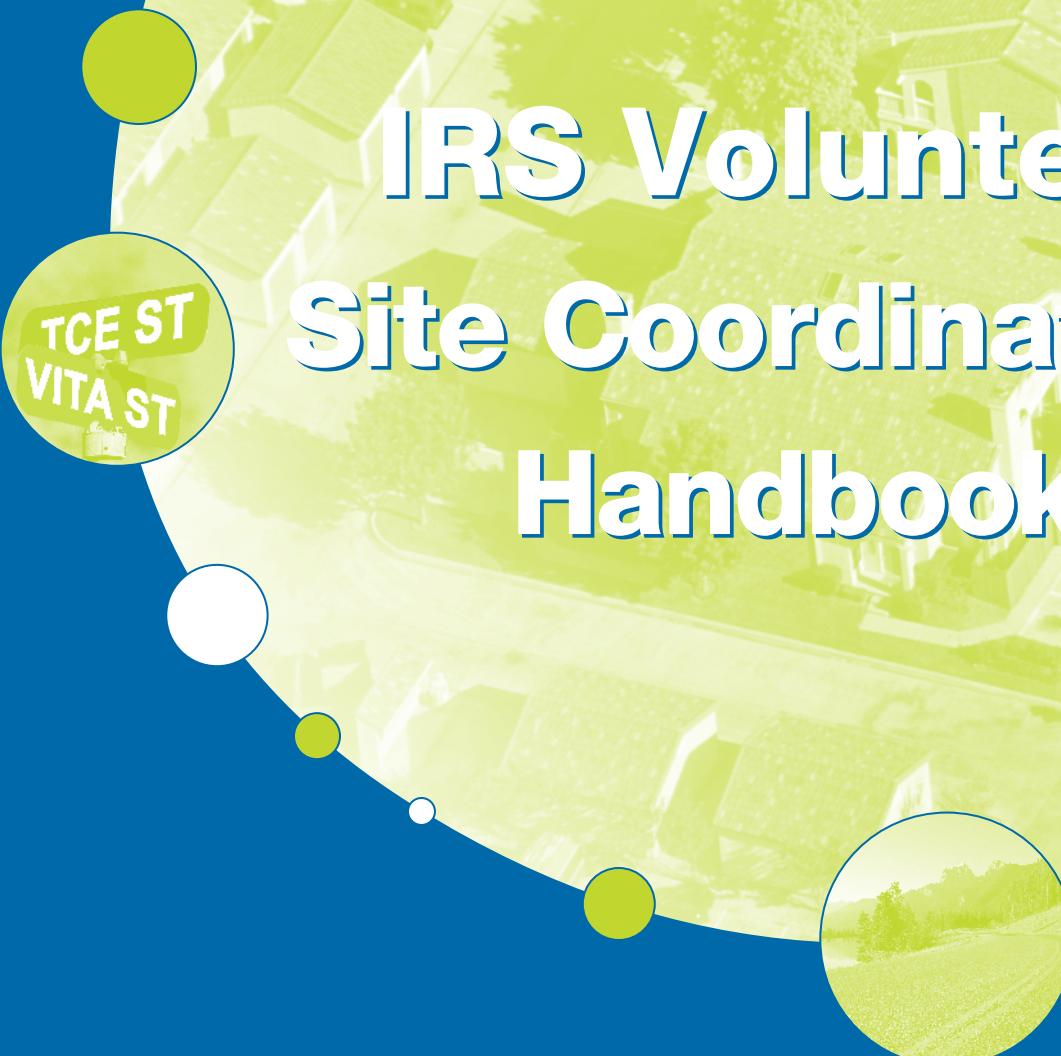




A handbook for
Site Coordinators
and an informational
guide for partners
participating in the
VITA/TCE Program

*coming
together
to strengthen
communities*



IRS Volunteer Site Coordinator's Handbook

Contacts - Website and Phone Directory

Website Directory

Foreign Student/Scholar	www.irs.gov/businesses/small/international/article/0,,id=96431,00.html
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
IRS Website	www.irs.gov
IRS Tax Forms and Publications	www.irs.gov
Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
Universal Tax Systems Inc® TaxWise®	www.taxwise.com
Volunteer Recruitment Opportunities	www.monstertrak.com, www.americorps.org/, and www.volunteermatch.com/
Volunteer Quality Alerts	www.irs.gov/individuals/article/0,,id=120856,00.html
Where's My Refund Website	www.irs.gov

Contact Information for Taxpayers

IRS TAX-HELP	1-800-829-1040
IRS E-FILE HELP DESK	1-866-255-0654
IRS FORMS/PUBLICATIONS	1-800-TAX-FORM
IRS TELE-TAX SYSTEM	1-800-829-4477
IRS REFUND HOTLINE	1-800-829-1954
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)
SOCIAL SECURITY ADMINISTRATION	1-800-772-1213

Important Contact Information for Coordinators, Volunteers, and Partners

VOLUNTEER HOTLINE (For Volunteers Only) 1-800-829-8482

ENTERPRISE SERVICE HELP DESK 1-866-743-5748

IRS SPEC CONTACT _____

STATE DEPT OF REVENUE _____

STATE TAX FORMS _____

STATE VOLUNTEER HOTLINE _____



WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

Dear Site Coordinators and Partners:

Welcome to the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs. Whether you are a returning participant or brand new to the program this year, we look forward to working with you during the coming months. The part you will play is critical to the success of this program. We want to provide you with the necessary tools to support and assist you in your efforts.

First, we will continue to promote, educate and communicate the quality improvement processes used last year to ensure we provide the best service possible to you and your volunteers. We revised several forms and publications to reflect changes you recommended, including:

Form 13614, *Intake and Interview Sheet*
Form 8158, *Quality Review Checklist*
Form 13715, *SPEC Volunteer Site Information Sheet*
Form 13615, *Volunteer Standards of Conduct*
Form 13206, *SPEC Volunteer Assistance Report*
Pub 730, *Important Tax Records Envelope*

Secondly, there are a couple areas you will want to promote and emphasize as part of this year's program. Electronic filing continues to be the best way to file tax returns. We are asking all of our partners and site coordinators continue promoting e-file as the preferred method of filing tax returns.

Included in this year's edition of the handbook is more information on how revised forms and publications—used in conjunction with site preparation procedures—will impact quality.

Continued engagement is absolutely essential and critical to the success of the Volunteer Return Preparation Program. We also welcome any suggestions or recommendations you may have to improve this publication or any aspect of the program. You may contact your local IRS Stakeholder Partnerships, Education and Communication territory office by writing to the following address:

Internal Revenue Service
Stakeholder Partnerships Education and Communication
SE: W:CAR: SPEC:PPD:E Stop 45-WI
401 W Peachtree Street, NW
Atlanta GA 30308

Or, send an email to the SPEC headquarters office at partner@irs.gov.

Thank you for your support in the VITA and TCE Programs. We look forward to hearing from you!

Sincerely,
Julieta D. Garcia
Acting Director, Stakeholder Partnerships, Education and Communication

Volunteer Site Coordinator Handbook

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SECTION I
PRE-FILING SEASON

SECTION I

Pre-Filing Season

VITA/TCE Program Overview

Since implementation in 1969, thousands of volunteers have provided free tax assistance and prepared millions of U.S. federal tax returns in Volunteer Income Tax Assistance (VITA) and the Tax Counseling for the Elderly (TCE) Programs for taxpayers with low to moderate income. Special focus is also given to persons with disabilities, with limited English proficiency and to the elderly.

The quality of return preparation and operational services provided by volunteers are paramount to the success of the VITA/TCE programs. This guide is designed to provide guidance on how to establish and manage a quality volunteer tax preparation site. It contains IRS Stakeholder Partnerships, Education and Communication (SPEC) national policies, VITA/TCE procedures, management tools, and tips to create consistency in the delivery of the VITA/TCE quality in the application of tax law, and accuracy of return preparation among all VITA/TCE sites.

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. If after reading and using this guide you have any recommended changes, please provide them to your local IRS SPEC contact.

Program Participant Roles and Responsibilities

Each program participant's role will vary according to their mission and strengths. A local United Way agency may focus on outreach activities to raise awareness of volunteer programs, while a community college may provide accounting students with course credits and real world experience in applying tax law through volunteer opportunities as return preparers.

Partner Roles and Responsibilities

Partners are organizations of all types: corporate, faith-based, non-profit, educational, financial, public service, and government that have joined IRS SPEC as individual partner organizations or members of community-based coalitions. Both types of partnerships offer return preparation and/or perform outreach activities that educate taxpayers and provide them hands-on assistance to help them comply with their tax responsibilities. We share common goals with our partners in three key areas:

1. Promoting tax understanding and awareness;
2. Preparing accurate tax returns free for low-to moderate-income people; and
3. Encouraging personal asset building through tax incentives.

While every partner will have specific roles and responsibilities, they generally agree to undertake the following duties and responsibilities:

- Provide national and local points of contact to assist in coordinating partner and IRS initiatives;
- Facilitate the connecting of local campaigns to established Community Based Partnership coalitions;
- Encourage campaigns to utilize EITC as seed money for asset building activities;
- Invite IRS SPEC representatives to participate in asset building seminars and conferences.

- Establish multi-year standards for resources and accomplishments;
- Develop timelines for delivering milestone assessments and objectives; and
- Utilize IRS SPEC data reports for planning and assessment purposes.

IRS Roles and Responsibilities

As the sponsor of the VITA/TCE programs, the IRS SPEC has oversight responsibility for the volunteer program. This responsibility includes providing support and guidance to partners and volunteers, allowing them to deliver quality service to the taxpayers they serve.

As the Sponsor, IRS' responsibilities include:

- Provide training material, forms, and publications as needed;
- Provide tax preparation software to support e-file;
- Ensure Volunteer Quality Alerts are distributed to each site. Provide EITC, CTC, and relevant tax information;
- Provide information on existing VITA /TCE site locations.
- Provide technical advice relating to tax law issues;
- Include partner involvement with making updated changes to products and guidance that will effect the way sites are operated;
- Assist partners and site coordinators in assessing the quality of their volunteer training;
- When requested and resources are available, assist partners and site coordinators with volunteer training;
- Provide pertinent information throughout the filing season on issues affecting the quality of returns;
- Conduct site and return reviews during the filing season; and
- Provide feedback, guidance and support, when appropriate, to address review findings.

Site Coordinator's Roles and Responsibilities

Site Coordinators are responsible for program coordination and various administrative duties associated with managing a site. All permanent sites require a Site Coordinator to be present whenever the site is open. This might be best accomplished by assigning both a Site Coordinator and an alternate Site Coordinator.

As Site Coordinator, your responsibilities include:

- Plan, organize, supervise, and promote the VITA/TCE programs;
- Ensure the site services are free for all taxpayers who qualify for assistance;
- Ensure Volunteer Quality Alerts are distributed to each volunteer or readily available for each volunteer to review;
- Determine whether the site will be a walk-in site or open by appointment;
- Ensure all volunteers preparing or correcting returns or conducting quality reviews are certified;
- Ensure volunteers are not preparing, correcting or reviewing returns above their level of certification (review volunteers' test scores for their levels of certification)
- Adhere to and communicate program policies and procedures to volunteers such as Title VI, Privacy and Confidentiality; and Quality Site Requirements
- Maintain a list of all certified and non-certified volunteers scheduled for each date and their home phone numbers;
- Ensure sufficient tax forms and supplies are available at the site;
- Ensure each volunteer has a copy of and is using Publications 17 and 4012 at their workstation;
- Ensure that the site opens as scheduled and is adequately staffed;
- Ensure requirements as described in Publication 4299, Privacy and Confidentiality are shared with and adhered to by all volunteers;

- If possible, assign a volunteer to sign in taxpayers so they are assisted on a first-come, first-served basis;
 - Monitor taxpayer traffic against available volunteers;
 - Provide taxpayers with information on other sites, assistance dates and/or times if they cannot be promptly served;
 - Ensure taxpayers with tax law issues beyond the scope of VITA/TCE or the available volunteers' training are either referred to the appropriate IRS publication, help line, or advised to seek the assistance of a professional preparer;
 - Provide technical assistance and encourage volunteers to use the IRS toll-free Volunteer Hotline (1-800-829-8482);
 - Ensure e-file rejects are timely worked or the taxpayer is timely contacted if rejects can not be resolved;
 - Ensure the site is using an intake & interview process that includes an interview with the taxpayer;
 - Ensure that an on-site quality review process includes the use of the Form 13614 Intake and Interview Sheet or partner developed intake/interview sheet in place at the site, the use of the return preparation source documents and the Quality Review checklist;
 - Explain the importance and ensure that all returns are marked with the correct Site Identification Number (SIDN);
 - For all sites, verify that all computers have the correct Electronic Filing Identification Number (EFIN) & Site Identification Number (SIDN).
 - All computers using TaxWise must ensure software defaults are set for the Main Information Sheet and Form 8453 and Form 8879.;
 - List all volunteers on Form 13206, Volunteer Assistance Summary Report, or partner developed document containing the same information. List volunteers who are, or have been, working at volunteer sites are certified with their levels of training or non-certified.
- Forward Form 13206 to your local IRS SPEC office monthly;
- Ensure all volunteers have signed and maintain a file of signed Form 13615, Volunteer Agreement;
 - Provide each volunteer with a copy of the Roles & Responsibilities of their position;
 - Prepare and distribute optional Wallet Cards (Form 13645) to certified volunteers;
 - Adhere to all pre and post-filing season electronic filing policies and procedures. (Refer to **Publication 3189, Volunteer E-file Administrator Guide.**); and
 - Promptly report any problems to your IRS SPEC contact person.
- A detailed description is provided for the Site Coordinator's roles, tasks, and skills in the Exhibits Section at the back of this guide.

Volunteer Roles and Responsibilities

Site Coordinators can use the following volunteer positions for planning targeted recruitment campaigns and in determining recognition ideas specific to duties performed. Site Coordinators should keep in mind that not all volunteer sites need or can staff all of the positions listed. More than one critical position may need to be performed by the same individual. Be sure to provide each volunteer with a copy of the Roles & Responsibilities for the position(s) they occupy.

The various volunteer positions are as follows:

- Volunteer Site Coordinator
- Volunteer Tax Assistor
- Volunteer Quality Reviewer
- Volunteer Screener
- Volunteer Recruitment/Publicity Specialist
- Volunteer Training Specialist
- Volunteer Instructor
- Volunteer Equipment Procurement Coordinator
- Volunteer Computer Specialist
- Volunteer Interpreter

A detailed description is provided of the various volunteer roles, tasks, and skills in the Exhibits Section at the back of this guide.

Federal Policies and Documents that Support VITA/TCE

The VITA/TCE programs have been shaped over the years by federal laws, policies, and documents that protect both taxpayers and volunteers and provide standards for public service. The following policies and documents apply to the VITA/TCE programs:

- **Volunteer Protection Act of 1997, PL 105-19** – Exempts a volunteer of a nonprofit organization or governmental entity from liability for harm caused by an act or omission of the volunteer on behalf of such organization or entity if: (1) the volunteer was acting within the scope of his or her responsibilities at the time; (2) the volunteer was properly licensed or otherwise authorized for the activities or practice in the state in which the harm occurred; (3) the harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed; and (4) the harm was not caused by the volunteer operating a motor vehicle, vessel, aircraft, or other vehicle for which the state requires the operator or owner to possess an operator's license or maintain insurance.
- **Privacy Act Notice** – The Privacy Act of 1974 requires that when a taxpayer is asked for information, IRS personnel should inform the taxpayer of the legal right to ask for the information, why the information is being requested, how the information will be used, how long the information will be maintained, and the impact of the taxpayer not providing the information. We must also tell the taxpayer whether a response is voluntary, required to obtain a benefit (return preparation), or mandatory. The IRS personnel and/or

volunteer's right to ask for information is supported by Title 5 of U.S. Code 301.

Based on this, all information listed with taxpayers' and volunteers' personal information maintained by a partner or site must include the requirements above and the taxpayer must give consent. This includes personal data maintained on partner created forms, surveys and/or electronically stored and data. See Publication 4299, Privacy and Confidentiality – A Public Trust..

- **Privacy and Confidentiality – A Public Trust, Pub. 4299** – This publication addresses the areas where diligence to detail is needed to ensure that public trust is guaranteed and confidentiality is protected. Volunteers are subject to the criminal penalty provisions of 18 U.S.C. § 1905 for any improper disclosures of taxpayer information. It is critical to the program's success to ensure volunteers and their partnering organizations safeguard taxpayer information AND understand their responsibilities in this respect.

NOTE: All taxpayer information you receive from the taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

- **Title VI of the Civil Rights Act of 1964 –**
This act requires that certain IRS SPEC partners sign **Form 13325, Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships**, prior to operating a IRS SPEC supported free tax assistance site.

If applicable, partners working with sub-partners assisting in the same mission may also have a requirement to complete **Form 13324, Internal Revenue Service Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements**.

The IRS SPEC local offices will send these letters with an assurance form to each partner starting in July of each year. If you or your sub-partner receive financial assistance from IRS SPEC, you and your sub-partner must sign the form annually. Examples of financial assistance include, but are not limited to:
 - Grants and money;
 - Non-monetary forms such as loans of computer equipment;
 - Software; or
 - Direct training of volunteers.
 Title VI explains that no one be subject to discrimination or denied services because of race, color, religion, national origin, sex, age, disability or reprisal. This information must be displayed or provided to taxpayers at all times at each VITA/TCE site required to provide Title VI information. Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. The information is available on:
 - Pub. 4053 and 4053SP, Your Civil Rights Are Protected poster (The poster is printed in both English and Spanish.)
 - Pub. 730, Important Tax Records Envelope
 - Partner developed document containing the same information
 - Form 4481, Title VI stuffer (When a return is not completed.)
- **Sponsor Agreement, Form 13533**
 - Lists the key principles partners must follow including confidentiality, protection of taxpayer information, notification to taxpayers if information is retained, deletion of customer information from computers after filing season tax return preparation activities are completed, observance of the software license agreement between IRS and the vendor, and adherence to electronic filing guidance. (A copy of Form 13533 can be found in the Exhibits Section of this booklet.)
- **Volunteer Agreement, Form 13615**
 - Asserts by signature that the volunteer will adhere to the policies of the VITA/TCE programs for providing quality service; uphold ethical standards, and not solicit business nor accept payment for services provided. The Standards of Conduct are part of the certification process, included in both **Link & Learn Taxes** and the test package that comes with Publication 678, Student Guide. For volunteers who are serving in a non-technical capacity as a greeter or screener, the Standards of Conduct are also available as a separate form and can be ordered using IRS SPEC Volunteer Order Form 2333V. (A copy of Form 13615 can be found in the Exhibits Section of this booklet.)
- **The Quality Site Requirements** – Ensure consistent operation of sites. Each taxpayer using the services offered through VITA/TCE should be confident they are receiving accurate return preparation and quality service. The “Quality Site Requirements” must be communicated with partners and Site Coordinators to ensure our mutual objectives are met to provide accurate return preparation and quality service.

There are nine practices that have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These nine practices are considered “Quality Site Requirements”. They are:
 1. All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns, and/or conduct quality reviews of tax returns must be certified;

2. All volunteer return preparers must use an Intake and Interview Process, including the completion of an intake and interview sheet for every return. This can also be accomplished through the use of an approved partner developed document or software worksheets capturing the same information through a probing, comprehensive interview. All volunteer quality reviewers must use the intake and interview documentation for the quality return review;
 3. All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer; preferably at each workstation
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 4. Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer;
 5. Privacy, confidentiality, and security guidelines are being followed;
 6. A quality review process is in place and being used;
 7. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer. This includes promptly working e-file rejects, timely notifying taxpayers if rejects can not be corrected, providing taxpayers with the correct mailing address and notifying taxpayers if other problems identified with return processing.
 8. Correct Site Identification Number (SIDN) is shown on ALL returns prepared; and
 9. Correct Electronic Filing Identification Number (EFIN) is used.
- **Tax Counseling for the Elderly (TCE) grant application, Pub 1101** – This publication outlines the requirements of a cooperative agreement between the IRS and a private or non-governmental public non-profit agency or organization, exempt under Section 501 or

the Internal Revenue Code. The grant is authorized by Section 163 of the Revenue Act of 1978, PL 95-600, for those agencies or organizations that 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 return.

- **Memorandum of Understanding (MOU) with National Partners** – Various individual MOU's are commonly signed to set multi-year standards for operations of national partners working with IRS SPEC in the VITA/TCE program.

Planning a VITA/TCE Site

As a Site Coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. Your IRS SPEC contact is available to help you build an effective program. When forming a VITA/TCE site, the Site Coordinator 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 obtain 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.

Review the *Filing Season Action Plan* chart on the next page for help in planning and managing your site.

