Pro Desktop software on a contingency basis.

TAXSLAYER

Desktop Software Requirements

Use of Personal, Partner and IRS loaned computers:

Use of volunteer personal computers (BYOD= Bring Your Own Device) at sites using TaxSlayer Pro Desktop is prohibited. Sites are strongly encouraged to keep partner-owned or IRS-loaned computers at the site outside of site operating hours.

Note: Exceptions for partner-owned or IRS-loaned computers may be made for volunteers who are traveling between sites or if securing computer equipment at the site is not possible.

For additional information on TaxSlayer updates, refer to **Publication 5361**, Fact Sheet: Filing Season 2025: TaxSlayer Procedural Updates for SPEC Partners and Employees.

TAXSLAYER

Software Security Features

Volunteer access to taxpayer data should generally be limited.

- When volunteers quit, resign, or are no longer working at the site, the coordinator must immediately deactivate their usernames.

- Modify users' permissions, as appropriate, to ensure users only have the necessary permissions to perform their duties. To minimize security risks volunteers generally should not have multiple user roles in the tax software.

- Partners are encouraged to use the pre-populated security templates for both volunteer preparers and administrators. These templates were created to maximize the security of return information.

- The site should not use generic usernames or passwords. The use of nicknames is not allowed. The volunteer's identity, name and address should match their government-issued photo identification and **Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs.

TAXSLAYER

Restricting Volunteer Access To Software

Coordinators should generally use the features in the tax software that restrict volunteer access to tax returns. For TaxSlayer Pro Online, there are several features to restrict volunteer access. In the **Preparers Setup Menu**, coordinators can:

- Mark the check box "Can view own returns only"

- Use Security Templates based on the role of the volunteer

- Mark an individual preparer as "Active" or "Inactive"

- Mark all preparers as "Active" or "Inactive"

All preparers except the currently logged in preparer will be marked inactive. The currently logged in preparer no longer needs to mark themselves active prior to logging out.

TAXSLAYER

Wi-fi And Wireless Connections

RS recommends the use of wired connections when transmitting taxpayer information via the internet.

If, after conducting a comprehensive risk assessment, a partner decides to use wireless devices to transmit, they must ensure that only an encrypted and password-protected Wi-Fi or wireless connection is used.

The use of unprotected public wireless networks is prohibited.

Minimum wireless network requirements are provided in **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust.

TYPES OF REVIEWS

SPEC territory offices conduct the following reviews to ensure adherence to QSR:

- **Field Site Visits (FSV):** Tax consultants or your relationship manager make unannounced, in-person visits to aid or offer guidance, identify and share best practices, and strengthen adherence to QSR and VSC. FSV include one return review.

- **Remote Site Reviews (RSR):** Tax consultants schedule a convenient time to conduct RSR by conference call, video or other approved virtual method with the coordinator and discuss overall site operations. No return review is conducted.

TYPES OF REVIEWS

Partner Reviews

SPEC strongly encourages partners to conduct reviews of their sites to ensure adherence to all QSR and VSC for efficient operation and high ethical standards during tax return preparation.

Partners will use the following forms to conduct the reviews:

- **Form 6729-D**, VITA/TCE Site Review Sheet

- **Form 6729-C**, VITA/TCE Return Review Sheet

TYPES OF REVIEWS

Quality Statistical Sample (QSS) Reviews

Analysts assigned to the Quality Program Office (QPO) in SPEC headquarters will conduct Quality Statistical Sample (QSS) reviews. QSS reviews are critical to the success of the VITA/ TCE program and play an integral part in improving quality and consistent performance of sites.

- SPEC works with Statistics of Income (SOI) office to decide the QSS review sample size before the start of the filing season.
- SOI selects the sites for QSS reviews based on criteria set by SPEC to ensure a valid accuracy measure for the VITA/TCE program
- QSS reviews are unannounced unless prior notification is required to access the site and include a minimum of three return reviews and a site review
- QSS reviewers conduct a thorough review of the site's processes and operations for adherence to the QSR.

SPEC OVER-THE-PHONE INTERPRETER (OPI) SERVICE

The mission of the SPEC Over-The-Phone (OPI) Service is to assist Limited English Proficient (LEP) taxpayers with complying with their federal tax obligation by preparing their tax returns accurately, the IRS organization now offers translation interpreter services at every VITA/TCE return preparation site.

The IRS is committed to serve our multilingual customers by offering OPI services in LEP communities. SPEC OPI is a federally funded program.