FILING SEASON ACTION PLAN

To assist you in planning and managing your site, review the Filing Season Action Plan below:

- | | |
|------------------|---|
| June | <input type="checkbox"/> Begin initial volunteer recruitment efforts. |
| July | <input type="checkbox"/> <u>New sites:</u> Apply for EFIN (Electronic Filing Identification Number) and SIDN (Site Identification Number) through your IRS SPEC office. |
| August | <input type="checkbox"/> <u>Existing sites:</u> Continue volunteer recruitment efforts for next filing season. |
| September | <input type="checkbox"/> Order electronic filing software through your local IRS SPEC office.
<input type="checkbox"/> Complete Form 2333V for training materials order and submit to your IRS SPEC contact. |
| <hr/> | |
| October | <input type="checkbox"/> Escalate volunteer recruitment.
<input type="checkbox"/> Select or firm up site location(s).
<input type="checkbox"/> Identify instructors for electronic filing, tax law training, and certification.
<input type="checkbox"/> Schedule date and place for electronic filing training and certification.
<input type="checkbox"/> Schedule date and place for volunteer tax training and certification.
<input type="checkbox"/> Complete any additional Forms 2333V for training material orders and submit to your IRS SPEC contact.
<input type="checkbox"/> Identify/secure computer equipment for volunteer tax site(s). |
| <hr/> | |
| November | <input type="checkbox"/> All VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens(report each volunteer only once on Form 13206 during a filing season).
<input type="checkbox"/> Complete any additional Forms 2333V for training material orders and submit to your IRS SPEC contact.
<input type="checkbox"/> Begin preparing site information sheet.
<input type="checkbox"/> Begin both electronic filing and volunteer tax training and certification classes. |
| <hr/> | |
| December | <input type="checkbox"/> Complete or update Form 13715, Volunteer Site Information Sheet, and submit to IRS SPEC contact.
<input type="checkbox"/> Begin community awareness publicity.
<input type="checkbox"/> If required, sign Form 13324 or 13425 and return to SPEC.
<input type="checkbox"/> Meet with volunteers to plan strategy for staffing/operating site(s).
<input type="checkbox"/> Identify volunteer to serve as alternate site coordinator in your absence.
<input type="checkbox"/> Verify order of forms and supplies for sites.
<input type="checkbox"/> Continue volunteer training and certification.
<input type="checkbox"/> After training, secure completed Form 13615, Volunteer Agreement, from each volunteer. |
| <hr/> | |
| January | <input type="checkbox"/> Forward the original of the Form 13615 to your local IRS SPEC contact and retain a copy at the Partner or Site level.
<input type="checkbox"/> Continue volunteer training and certification.
<input type="checkbox"/> After training, complete optional Form 13645, Wallet Card, for each certified volunteers and issue to all certified volunteers. |

January	<ul style="list-style-type: none"> <input type="checkbox"/> Post publicity posters. <input type="checkbox"/> Attend Site Coordinator training <input type="checkbox"/> Conduct volunteer training/meeting to verify roles/responsibilities. <input type="checkbox"/> Establish a Quality Review process for all returns prepared at the site. <input type="checkbox"/> Open VITA/TCE program e-file sites. <input type="checkbox"/> Ensure a process is in place to notify taxpayers of Title VI procedures in all required sites. <input type="checkbox"/> Distribute the Quality Alerts to the volunteers. <input type="checkbox"/> Complete the installation of the tax preparation software on computers used at e-file sites. Set defaults, including the SIDN, and enter passwords for all user names available in the program. <input type="checkbox"/> Recognize volunteer efforts.
February	<ul style="list-style-type: none"> <input type="checkbox"/> Open VITA/TCE e-file sites. <input type="checkbox"/> Implement a Site Quality Review process for all returns prepared at the site. <input type="checkbox"/> All VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season). <input type="checkbox"/> Ensure a process is in place to notify taxpayers of Title VI procedures in all required sites. <input type="checkbox"/> Complete or update Form 13715, Volunteer Site Information Sheet, and submit to IRS SPEC contact. <input type="checkbox"/> Complete optional Form 13645, Wallet Card, for each certified volunteers and issue to all certified volunteers. <input type="checkbox"/> TCE sites provide the IRS SPEC Territory office by February 2, a list of volunteers who passed the test or retest. <input type="checkbox"/> Distribute the Quality Alerts to the volunteers. <input type="checkbox"/> Complete the installation of the tax preparation software on computers used at e-file sites. Set defaults, including the SIDN, and enter passwords for all user names available in the program. <input type="checkbox"/> Recognize volunteer efforts. <input type="checkbox"/> Start Site Review.
March	<ul style="list-style-type: none"> <input type="checkbox"/> All VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season).

March	<ul style="list-style-type: none"> <input type="checkbox"/> Implement the Site Quality Review process for all returns prepared at the site. <input type="checkbox"/> Ensure a process is in place to notify taxpayers of Title VI procedures in all required sites. <input type="checkbox"/> Schedule volunteer recognition ceremonies. <input type="checkbox"/> Work with IRS SPEC contact to prepare certificates for volunteers. <input type="checkbox"/> Initiate formal appreciation for site sponsor (certificate and letter). <input type="checkbox"/> Distribute the Quality Alerts to the volunteers. <input type="checkbox"/> Completed the installation of the tax preparation software on computers used at e-file sites. Set defaults, including the SIDN, and enter passwords for all user names available in the program. <input type="checkbox"/> Recognize volunteer efforts.
April	<ul style="list-style-type: none"> <input type="checkbox"/> All open VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office, listing each volunteer, by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season). <input type="checkbox"/> If e-filing, mail applicable Form 8879 to the IRS Submission Processing Campus and IRS SPEC office (if required). <input type="checkbox"/> Plan/attend volunteer and sponsor recognition ceremonies. <input type="checkbox"/> Distribute the Quality Alerts to the volunteers. <input type="checkbox"/> Plan/attend volunteer/sponsor recognition ceremonies. <input type="checkbox"/> Initiate site close-out procedures as referenced in Section III of this publication; and post-filing software procedures as referenced in Publication 3189, <i>Volunteer e-file Administrator Guide</i>.
May	<ul style="list-style-type: none"> <input type="checkbox"/> All open VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office, listing each volunteer, by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season). <input type="checkbox"/> If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and IRS SPEC office (if required). <input type="checkbox"/> Evaluate filing season, site, and volunteers. <input type="checkbox"/> Provide IRS SPEC local contact with feedback to improve or enhance operation for next year. <input type="checkbox"/> When applicable, secure/confirm site location for next year. <input type="checkbox"/> Schedule a closeout meeting with IRS SPEC contact. <input type="checkbox"/> Begin volunteer recruitment for next filing season.

Action Plans Notes and Comments for next year:

To assist you in future planning, please note additional action plans notes here and share feedback with your IRS SPEC contact.

Identifying and Evaluating a Potential VITA/TCE Site

A primary issue to consider in locating a site is the make-up of the neighborhood's population. Ideally, the neighborhood should have a large number of low-to-moderate income taxpayers. Your IRS SPEC contact can assist you by providing a demographic analysis of the proposed VITA/TCE site to ensure the taxpayer base is sufficient to support the site. Existing free tax services in the area should also be taken into consideration.

Ideally, sites should:

- Provide taxpayer privacy for volunteer tax assistors and taxpayers when discussing tax issues;
- Secure information when utilizing shared resources (buildings, computers, equipment, files, etc). All taxpayer information, access to computer programs or files on equipment at the site should be kept confidential. Refer to Publication 4299, Privacy and Confidentiality and Publication 4557, Safeguarding Taxpayer Data - A guide for your Business.
- Be accessible for persons with disabilities;
- Have computers and printers available for e-file tax preparation, preferably with Internet connectivity;
- Have access to telephones so tax assistors can call the toll-free IRS Hotline for technical assistance. A telephone is required if the site is open by appointment only;
- Have adequate support space with tables, chairs, storage, computer area, restrooms, and preferably a waiting area for taxpayers; and
- Have adequate electrical, light, ventilation, and an acceptable heating and cooling system.

NOTE: When checking the suitability of a proposed site location, it is important to ensure accessibility of available services to persons with disabilities. Sites should be located on the ground floor of buildings or on a floor that is served by an elevator in accordance with The Americans with Disabilities Act of 1990.

The most successful sites are located:

- In public places convenient to the target populations;
- Convenient to public transportation and/or parking;
- In facilities that pose no evident security risks for volunteers or taxpayers; and
- Near community service facilities such as human resource services, voter registration, or driver's license centers. These facilities traditionally draw heavier traffic and may have security and other required amenities already in place.

NOTE: As a Site Coordinator, you should not sign indemnity clause contracts as a condition for using any particular facility unless the organization you represent is willing to provide its own liability insurance for your site. If a sponsor or other organization insists that a contract is necessary before you use their space, please call your IRS SPEC contact for assistance.

Some facilities where sites have been successfully located are:

- Banks
- Churches and other places of worship
- City Halls
- Social service agencies
- Colleges
- Community centers
- Government/business offices
- Libraries
- Nursing homes
- Retirement community centers
- Senior centers

Site Identification Number (SIDN)

Information

Congress annually asks the IRS to provide the number of returns that were filed by volunteer tax assistance sites. For statistical purposes, the IRS requests that all federal returns prepared by VITA/TCE volunteers be identified with a SIDN. The IRS SPEC local office will provide this number to be entered in the paid preparer's section of the tax return. The Internal Revenue Service Submission Processing Center will count each return processed using this data.

SIDN: Your IRS SPEC office will assign the SIDN to your volunteer tax site. Your SIDN will start with the letter "S" followed by 8 digits. This number ensures your site receives proper credit for every tax return completed. Using the SIDN is **required** and will enable the IRS SPEC local office to gather accurate data on your site's production and to provide detailed statistical reports that show the results of your e-file efforts in your targeted areas. In addition, your SIDN production statistics are used to determine whether your program meets the standards necessary to secure tax software and other resources for the next tax season.

NOTES:

- Refer to the *e-file* section of this publication and **Publication 3189, Volunteer e-file Administrator Guide**, for additional information on setting the SIDN in computer defaults.

Site Locations

The IRS SPEC goal is to have all VITA/TCE site locations, days, and hours of operation entered into the IRS database by January 1st of each year. This site information is then publicized on the IRS toll-free customer service help line as well as in IRS media releases. These resources facilitate publicity of your site(s) throughout the tax filing season.

Update **Form 13715, Volunteer Site Information Sheet**, or partner developed form containing the same information, indicating the location, days and hours of operation of your VITA/TCE site(s). Fax or mail your completed sheet to your IRS SPEC contact to ensure your site information is included in the database. Notify your local IRS SPEC contact of any site changes immediately so the corrected information can be recorded in the database.

NOTES:

- Set-up computer defaults as provided in **Publication 3189, Volunteer e-file Administrator Guide**, to ensure the SIDN automatically appears in the paid preparer's section of the tax return.
- Manually enter the SIDN on each paper tax return. Use the overprint form with the bold format indicated in the paid preparer's section. Overprint forms can be ordered using Form 2333V. If you use a tax form without the bold format for the SIDN, enter the assigned number in the space provided in the preparer's SSN/PTIN field in the paid preparer's section. Do not enter any other information in this section.

Exhibit 13 — Form 13715, Volunteer Site Information Sheet

Form 13715 Rev. August 2007	Department of the Treasury — Internal Revenue Service SPEC Volunteer Site Information Sheet	OMB#
Purpose: Information from this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site. Please carefully review and update the information below to correct missing and/or existing information. Once complete, return to your local IRS contact. Once this form is submitted, if the site information changes, immediately contact your local SPEC contact person.		
SITE General Information		
Site Name:		Is the site an Appointment only Site? <input type="checkbox"/> Yes <input type="checkbox"/> No
Site Address:		Appointment Phone Number
City, State, ZIP:		Name of Site Contact for Appointments

Your IRS SPEC contact can also provide you with a list of all the VITA/TCE site locations in your area. You can duplicate this list to place in libraries, social service agencies, and other community access locations to further publicize your site(s).

Electronic Filing (e-file)

IRS e-file increases accuracy and generally results in a refund in 7 to 10 days. Filing a paper return requires 3 to 6 weeks for a refund.

e-file Publications:

- **Publication 3189, Volunteer e-file**

Administrator Guide, is designed to aid volunteer tax assistants in correct e-file procedures. Site coordinators may order this publication at the same time they order their other site materials. Ordering procedures are discussed later.

- **Publication 1345, Handbook for e-file**

Providers, outlines the specific requirements for authorized IRS e-file providers who have applied and been accepted into the IRS e-file program. This publication is available in digital format only and can be downloaded from www.irs.gov by clicking on Forms and Publications (Publications and Notices).

- **Publication 1345A, Filing Season Supplement for Authorized IRS e-file Providers**, is a supplement to Publication 1345 and is intended for Authorized IRS e-file Providers already in the IRS e-file program. This publication is available in digital format only and can be downloaded from www.irs.gov by clicking on Forms and Publications (Publications and Notices).

Once you select and finalize your volunteer tax site(s), call your IRS SPEC contact for assistance in obtaining an Electronic Filing Identification Number (EFIN) and a Site Identification Number (SIDN).

EFIN (Electronic Filing Identification Number):

To obtain an EFIN for your site, complete Form 8633, *Application to Participate in the IRS e-file Program*. Form 8633 can be completed with e-services - *Online Tools for Tax Professionals* at www.irs.gov. A separate EFIN must be requested for each physical location. Once your application is approved, you will be assigned an EFIN which will enable your site to e-file returns.

Each EFIN that is used to electronically transmit returns is required to have a separate tax software license. Your IRS SPEC contact can assist you in determining software licensing requirements and ordering tax software for your site. Additional information and guidance can also be found in the Publication 3189. (If required, contact your State Department of Revenue to ensure compliance with state requirements. See Publication 3189 for further information.)

NOTES:

- “Suggested Timeline of Activities” in the front of this publication will give you the suggested timeframe for submitting your EFIN and SIDN requests.
- Refer to Publication 3189, for additional information on setting computer defaults.

Software Product Choice

IRS provides partners a choice in electronic return preparation transmitting products.

IRS SPEC does not require partners to use these products. IRS SPEC will not reimburse partners for software purchases if they choose other than the IRS provided software.

For more information see Publication 3189, www.taxwise.com, or call your local IRS contact.

Equipment/Supply/Resource List for Volunteer Sites

Equipment, Supplies, and Resources

- Computers, printers, and software to support the e-file program
- Printer Cartridges
- Blank CDs and/or blank disks
- Calculators
- Pens and pencils
- Paper
- Tables, desks, and chairs
- Wastebaskets
- Staples and stapler
- Site listing for all volunteer assistance sites
- List of IRS toll-free telephone numbers including volunteer hotline number and hours
- List of local IRS offices with hours of operation
- (For paper sites only) Tax forms and schedules (including overprinted Forms 1040, 1040A, 1040EZ)
- Shredder (recommended)
- Sign in sheets

Recruiting and Retaining Volunteers

Recruiting is a year-round activity and should be started immediately upon deciding on a site location. Site Coordinators should always be alert to individuals who might be interested in becoming involved in the VITA/TCE programs.

In recruiting volunteer tax assistors, keep in mind the following qualifications:

- Desire to help low income and elderly people;
- Ability to successfully meet and deal with people from different backgrounds and circumstances;
- Pride in performing tasks completely and accurately;
- Commitment and willingness to spend a minimum of two to four hours per week on the VITA/TCE program from approximately January 1 through April 15; and
- Ability to successfully complete IRS tax law and e-file training and certification program.

In addition to preparing tax returns, volunteers are needed as site coordinators, recruitment and publicity coordinators, screeners, quality reviewers, interpreters, instructors, training specialists, equipment procurement coordinators, and computer specialists. (Descriptions of these positions can be found in the Exhibits Section of this booklet).

- Web sites, such as your own or web sites that you can post opportunities such as www.monstertrak.com/, www.americorps.org/, and www.volunteermatch.com/, etc.;
- Letter to returning volunteers;
- Colleges/universities offering service learning opportunities;
- School districts offering volunteer community service programs;
- Different ethnic organizations to recruit members with bilingual/multilingual skills;
- Retiree and professional groups; and
- Taxpayers who come to the volunteer tax site.

Too often we tend to think of recruitment techniques solely in terms of posters, correspondence, and TV and radio announcements. Surveys indicate that the best recruitment approach is a personal one; the best recruiter is another volunteer. Site coordinators may want to give more attention to using “people networks” to reach others. Think what the result would be if each volunteer assumed the responsibility of finding one other person to volunteer during the next filing season. Sometimes all it takes is asking a taxpayer if they would be interested in volunteering next year.

Recruitment Activities

Volunteer recruitment activities should begin after the end of filing season (January – April) and continue throughout the year to ensure a core volunteer group is established by October or November. Some suggested methods for recruiting volunteers are:

- News releases and public service announcements to all available media outlets;
- Notices to church bulletins in all major cities within the territory;
- General correspondence to various civic organizations;

Site Products Relating to Recruitment

Publication 3676-A, VITA E-File Poster, can be used to recruit volunteers for VITA/TCE. This item can be ordered using the Form 2333V, Volunteer Order Form.

NOTE: Valuable sources of information on volunteer recruitment can also be found by searching the internet using keyword "volunteer".

Training, Testing, and Certification

A basic component of quality service is assuring the accuracy of returns prepared at VITA/TCE sites. A return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer interview and all supporting documentation. A number of elements contribute to return preparation accuracy. Key among these elements is annual volunteer training, testing and certification. Your IRS SPEC contact will provide free VITA/TCE program training course materials that you can use in training your volunteers.

Delivering Training Options

Training and testing are tailored to the background of participants and to the anticipated return preparation needs of the targeted taxpayer base. The training will take place at a time and location convenient to volunteers and instructors. The program offers a variety of options in how training content is presented:

- **Traditional Classroom** – Tax law topics are taught using a theory approach in a classroom setting with students working exercises and comprehensive problems.
- **Integrated Classroom** – Tax law topics are taught using an applied approach in a classroom setting with students immediately applying the information received to a sample or prototype taxpayer scenario.
- **Process Based Training (PBT)** uses a performance-based approach to teach volunteers income tax return preparation. The volunteers will learn the entire process of preparing a quality return and need less help from the Site Coordinator. This training is only available in limit areas this year.

- **Link & Learn Taxes** (Online e-Learning) – Tax law topics are taught using a theory approach online with students working exercises and comprehensive problems.
- **Self-Study** – Tax law topics are presented in a Student Guide with an associated workbook.
- **Partner Designed Training** – Tax law training products approved by IRS SPEC
- **Tax Wise University (on-line)** – This product teaches the use of TaxWise software. The online address is www.training.taxwise.com.

The traditional IRS SPEC training materials are Publications 678, *Volunteer Assistor's Guide and Publication 678-W, Workbook*. These bound kits cover Forms 1040EZ, 1040A, and the basic Form 1040, along with a number of the schedules associated with these forms. The workbook contains comprehensive problems and exercises for paper and e-file volunteer tax preparers.

Link & Learn Taxes, is an on-line training, testing, and certification program available at www.irs.gov/app/vita/index.jsp. **Link & Learn Taxes** is an interactive course which provides the basics needed to accurately prepare individual income tax returns. The volunteer can complete their volunteer certification at their own pace. Publication 4480, *Link & Learn Taxes Training Kit*, provides additional information.

The five tax law courses listed in Publication 678 and **Link & Learn Taxes** are competency driven to prepare volunteers for the complexity of the returns:

- **Basic**
- **Intermediate**
- **Advanced**
- **Military**
- **International**

Note: Site Coordinators must secure and verify to the IRS SPEC the level of training for each volunteer preparing and/or quality reviewing tax returns to ensure they are preparing and reviewing tax returns within their levels of training.

Some partners/coalitions prefer to use their own partner created training materials for teaching students and/or volunteers to prepare tax returns. All partner created training material must include training topics on the basic competency requirements: (a) Income Probe, (b) Filing Status, (c) Dependency, (d) Earned Income Tax Credit, (e) Child Tax Credit, (f) Adjustments to Income, (g) Interviewing Techniques, and (h) Utilizing Reference Materials.

For electronic filing sites, various software training products are available. Your local IRS SPEC contact will assist you in securing training products to support your electronic filing program.

Planning Training

Volunteer training is a very important component of a successful program. When planning your training:

- Select training dates. Allow up to 40 hours for technical training and certification sessions, and an additional 4 to 8 eight hours for software training and certification.
- Choose a training facility that is conducive to learning. Many community organizations, office complexes, educational institutions, and other agencies have classroom type space available for community projects. An ideal classroom will have a computer for each student. Use the same standards for selecting your training site as you use for site selection.
- Identify qualified instructors early. Many professional tax practitioner associations, banks, government entities, and corporate offices have tax departments that may have members who are willing to serve as volunteer instructors. You may find phone numbers and addresses via the Internet or local phone directory. To find the right people ask for Public Affairs, Communications Officer, or Human Resources Department.
- Identify your training and certification options. There are several training and certification options available to meet the needs of the volunteers, including classroom training, self-study, and **Link & Learn Taxes** available at www.irs.gov/app/vita/index.jsp. Your IRS SPEC contact can advise you on the best option to meet your training and certification needs.

- Include interviewing techniques in the training plan as illustrated in Section II. It is very important that volunteer tax assistors use effective interviewing techniques when preparing tax returns to ensure accuracy.
- Alert your IRS SPEC contact as soon as possible of your training and certification plans. Submit training and certification dates, the training material, and instructor needs with your request.

Ordering Training Materials

Materials should be ordered as soon as possible and at least four weeks prior to your training and certification class. As a minimum, the following should be ordered for each student:

- **Publication 678, Student Kit**
or
Publication 4480, Link & Learn Taxes Training Kit. Both kits include Publication 4012, *Volunteer Resource Guide*, Form 6744, *Test*, and a copy of Publication 678-W, *Workbook*. If you will exclusively use **Link & Learn Taxes**, please order the companion kit, Publication 4480, in lieu of the Publication 678, *Student Kit*.
- **Publication 17, Your Federal Income Tax**

NOTE: Publication 1155, Facilitator's Guide, and Publication 17, Your Federal Income Tax, should be ordered for each instructor. Publication 1155 kit includes instructor notes and tips, Pub 678-W, Workbook, and an embedded copy of the IRS PowerPoint presentation with notes. A downloadable PowerPoint presentation is available for those who choose to use it. Visit www.irs.gov and enter "Partnering Opportunities & Resources for National and Local Organizations" in the search box and scroll to "Partner Products and Volunteer Resource Center."

Publication 1155-E, Electronic Facilitator's Kit

Publication 1155-E is an abbreviated version of the facilitator's guide for Basic, Intermediate, Advanced, International and Military Volunteer Income Tax

Assistance/Tax Counseling for the Elderly (VITA/TCE) courses. This publication does not include facilitator notes for each program. They must be downloaded from the internet at IRS.gov. This publication along with the following products make up the Publication 1155-E Kit: Publications 678 (Student Text), 678-W (Comprehensive Problems and Exercises Workbook), 4189 (Test Answers) and Form 6745 (retest), 13232(Facilitator's Evaluation) and Document 12107 (Evaluation Return Labels. Publications 1155-E is not available outside this kit and must be ordered by IRS-SPEC employees using SPEC's on-line ordering application. It is available on IRS.gov

Scheduling Training

A good "rule of thumb" is to schedule separate training classes for new and experienced volunteers. We recommend that new trainees attend a three-to-five day basic tax law class, while experienced volunteers attend a shorter refresher class or complete the self-study course.

Volunteer income tax training is normally conducted during the months of December and January. VITA/TCE sites that are electronically filing tax returns can conduct training earlier and may use prior year software. However, certification must be completed using the current tax year standards. Many coordinators elect to have early e-file classes so that they can open e-file sites during the third week in January (normally when electronically filed returns are first accepted by the IRS).

Continuing Professional Education Credits

Continuing Professional Education (CPE) requirements are established by the Director, Office of Professional Responsibility. One means by which enrolled agents can earn CPE credit is by participating in IRS SPEC programs. CPA's and other accountants may also be entitled to CPE credit depending on state guidelines. **Please check with your IRS SPEC contact for additional information.**

Administrating Instructor Evaluations

Instructor evaluations from the VITA/TCE training classes are to be shipped immediately after each class to IRS SPEC using the postage-paid business reply labels. If you do not have a label, mail to:

Internal Revenue Service
Attn: SPEC Education and Product Development
Stop 45-WI, 12th Floor
401 W. Peachtree St. NW
Atlanta, GA 30308

Testing Volunteers for Competency

Training and certification includes testing to ensure the taxpayers are receiving accurate tax information and correctly prepared tax returns. All volunteer tests are open-book. All reference and resource materials may be used to complete the test. Volunteers are asked to complete the test on their own. The test is comprised of test questions covering tax law, administrative procedures, quality review, and preparation of simulated tax returns. All volunteers will complete tax returns and portions of tax returns as a part of certification to demonstrate their training and skills. The VITA/TCE training courses include:

- **BASIC Course: VITA/TCE Basic** will certify the completion of wage earner type returns such as Forms 1040EZ, 1040A, and simple Form 1040.
- **INTERMEDIATE Course: VITA/TCE Intermediate** will certify completion of wage earner, pension earner type returns, and more complex Form 1040.
- **ADVANCED Course: VITA/TCE Advanced** will certify the completion of the full scope of returns prepared by the VITA/TCE program.
- **MILITARY Course: VITA Military** will certify the completion of the full scope of returns presented by members of the Armed Forces, Reserve, and National Guard.

- **INTERNATIONAL Course: VITA**

International will certify the completion of the full program scope of returns for U.S. taxpayers living abroad.

Volunteers who do not pass the test may review the course materials and retake the Volunteer Tax Assistor test using Form 6745. Anyone who does not achieve the minimum score of **80%** or above on the test or retest should be encouraged to participate in another role other than Instructor, Tax Assistor, or Quality Reviewer.

Note: All volunteers who teach tax law, prepare or correct tax returns and/or conduct reviews including tax professionals, IRS employees, etc., are required to test, achieve a minimum score on the approved tax law test, and be certified.

Volunteers may test at anytime; however they must, pass the IRS test for the current tax year before instructing, preparing tax returns, or quality reviewing. Greeters and screeners only need to complete and pass the IRS test if they assist taxpayers with tax law. Volunteers should consider taking their tests immediately following the training class.

The two testing methods used to certify volunteers are:

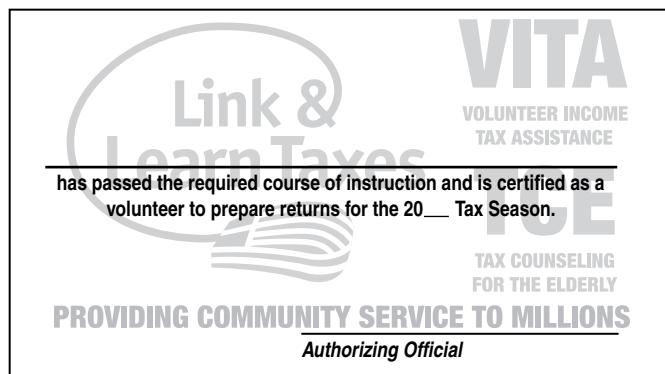
1. Paper test - Form 6744 *Student Testing Materials (TEST)* - Form 6745, *Student Retest Testing Materials if needed*.
2. **Link & Learn Tests.** (www.irs.gov/app/vita/index.jsp)

Certification and Reporting Process for Partners

A certified volunteer is defined as an individual who successfully trained and passed an approved IRS testing method with a score of **80%** or above. The partner or the IRS SPEC office should designate the approving official. Once volunteer certification is verified, the volunteer must agree by signing Form 13615, *Volunteer Agreement, Standards*. This form must also be approved by the designated training official or the Site Coordinator.

Wallet Cards

Site Coordinators/partners/site sponsors have the option of issuing Form 13645, VITA/TCE Wallet Card, to all certified volunteers to provide their certification year and levels of training.



(A copy of Form 13645 can also be found in the Exhibits Section of this booklet.)

The authorizing official can be the IRS, the site coordinator, the instructor, or the partner.

The authorizing official must insert the volunteer's name and sign in the designated area on the wallet card.

If used, wallet cards should be issued by the instructor after grading an IRS approved test or by a Site Coordinator under the following conditions:

- When a volunteer has provided proof of certification from the **Link & Learn Taxes** online application and the IRS relationship manager has verified the certification.
- When the Site Coordinator has secured the test results from the partner or instructor.
- When the Site Coordinator has contacted the partner and the volunteer's name was verified.

All volunteers, regardless of certification requirement, must sign Form 13615, *Volunteer Agreement*, before assisting at a site. This form now includes the certification training level and the date of certification. This form should be maintained at the site/partner level to provide proof of certification.

Form 13206, Volunteer Assistance Summary Report

Form 13206 (Rev. 8-2007)	<p style="text-align: center;">Department of the Treasury – Internal Revenue Service Volunteer Assistance Summary Report</p> <p>Please mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site. Additional submission of this form is necessary only if new volunteers reported to your site. Volunteers should only be reported once.</p> <p style="text-align: center;">Contact your local IRS office for mail or e-mail address</p>				
<p>Date: _____ Site Identification Number: S _____</p> <p>Site Name: _____</p> <p>Site Address: _____</p> <p>Site Coordinator/Manager's Name: _____</p> <p>Address: _____ City: _____ State: _____ ZIP: _____</p> <p>Site Coordinator/Manager's Phone Number: () _____</p>					
Volunteer Information	Volunteer Certification (Check all that apply)	<p>Does this volunteer also work at another VITA/TCE site?</p> <table border="1" style="margin-left: auto; margin-right: auto;"><tr><td style="width: 50px; text-align: center;">Yes</td><td style="width: 50px; text-align: center;">No</td></tr></table>	Yes	No	<p>If Yes, Indicate Site Name(s)</p>
Yes	No				

All partners are required to provide their local IRS SPEC office a list of all volunteers working at VITA/TCE sites, including certified volunteers, the dates that the volunteers received certification, and their level of training. The preferred document for reporting the list of certified volunteers is Form 13206, Volunteer Assistance Summary Report. TCE sponsors are required under the grant terms listed within the TCE grant guidelines to complete Form 13206, Volunteer Assistance Summary Report and provide it to the IRS SPEC office by the 3rd business day after the end of each month. Form 13206 is a listing of all volunteers who have taken the training and received certification, provides the volunteer's certification level, and lists if a volunteer worked at more than one site. The Form 13206 can be obtained through your IRS SPEC office.

Upon receipt of the certification of each volunteer, add the volunteer's name, certification date, and level of training to Form 13206, Volunteer Assistance Summary Report (or similar partner created form containing the same information). Send the form to the local IRS SPEC office by the 3rd business day after the end of each month in which a new volunteer reports. Volunteers are only reported once on Form 13206 during the filing season. After completing and submitting Form 13206 to your territory office, additional Forms 13206 are only necessary if new volunteers start at the the same site.

Volunteers who do not require testing/certification should also be included on the Form 13206. The

actual certifications are to be maintained at the site or partner level.

Form 13615

Form 13615 (Rev. 7-2007)	Department of the Treasury – Internal Revenue Service Volunteer Agreement Standards of Conduct – VITA/TCE Programs	Csb Ng. 38847H		
<p>The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.</p> <p>Instructions: To be completed by all volunteers in the VITA/TCE program.</p> <p>As a participant in the VITA/TCE Program, I agree to the following standards of conduct:</p> <table style="width: 100%; border: none;"><tr><td style="width: 50%; vertical-align: top; padding-right: 10px;"><ul style="list-style-type: none">I will treat all taxpayers professionally, with courtesy and respect.I will safeguard the confidentiality of taxpayer information.I will apply the tax laws equitably and accurately to the best of my ability.</td><td style="width: 50%; vertical-align: top; padding-left: 10px;"><ul style="list-style-type: none">I will exercise reasonable care in the use and protection of equipment and supplies.I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.</td></tr></table>			<ul style="list-style-type: none">I will treat all taxpayers professionally, with courtesy and respect.I will safeguard the confidentiality of taxpayer information.I will apply the tax laws equitably and accurately to the best of my ability.	<ul style="list-style-type: none">I will exercise reasonable care in the use and protection of equipment and supplies.I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
<ul style="list-style-type: none">I will treat all taxpayers professionally, with courtesy and respect.I will safeguard the confidentiality of taxpayer information.I will apply the tax laws equitably and accurately to the best of my ability.	<ul style="list-style-type: none">I will exercise reasonable care in the use and protection of equipment and supplies.I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.			

The **Link & Learn Taxes** certification is systematically generated. The certification date will only be listed on the weekly spreadsheet provided by the IRS if the volunteer agrees to email notification.

Volunteers must be tested and be certified annually. Volunteers cannot perform activities above their levels of certification.

Volunteer duties which may require certification:

- Tax Preparer (mandatory)
- Quality Reviewer (mandatory)
- *Screener
- Instructor (mandatory)
- Electronic Return Originator, if resolving rejects

*In some cases, there may not be a need for a screener to be certified. If the screener addresses or provides assistance with tax law related issues, the volunteer screener must be certified.

Not all volunteer roles will require certification. There will be volunteers who will assist in various roles including, but not limited to:

- Site Coordinator
- Greeter
- Recruiter
- Equipment Coordinator
- Computer Specialist
- Interpreter

Volunteers assisting in roles that do not require tax law knowledge will not have to be certified, however, they must sign Form 13615, Volunteer Agreement, Standards of Conduct, and be included on Form 13206. (The certification date should not be completed, however, the volunteer role must be indicated on Form 13206).

Volunteers requiring certification must complete the following actions prior to beginning volunteer service at their site:

- Pass the VITA/TCE volunteer certification requirement BASIC, INTERMEDIATE, ADVANCED, MILITARY AND/OR INTERNATIONAL.
- Complete the Certification, Levels of Training, and Form 13615, Volunteer Agreement Standards of Conduct .

Volunteers not requiring certification must sign Form 13615.

Certification is the final stage of the training to be completed by the volunteers annually. Volunteers who prepare or review tax returns must complete the Basic testing module at a minimum.

Certification and Reporting Process for Paper Test – IRS Form 6744

After each volunteer completes an IRS paper test using the test answer sheet located in Form 6744

- *Test and Retest*), the answer sheet and Form 13615 (*to secure certification and/or volunteer standards of conduct*) must be provided to the appropriate grader as directed by the instructor, partner, or local IRS SPEC office. **The volunteer should not send the entire test booklet unless otherwise directed.**

Certification and Reporting Process for Online Test – IRS Link & Learn Taxes

Volunteers can choose to use **Link & Learn Taxes** for testing and/or certification. After a volunteer has taken and passed a **Link & Learn Taxes** test, the system will automatically grade the test and provide the test results to the volunteer. If the volunteer does not score the required percentage, he/she has the option of retaking the test up to four times. It is suggested that volunteers complete the courses for which they wish to be certified and then complete the applicable test for certification. If the volunteer does not pass the test after the four allowed attempts they may still volunteer at the site in another capacity that is not tax related or another approved method as listed above. Once the volunteer has passed the required test, **Link & Learn Taxes** will issue a certification form. The volunteer should print the form detailing the certification results and volunteer agreement to use as proof of certification.

Note: Volunteers using **Link & Learn Taxes** for certification will need to complete the self registration for a login and password for the online test. Safeguard your login and password and keep it for future reference. They will be able to complete the test in sections and can sign on and print out their certification record as necessary. The certification system will also deliver a report of certified volunteers to the local territory office.

The **Link & Learn Taxes** certification can be presented to the site coordinator. As a precaution, it is advised that you verify the certified volunteer's name with the local SPEC contact. The local IRS SPEC manager can make available the certified volunteer names, received electronically from **Link & Learn Taxes**, to the sponsoring partners. Sites can only receive the names of the volunteers who pertain to their specific site.

Once volunteer certification is verified, the volunteer must agree and sign *Form 13615*. The Site Coordinator must also approve certification by signing *Form 13615*. The original signed form should be forwarded to your local IRS contact, a copy of the signed form should be maintained at the partner or site level and appropriately destroyed by December 31st each year. If a site coordinator is unable to identify the certification of a volunteer through the partner, instructor, IRS SPEC office, or the **Link & Learn Taxes** certification report, the volunteer should be directed to take the test again using one of the IRS testing methods.

Staffing and Site Setup

Having recruited and trained volunteers, you should consider a publicity campaign to ensure taxpayer demand, and schedule staff and supplies to meet that demand.

Staffing Estimates

In addition to your role as site coordinator, you should plan to have, at a minimum, a greeter to screen and organize taxpayers. It is also recommended for you to have at least two volunteer tax preparers per session. It is also recommended for you to have two certified volunteers trained at the appropriate levels to prepare returns and conduct quality reviews at your site. You need to factor in your site hours and total days of operation when determining staffing needs. For a, ballpark, estimate, begin with an assumption that assisting each taxpayer will take approximately an hour from start to finish and adjust this timeframe with experience. By multiplying the number of hours your site will be open by the number of preparers available, you will also get an approximate number of returns your site will prepare. Typically, there can be busy times and also be gaps in traffic. Public awareness and acceptance by the community, as well as site accessibility and management, affect results.

Identify and schedule your volunteers to work as soon as possible. Give each volunteer a copy of his/her schedule prior to the site opening. Some volunteers are willing to work more than the scheduled time. You may want to establish a standby system where these volunteers will be on call to fill in behind absent volunteers. When possible you should designate alternate Site Coordinators, screeners, and publicity workers prior to the site opening.

Review the various roles and responsibilities with the volunteers as a group and individually with each volunteer.

Publicity

The most organized VITA/TCE sites may never get off the ground without good local publicity. Publicity can serve as outreach to educate the taxpayers on the benefits of your services and to also solicit

recruitment. Discuss with your local SPEC contact the tax benefits you will want to promote, IRS e-services, and IRS products that might help your publicity campaign.

You, as the Site Coordinator, are the key to successfully publicizing all aspects of your VITA/TCE site. It helps to ask yourself these questions: Who needs the assistance you are providing? What do they read? What business and recreation centers do they frequent? What radio and TV stations do they prefer? Where do they work? How do you plan the publicity? An announcement of operating hours in January is a start, but only a start. Remember, you'll need to announce when you are going to be open before you actually begin.

One good approach is schedule time, preferably in November, to consider all the possible means of spreading the word about your free services. In this early planning stage, do not be concerned about placing publicity ideas in order.

You may want to consider publicity with: TV spots, TV interviews, TV public service programs, radio spots, radio interviews, radio call-in shows, envelope stuffers, bulletin board posters, large window posters, employee publications/newsletters, flyers, newspaper releases, public service bulletin boards, city hall community service listings, other government agency community service listings, church bulletins/newsletters, billboards, business cards, and grocery store bags.

Select the items that are suited to your neighborhood. Remember to include items in languages other than English, where needed. If you have a good idea and the cost is feasible, make every effort to publicize your VITA/TCE programs efforts. Remember, the worst thing an outlet can say is "No." Do not be afraid to ask for public service announcements through several outlets. You may also designate a volunteer as a "Publicity Coordinator" to help your advertising efforts. Finally, the bottom line: How can you tell if the publicity program is effective? Check the traffic in your site. Your publicity activity is limited only by your ingenuity.

Exhibit 16, in the back of this guide contains examples of draft news releases and radio spots that you can update and submit to your local media outlets to advertise your site information.

Ordering Forms and Materials

The Site Coordinator is responsible for ordering materials for both the site and training certification classes. The order is done on Form 2333V, Volunteer Order Form. You must use the current revision of the F2333V. The National Distribution Center (NDC) will only process orders that are placed on the correct revision of this form. You should retain a copy of the form and fax, mail, or e-mail the original to your IRS SPEC contact. If additional space is needed for ordering, use Form 2333X, SPEC Attachment Sheet Supplemental Order Form, and include it with Form 2333V. The IRS SPEC contact will review the order and then forward it to the National Distribution Center (NDC). The procedure normally takes about three weeks.

Be sure to list your name, address, and telephone number on the top of the Form 2333V and/or the Form 2333X. Requests for other forms/materials not listed on Form 2333V or questions about your order should be discussed with your IRS SPEC contact.