OPI offers real-time interpretation services for numerous languages. Virtual call centers are open 24 hours a day, year-round. The SPEC OPI service is free and available to all VITA/TCE partners and sites.

SPEC OVER-THE-PHONE INTERPRETER (OPI) SERVICE

OPI services include all aspects of the SPEC business model. This will include income tax return preparation, educational outreach, financial education, and asset building (FEAB) information.

Examples include:

- Quality site reviews

- Field site visits

- Return reviews

- ITIN applications

- FEAB services

- Outreach and education – such as Child Tax Credits, Earned Income Tax Credits, education credits, identity theft, refund inquiries, questions about IRS correspondence, and so on.

SPEC OVER-THE-PHONE INTERPRETER (OPI) SERVICE

SPEC OPI requirements:

- SPEC OPI certification on Link & Learn Taxes.

- SPEC OPI assigns a personal identification number (PIN) to VITA/TCE sites. SPEC OPI PINs can not be shared with other sites.

- VITA/TCE requires a landline or cell phone which allows 3-way calls. Volunteers may use their own personal cell phone to merge a 3-way call.

- Volunteer completes the SPEC OPI Tracking Sheet and forwards to the local SPEC relationship manager.

- The local relationship manager reminds their partners to submit their weekly log by noon on Monday. If the partner does not use it, they will send a negative response to their local relationship manager.

Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA)

Volunteer Tax Alerts (VTA) are issued as needed to clarify certain tax law issues throughout the filing season. Quality Site Requirement Alerts (QSRA) are issued as needed to clarify SPEC procedures related to Quality Site Requirements.

At the beginning of the season, SPEC headquarters adds all non-AARP partner (primary points of contact) and coordinators to the Gov Delivery System. Partners will receive automatic email alerts for VTAs and QSRAs because of their partnership with the IRS. If partners do not receive these alerts, they may need to add Gov Delivery as a safe sender. To do this, use the following steps in Outlook:

- Click on the junk email drop-down menu on the main landing screen
- Click Junk Email Options
- Click on Safe Senders tab
- Add: **irs@service.govdelivery.com**

TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when their tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe and IRS system, process, or procedure just isn't working as it should.

TAS strives to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights under the Taxpayer Bill of Rights.

TAXPAYER ADVOCATE SERVICE

TAS has offices in every state, the District of Columbia, and Puerto Rico.

To find your advocate's number:

- Go to **www.taxpayeradvocate.irs.gov/contact-us**;

- Check your local directory; or

- Call TAS toll-free at 877-777-4778.

The Taxpayer Advocate Service's website, **www.TaxpayerAdvocate.irs.gov**, is a resource for all taxpayers. It covers a variety of tax-related concepts and problems, breaking each down to describe what taxpayers should know, what they should do, and where they can get more help if needed.

LOW INCOME TAXPAYER CLINICS (LITC)

Many taxpayers may have federal tax issues that go beyond needing help with current year tax preparation. Consider reaching out to your local Low Income Taxpayer Clinic (LITC) before the start of tax season to discuss ways you can partner.

LITCs can be a valuable referral source for your clients. See Publication 4012, VITA/TCE Volunteer Resource Guide for a more in-depth discussion of what LITCs are and how they can help your clients. If you need updated information about LITCs or a list of clinics to have at your site, you can:

- Visit **www.taxpayeradvocate.irs.gov/litc**,
- Download a copy of Publication 4134, Low Income Taxpayer Clinic List, at **www.irs.gov**
- Call 1-800-TAX-FORM (1-800-829-3676)

Filing Season 2025 VITA/TCE Hotline

For tax law questions - **volunteer use only**.

January 20, 2025, to April 18, 2025
Monday through Friday only
7:00 a.m. to 7:00 p.m. local time.
800-829-VITA (8482)

SUMMARY

During this coordinator training, we:

- Reviewed Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators.

- Discussed partner and coordinator responsibilities

- Reviewed SPEC equipment procedures

- Reviewed processes for volunteer milestone recognition.

- Reviewed certifications and Continuing Education credits requirements

- Reviewed the Quality Site Requirements

- Outlined key steps for Intake/Interview and Quality Review

SUMMARY

- Listed the Volunteer Standards of Conduct

- Discussed Return Preparer Fraud or Misconduct

- Explained various taxpayer consents

- Reviewed TaxSlayer software, resources and enhancements

- Reviewed security requirements

- Identified different types of reviews

- Shared resources for helping taxpayers

THANK YOU

Thank you!