Form 2333V, Volunteer Order Form

Form 2333V (Rev. August 2007)		Department of the Treasury—Internal Revenue Service Volunteer Order Form (Tax Year 2007 Products only)				SPEC Use Only			
1. Current Date (mm/dd/yy)									
2. Name		3. Daytime Telephone Number () ext.		4. Date Needed (mm/dd/yy)		10. Order Point Number (five digits)			
5. Delivery Location (Organization Name/Bldg./Room/Floor)								11. SPEC Contact (Full Name)	
6. Address (Number and Street)								12. Contact's Telephone Number () ext.	
7. City, State, and ZIP Code								13. Contact's Fax Number ()	
8. Last Date Item Can Be Accepted _____ (mm/dd/yy)				All items in the shaded area MUST be entered into CAPS by SPEC.					
9. Site Material <input type="checkbox"/> Training Material <input type="checkbox"/>				Note: 2007 tax forms and publications are not available until December.					
CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	
VITA/TCE Training				Overprinted Tax Forms				Forms/Instructions Description on Back	
1. 61206C		P 678 Volunteer Student Kit	24. 61104F		F 1040 VITA/TCE-SIDN	45. 11325E			
2. 13740R		P 678-FS Foreign Student/Scholar Guide	25. 17166F		F 1040A VITA/TCE-SIDN	46. 12088U		I 1040A	
3. 10458Q		P 678 (PR) Puerto Rico Supplement	26. 61106B		F 1040EZ VITA/TCE-SIDN	47. 12063Z		I 1040EZ	
Volunteer Site Management								48. 11340T	F 1040-ES (2008)

Form 2333X, SPEC Attachment Sheet

Form 2333 X (Rev. September 2006)		Department of Treasury – Internal Revenue Service SPEC SUPPLEMENTAL ORDER FORM (Review Instructions on Reverse Side Before Ordering)				Order Number			
1. Date (mm/dd/yy)						11. Supplement to F 2333 TE <input type="checkbox"/> (check one): V <input type="checkbox"/>			
2. Recipient's Name		3. Daytime Telephone Number () ext.		4. Date Needed (mm/dd/yy)		12. Order Point Number (five digits)			
5. Delivery Location (Organization Name/Bldg./Room/Floor)								13. SPEC Contact (Full Name)	
6. Address (Number and Street)								14. Contact's Telephone Number () ext.	
7. City				8. State	9. ZIP Code	15. Alternate contact name and daytime telephone number of IRS/SPEC contact for questions about order.			
10. Last date item can be accepted _____ (mm/dd/yy) Note: Back-ordered product(s) will cancel two days before this date. If product(s) is (are) still needed, you must reorder.								Name: _____	

When to Order Site Materials

Site materials should be ordered no later than December 1. During the filing season, the Site Coordinator should track the supply of forms and order additional material when needed.

Most volunteer tax sites use electronic filing software for return preparation. The software automatically produces both federal and state income tax forms.

Thus, e-file sites do not need a large number of paper tax forms. Sites that require paper copies of state forms must order them separately from their state Department of Revenue. Your IRS SPEC contact may have the name and telephone number of an individual who can assist you with securing state forms.

Ordering Tips

- Orders should be submitted as much in advance as possible.
- Site Coordinators must submit orders directly to their IRS SPEC contact.
- All products not in stock will automatically be placed on back order and shipped when available. No action is required on your part unless the “last date item can be accepted” has expired. All orders will be cancelled two days prior to the “last date order can be accepted.” If the product has not arrived within two days of the date needed, check with your IRS SPEC contact.
- You must complete a separate order for each address to which you want an order sent. If you are ordering the same item and quantity for multiple locations, you may attach a listing of addresses. You must indicate in the shipping address section: “See Attached List”.
- Be sure that you do not fax or send in the same order twice.
- If you receive more products than you can use during the filing season, call your IRS SPEC office to find out your disposal options.

Suggested Products and Reference

Materials:

- Pub. 17, Your Federal Income Tax
- Pub. 730, Important Tax Records envelopes
- Pub. 1084, Volunteer Coordinator’s Handbook
- Pub. 1303, Volunteer Badges (May also be created by partner.)

- Pub. 1345, Handbook for Authorized IRS e-file Providers
- Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers (Note: this can not be ordered in hard copy. Download the digital version from www.irs.gov.)
- Pub. 3189, Volunteer e-file Administrator Guide
- Pub. 4012, Volunteer Resource Guide
- Pub. 3676, Will Prepare/Will NOT Prepare poster
- Pub. 4053 (and Pub 4053SP), Your Civil Rights Are Protected poster
- Insert Pub. 4481, Your Civil Rights Are Protected Stuffer
- TaxWise Reference Manual (or your own tax return preparation/e-file software manual)
- Envelopes and IRS Service Center mailing labels
- Envelopes and IRS SPEC local mailing labels
- Form 8158, Quality Review Sheet
- Form 13206, Volunteer Assistance Summary Report (or partner developed document containing the same information)
- Form 13614, Intake and Interview Sheet (or partner developed form with same content)
- Form 13645, Wallet Card
- Form 13715, Site Information Sheet (or partner developed form with same content)

SECTION II
FILING SEASON

SECTION II

Filing Season

Opening Day

As Site Coordinator it is your responsibility to ensure that the site is prepared to run efficiently. Opening day or immediately prior to opening day be sure to verify that you:

- Have all the equipment/supplies/resources;
- Have your Quality Review process in place for all returns prepared at the site;
- Have your volunteers listed on the Form 13206, Volunteer Assistance Summary Report;
- Review Volunteer Orientation with your volunteers;
- Your Site Identification Number (SIDN) and EFIN are properly displayed on all necessary forms as shown in Publication 3189; and
- Ensure Form 13715, *Volunteer Site Information Sheet*, has the most current information and has been submitted to your local SPEC contact.

Volunteer Orientation

Coordinators will make every effort to ensure volunteers prepare accurate tax returns. Site coordinators should ensure that an interview process is being used by the volunteers and that IRS publications and quick reference guides that contain interviewing techniques and decision trees are used to determine the taxpayer's eligibility for allowable credits, adjustments and deductions to aid in preparing an accurate return. In an effort to increase utilization of key reference materials, site coordinators should make available Publication 17, Your Federal Income Tax, and Publication 4012, Volunteer Resource Guide, at every preparation workstation, where feasible.

Coordinators will discuss with volunteers the requirements to:

- Review their certification levels and explain the types of returns they can prepare;
- Adhere to the Volunteer Standards of Conduct;
- Respect the confidentiality of the information on all returns and protect individual rights to privacy; per Publication 4299, Privacy and Confidentiality
- Greet taxpayers courteously and provide efficient service;
- Use Form 13614, Intake and Interview Sheet, or partner developed sheet to complete a thorough, probing interview of the taxpayer to ensure all relevant tax data has been secured;
- Use Publication 4012, Volunteer Resource Guide and Publication 17, Your Federal Income Tax, throughout the tax preparation process to assist in making the proper tax law determination ensuring the completion of an accurate tax return.
- Conduct quality reviews using Form 8158 or similar form/site method with the intake sheet or intake process;
- Avoid keeping copies of returns prepared, names and other personal information of taxpayers served at their site unless the taxpayer has signed an agreement to do so.
- Refuse to prepare tax returns when the accuracy of the information provided by the customer is open to questions.
- Review all Volunteer Quality Alerts that are submitted to the site that contain important tax law updates; and
- Provide the correct SIDN and explain what it is and where it should be displayed on the return.
- Safeguard equipment
- Dispose of sensitive information properly

Volunteer Readiness Checklist

Ask each volunteer to complete the Volunteer Readiness Checklist found in the Publication 4012, *Volunteer Resource Guide*. Advise the volunteer if he/she has questions about any item on the checklist to discuss it with you to resolve any incomplete issues. See copy of the checklist below.

1. Have you signed:	
[<input type="checkbox"/>] a.	The Volunteer Agreement/Standards of Conduct?
[<input type="checkbox"/>] b.	The Property Loan Agreement (if applicable)?
2. Do you know the following:	
[<input type="checkbox"/>] a.	Your duties at the site?
[<input type="checkbox"/>] b.	Site contacts (emergency, reporting delays, technical issues, etc.)?
[<input type="checkbox"/>] c.	When you are expected at the site?
[<input type="checkbox"/>] d.	Your site identification number (SIDN)?
3. Do you have your:	
[<input type="checkbox"/>] a.	Volunteer Resource Guide (Publication 4012)?
[<input type="checkbox"/>] b.	Guide to Federal Income Tax (Publication 17)?
[<input type="checkbox"/>] c.	Wallet card (Form 13645) depicting your certification level (if applicable)?
4. Are the following items at the site:	
[<input type="checkbox"/>] a.	Intake and Interview Sheets (Form 13614 or equivalent)?
[<input type="checkbox"/>] b.	Overprinted return forms, schedules, worksheets, etc.?

Volunteers should report to the Site Coordinator upon arrival. The Site Coordinator keeps track of the volunteers working at the site and reports this list to the local IRS SPEC contact on Form 13206,

Are you ready to “Get Started?”

Complete this assessment by entering a check mark in the box for “Yes”.

Bring all “NO” (uncheck boxes) responses to your site coordinator’s attention prior to assisting taxpayers.

Volunteer Assistance Summary Report. Refer to the Certification and Reporting Process for Partners in Section I.

Designate a check-in area for customers to sign up for services. You should place posters in this area such as Publication 3676A, *VITA E-File Poster*, and Publication 4053, *Your Civil Rights Are Protected*. Ideally, someone should be assigned to greet the taxpayers as they walk in and explain the type of services the site offers. Form 13614, Intake and Interview Sheet, a partner developed form or software containing the same information, can be used as a starting point when the taxpayer arrives.

Partners using TaxWise may use forms provided in the software in lieu of IRS Form 13614 or partner-developed intake and interview sheet. When choosing this option, to ensure all required questions are asked, the volunteer preparer must use the following appropriate TaxWise forms:

1. Main Information Sheet,
2. Interview Sheet (Interview Questions)
3. Dependent Worksheet (Dependent Exemption Eligibility Due Diligence Worksheet)
4. Unmarried Head of Household Worksheet (Head of Household Worksheet) and
5. Earned Income Credit Worksheet found in TaxWise software

Partners choosing this method should provide the TaxWise® forms for use during the quality review process. Screening can help you determine whether the taxpayer qualifies for your service.

Form 13614, Intake and Interview Sheet

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB #
<p>You (and Spouse) will need:</p> <ul style="list-style-type: none"> • Proof of Identity • Copies of ALL W-2, 1098, 1099 forms • Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return • Child care provider's identification number • Banking information (checking and/or savings account) for direct deposit/debit • Amounts/dates of estimated or other tax payments made, etc. • Amounts of other income 		

Ensuring Accuracy and Quality of Return Preparation

Accuracy and quality of return preparation have always been important aspects of the VITA/TCE program.

To complete accurate returns, volunteer assistors must ask certain questions about the taxpayer and, if relevant, their families. Volunteers must gather sufficient information to establish identity, filing status, dependents, income, adjustments, deductions, credits and direct deposit information. Using an integrated strategy of a standardized intake questioning process with interviewing tools is effective for all volunteers. The combined use of tools such as Form 13614, Intake and Interview Sheet (or approved partner developed or software tool which capture the same information), a probing interview using Publication 4012, Volunteer Resource Guide, or worksheets within software, and use of a quality review tool such as Form 8158, Quality Review Sheet or approved partner created checklist will deliver an accurate, quality return. Additionally involving the customer in the entire process creates not only a learning experience for the taxpayer but a better opportunity to prepare an accurate return.

Key Definitions:

- **Accuracy** – Definition of an accurate return
 - A return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer interview and all supporting documentation.
- **Quality** – Application of the standardized VITA/TCE program procedures and tax laws to ensure taxpayers meet their tax responsibilities.

Achieving widespread adherence to accuracy and quality of return preparation demands a consistent and detailed process. These operational processes are known as our quality initiatives.

Quality Initiatives

The operational processes in place to ensure accuracy and quality are grouped into three critical processes:

- **Certification process:** Includes Volunteer Certification and Standards of Conduct as covered earlier in Section I. Certification is required for volunteers preparing or correcting returns; conducting quality reviews; or discussing tax law with a taxpayer. Volunteers will need to be certified in the appropriate course and tax law complexity as the operational processes they conduct.
- **Tax preparation process:** To ensure certified volunteers are preparing returns with the taxpayer using the intake and interview sheet IRS or approved alternative, the source documents, reference materials and conducting an interview with the taxpayer.
- **Quality Review process:** To ensure all completed returns are reviewed by certified volunteers that includes interaction with the customer and the use of the source documents, completed tax return, intake and interview sheet IRS or approved alternative and a Quality Review Checklist for each return as described in Section 1.

Distribution of Volunteer Quality Alert (VQA)

Volunteer Quality Alerts (VQA) are an excellent tool used to provide volunteers with educational messages on tax law subject matters. Please ensure there is a process at the site to allow each certified volunteer to review VQA.

Having a quality alert process in place at your site will ensure the volunteers are provided the educational tax law updates to be used as reference materials in each site. If the site is not receiving VQA's, during the filing season, contact your local IRS SPEC contact.

Customer Information

Tax return preparation requires the taxpayer to share personal, sensitive information with volunteers, with the expectation that their information will be protected. Protecting taxpayer information is critical to the continued success of the VITA/TCE programs. The IRS is fortunate to have partners who have committed so much enthusiasm and dedication to the program and who realize the importance of ensuring proper safeguards are in place. Publication 4299, *Privacy and Confidentiality-A Public Trust*, outlines your responsibilities for how you can educate your volunteers to ensure taxpayer information is always protected.

- **Required Items for Completing an Accurate Return**

When scheduling taxpayers for appointments or answering questions as to what to bring with them, provide volunteers with the following:

- Proof of identification for yourself and/or your spouse
- Social Security cards for you, your spouse and dependents
- Individual Tax Identification Number (ITIN) Verification letter issued by the Internal Revenue Service
- Birth dates for you, your spouse and dependents
- Wage and earning statement(s) Forms W-2, W-2G, 1099-R, from all employers
- Interest and dividend statements from banks (Forms 1099)
- Bank routing numbers and account numbers for Direct Deposit
- Other relevant information about income and expenses
- Total amount paid for day care and the day care providers' tax identification number (the individual's social security number or the business' Employer Identification Number)

- **Items to Help Speed the Completion of the Return:**

- Copy of last year's Federal and State return, if available

- Current year's tax package, if received
- Documentation to substantiate any deductible items

Site Reviews

IRS SPEC will again this year be conducting site and return reviews as part of the Volunteer Return Preparation Program – Quality Improvement Process. The goal of the reviews is to ensure that the site is operating effectively and efficiently; is adhering to standard operating procedures; that taxpayers are receiving quality service and to enhance the quality of volunteer return preparation. Three types of reviews will be conducted; site, return and shopping. The Site review focuses on quality, while the Return and Shopping reviews measure accuracy.

- Site Review, *Form 6729* – is conducted by an IRS SPEC Tax Specialist and is pre-scheduled with the Site Coordinator. Site reviews measure the administrative aspects of the volunteer site - assessing adherence to quality site requirements.
- Shopping Review, *Form 6729B*. A limited number of shopping reviews will be conducted by IRS SPEC to measure the accuracy of return preparation provided by volunteers. Shoppers will consist of IRS SPEC employees and the Treasury Inspector General for Tax Administration (TIGTA).
- Return Review, *Form 6729C*. While conducting the site review, the same Tax Specialist will review completed returns and cross check them against corresponding intake sheets and source documents to help determine the accuracy of return preparation. Return reviews are not designed to involve the taxpayer(s), so it is essential intake sheets have been accurately and fully completed. This review should be conducted before the taxpayer leaves the site. If errors are identified, the return must not be filed until the return is corrected and discussed with the taxpayer.

Greeting/Intake Process

Most volunteer return preparation sites are located within community or public buildings and are sometimes hard to find. Site Coordinators should post information regarding their site and how to get to it once inside the building. The most updated site operating information must be completed using Form 13715, SPEC Volunteer Site Information Sheet and provided to your local IRS SPEC contact.

Customer Screening and Assistance

Some sites use greeters to answer non-technical, procedural or tax law questions, organize taxpayer documents, or screen taxpayers into Forms 1040, 1040A and 1040EZ categories upon arriving at the site. Based on availability, you may designate volunteers to become screeners and/or greeters to assist with your process and to reduce waiting time. As stated in Section 1, if the screener is answering tax law questions, they must be certified.

As pre-determined, taxpayers may be assisted on a first-come, first-served basis or by appointment. The style of assistance offered will vary, depending on your site type, volume of taxpayers visiting the site, etc. (Note: TCE sites have a requirement to prioritize the elderly when providing assistance.)

Referrals

If your site is understaffed or there is a long wait time for taxpayers, you may want to refer taxpayers to a larger or another site. Your IRS SPEC contact will assist you with locating the nearest site. Advise the taxpayer that the other sites are just another option; you cannot guarantee that the other site will be able to assist them any faster.

If the taxpayer needs assistance on issues that you or the volunteers have not been trained in, refer them to either the IRS website at www.irs.gov, the IRS toll-free tax assistance help line at 1-800-829-1040, or to a paid tax professional. (Do not refer them to a specific practitioner.)

Intake Process

Whether you use a greeter or not will generally dictate whether the greeter or tax preparer initiates the intake process of gathering taxpayer information. In either case, the process is generally the same. The volunteer should introduce themselves to the taxpayer and take the time to put the customer at ease (e.g. discuss the weather, any difficulty in locating site, apologize if long wait, etc.). The volunteer should preface what will take place, explain the tax return preparation process, share intentions, allow the taxpayer to share expectations, and ask if he or she has any questions before beginning. The volunteer should encourage the taxpayer to ask for clarification as needed during tax return completion.

All volunteer preparers are required to use an interview sheet to prepare each tax return. The Intake and Interview Sheet (Form 13614) or approved partner created form containing the same information or similar questions is a tool to be fully completed and used for each return, to ensure a quality interview is performed. If the taxpayer has authorized prior year tax return information to be carried forward, the same interview process should be used to confirm prior year information and determine if any personal circumstances changed, additional income was received or credits allowable. Completing the entire form is mandatory to ensure accuracy.

Form 13614, Intake and Interview

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet			OMB #
You (and Spouse) will need:				
<ul style="list-style-type: none">• Proof of Identity• Copies of ALL W-2, 1098, 1099 forms• Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return• Child care provider's identification number• Banking information (checking and/or savings account) for direct deposit/debit• Amounts/dates of estimated or other tax payments made, etc.• Amounts of other income				
Part I: Taxpayer Information				
1. Your First Name		M.I.	Last Name	2. SSN or ITIN
3. Date of Birth (mm/dd/yyyy)	4. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No

The volunteer should confirm the identity of the customer with proof of identification.

The volunteer should explain how critical it is to have the correct information in order to receive every benefit under the law. The volunteer should confirm every social security number and date of birth for each individual included on the return.

Tax Preparation

As the interactive conversation continues, the volunteer can use either the interview questions or the decision trees in Publication 4012, *Volunteer Resource Guide*, to assist in probing for a filing requirement, identification, filing status, dependents (Qualifying Child/Relative), income, adjustments, deductions, and credits. There are also tips on finishing the return (federal income tax withholding, estimated payments, use of the tax table or Qualified Dividends and Capital Gains Worksheet), signing, and using direct deposit or payment procedures. Any incomplete or erroneous information on the Intake and Interview Sheet should be completed or corrected to enable the follow up quality review to document and reach an accurate assessment.

NOTE: Fully complete the taxpayer's return at the time of service. Do not retain taxpayer's documents for a follow-up visit. If the return is incomplete because more data is required, the taxpayer should be provided the entire package and asked to bring it back with the missing information.

Effective Interviewing

To complete accurate returns, the volunteer assistants must ask certain questions about the taxpayers and their families. Generally, customers will not have been trained in tax law nor understand the meaning of terms such as dependent or head of household filing status. If the volunteer assistor asks the taxpayer if he/she has any dependents, the customer may answer yes and give the name, identifying number, birth date and relationship of those persons. However, that taxpayer may not understand the tax law and may not realize there are tests that must be met to claim a dependent. It is the responsibility of the volunteer assistor to ask the questions to

determine that all tests are met. The same customer, when asked his/her filing status may say head of household. The volunteer assistor knows there are several requirements that must be met for that person to claim the head of household filing status and must ask questions to determine that those requirements are met. The decision trees in Publication 4012, the tax law in Publication 17 and the worksheets in Tax Wise will assist in making tax law determinations.

During the preparation of the return, other topics will come up that require the volunteer assistor to ask questions to determine what entries to put on the tax return. It is very important that the assistor feels comfortable with asking questions. Active taxpayer participation may be encouraged by offering visual access to the computer screen during the return preparation process.

Steps to Effective Interviewing:

1. Put the taxpayer at ease by making necessary introductions.
2. Create a "safe" climate by adhering to the new *Volunteer Agreement*, Form 13615.
3. Explain what will take place during the interview.
4. Create awareness about why the tax information is needed.
5. Respond with active listening skills.
6. Avoid making assumptions.
7. Ask no leading questions.
8. Overcome any communication barriers by restating and paraphrasing.
9. Define any terms that may be unfamiliar to the taxpayer.
10. Stress the benefits of accurate record keeping.

A quality interview is the first step in assuring a quality return. Though electronic preparation using a software application reduces the chances of many potential errors, key issues such as filing status and exemptions are more dependent upon interview techniques and skills. Ask clear, concise questions to get complete answers to prepare an accurate

return. In Publication 4012, *Volunteer Resource Guide*, are interviewing steps for reaching accurate determinations of the more complex tax law issues. These questions and response steps can help guide an effective interview to ensure accurate return preparation. Please make sure volunteers know where to locate and how to use these question and response steps in the interview process.

- Volunteer Quality Alerts, on-line tax tips and reminders, at www.irs.gov/individuals/article/0,,id=120856,00.html.
- TeleTax topics. Call **1-800-829-4477** 24 hours a day, 7 days a week, to listen to pre-recorded messages covering about 150 tax topics.
- Frequently Asked Questions (FAQs) at www.irs.gov/faqs/index.html.

Volunteer Technical Assistance

After training, if additional assistance is required on topics within the volunteer's certification level, technical assistance is available from several IRS sources:

- IRS Volunteer Hotline (**1-800-829-8482**) (**1-800-TAX-VITA**) is provided for volunteer use only. Your IRS SPEC contact will provide you with the current hotline operating hours as they become available each year.
- NOTE:** The Volunteer Hotline phone number **should not be given** to the taxpayer and should only be used to assist with questions within each volunteer's level of training.
- **Link & Learn Taxes**, a complete training resource that can be used to research a tax topic. Go to www.irs.gov/app/vita/index.jsp.

Completing and Filing Returns

Quality Review

Quality Review (QR) takes many forms throughout the country (e.g. self-review, exchange with another preparer or dedicated QR staff). Regardless of the process being used, there are three critical components to effective and thorough QR. First and foremost, the taxpayer should participate in the QR. Second, a reviewer should use a standardized checklist such as Form 8158 or an approved partner checklist to confirm the information provided by the taxpayer. Third, the reviewer should use the available source documents to confirm the identity, filing status, dependents, income, adjustments, deductions, credits and direct deposit information reported on the return.

Form 8158, Quality Review Sheet

Form 8158 (EN/SP) (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Quality Review Sheet	
<p>Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return <u>prior to obtaining the taxpayers' signature</u>. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. Supporting documents include Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.</p>		
Yes	No	CERTIFIED QUALITY REVIEWER Check each item as you verify that the review step is complete.
<input type="checkbox"/>	<input type="checkbox"/>	Intake sheet was fully completed and used to prepare this tax return. Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.
<input type="checkbox"/>	<input type="checkbox"/>	Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.

Form 13614, Intake and Interview

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet	OMB #
You (and Spouse) will need: <ul style="list-style-type: none">• <i>Proof of Identity</i>• <i>Copies of ALL W-2, 1098, 1099 forms</i>• <i>Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return</i>• <i>Child care provider's identification number</i>• <i>Banking information (checking and/or savings account) for direct deposit/debit</i>• <i>Amounts/dates of estimated or other tax payments made, etc.</i>• <i>Amounts of other income</i>		
Part I: Taxpayer Information		
1. Your First Name	M.I.	Last Name
2. SSN or ITIN		

e-file Returns

Verify that the Site Identification Number (SIDN) appears in the paid preparer's section of the tax return either in the Preparer's Tax Identification Number (PTIN) field or in the social security number (SSN) field if there is not a PTIN field in the software being used. No other information should be entered in this section.

NOTE: e-file Administrators should have set-up computer defaults where appropriate to ensure the Site Identification Number (SIDN) automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults.

envelope provided in the tax package, if it is available. Using the envelope and label provided in the tax package will speed up the processing of the return. If the information on the label is not correct, make the necessary corrections directly on the label. Put the label on the final copy of the return. The taxpayer must always be given a copy for his or her records.

NOTE: If taxpayers ask about the Site Identification Number (SIDN) in the paid preparer's section at the bottom of the return, explain that this number is entered to allow IRS to count the number of returns that are filed in our VITA/TCE sites. If they ask, inform taxpayers that the SIDN does not affect the likelihood of an IRS examination (audit) of the return.

Paper Returns

Volunteer tax sites should manually enter the Site Identification Number (SIDN) on each tax return. Use the overprint form with the bold format indicated in the Paid Preparer's Section. If you use a tax form without the bold format for the SIDN, enter your assigned number in the space provided in the preparer's SSN/ PTIN field in the paid preparer's section. Do not enter any other information in this section.

Tax assistants are not responsible for mailing completed paper tax returns; this is the responsibility of the taxpayer. If the taxpayer chooses to mail the return to the IRS Submission Processing Center, he or she should use the

Signing the Return

- **Paper** - The return is not considered a valid return until the taxpayer and spouse (if applicable) signs the return. Be sure the return is dated and the occupation has been entered on the return.

- **e-file:**

- **Important Note: Discuss use of electronic signature with your local IRS contact.**

Self-select PIN - To the extent possible, volunteers should use the Self-Select PIN option for taxpayer signatures. It can be used when the taxpayers provide their dates of birth, their prior year Adjusted Gross Income (AGI) or prior year PIN and enter their own Self-Selected PIN. A PIN is any combination of five digits the taxpayer chooses except five zeroes. Specific instructions on the Self-Select PIN are included in the “Guidelines” section of Publication 3189 and Publication 1345.

Practitioner PIN - Provide Form 8879 (Form 8878 if filing Form 4868) to the taxpayer for signature. The volunteer may enter the taxpayer’s PIN in the electronic return record before the taxpayer signs Form 8879, but the taxpayer must sign and date the form BEFORE the electronic submission of the return.

NOTE: To file taxes electronically on a married filing joint return, both spouses must sign the Form 8879. If using the Self-Select PIN, both spouses must enter their own PIN into the computer.

Information to Provide the Taxpayer

As the Coordinator of the VITA/TCE programs, you will want to ensure that the taxpayer leaves the site with all the information they need. The volunteer should answer any questions that the taxpayer has and advise them their information is kept confidential and protected from unauthorized individuals and misuse per Publication 4299, *Privacy and Confidentiality - A Public Trust*.

Note: See Pub 4012, *Volunteer Resource Guide*, “Finishing the Return”

For all returns prepared, generally, customers will receive:

- A copy of the return with attachments and a reminder to bring this paperwork to the site next year;
- Publication 730, Important Tax Records envelope;
- All taxpayer documents used in preparing the tax return including social security cards and proof of identification; and
- Completed Intake and Interview Sheet unless authorization was provided for the site to maintain the data from the taxpayer.

For e-filed returns:

- A copy of Form 8879, if the self select PIN was not used.
- Explanation of the e-file process
- Explanation that nothing needs mailing

For Paper Returns:

- Signed return (with attached W-2's and 1099's if any withholding) for mailing and information about where to sign
- Envelope or address to mail return

For all returns, taxpayers should receive contact information if problems with return

If refund:

- Expected receipt date per Refund Cycle Chart;
- Contacts if refund not received: www.irs.gov; 1-800-829-1954, 1-800-829-4477, or 1-800-829-1040;
- W-4 information if refund too high and not related to EITC;
- If taxpayer receives an IRS notice or other correspondence regarding refund, direct him/her to follow instructions as outlined in notification.

If balance due:

- Form 1040V Payment Voucher if e-filed;
- Address to send voucher and a payment;

- Information to show on check: Payable to U.S. Treasury; SSN, daytime phone number, tax year and form number (1040, 1040EZ, 1040A);
- Payment options: Refer to Pub 4012, Volunteer Resource Guide or Pub 17, Your Federal Income Tax;
- W-4 information if inadequate withholding caused a balance due on the return
- Information on estimated payments if the balance due was not a result of inadequate withholding;
- If the taxpayer receives a notice or other correspondence regarding a balance due, direct him or her to follow instructions as outlined within the notice;
- Information as to how long to retain records and what to retain.

NOTE: Please make sure that each volunteer is thoroughly familiar with the information listed above and that they take time to answer questions and discuss each aspect listed.

SECTION III
POST FILING SEASON

SECTION III

Post Filing Season

Closing the Site

At the end of the filing season, care should be taken to ensure that your site is “closed” properly. The following actions should be taken:

All Sites:

- If no alternative outlets exist for unused forms and publications, please recycle excess material.
- Confirm that no taxpayer information has been left at the site or with the Site Coordinator.
- Submit Form 13206, Volunteer Assistance Summary Report, to your IRS SPEC office for volunteers not previously reported.
- Submit Form 13715, Site Information Sheet, to the IRS SPEC office on any site closures.
- Leave a contact number at the site location. This information will be useful for those taxpayers who may have questions or concerns after the filing season.
- If the site is expected to open during the next filing season, make pre-arrangements with the host.

e-File Sites:

- Ensure all acknowledgements have been retrieved and all rejects have been resolved.
- If you are unable to safely secure Form 8879 at the partner level, send all Forms 8879 with attachments to the local IRS SPEC office.
- Submit any post-season e-file reports as required by your local IRS SPEC office.
- If applicable, create a backup file of all returns electronically filed and send to local SPEC IRS office.
- If appropriate, taxpayer permission was not granted (see Publication 4299), delete all customer information contained in return preparation software.
- Review procedures in Pub 4473, if applicable, for IRS Computer Loan Program and hardware procedures.

NOTE: Refer to Publication 3189 for detailed post-filing season procedures.

Evaluating the Volunteer Effort

The end of the filing season is a good time to think back over your total effort and make notes to yourself about different approaches you would like to try next time. In fact, you should be alert to changes and suggestions throughout the filing season that will improve site operations. If for some reason you have decided not to be a site coordinator next year, a written summary of your program and your suggestions will be invaluable to the next coordinator.

It is a good idea to have a meeting with your volunteers to thank them for their work and to get their suggestions for program improvement. The IRS is interested in what it can do to improve the VITA/TCE programs. So, be sure to discuss your ideas with your IRS SPEC contact.

Volunteer Recognition

Volunteers find fulfillment when they know their assistance has been worthwhile. We must reinforce those positive feelings through proper recognition. Your volunteers provide an important and valuable service. Let them know it. Always remember to give recognition frequently. Be consistent and sincere. Recognize achievement, but remember to praise the person.

An awards event is the “icing on the cake” for volunteer recognition. It provides an appropriate setting for distribution of certificates honoring individuals for outstanding service. You should plan to have an awards celebration in late April or May. It doesn’t have to be elaborate, but you do need a forum to say “Thank You” to your volunteers.

The IRS SPEC organization would also like to recognize volunteers and organizations for their dedication during the filing season. Certificates of Appreciation are available from your IRS SPEC contact to present to individuals and organizations that have made noteworthy contributions to the program.

EXHIBITS

Exhibit 1 — Form 2333V

ELITE Order Number:									
Form 2333V (Rev. August 2007)	Department of the Internal Revenue Service Volunteer Order Form (Tax Year 2007 Products only)						SPEC Use Only		
1. Current Date (mm/dd/yy)									
2. Name	3. Daytime Telephone Number () ext.			4. Date Needed (mm/dd/yy)		10. Order Point Number (five digits)			
5. Delivery Location (Organization Name/Bldg./Room/Floor)								11. SPEC Contact (Full Name)	
6. Address (Number and Street)								12. Contact's Telephone Number () ext.	
7. City, State, and ZIP Code								13. Contact's Fax Number ()	
8. Last Date Item Can Be Accepted _____ (mm/dd/yy)				All items in the shaded area MUST be entered into CAPS by SPEC.					
9. Site Material <input type="checkbox"/> Training Material <input type="checkbox"/>				Note: 2007 tax forms and publications are not available until December.					
CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	
VITA/TCE Training				Overprinted Tax Forms				Forms/Instructions Description on Back	
1. 61206C		P 678 Volunteer Student Kit	24. 61104F		F 1040 VITA/TCE-SIDN	45. 11325E			
2. 13740R		P 678-FS Foreign Student/Scholar Guide	25. 17166F		F 1040A VITA/TCE-SIDN	46. 12088U		I 1040A	
3. 10458Q		P 678 (PR) Puerto Rico Supplement	26. 61106B		F 1040EZ VITA/TCE-SIDN	47. 12063Z		I 1040EZ	
Volunteer Site Management								48. 11340T	F 1040-ES (2008)
4. 61267P		P 1155 Facilitator's Kit	27. 15146T		P 579 (SP) Tax Guide	49. 20975C		F 1040-V	
5. 34182T		P 4011 Foreign Student Quick Reference Guide	28. 15173A		P 596 Earned Income Credit	50. 11360L		F 1040-X	
6. 34183E		P 4012 Volunteer VITA/TCE Resource Guide	29. 20497L		P 1796 CD-ROM	52. 11862M		F 2441	
7. 46317		P 4480 Link & Learn Taxes Kit	30. 21601T		P 1857 IRS e-file	53. 10842K		I 2441	
8. 43560V		F 6744 Test	31. 18356V		F 2333-V Order Form	54. 13141W		F 4868	
Site Management				32. 11754L		F 2333-X Supplemental Order Form	55. 62766T		F 8453
9. 10311G		P 17 Your Fed. Income Tax	33. 37853B		P 4269 Language ID Card	56. 10644E		F 8812	
10. 37287B		P 730 (EN/SP) Important Tax Records Envelope	34. 38846W		P 4391 Privacy Act Stuffer	57. 12081V		F 8822	
11. 46945O		P 1084 Volunteer Coordinator's Guide	35. 33190J		F 13206 Volunteer Asst. Summary Report	58. 25379M		F 8863	
12. 63005J		P 1278 Plastic Bag	36. 35244Q		F 13357 Partner Certificate	59. 33394D		F 8880	
13. 63334P		P 1303 Badges	37. 39748B		F 13614 NR Intake Sheet	60. 14695J		F 9452	
14. 26657L		P 3189 Volunteer e-file Handbook	38. 39658W		F 13614 (SP) Intake Sheet	61. 14842Y		F 9465	
15. 38835P		P 3676A (EN/SP) Small e-file Poster				62. 10220Q		F W-4 (2008)	
16. 31083Z		P 3711 VITA/TCE Cert. Folder	39. 34292Q		Miscellaneous	63. 10227P		F W-5 (2008)	
17. 61027D		F 8158 (EN/SP) Quality Review Checklist	40. 34293B		P 4025 Your Civil Rights Are Protected (LITC/TCE)	64. 12075R		F 1040A Schedule 1	
18. 11924Z		F 9234 Certificate	41. 34303M		P 4025 (SP) Your Civil Rights Are Protected (LITC/TCE) Spanish	65. 10749I		F 1040A Schedule 2	
19. 33257Z		D 9282D Business Reply Labels, Andover				66. 30139Y		I 1040A Schedule 2	
20. 33261H		D 9282E Business Reply Labels, Austin				67. 12064K		F 1040A Schedule 3	
21. 38836A		F 13614 Intake Sheet				68. 12059R		I 1040A Schedule 3	
22. 38847H		F 13615 Volunteer Standards of Conduct	42. 34304X		P 4053 Your Civil Rights Are Protected (VITA/TCE/Partners) Spanish	69. 11330X		F 1040 Schedules A&B	
23. 39462C		F 13645 Wallet Card	43. 38458K		P 4327 (EN/SP) ITIN	70. 14374D		F 1040 Schedule C-EZ	
Alert: The following items can not be ordered individually: P 678, P 1155, F 13222, F 13232, and D 12107.				44. 47150J		P 4481 (EN/SP) EEO Stuffer	71. 11338H		F 1040 Schedule D
							72. 13339M		F 1040 Schedule EIC
							73. 11359K		F 1040 Schedule R
							74. 11357O		I 1040 Schedule R
To order additional products use the F 2333 X, SPEC Supplemental Order Form									
See instructions for ordering guidelines for items not listed.									
Cat. No. 18356V									

Exhibit 1 (continued) — Form 2333V

VOLUNTEER ORDER FORM INSTRUCTIONS FOR VITA/TCE VOLUNTEERS

Form 2333V, Volunteer Order Form, allows volunteers to order VITA/TCE material for training and site assistance. As such, this material is intended only for taxpayers who receive assistance at the VITA/TCE sites; and not intended for distribution to taxpayers.

Volunteer Site Coordinators:

- Complete a separate form for each address. A list of addresses may only be attached if each addressee is to receive the same quantity of each item ordered. Indicate in Box 5 "See Attached List."
- Orders should be submitted as much in advance as possible. Orders are held until 3 weeks prior to the date shown in Box 4. This allows 3 weeks to fill and ship order.
- Items not in stock will automatically be placed on backorder and shipped when available or cancelled 2 days before the date in Box 8; no further action is required on your part.
- Fax, e-mail, or mail your order directly to the Territory Office for approval. Never submit an order directly to the NDC.
- Direct order inquiries to the Territory Office.

Territory Offices:

- Products available through the CAPS system must be ordered online by SPEC.
- AARP sponsored sites should not order Form 13206, *Volunteer Assistance Summary Report*.
- We recommend that Territory Offices e-mail in their orders for best results.
- Order confirmations are not provided by the NDC. E-mailed orders can receive a read receipt confirmation when you select Outlook tracking options.

FORMS/INSTRUCTIONS Descriptions

I 1040/1040A/ 1040EZ	U.S. Individual Income Tax Instructions	F 8812	Additional Child Tax Credit	I 1040A	Instructions for Schedule 2 (Form 1040-A)
F 1040-ER	Estimated Tax For Individuals	F 8822	Change of Address	F 1040A	Credit for the Elderly or Schedule 3 Disabled for F 1040A Filers
F 1040-V	Payment Voucher	F 8863	Education Credits	I 1040A	Instruction for Schedule 3 (Form 1040-A)
F 1040-X	Amended U.S. Individual Income Tax Return	F 8880	Credit for Qualified Retirement Saving Contributions	F 1040	Itemized Deductions & Schedules A&B Interest and Dividend Income
I 1040-u	Instructions for Form 1040-X	F 9452	Filing Assistance program	F 1040	Schedule C-EZ Net Profit from business
F 2441	Child and Dependent Care Expenses	F 9465	Installment Agreement Request	F 1040	Schedule D Capital Gains and Losses
I 2441	Instructions for Form 2441	F W-4	Employee's Withholding Allowance Certificate	F 1040	Schedule EIC Earned Income Credit
F 4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	F W-5	Earned Income Credit Advance Payment Certificate	F 1040	Schedule R Credit for the Elderly or the Disabled
F 8453	U.S. Individual Income Tax Transmittal for an IRS e-file Return	F 1040A	Interest and ordinary dividends for Form 1040A Filers	I 1040	Instructions for Schedule R (Form 1040)
		F 1040A	Child and Dependent Care Expenses for Form 1040A Filers		

Other Forms/Instructions/Publication. To order use Form 2333 X, SPEC Supplemental Order Form.

Catalog Number	Item	Catalog Number	Item		
11320B	F 1040	U.S. Individual Income Tax Return	21534N	F 1040-NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents
11327A	F 1040A	U.S. Individual Income Tax Return	21718P	I 1040-NR-EZ	Instruction for Form 1040-NR-EZ, U.S. Nonresident Alien Income Tax Return for Certain Single Filers
11329W	F 1040EZ	Income Tax Return for Single Filers and Joint Filers With No Dependents			
11364D	F 1040-NR	U.S. Nonresident Alien Income Tax Return	12490K	F 3903	Moving Expenses
11368V	I 1040-NR	Instruction for Form 1040-NR, U.S. Nonresident Alien Income Tax Return	17227H	F 8843	Statement for Exempt Individuals and Individuals with a Medical Condition
			46965G	P 1101	2008 Application Package and Guidelines for Managing a TCE Program

Note: Contact IRS, SPEC office for information on Civil Rights Products.

Exhibit 2 — Form 6729

Form 6729 Rev. August - 2007	Department of the Treasury - Internal Revenue Service Quality Site Review Sheet				Date of Review:
Site Name:		SIDN:			SPEC Projects: <input type="checkbox"/> EQ <input type="checkbox"/> PBT
Review conducted by: <input type="checkbox"/> Relationship Mgr <input type="checkbox"/> Territory Mgr <input type="checkbox"/> Other SPEC Staff <input type="checkbox"/> Partner					
Type of Review: <input type="checkbox"/> Discretionary <input type="checkbox"/> Post Shopping <input type="checkbox"/> Follow-up		Site Type: <input type="checkbox"/> E-File <input type="checkbox"/> Paper Only			
<p>Instructions: Use this form to record whether the site is following operating standards as outlined in Publication 1084, IRS Volunteer Site Coordinator's Handbook, Publication 3189, Volunteer E-file Administrator's Guide and/or Publication 1101, Application Package and Guidelines for Managing a TCE Program. Additional information may be found in SPEC Site review guidelines and in IRM 22.30. Do not enter any information that identifies a specific person in the comments box. Detail corrective actions in the comments box.</p>					
Return Preparation	Yes	No	N/A	Comments	
1 Are all volunteers who are preparing/correcting tax returns, conducting Quality Reviews and/or addressing tax law questions at the site today certified?					
2 Is Publication 4012, <i>Volunteer Resource Guide</i> , available for use at the site?					
3 Is Publication 17, <i>Your Federal Income Tax For Individuals</i> , available for use at the site?					
4 Did you observe copies of completed returns being provided to the taxpayers?					
5 Which method does the site generally use to conduct Quality Reviews on all returns? <input type="checkbox"/> Self-review <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> None					
6 What type of Quality Review tool does the site use to review returns? <input type="checkbox"/> Form 8158 <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner <input type="checkbox"/> Unapproved Partner Developed Form Developed Form					
7 What type of intake and interview sheet does the site use to prepare returns? <input type="checkbox"/> Form 13614 <input type="checkbox"/> TaxWise Option <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner <input type="checkbox"/> Unapproved Partner Developed Form Developed Form					
Site Operations	Yes	No	N/A	Comments	
8 Is Title VI, <i>Your Civil Rights Are Protected</i> , information available at the site?					
9 Is the site operating information recorded in STARS correctly?					
10 Is the site using the correct SIDN?					
11 Are all volunteers receiving all 2008 Volunteer Quality Alerts?					
12 Are all volunteers receiving all 2008 Quality Site Requirement Alerts?					
13 Which Administrative Resource materials are available at the site? (Check all that apply.) <input type="checkbox"/> Publication 3189 <input type="checkbox"/> Publication 4299					

Exhibit 2 (continued) — Form 6729

E-File Sites Only	Yes	No	N/A	Comments
14 Is the site using the correct EFIN?				
15 Generally, how long after preparation does it take to transmit a completed return? <input type="checkbox"/> within 24 hours <input type="checkbox"/> within 48 hours <input type="checkbox"/> within 72 hours <input type="checkbox"/> Longer				
16 Generally, when does the site retrieve e-file acknowledgments after return transmission? <input type="checkbox"/> within 24 hours <input type="checkbox"/> within 48 hours <input type="checkbox"/> within 72 hours <input type="checkbox"/> Longer				
17 For e-file rejects not requiring taxpayer contact, how long does the site take to correct them? <input type="checkbox"/> within 24 hours <input type="checkbox"/> within 48 hours <input type="checkbox"/> within 72 hours <input type="checkbox"/> Longer				
18 For e-file rejects that cannot be corrected, does the site take reasonable steps to notify the taxpayers within 24 hours?				
19 Is the site properly retaining or forwarding Forms 8879, <i>IRS e-file Signature Authorization</i> ?				
20 Is the DCN included on all taxpayer return copies, Forms 8879, <i>IRS e-file Signature Authorization</i> , and/or Forms 8453, <i>U.S. Individual Income Tax Transmittal for an IRS e-file Return</i> ?				
Privacy & Confidentiality	Yes	No	N/A	Comments
21 Have all volunteers working at the site today, signed Form 13615, <i>Volunteer Agreement</i> ?				
22 Is sensitive information disposed of properly (e.g. shredded, burned, or returned to taxpayer), as defined in Publication 4299, <i>Privacy and Confidentiality - A Public Trust</i> ?				
23 Are all computers, software, and backup media used by the site password protected?				
24 Is taxpayer data retained for purposes other than preparation of the current year tax return?				
24a If yes to question 24, does the partner's written notice meet the requirements outlined in Publication 4299, <i>Privacy and Confidentiality - A Public Trust</i> ?				
25 Is taxpayer information safeguarded as defined in Publication 4299, <i>Privacy and Confidentiality - A Public Trust</i> ?				
Remarks: This section should be used to solicit feedback from Volunteers and Partners. Please record their general observations and comments in regard to the volunteer programs. Do not enter any information that identifies a specific person in the comments or remarks boxes.				

Exhibit 4 — Form 6729B

Form 6729B (Rev. August 2007)	Department of the Treasury – Internal Revenue Service Shopping Review Sheet	Date of Review:		
Site Name: SIDN		Spec Projects: <input type="checkbox"/> EQ <input type="checkbox"/> PBT		
Reviewer Name: Reviewed Site: <input type="checkbox"/> Primary Site <input type="checkbox"/> Substitute Site		Scenario Number: <input type="checkbox"/> One <input type="checkbox"/> Two		
Site Type: <input type="checkbox"/> E-File <input type="checkbox"/> Paper Only		Type of Return: <input type="checkbox"/> 1040 <input type="checkbox"/> 1040A <input type="checkbox"/> 1040EZ		
<p>Instructions: SPEC shoppers will use this form to document the findings from the preparation of a tax return by volunteers. No taxpayer or volunteer information will be captured during the process. <u>Do not enter any information that identifies a specific person or taxpayer in the comments box. The comments box is for general observations about whether processes are met.</u></p>				
Intake Procedures		YES	NO	Comments
1	What type of intake and interview sheet was completed to prepare this return? <input type="checkbox"/> Form 13614 <input type="checkbox"/> TaxWise Option <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner <input type="checkbox"/> Unapproved Partner Developed form Developed form			
2	Did the intake and interview sheet used contain all of the required information?			
3	Did the certified volunteer complete the tax law section of the intake and interview sheet?			
4	Did the certified volunteer discuss the information on the intake and interview sheet with you (have an interview) during the preparation of your tax return?			
5	Were you asked to show proof of identity?			
6	Were you asked for documents to verify the tax identification numbers (TIN/SSN) for you and everyone else described in your scenario?			
Filing Status		YES	NO	Comments
7	Was the correct filing status entered on the return?			
Dependents		YES	NO	Comments
8	Were the correct number of dependents entered on the return?			
Income		YES	NO	Comments
9	Was the correct income entered on the return?			
10	Were you asked about other income not reported on a Form W-2, Form 1099, etc. (i.e. gambling winnings, jury duty)?			
11	Were the correct adjustments to income entered on the return?			
Credits		YES	NO	Comments
12	Was the correct amount of Child & Dependent CareCredit entered on the return?			
13	Was the correct amount of Child Tax Credit entered on the return?			
14	Was the correct amount of Additional Child Tax Credit entered on the return?			

Exhibit 4 (continued) — Form 6729B

	Credits	YES	NO	Comments
15	Was the correct amount of Education Credit entered on the return?			
16	Was the correct amount of EITC entered on the return?			
17	Was the correct amount of Advance EITC entered on the return?			
18	Was the correct amount of Retirement Savings Contributions Credit entered on the return?			
19	Was the correct amount of other credits entered on the return?			
Completion of the Return		YES	NO	Comments
20	Did the volunteer preparer review the completed tax return with you?			
21	Was the completed return Quality Reviewed?			
22	Check which process was used to conduct the Quality Review of the return. <input type="checkbox"/> Self-review <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> None			
23	What type of Quality Review tool was used on the return? <input type="checkbox"/> Form 8158 <input type="checkbox"/> None <input type="checkbox"/> IRS Approved Partner Developed form <input type="checkbox"/> Unapproved Partner Developed form			
24	Was the return prepared using tax preparation software?			
25	How were certified volunteers in the site trained? <input type="checkbox"/> Link & Learn <input type="checkbox"/> IRS training publications <input type="checkbox"/> Partner created training materials <input type="checkbox"/> Other, Please explain <input type="checkbox"/> None			
26	What is the average number of training hours for volunteers in the site? <input type="checkbox"/> 1-10 <input type="checkbox"/> 11-20 <input type="checkbox"/> More than 40 <input type="checkbox"/> 21-30 <input type="checkbox"/> 31-40 <input type="checkbox"/> None			
Return Accuracy		YES	NO	Comments
27	Does the completed tax return reflect the correct federal refund/balance due?			
Additional Comments				

Exhibit 5 — Form 6729C

Form 6729C Rev. July-2007	Department of the Treasury - Internal Revenue Service Quality Return Review Sheet				Date of Review:
Site Name:		SIDN:		SPEC Projects: <input type="checkbox"/> EQ <input type="checkbox"/> PBT	
Review conducted by: <input type="checkbox"/> Relationship Mgr <input type="checkbox"/> Territory Mgr <input type="checkbox"/> Other SPEC Staff <input type="checkbox"/> Partner					
Type of Review: <input type="checkbox"/> Discretionary <input type="checkbox"/> Follow-up	Site Type: <input type="checkbox"/> E-File <input type="checkbox"/> Paper Only		Type of Return: <input type="checkbox"/> 1040 <input type="checkbox"/> 1040A <input type="checkbox"/> 1040EZ		
Instructions: This form is used to measure the accuracy of return preparation based on all available information. Indicate your answer by marking the appropriate box. Do not enter any information that identifies a specific person, either volunteer or taxpayer in the comments box. The comments box is for general observations and/or feedback from volunteers, site coordinators, or partners.					
Quality	Yes	No	N/A	Comments	
1 Was an approved Intake/Interview Sheet used in the preparation of this return?					
2 Was an approved Quality Review Sheet used in the preparation of this return?					
Label/Identity	Yes	No	N/A	Comments	
3 Is the taxpayer's name on the return correct?					
4 Is the taxpayer's SSN/ITIN on the return correct?					
5 Is the spouse's name on the return correct? If no spouse, check N/A and skip to Question 7.					
6 Is the spouse's SSN/ITIN on the return correct?					
Filing Status	Comments				
7 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					
Filing Status	Yes	No	N/A	Comments	
8 Based on the information provided, is the filing status on the return correct? If the filing status is correct, check yes and skip to Question 10.					
9 If the filing status is incorrect on the return what is correct filing status? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW					
Dependents	Yes	No	N/A	Comments	
10 Is the dependent's name(s) on the return correct? Check N/A if no dependents and skip to Question 12.					
11 Are all dependent's SSN/ITIN(s) on the return correct?					
12 Based on the information provided, is the number of dependent(s) on the return correct?					
Income/Adjustments/Deductions	Yes	No	N/A	Comments	
13 Is income from Form(s) W-2, 1099 and/or other sources reported on the return correctly?					
14 Are all adjustments to income reported on the return correctly?					
15 Is the standard deduction amount reported on the return correctly?					
16 Are all itemized deductions reported on the return correctly?					

Exhibit 5 (continued) — Form 6729C

Child & Dependent Care Credit	Yes	No	Comments
17 Does the taxpayer qualify for the Child & Dependent Care Credit?			
18 Is the amount of Child & Dependent Care Credit on the return correct?			
Retirement Savings Contributions Credits	Yes	No	Comments
19 Does the taxpayer qualify for the Retirement Savings Contributions Credit?			
20 Is the amount of Retirement Savings Contributions Credit on the return correct?			
Child Tax Credit	Yes	No	Comments
21 Does the taxpayer qualify for the Child Tax Credit?			
22 Is the amount of Child Tax Credit on the return correct?			
23 Does the taxpayer qualify for Additional Child Tax Credit?			
24 Is the amount of Additional Child Tax Credit on the return correct?			
Earned Income Tax Credit	Yes	No	Comments
25 Does the taxpayer qualify for the Earned Income Tax Credit?			
26 Is the amount of Earned Income Tax Credit on the return correct?			
27 Did the taxpayer receive Advance Earned Income Tax Credit?			
28 Is the amount of Advance Earned Income Tax Credit on the return correct?			
Other Credits	Yes	No	Comments
29 Were all other credits applied on the return correctly?			
Procedures	Yes	No	Comments
30 Was the return prepared using tax preparation software?			
31 Based on the review of this return and supporting documentation, did the Intake and Interview Sheet reflect the information shown on the return?			
32 Is the DCN included on all taxpayer return copies, Forms 8879, IRS e-file Signature Authorization, Forms 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return?			
Return Results	Yes	No	Comments
32 Based on the information provided, was the total tax on the return correct?			
33 Based on the information provided was the tax refund/balance due on the return correct?			

Exhibit 6 — Form 8158

Form 8158 (EN/SP) (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Quality Review Sheet	
<p>Instructions: This form is to be completed by certified volunteers responsible for reviewing the accuracy of the taxpayer's return prior to obtaining the taxpayers' signature. The taxpayer should be involved in the Quality Review process. The reviewer should compare the return with the Intake and Interview Sheet and all available supporting documents. Supporting documents include Forms W-2 and 1099, taxpayer's banking information for direct deposit or debit, taxpayer proof of identity, prior year return, etc. When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should notify the Site Coordinator.</p>		
Yes	No	CERTIFIED QUALITY REVIEWER
Check each item as you verify that the review step is complete.		
<input type="checkbox"/>	<input type="checkbox"/>	<p>Intake sheet was fully completed and used to prepare this tax return.</p> <p>Note: If an intake & interview sheet was not used or was not fully completed, ask the volunteer to fully complete the intake sheet with the taxpayer prior to the Quality Review process.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Names and social security numbers (SSN) or individual taxpayer identification numbers (ITIN) on the return match the intake sheet and supporting documents.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Taxpayer's address on the return matches the intake sheet.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Filing status on the return was determined based on the interview with the taxpayer and the intake and interview sheet.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Dependency exemptions on the return were determined based on the interview with the taxpayer and the intake and interview sheet.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>All income indicated on the intake/interview sheet, taxpayer's interview and/or supporting documents are included on the return.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>All adjustments, deductions and credits indicated on the intake/interview sheet and supporting documents are included on the return.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>All withholding and/or estimated tax payment information provided or shown on the supporting documents have been included on the return.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Direct deposit or Debit information on the return matches the customer's checking/saving routing/account information.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>If return was software generated, all overridden entries have been verified.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>Site Identification Number (SIDN) is correct and entered on the return.</p>
Quality Review Results		
<p>Check one:</p> <p><input type="checkbox"/> Ready for taxpayer's signature(s)</p> <p><input type="checkbox"/> Errors found, corrections needed.</p> <p>Comments/Errors:</p> <hr/> <hr/> <hr/> <hr/>		
Catalog Number 61027D		Form 8158 (EN/SP) (Rev. 7-2007)

Exhibit 7 — Form 13206, Volunteer Assistance Summary Report

Form 13206 (Rev. 8-2007)	<p style="text-align: center;">Department of the Treasury – Internal Revenue Service Volunteer Assistance Summary Report</p> <p>Please mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site. Additional submission of this form is necessary only if new volunteers reported to your site. Volunteers should only be reported once.</p> <p style="text-align: center;">Contact your local IRS office for mail or e-mail address</p>		
Date: _____ Site Identification Number: S _____ Site Name: _____ Site Address: _____ Site Coordinator/Manager's Name: _____ Address: _____ City: _____ State: _____ ZIP: _____ Site Coordinator/Manager's Phone Number: () _____			
Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?	If Yes, Indicate Site Name(s)
Name _____ Volunteer Position _____ Address _____ _____ _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)	Yes No	
Name _____ Volunteer Position _____ Address _____ _____ _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)	Yes No	
Name _____ Volunteer Position _____ Address _____ _____ _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)	Yes No	
Name _____ Volunteer Position _____ Address _____ _____ _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)	Yes No	
Name _____ Volunteer Position _____ Address _____ _____ _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)	Yes No	

Exhibit 8 — Form 13315, Partner/Contact Outreach Activity

Form 13315 Rev. (8-2007)	<small>Department of the Treasury – Internal Revenue Service</small> Partner Outreach Activity Report <small>(See instructions on reverse)</small>																	
<p>Please use this form to record outreach activity.</p> <p>1. Beginning Date: _____ Ending Date: _____</p> <p>2. Partner name: _____</p> <p>3. Number of Volunteers: _____</p> <p>4. Type of outreach activity conducted. Please check only ONE item. If more than one activity, or if multiple messages were delivered during a single activity please complete a separate Form 13315 for each activity.</p> <table style="width: 100%; border-collapse: collapse;"><thead><tr><th style="text-align: center; width: 30%;">Program</th><th style="text-align: center; width: 30%;">Media Contacts</th><th style="text-align: center; width: 30%;">Non-Media Contacts</th></tr></thead><tbody><tr><td>Compliance Outreach</td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr><tr><td>EITC Outreach</td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr><tr><td>E-Services Outreach</td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr><tr><td>All Other Outreach</td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr></tbody></table> <p>5. How many taxpayers did you reach during this activity? _____</p> <p>6. Description of Activity and how the targeted audience was determined. _____ _____ _____ _____</p> <p>Estimated total taxpayers reached by partner. _____ Multiply by Outreach Market Segment % X _____ Equals = Targeted Audience _____</p> <p>7. Contact Name: _____ Contact Number: _____</p> <p>To be completed by the IRS Territory Office Only:</p> <p>8. STARS Transaction Number: _____</p> <table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 30%;">Date Input:</td><td style="width: 70%;">Input By / (Name & SIED)</td></tr></table>		Program	Media Contacts	Non-Media Contacts	Compliance Outreach	<input type="checkbox"/>	<input type="checkbox"/>	EITC Outreach	<input type="checkbox"/>	<input type="checkbox"/>	E-Services Outreach	<input type="checkbox"/>	<input type="checkbox"/>	All Other Outreach	<input type="checkbox"/>	<input type="checkbox"/>	Date Input:	Input By / (Name & SIED)
Program	Media Contacts	Non-Media Contacts																
Compliance Outreach	<input type="checkbox"/>	<input type="checkbox"/>																
EITC Outreach	<input type="checkbox"/>	<input type="checkbox"/>																
E-Services Outreach	<input type="checkbox"/>	<input type="checkbox"/>																
All Other Outreach	<input type="checkbox"/>	<input type="checkbox"/>																
Date Input:	Input By / (Name & SIED)																	
Cat. No. 34687B																		
Form 13315 (Rev. 8-2007)																		

Exhibit 8 — Instructions for Form 13315, Partner/Contact Outreach Activity

Page 2

Instructions for Completing Form 13315

All Partners who participate in the Internal Revenue Service (IRS) Stakeholder partnerships. Education and Communication (SPEC) outreach activities are asked to report their accomplishments to their local territory office via email, telephone, fax or Form 13315 immediately following the activity.

SPEC Territory Managers, or their designee, should enter this data into STARS, in the month the event occurred for timely transmission.

Line 1 – Enter activity beginning and ending date.

Line 2 – Enter the name of the Partner (e.g. organization, individual, newspaper, radio station, etc.) responsible for initiating, arranging and/or delivering the event.

Line 3 – Enter the number of volunteers participating in the outreach activity. Record volunteers only once per fiscal year. If volunteers participate in more than one outreach activity, then please only report the volunteer once to SPEC and not each time they participate in an event.

Line 4 – Select from the list of activities the type of outreach being conducted. **Note: The “All Other” should only be used when identified by headquarters to track special initiatives.**

Line 5 – Enter the number of taxpayers contacted through this outreach activity. Please distinguish between Media and Non-media events. The number of taxpayer contacts is based on a reasonable correlation between the tax law information provided in the outreach event and the targeted audience. The targeted audience is the estimated number of listeners, subscribers, seminar participants, or the television audience, etc., who will benefit from the message being delivered (i.e. EITC information given to low income taxpayers). Targeted audience information should be obtained before the outreach event, if possible.

Line 6 – Provide a brief description of the outreach activity (e.g. newspaper article, radio broadcast, flyer, presentation, etc.) and the resources used to target the audience. Outreach Market Segment % is calculated by dividing market segment by the total population. Examples A: (1) 16,000 low income taxpayers reside within a zip code which has 40,000 total W&I taxpayers. $16,000/40,000 = 40\%$ low income market segment. Example B: A partner agrees to distribute EITC information to 10,000 taxpayers within a single zip code. The SPEC relationship manager uses SPEC research database to determine the low income market segment within the zip code is 40%. The total count reported on Form 13315 would be 4,000 taxpayers reached. Note: When multiple messages are delivered a separate Form 13315 must be completed for each activity not to exceed 100% of the total audience.

Estimated total taxpayers reached 10,000

Multiply by Outreach Market Segment X 40%

Target Audience = 4,000

Line 7 – Enter Contact Name and Contact Phone Number. Enter the name of the person identified to represent the partner.

Line 8 – Enter the transaction number from the STARS input screen. Note: This number will provide easy access to 13315s that were previously entered in STARS.

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.

Exhibit 9 — Title VI, Letter to Partners (regarding Publication 1084)

Partner's Name
Partner's Address
Partner's City, Partner's State Partner's Zip Code

Response Due:

Dear:

The Internal Revenue Service (IRS) National Office of Equal Employment Opportunity (EEO) & Diversity, Office of External Civil Rights, is responsible for ensuring that the IRS is in compliance with Title VI of the Civil Rights Act of 1964. As a partner with the IRS' Stakeholder Partnership, Education and Communication (SPEC) division, you are responsible for ensuring that your organization also complies with Title VI of the Civil Rights Act of 1964. This means that no one shall be excluded from participating in, be denied the benefits of, or be subjected to discrimination because of: race, color, religion, national origin, sex, age, disability, or reprisal in any programs or activities financially-assisted by the Department of Treasury, Internal Revenue Service. Financial assistance is defined as:

- (1) Grants and money;
- (2) Other non-monetary forms such as loans of computer equipment;
- (3) Loan of IRS personnel;
- (4) Direct training and certification of VITA volunteers;
- (5) Provisions, supplies and equipment;
- (6) Use of Federal property at no cost;
- (7) Grants of computer software; and
- (8) Waiver of fees for electronic filing of tax returns.

Therefore, we are requesting that any partner who receives Federal financial assistance as defined above, sign the attached assurance form acknowledging their compliance with Title VI of the Civil Rights Act of 1964. This request is made in accordance with Code of Federal Regulations 28 part 42, Subpart F, from the Department of Justice (DOJ) entitled "Coordination of Enforcement of Non-Discrimination in Federally Assisted Programs". A signed and dated "Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships" must be submitted to the SPEC Territory Office, prior to the response due date shown above in order for your organization to continue partnering with SPEC. We value your support with SPEC's Volunteer Programs and hope to continue the mutually rewarding partnership for many years to come.

Partners who have solicited other partners, also known as "sub-recipients" to assist in providing volunteer services, must secure a signed assurance forms from their sub-recipient. Please contact the Stakeholder Partnership, Education and Communication (SPEC) Territory Office shown below for a copy of the sub-recipient assurance form.

Please return the signed and dated assurance form in the enclosed postage paid envelope to:

Internal Revenue Service (SPEC)
SPEC Territory Address
SPEC City, SPEC State, SPEC Zip Code

We look forward to working with you in the future. Should you have any questions, please feel free to call me at 202-927-2743 or my staff member,
Ms. Diana Cosme-Avery at 202-927-4665.

Respectfully Yours,

/s/William H. Williams
William H. Williams
Director, External Civil Rights Unit

Exhibit 9 (continued) — Title VI, Form 13325, Assurance Form

Form 13325 (Rev. August 2007)	Department of the Treasury – Internal Revenue Service Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships	Area _____ If Headquarters (P&PD), leave blank
----------------------------------	---	---

SPEC/ECRU Partner Tracking Number #

We, _____ shall fulfill the obligations set
(Name of Organizational Authorized Official)

forth in this assurance in consideration of and for the purpose of obtaining Federal property or Other Federal financial assistance from the Internal Revenue Service. The "Partner" will agree:

1. To conduct its activities and its sub-recipients' activities so that no person is excluded from participation in, is denied the benefits of, or is subject to discrimination, as prohibited by the statutes identified in paragraph 2, in the distribution of services and/or benefits provided under this financial assistance program.
2. To compile and submit information to the Internal Revenue Service (IRS) External Civil Rights Unit concerning its compliance with Title VI of the Civil Rights Act of 1964 (Pub L. 88-352), as amended, Section 504 of the Rehabilitation Act of 1973 (Pub L. 93-112), as amended, Title IX of the Education Amendments of 1972 (Pub L. 92-318), as amended, and the Age Discrimination Act of 1975 (Pub L. 94-135, as amended, in accordance with those laws and the implementing regulations. All Civil Rights Assurances signed by sub-recipients will be compiled and maintained by its "Partner" and submitted to the IRS External Civil Rights Unit upon request.
3. Within 30 days of any finding issued by a Federal or State court or by a Federal or State administrative agency that the "Partner" has discriminated on the basis of race, color, national origin, sex, age, or disability in the delivery of its service or benefits, a copy of such finding shall be forwarded to the IRS External Civil Rights Unit at the following address:

NHQ: EEO:D
Attn: William H. Williams
Director, External Civil Rights Unit
1111 Constitution Avenue N.W. Room 2422
Washington, DC 20224
4. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age, or disability, in the distribution of services and benefits resulting from this financial assistance program may file a complaint with the Director, External Civil Rights Unit, U.S. Department of Treasury. Civil rights posters indicating the process for filing complaints of discrimination

Exhibit 9 (continued) — Title VI, Form 13325, Assurance Form

from the public must be conspicuously displayed at all times at each "Partner's" location, as well as by its sub-recipients.

-
5. To investigate all complaints of discrimination filed by the public against the "Partner" that is directly related to the service and/or benefit provided by this IRS financial assistance program. The "Partner" will be responsible for compiling and maintaining a record of these complaints at their location and also the resulting investigative report conducted by the "Partner" or any investigatory agency. The "Partner" shall notify the IRS External Civil Rights Unit, within 30 days after receipt of the complaint regarding any potential complaint investigation that is or will be conducted by the "Partner" or its "Sub-recipient".
-

Partners or sub-recipients receiving Federal financial assistance in the form of personal property or real property or interest therin shall be obligated to comply with this assurance for the period during which the property is used for a purpose for which the Federal financial assistance is extended. Partners and sub-recipients receiving Federal financial assistance in a form other than personal property or real property or interest therein shall be obligated to comply with this assurance for a period of one filing season. If the authorized official has changed during the effective one year filing season, another signed and dated assurance will be required by the new authorized official and submitted to the IRS External Civil Rights Unit at the above address.

The organizational official whose signature appears below is authorized to sign this assurance and commit the "Partner" to the above provisions.

**NAME AND TITLE OF AUTHORIZED ORGANIZATIONAL OFFICIAL
(Please Print)**

SIGNATURE OF AUTHORIZED ORGANIZATIONAL OFFICIAL

DATE

Exhibit 10 — Form 13533, Sponsor Agreement

Sponsor Agreement

We appreciate your willingness and commitment to serve as a sponsor in the Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) volunteer tax return preparation programs.

To maintain program integrity and provide for reasonable protection of information provided by the individuals who use the services, it is essential that the following key principles be followed.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners with a need to retain and use the information (for purposes other than the preparation of the current year tax return) must provide written notice to customers outlining what information will be retained, for how long, how the information will be used, that it will be protected and obtain their approval. The customer must be provided an option allowing them to refuse this use of their information.
- Partners and volunteers who use IRS loaned equipment must delete data after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.

Sponsor Name:

Street Address:

Telephone Number:

E-Mail Address:

Please complete the information requested above and sign below. By signing below, you agree to ensure volunteers participating in the VITA or TCE program are aware of the Standards of Conduct and privacy and confidentiality key principles.

Sponsor Signature

Date

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.

Exhibit 11 — Form 13614, Intake and Interview Sheet

Form 13614 (Rev. July 2007)	Department of the Treasury – Internal Revenue Service Intake and Interview Sheet				OMB #	
You (and Spouse) will need:						
<ul style="list-style-type: none"> • <i>Proof of Identity</i> • <i>Copies of ALL W-2, 1098, 1099 forms</i> • <i>Social Security (SSN) or Individual Tax Identification Number (ITIN) for all Individuals to be listed on the return</i> • <i>Child care provider's identification number</i> • <i>Banking information (checking and/or savings account) for direct deposit/debit</i> • <i>Amounts/dates of estimated or other tax payments made, etc.</i> • <i>Amounts of other income</i> 						
Part I: Taxpayer Information						
1. Your First Name		M.I.	Last Name		2. SSN or ITIN	
3. Date of Birth (mm/dd/yyyy)	4. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		5. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	6. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
7. Spouse's First Name		M.I.	Last Name		8. SSN or ITIN	
9. Date of Birth (mm/dd/yyyy)	10. US Citizen or Resident Alien <input type="checkbox"/> Yes <input type="checkbox"/> No		11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
13. Address		Apt #	City		State	Zip Code
14. Phone Number and e-mail address Phone: () e-mail:			15. Can you or your spouse be claimed as a dependent on the income tax return of any other person for 2007? <input type="checkbox"/> Yes <input type="checkbox"/> No			
16. On December 31, 2007: a. Were you: <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed b. If married, were you living together (with your husband/wife) <u>on/after June 30, 2007?</u> <input type="checkbox"/> Yes <input type="checkbox"/> No c. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
17. Did you pay more than half the cost of keeping up the home for the year? <input type="checkbox"/> Yes No						
Part II. Family and Dependent Information – Do not include you or your spouse.						
Print the name of everyone who lived in your home and outside your home that you supported during the year.						
Name (first, last) (a)	Date of Birth mm/dd/yyyy (b)	Social Security Number or ITIN (v)	Relationship to you (son, daughter, etc.) (d)	Number of months person lived with you in 2007 (e)	US Citizen, Resident of US, Canada or Mexico (yes or no) (f)	Is the dependent a full time student born before 1989? (yes or no) (g)
Paperwork Reduction Act Notice						
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.						
Catalog Number 38836A				Form 13614 (Rev. 7-2007)		
Page 2 TO BE COMPLETED WITH CERTIFIED VOLUNTEER						

Exhibit 11 (continued) — Form 13614, Intake and Interview Sheet

Volunteer Preparer Instructions: In order to complete an accurate return you must conduct a thorough interview. This intake sheet does not constitute a complete interview. Remember to ask the taxpayer for all their documentation. Based on your interview with the taxpayer be sure to note changes to information on the intake sheet. Confirm information on page 1 with taxpayer.

**Use the decision trees in Publication 4012,
Volunteer Resource Guide while discussing the questions below with the taxpayer.**

Part III. Filing Status & Dependency Determination

Based on the interview, the filing status of the taxpayer is: Single MFJ MFS* HOH QW

*Spouse Name _____ Social Security Number _____

- Yes No 1. Did you provide more than 50% of the support for the dependents claimed?
 Yes No 2. Can anyone else claim any of these dependents on their income tax return?
 Yes No 3. Were any of these dependents permanently and totally disabled in 2007?
 Yes No 4. Did any of these dependents file a joint return for 2007?
_____ 5. Based on the interview, how many individuals qualify as dependents for this return?

COMMONLY USED INCOME AND EXPENSES

Part IV. Income – In 2007, did you (or your spouse) receive:

- Yes No 1. Wages or Salary (include W-2s for all jobs worked during the year)
 Yes No 2. Disability income
 Yes No 3. Interest/Dividends from: checking or savings account, bonds, CDs, or brokerage account
 Yes No 4. State tax refVhd (may be taxable if you itemized last year)
 Yes No 5. Alimony income
 Yes No 6. Tip income
 Yes No 7. Pension and/or IRA distribution
 Yes No 8. Unemployment (1099-G)
 Yes No 9. Social Security or Railroad Retirement Benefits (1099-SSA or RRB)
 Yes No 10. Self Employment Income - business, farm, hobby (**1099-Misc or any earned income not reported on W-2**)
 Yes No 11. Other Income such as gambling winnings, awards, prizes and Jury Duty pay, etc.

Part V. Adjustments – In 2007 did you (or your spouse) make:

- Yes No 1. Contributions to IRA, 401k or other retirement account
 Yes No 2. Alimony payments (if yes, you must provide the name and SSN of the recipient)
 Yes No 3. Education related expenses

Part VI. Itemized Deductions – Did you (or your spouse) have 2007 expenses for:

- Yes No 1. Un-reimbursed medical expenses
 Yes No 2. Home mortgage payments (interest and taxes – see Form 1098)
 Yes No 3. Charitable contributions

Part VII. Credits – In 2007 did you (or your spouse) have:

- Yes No 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work
 Yes No 2. Educational expenses for you (or your spouse) and/or your dependents
 Yes No 3. Retirement Contribution to a traditional IRA, Roth IRA or 401k as shown on Form W-2

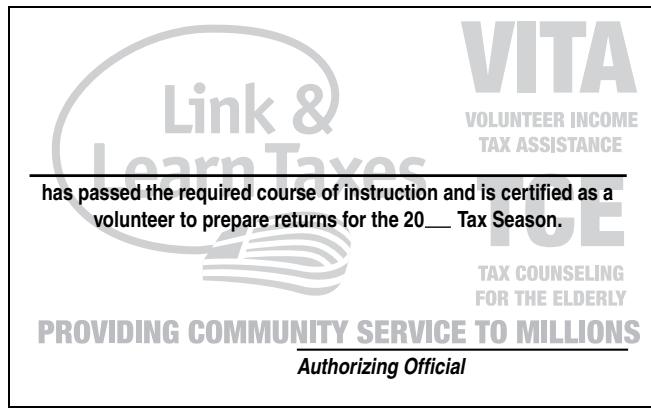
Part VIII. Earned Income Tax Credit Determination – EITC Eligibility

- Yes No 1. Was EITC previously disallowed? (if yes, taxpayer may not be eligible for EITC)
 Yes No 2. Based on the interview, is the taxpayer qualified for EITC?

Exhibit 12 — Form 13615, Volunteer Agreement

Form 13615 (Rev. 7-2007)	Department of the Treasury – Internal Revenue Service Volunteer Agreement Standards of Conduct – VITA/TCE Programs	Csb Ng. 38847H																														
<p>The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.</p> <p>Instructions: To be completed by all volunteers in the VITA/TCE program.</p> <p>As a participant in the VITA/TCE Program, I agree to the following standards of conduct:</p> <ul style="list-style-type: none"> • I will treat all taxpayers professionally, with courtesy and respect. • I will safeguard the confidentiality of taxpayer information. • I will apply the tax laws equitably and accurately to the best of my ability. • I will only prepare returns for which I am certified. (Basic, Advanced, etc.) • I will exercise reasonable care in the use and protection of equipment and supplies. • I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual. • I will not accept payment from taxpayers for the services I provide I may receive compensation as an employee of a program sponsor. <p>Volunteer Information</p> <p>Print Full Name _____ Signature and Date _____</p> <p>Home Street Address _____ Daytime Telephone _____</p> <p>City, State and Zip Code _____ E-Mail Address _____</p> <p>Site and/or Partner Name _____</p> <p style="text-align: center;">This form is to be retained at the Site or by the Partner.</p> <p>Volunteer position(s) _____ (screener, preparer, interpreter, reviewer, etc.)</p> <p>(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Basic</th> <th rowspan="2">Intermediate</th> <th rowspan="2">Advanced</th> <th rowspan="2">Military</th> <th rowspan="2">International</th> <th colspan="3">Foreign Student/Scholars</th> </tr> <tr> <th>Part 1</th> <th>Part 2</th> <th>Part 3</th> </tr> </thead> <tbody> <tr> <td>Volunteer's Test Score</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Certification level – Mark the appropriate box</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>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 contracting 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.</p>				Basic	Intermediate	Advanced	Military	International	Foreign Student/Scholars			Part 1	Part 2	Part 3	Volunteer's Test Score									Certification level – Mark the appropriate box								
	Basic	Intermediate							Advanced	Military	International	Foreign Student/Scholars																				
			Part 1	Part 2	Part 3																											
Volunteer's Test Score																																
Certification level – Mark the appropriate box																																
Cat. No. 38847H																																
Form 13615 (Rev. 7-2007)																																

Exhibit 13 — Form 13645, Wallet Card



Training Courses Passed (Check all that apply)

- VITA Basic
- VITA/TCE Intermediate
- VITA/TCE Advanced
- VITA Military/International (M-VITA/VECTA)
- VITA Foreign Student
- VITA Puerto Rico

Form 13645 (Rev. 8-2007) Catalog No. 39462C Department of the Treasury – IRS

Exhibit 14 — Form 13715, Site Information Sheet

Form 13715 Rev. August 2007	Department of the Treasury — Internal Revenue Service SPEC Volunteer Site Information Sheet	OMB#
<p>Purpose: Information from this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site. Please carefully review and update the information below to correct missing and/or existing information. Once complete, return to your local IRS contact. Once this form is submitted, if the site information changes, immediately contact your local SPEC contact person.</p>		
SITE General Information		
Site Name:		Is the site an Appointment only Site? <input type="checkbox"/> Yes <input type="checkbox"/> No
Site Address:		Appointment Phone Number
City, State, ZIP:		Name of Site Contact for Appointments
County:		Program Type: VITA, Military, AARP, TCE
Site ID Number (SIDN)		Federal e-file <input type="checkbox"/> Yes <input type="checkbox"/> No State e-file <input type="checkbox"/> Yes <input type="checkbox"/> No
First day open/ Last day open	/	Is the site open to public? <input type="checkbox"/> Yes <input type="checkbox"/> No
Languages Offered at Site		
Schedule		
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 STARS Updated		
SEID of employee who updated STARS		
<p>Privacy 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 providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]. Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to provide accurate information regarding the locations and services at volunteer tax preparation sites.</p>		
Catalog Number 43863F		Form 13715 (8-2007)

Exhibit 16 — Draft News Releases

DRAFT NEWS RELEASE (COMMUNITY TAX PROGRAM VOLUNTEERS)

Volunteers Needed To Help People File Tax Returns

Do you like helping people? Then the **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town), may be just what you're looking for. The Internal Revenue Service promotes this program that involves volunteers helping community members who cannot afford professional tax assistance.

The VITA/TCE Programs helps those with low-to-moderate incomes. Trained Volunteer Tax Assistors explain the many special credits and deductions and how people may claim them on their tax returns. Volunteers will help individuals complete and electronically file their returns – all for free.

Who are these volunteers? People just like you — college students, law students, homemakers, members of volunteer or community organizations, and businessmen and women. You name it. Volunteer Tax Assistors receive free instruction and all training and certification materials necessary to prepare basic income tax returns. Training and certification generally is conducted in December and the following January. Although this may seem like a long way away, now is the time to sign up. Training and certification is conducted at locations that are convenient for both instructors and volunteers.

Volunteers are also needed to help in other ways. Some volunteers help organize tax sites, while others only do publicity for a site. If you have a skill and would like to help, we can find a way to involve you in the program.

If you or your organization wants to get involved and would like more information about the VITA/TCE Programs, contact (local number).

Exhibit 16 (continued) — Draft News Releases

RADIO SPOT — LIVE COPY

The Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs Offers Free Tax Help

:10

Need tax help, but can't afford to pay for it? Don't worry. If your family income is less than \$_____, bring your tax forms to (place) on (date) at (time) for free tax help.

:20

Need help filling out your tax return? The **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town), will help you with basic tax returns. If your family income is less than \$_____, bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for details.

:30

Confused about all the changes in the tax law? How to fill out your return? Which exemptions, deductions and credits you can claim? The **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town), provides free tax preparation assistance for low-to-moderate income community members. If your family income is less than \$_____, bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

DRAFT NEWS RELEASE

Coordinators Are Needed for the Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs.

Do you like to talk to people and conduct publicity campaigns? Are you an organizer and good at getting other people involved? If so, the VITA/TCE Programs sponsored by (organization) in (city/town), needs volunteers to help organize and manage free income tax assistance sites in the local community. If you are interested and would like to help make a real difference in our community, call (local number).

Exhibit 16 (continued) — Draft News Releases

NEWSLETTER ITEM

The Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs Offers Free Tax Help

Are you puzzled by the tax law and which credits and deductions you still can take? Free tax help is available through the **VITA/TCE Programs** sponsored by (organization) in (city/town).

Help with basic income tax returns will be offered on (date) at (location) by trained and certified community Volunteer Tax Assistors.

VITA/TCE Programs offers free assistance to those with low-to-moderate incomes, including persons with disabilities, limited-English proficiency and older taxpayers who file Form 1040EZ, Form 1040A, or basic Form 1040 Federal tax returns. Our Volunteer Tax Assistors also assist community members in claiming any special credits and deductions for which they may be eligible.

Community members who visit a Volunteer Tax Site should bring this year's tax package, wage and earnings statement (Form W-2) from all employers, interest statements from banks (Form 1099), a copy of last year's tax return if available, and other relevant information about income and expenses. Volunteer Tax Assistors must complete an IRS training and certification course in basic income tax return preparation before they can assist customers.

If your family income is less than \$_____ , bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

Exhibit 16 (continued) — Draft News Releases

DRAFT NEWS RELEASE

Volunteers Needed for Free Community Tax Service

Release date: ()

Volunteers are needed to help people prepare their tax returns in the **Volunteer Income Tax Assistance (VITA) or the Tax Counseling for the Elderly (TCE) Programs** sponsored by (organization) in (city/town).

Volunteer Tax Assistors provide free, basic income tax preparation services to community members with low-to-moderate incomes.

Volunteers also are needed to help in other ways. Some volunteers help organize tax sites, while others may do publicity for a site. If you have a skill and would like to help, the (organization) can find a way to involve you in the program.

If you or your organization want to get involved and would like more information about the **VITA/TCE Programs**, contact (local number).

DRAFT NEWS RELEASE

Tax Counseling for Older Americans

Tax Counseling for the Elderly (TCE), a program coordinated by the Internal Revenue Service in cooperation with public and private non-profit organizations, provides free tax information and assistance to individuals age 60 and over.

Volunteer Tax Assistors are specially trained to help older Americans with the tax credit for the elderly, their personal exemption, the proper method of reporting pension and Social Security income, and other subjects of special interest and concern. These volunteers also will help taxpayers fill out their tax returns.

TCE is provided in neighborhood areas, which makes getting needed help easier and more convenient. Taxpayers age 60 or over can bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

Exhibit 17 — Roles, Tasks, and Skills

Volunteer Site Coordinator

Roles:

Provide coordination, organization, and supervision for all aspects of Volunteer Tax Program site locations, from the establishment of site(s) in the community to overseeing the site(s) operation during the filing season.

Tasks:

- Locate and secure community locations that would make optimum Volunteer Tax sites. Preferable locations should include adequate parking, access to public transportation, telephone, copier and storage space access, and ability to maintain customer privacy.
- Maintain relationship with local Internal Revenue Service (IRS) office for obtaining site materials and other pertinent information.
- Schedule dates and times that Volunteer Tax site(s) will be operational.
- Provided current site operating data and immediately notify SPEC territory of any necessary changes.
- Develop and maintain schedules for volunteers to work at sites.
- Collaboratively work with Training Specialist to obtain listing of volunteers that have successfully passed the Volunteer Tax training and certification.
- Maintain list of where volunteers reside for purposes of assigning volunteers to corresponding sites.
- Once the sites are established, work with the Recruitment/Publicity Specialist to publicize the sites throughout the community.
- Ensure free services are provided to all taxpayers.
- Ensure that adequate volunteer coverage (including assistors, screener, quality reviewer), supplies, and equipment is scheduled/maintained at corresponding Volunteer Tax sites.
- Act as liaison between volunteers, the volunteer site(s) and relevant sponsor(s), stakeholders and/or partners.
- If necessary, compile timely statistical reports and provide to relevant sponsor(s), stakeholders (including the IRS) and/or partners.
- Monitor site(s) to ensure that an intake process includes the use of an intake sheet for every return, a quality review is being conducted, privacy is being maintained and the Site Identification Number is being annotated on each return.
- Work collaboratively with Volunteer Interpreter(s) in establishing special Volunteer Tax site(s) that focus on the Interpreter's skill (e.g., Spanish speaking, hearing-impaired).
- At the conclusion of filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsor(s), stakeholder(s) (including the IRS) and/or partner(s) to host recognition event(s) or ceremony(ies) for volunteers
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Organizational and leadership/management skills.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as requested.
- Willingness to share time, skills, and interests – e.g., spend time each week from September through May in performing site coordinator responsibilities.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Tax Assistor

Roles:

Provide free basic tax return preparation for eligible taxpayers. To establish the greatest degree of public trust, volunteers have a responsibility to provide free high quality service and uphold the highest of ethical standards.

Tasks:

- Attend new and/or refresher tax law training and certification as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Provide high-quality assistance to all taxpayers. Directly prepare taxpayer's return based on information provided by taxpayer or answer tax related questions.
- Interview customer to determine if all income, deductions and allowable credits are claimed.
- Prepare only those tax returns for which training and certification were provided.
- Prepare tax returns using electronic filing software (whenever possible).
- Refer customers with complex returns to the IRS web site or help number, or to a tax practitioner or firm. However, volunteers should never refer customers to a specific practitioner or firm.
- Identify all returns with the Site Identification Number assigned to your site.
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Maintain confidentiality of customer information.
- Ensure on-site quality review is performed on completed returns prior to being returned to customer.
- Ensure a copy of the completed return is provided to the taxpayer.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week for the Volunteer Tax Program from approximately Mid-January through April 15.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Deal with the public in a helpful and supportive manner, including interviewing skills. Interviewing skills training will be provided as needed.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Quality Reviewer

Roles:

Provide free on-site review of all tax returns completed by Volunteer Tax Assistors at the volunteer tax site. Ensure every customer visiting the site receives free top quality service and that the tax returns are error-free.

Tasks:

- Attend new and/or refresher tax law training and certification as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Establish a quality review process or procedures for the site.
- Ensure that all Volunteer Tax Assistors are aware of the Quality Review procedures.
- Timely review all tax returns for accuracy before the returns are provided to the taxpayer and/or are electronically filed.
- Provide feedback to Volunteer Tax Assistors regarding errors made on tax returns prepared at the site.
- Maintain confidentiality of taxpayer information.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Certified using Basic, Intermediate, Advanced, Military, International or foreign student tax law knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week at a Volunteer Tax Program site from approximately Mid-January through April 15.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Ability to deal with the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Screener Certified

Roles:

Provide support to the Volunteer Tax Assistors who volunteer at a Volunteer Return Preparation site. Performs free screening for all taxpayers that are requesting assistance at the site to identify what type of return and tax schedules each customer will need assistance with and to ensure the taxpayer has the necessary information required to complete his/her return. The screener must be certified at the appropriate levels for providing assistance (Basic, Intermediate, Advanced, Military, etc.), if they will assist taxpayers with any tax law topics. This screener can also determine the certification levels required for preparing each tax return based on the taxpayers income level and all supporting documents. The screener can also check the returns to make sure that the Site Identification Number is entered correctly in the Paid Preparer's Section of the tax form.

Tasks:

- Develop a log or check sheet to sign in customers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- If certified, assist taxpayers with tax law questions.
- Perform free screening process of all taxpayers:
- Survey customers to determine the type of assistance they will be needing and the tax forms that will be required to complete their tax return.
- Ensure the taxpayer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
- Complete taxpayer information sheet for Volunteer Preparer's reference.
- If certified, sign in taxpayer and indicate the level of complexity based on the taxpayers income level and/or supporting documents.
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.
- Refer customers with complex returns to a tax practitioner. However, volunteers should never refer customers to a specific practitioner or firm.
- Maintain confidentiality of customer information.
- Provide general assistance to site patrons.
- Assist Volunteer Tax Assistors as needed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- If applicable, certified at the appropriate tax law levels for providing assistance (Form 1040, Form 1040A and Form 1040EZ). Tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week on the Volunteer Tax Program from approximately Mid-January through April 15.
- Ability to deal with the public in a helpful and supportive manner.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Screener Non-Certified

Roles:

Provide support to the Volunteer Tax Assistors who volunteer at a Volunteer Return Preparation site. Performs free screening of all taxpayers that are requesting assistance at the site to ensure the customer has the necessary information required to complete his/her return. The screener can check the returns to make sure that the Site Identification Number is entered correctly in the Paid Preparer's Section of the tax form.

Tasks:

- Develop a log or check sheet to sign in customers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Perform free screening process of all taxpayers:
- Survey taxpayers to determine the type of assistance they will be needing and the tax forms that will be required to complete their tax return.
- Ensure the customer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
- Sign in taxpayer
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.
- Refer taxpayers with complex returns to the IRS website or toll-free help number, or to a tax practitioner or firm. However, volunteers should never refer customers to a specific practitioner or firm.
- Maintain confidentiality of taxpayer information.
- Provide general assistance to taxpayers.
- Assist Volunteer Tax Assistors as needed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week on the Volunteer Tax Program from approximately Mid-January through April 15.
- Ability to deal with the public in a helpful and supportive manner.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Recruitment/Publicity Specialist

Roles:

Provide volunteer recruitment and program publicity campaign(s) for the corresponding Volunteer Tax site(s).

Tasks:

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers to work in the Volunteer Tax Program.
- Work with the Volunteer Site Coordinator to determine key message(s) or emphasis that should be included in the recruitment and publicity campaign(s) – e.g., bilingual skills, computer skills for electronic filing, etc.
- Maintain relationship with local IRS SPEC Communications/Media Specialist for obtaining national recruitment and publicity material.
- Develop and maintain relationship with local mass media contacts.
- Utilize data on key demographic, social, economic, and/or technological trends, which impact the ability to attract and/or keep volunteers. Use this data within recruiting and marketing campaigns.
- Develop a database to compile volunteer information (e.g., name and address) for volunteers expressing interest in participating in the Volunteer Tax Program.
- Work with the Volunteer Training Specialist in recruiting potential instructors.
- Share potential volunteer names with the Volunteer Training Specialist for notification of Volunteer Tax training and certification course(s).
- Work with the Volunteer Site Coordinator to publicize Volunteer Tax site information (e.g., location, hours of operation, electronic filing services, etc.) throughout community, especially in low-income areas.
- At conclusion of filing season, work with Volunteer Site Coordinator to publicize recognition event(s) and/or ceremony(ies) for volunteers, site sponsors, stakeholders (including IRS representatives) and/or partners involved in the volunteer site(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Marketing, recruitment, publicity, and organizational skills.
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin volunteer recruitment campaigns in July, conduct volunteer site publicity campaigns January through April, and end with recognition event publicity in May.
- Basic computer skills for developing recruitment and publicity campaign products.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is a plus but not required.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Training Specialist

Roles:

Plan and deliver basic (for new volunteers), refresher (for those knowledgeable in taxes) and instructor (train-the-trainer) tax training and certification courses for the assigned Volunteer Tax site(s).

Tasks:

- Responsible for all phases of Volunteer Tax classroom training and certification, including the recruitment, selection and scheduling of instructors to deliver the training and certification.
- Evaluate, coordinate, and manage all phases of Volunteer Tax training and certification for the assigned volunteer sites.
- Maintain working relationship with local Internal Revenue Service (IRS) office to obtain Volunteer Tax training and certification materials, updates to tax laws and other pertinent training and certification information.
- Plan, coordinate, and deliver three training courses using materials provided by the IRS. The first course is the Basic Volunteer Tax Program Training and certification for volunteers with no or limited tax knowledge. The second course is the Refresher Training and certification Course for repeat volunteers or volunteers knowledgeable in taxes that need an update on new laws or policies. The third course is the Instructor (or Train-the-Trainer) Training and Certification for Volunteer Tax Program instructors that can assist in instructing Basic and Refresher Training and certification.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software). The Volunteer Computer Specialist is responsible for the electronic filing training and certification.
- Complete Standards of Conduct and the volunteer certification training levels.
- Issue optional wallet cards to all certified volunteers.
- Work with the Volunteer Recruitment/Publicity Specialist in recruiting potential instructors.
- Gather potential volunteer names from the Volunteer Recruitment/Publicity Specialist to notify potential volunteers of Volunteer Tax Program training and certification course(s).
- Monitor and evaluate Volunteer Tax training and certification courses, including instructors' performance. Provide feedback to the Site Coordinator.
- Ensure tests are graded and names are certified by Instructors and provided to Volunteer Site Coordinator(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Instructor and organizational skills.
- Ability to design and implement tax training and certification.
- Knowledgeable about adult learning and training principles.
- Certification is required. The required levels of certification will be based on the assigned teaching courses (Basic, Intermediate, Advanced, etc.)
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training and certification in July, begin train-the-trainer training and certification in October and complete tax software training and certification by January.
- Basic computer skills for developing training and certification modules and training aides.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Instructor

Roles:

Instruct tax law classes and/or tax preparation software classes for VITA/TCE Programs. Classes could be basic (for new volunteers), refresher (for those knowledgeable in taxes), or, train-the-trainer (for those who are going to instruct other classes). Classes may be an integrated class that combines tax law and software training and certification.

Tasks:

- Complete and pass an IRS test at **80%** or above.
- Assist the Volunteer Training Specialist as necessary to deliver the training and certification.
- Maintain working relationship with local SPEC Internal Revenue Service (IRS) office to obtain Volunteer Tax training, and certification materials.
- Plan, coordinate, and deliver tax law training and certification courses tailored to the needs of the volunteers using materials provided by the IRS.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software).
- Ensure that all volunteers are using interviewing techniques.
- Ensure that all volunteers are protecting the taxpayers' privacy and confidentiality.
- Ensure all volunteers are aware of the need for accuracy in return preparation.
- Ensure all volunteers are familiar with and know how to use reference materials such as Publication 17, Your Federal Income Tax, and Publication 4012, Volunteer Resource Guide.
- Ensure all volunteers have agreed to the Standards of Conduct.
- Ensure all volunteers are aware of Title VI procedures.
- Ensure all volunteers are using a Quality Review Checklist.
- Ensure tests are graded and volunteers are certified and names submitted to Volunteer Site Coordinator(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Instructor and organizational skills
- Certification is required. The required levels of certification will be based on the assigned teaching courses (Basic, Intermediate, Advanced, etc.)
- Ability to design and implement tax training and certification.
- Knowledgeable about adult learning and training and certification principles.
- Tax law knowledge (Form 1040, Form 1040A and Form 1040EZ).
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training and certification in July, begin train-the-trainer training and certification in October and complete tax software training and certification by January.
- Basic computer skills for developing training and certification modules and training aides.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Equipment Procurement Coordinator

Roles:

Solicit local businesses/organizations for equipment compatible with the electronic filing program. This is to include computers, printers and printer cartridges.

Tasks:

Solicit local businesses/organizations for equipment compatible with the electronic filing program. This is to include computers, printers and printer cartridges.

Skills:

- Working knowledge of personal computers, software and communications systems.
- Good community connections.
- Outgoing personality.
- Creative nature.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Computer Specialist

Roles:

Deliver electronic filing hardware/software training for volunteers and instructors (train-the-trainer) participating in the Volunteer Tax Program. Provide technical (hardware/software) support to volunteer sites throughout the filing season.

Tasks:

- Work with the Volunteer Training Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software).
- Ensure users are familiar with requirements for protecting the equipment and data.
- Work with the Volunteer Recruitment/Publicity Specialist in recruiting potential hardware/software instructors and ensuring the publicity of electronic filing sites.
- Maintain working relationship with local Internal Revenue Service (IRS) office to gather electronic filing hardware/software information and updates.
- Provide day-to-day technical support for hardware and software needs to volunteer sites throughout the filing season.
- Work with the Volunteer Site Coordinator to evaluate the need for computer hardware and determine the volunteer sites to offer electronic filing in order to maximize the efficient utilization of computer hardware.
- Install computers and software at identified electronic filing sites.
- Maintain electronic filing hardware inventory and specifications of hardware listed by assigned volunteer site, including site information and e-filing statistical data.
- Develop sources for hardware maintenance, repairs and upgrading.
- Complete an Annual Property and Data Deletion Certification form at the end of each filing season and submit to your IRS SPEC contact. This form certifies that all customer data has been backed-up and removed from all computer equipment and that all data deletion steps have been completed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Working knowledge of personal computers, software and communication systems.
- Knowledge of electronic filing procedures and program, including the electronic transmission of tax returns.
- Ability to plan, design, and implement hardware/software training and certification.
- Basic computer skills for developing training and certification modules and training aides.
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training and certification in July, begin train-the-trainer training and certification in October, complete tax software training and certification by January and provide day-to-day computer support throughout the filing season.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Exhibit 17 (continued) — Roles, Tasks, and Skills

Volunteer Interpreter

Roles:

Provide FREE interpreter services to customers at a Volunteer Tax site (e.g., non-English speaking and hearing-impaired).

Tasks:

- Work with the Volunteer Site Coordinator to establish special Volunteer Tax site(s) that focus on the volunteer's interpreter skills (e.g., Spanish speaking and hearing-impaired).
- Work with Volunteer Recruitment/Publicity Specialist to ensure interpreter services are advertised in special Volunteer Tax Program site promotions.
- Provide free interpreter services at Volunteer Tax Program site(s).
- Maintain confidentiality of customer information.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

Skills:

- Experienced interpreter. Volunteer Interpreter should be proficient in a particular interpreter skill (e.g., speaks and can translate to and from English, sign-language).
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is helpful, but it is not required for this position. Basic tax training and certification will be provided if requested.
- Willingness to share time, skills, and interests – e.g., provide interpreter services during the filing season (Mid-January through April 15).
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners, and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

GLOSSARY

GLOSSARY

Definition of a accurate return - A return is accurate when the tax law is correctly applied based on the taxpayer interview, all supporting documentation, and is free from error.

(AARP)American Association of Retired Persons – A national organization that has a Tax Counseling for the Elderly (TCE) grant which is operated under the name Tax-Aide.

(CPA) Certified Public Accountant – A person who has fulfilled all the legal requirements and is certified by the state in which the requirements are met. CPA's are often willing to instruct VITA/TCE Programs classes and may receive Continuing Professional Education (CPE) credit.

Customer Survey Cards – An opinion card distributed to the sites to give to each taxpayer for whom a tax return is prepared.

(e-file) Electronic filing –Your tax return is prepared on a computer and the information is transmitted via modem to an electronic return transmitter. The electronic return transmitter converts the file you send to a format that meets IRS specifications, and transmits it to the IRS. IRS checks the return and notifies the transmitter (who then informs you) whether the return has been accepted or rejected. IRS provides methods of e-filing individual income tax returns through an Authorized IRS e-file Provider or by using a personal computer. e-file is a registered ® trademark of IRS.

(EFIN) Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to an electronic filer. Form 8633 must be filed to receive the number. The number is required for all e-file sites not using on-line filing. The same number will be used as long as the site is in operation.

(EA) Enrolled Agent – A person who has met the requirements of the Director of Practice and is granted permission to practice before the Internal Revenue Service. EA's are often willing to instruct VITA/TCE Programs classes and can receive Continuing Professional Education (CPE) credit.

(IRS) Internal Revenue Service – The IRS is the nation's tax collection agency and it administers the Internal Revenue Code enacted by Congress.

(ITIN) Individual Taxpayer Identification Number – A nine-digit number issued by the Internal Revenue Service to be used for tax purposes 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.

Partner – Partners are organizations that have joined with SPEC (NDC) National Distribution Center - The shipping point for most forms and publications used in the VITA/TCE program as individual partner organizations or members of community-based coalitions. Both types of partnerships help us educate taxpayers and provide them hands-on assistance to help them comply with their tax responsibilities. We share common goals with our partners in three key areas:

Refund Cycle Chart – A chart that IRS puts out annually to show the dates refund checks will be direct deposited or mailed based on the transmission date of the e-filed return.

Site – A term used by IRS SPEC to refer to a volunteer tax preparation location.

(SIDN) Site Identification Number – A number assigned to each Volunteer Site for identification purposes. This number must be entered in the "PTIN" field" of the tax preparation software Preparer Information section (e.g. the Main Information Sheet of TaxWise®) so that it prints on page 2 of Form 1040 and the Form 8453 if the return is e-filed. If paper filed, it must be entered in the "Paid Preparer's use Only" section on the Form 1040, 1040A, or 1040EZ.

(SSN) social security number – A nine-digit number issued to individuals by the Social Security Administration.

(SPEC) Stakeholder Partnerships, Education & Communication – SPEC is the outreach and education function of Internal Revenue Service's Wage and Investment Division. SPEC administers the VITA/TCE Programs usually referred to in this document as IRS SPEC.

(TCE) Tax Counseling for the Elderly – One of the volunteer return preparation programs is TCE. The TCE program provides free tax counseling and income tax preparation aimed at taxpayers 60 years of age or older. Emphasis is on reaching older persons who are disabled or who have other special needs. Although the focus of the TCE program is on older individuals, assistance may be provided to all taxpayers provided the elderly are given priority service.

VECTA – One of the volunteer return preparation programs is VECTA. U.S. customers living abroad receive assistance from volunteers participating in the Volunteer Embassy/Consulate Tax Assistance (VECTA) Program.

(VITA) Volunteer Income Tax Assistance – One of the volunteer return preparation programs is VITA. The VITA program provides free income tax return preparation for taxpayers who have limited or moderate incomes, limited English proficient, persons with disabilities and the elderly.

Volunteer Return Preparation Programs – The term used in this text to refer to all VITA and TCE programs, including Military VITA and VECTA.

Volunteer Quality Alerts (VQA) – Volunteer Quality Alerts (VQA) are considered to be an excellent tool used to distribute volunteer educational messages on tax law subject matters that are updated, corrected or more clearly defined

Volunteer Tax Assistor – A trained and certified volunteer who prepares tax returns for the customers at the volunteer site.

(W& I) Wage and Investment Division – Wage & Investment Division is the part of IRS that works with taxpayers who file a 1040 series tax return with no accompanying Schedules C, E, or F or Form 2106 and no international activity.

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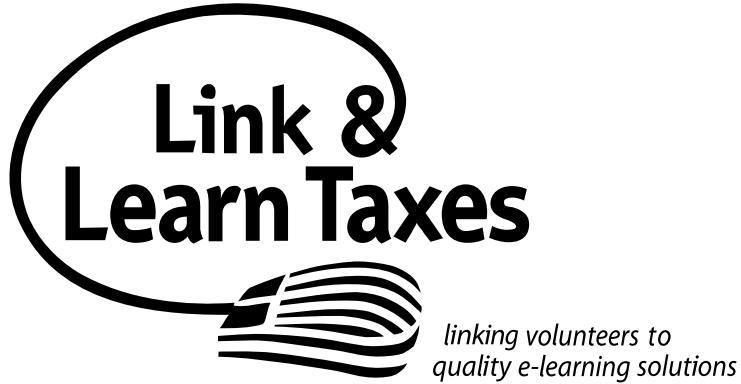
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This course is available on-line

www.irs.gov

Enter keyword: "volunteer training" or "link and learn"

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.....

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partner@irs.gov

Volunteer Quality Alerts – Tax Tips and Updates

Go to www.irs.gov and type "Volunteer Quality 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 harm, 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.



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