

November 2024

Filing Season Quality and Oversight Updates

for SPEC Partners and Employees

Background

Stakeholder Partnerships, Education and Communication (SPEC) encourages consistent site operations and effective communication to improve the quality of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. The following updates are effective for the 2024 filing season.

New for 2025

New! Prior year Forms 13614-C, Intake/Interview and Quality Review Sheet

Prior year Forms 13614-C are now available for download at IRS.gov. For prior year tax returns, taxpayers complete one **current year** Form 13614-C to have their prior year return prepared. During the interview and quality review process, preparer and quality reviewer must **refer** to the applicable prior year Form 13614-C for the return being completed to ensure the return is within scope for the VITA/TCE program and that credits and deductions are not overlooked.

Why: SPEC received feedback from partners regarding the prior year Forms 13614-C not being available to reference when preparing prior year tax returns.

New! FY2025 Form 13614-C Job Aid Training for Volunteers

SPEC's Quality Program Office (QPO) will deliver partner and employee live training sessions for the FY2025 Form 13614-C Job Aid for Volunteers in October 2024 via MS Teams. Additional information on the live training is available in Publication 5325, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers. Refer to Publication 4012, VITA/TCE Volunteer Resource Guide, Tab B, Starting a Return and Filing Status, to review the new job aid.

Why: SPEC received feedback from VITA/TCE partners and volunteers on the format of the existing Form 13614-C. Last year, SPEC worked with partners and employees to revise the look and feel of Form 13614-C for the FY2025 filing season.

New! Optional pronoun space on Form 13614-C

An optional space was added for taxpayers' preferred pronouns in the first name fields for the taxpayer (and spouse if married filing jointly) so volunteers can address them appropriately while conducting the interview and preparing their return.

Why: SPEC added space on revised Form 13614-C, Intake/Interview and Quality Review Sheet for optional pronouns in response to partner and volunteer suggestions to emphasize more inclusiveness at VITA/TCE sites.

New! Site Coordinator Training Delivery Process

Headquarters will deliver Site Coordinator Training to territory employees during two-part “train the trainer” format in early October. Employees will then provide the information to their partners/coordinators via a face to face or virtual site coordinator training session. Conducting training in this manner will enhance relationships by allowing employees to work one on one with their partners.

Why: SPEC received feedback from employees and partners expressing their desire to open a new channel of dialog using prepared training resources to assist in solidifying the relationship between field office personnel and partners/volunteers. Train the Trainer sessions also help to create impactful training programs that meet the needs of the audience.

2025 Key Changes and Updates:

Revised! FY2025 Form 13614-C, Intake/Interview and Quality Review Sheet

IRS developed Form 13614-C for use in the intake, interview, and quality review processes at VITA/TCE sites. Each year, SPEC updates the form for the tax year and if applicable, incorporates tax law changes and process improvements. All sites must use the approved current year revision of Form 13614-C for every tax return prepared by an IRS tax law certified volunteer.

The revised FY2025 Form 13614-C is designed to be more user-friendly, to foster more discussion with the taxpayer, and to provide additional space for taxpayer and preparer comments.

The major changes to the Form 13614-C include:

- Removing the “Yes/No/Unsure” boxes and replacing with a single checkbox for taxpayers indicate the types of income they had (W-2 wages, Social Security, etc.).
- Moving taxpayer input to the left side of Pages 2 and 3 and adding certified volunteer sections on the right side.
- Adding a Notes/Comments column to the right side of Pages 2 and 3 for tax preparer and quality reviewer notes.
- Including space for pronouns (optional) inside the first name fields for taxpayer and spouse.
- Increasing the length from a four-page format to six pages:
 - Page 1: Taxpayer, Spouse, and Dependent information
 - Pages 2 and 3: Income, Expenses, and Life Situations
 - Page 4: Optional questions including new Office of Management and Budget (OMB) requirements for Race and Ethnicity Data Standards per

Statistical Policy Directive No. 15 (SPD-15) and a revised Privacy Act and Paperwork Reduction Act Notice

- Page 5: Additional Notes/Comments for listing more dependents, taxpayer information, banking information, preparer, and quality reviewer notes
- Page 6: Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

Refer to Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook and Publication 5101, VITA/TCE Intake/Interview and Quality Review Training for information on completing the revised FY2025 Form 13614-C.

***Why:** Updates were made due to feedback received from VITA/TCE partners and volunteers. SPEC worked with partners and employees to revise the look and feel of Form 13614-C for the FY2025 filing season. The new format fosters discussions between taxpayers and volunteers which is critical to accurate tax return preparation.*

Revised! Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training and VSC Changes

SPEC revised VSC #3 to include organizations, as well as individuals, as not benefitting from taxpayer information obtained during the VITA/TCE tax return preparation process. In addition, a statement was added clarifying VITA/TCE sites' inability to offer refund anticipation checks (RAC) and refund anticipation loans (RAL) when preparing tax returns.

VSC #3 – Do not solicit business from taxpayers you help or use the information gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

Volunteers must properly use and safeguard taxpayers' personal information. Volunteers may not use confidential or nonpublic information to engage in financial transactions. They cannot allow improper use of taxpayer information to further their own, another persons' or organizations' private interests.

SPEC encourages partnering with banks or credit unions to promote unbanked taxpayers to open bank accounts. However, sites and volunteers **cannot** offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns.

Below is guidance for banks or credits unions who partner with VITA/TCE:

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

- Volunteers must not promote bank or credit union services by using information provided by the taxpayer to prepare a tax return (such as the taxpayer not having a bank account or the amount of the tax refund).
- SPEC encourages VITA/TCE coalitions and partners to reach out and find additional financial institutions to offer services at VITA/TCE sites. To avoid the appearance of endorsement or preferential treatment, SPEC recommends giving other financial institutions with similar products with the same or similar terms to be present at the location separate from tax return preparation.

Why: *SPEC revised VSC #3 to provide employees and partners clarification of roles for financial institutions primarily banks and credit unions on partnering with VITA/TCE programs. IRS Counsel provided guidance to avoid conflicts with VSC #3 at VITA/TCE site locations.*

Updated! Publication 5166, VITA/TCE Volunteer Quality Site Requirements

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

QSR #5 Volunteer Agreement

November 2024, SPEC updated QSR #5, Volunteer Agreement to clarify both English and Spanish version of Publication 4836, VITA/TCE Free Tax Program, must be posted in an area viewable to all taxpayers requesting in-person service.

Publication 5166 QSR #5 now reads: “Publication 4836, VITA/TCE Free Tax Programs (also known as the VolTax poster) was updated to focus on services taxpayers should receive at VITA/TCE sites. The poster now includes a new QR code for taxpayers to scan to report suspected unethical conduct. This poster will be available electronically by mid-November. Sites are required to download and post both the English and Spanish version of Publication 4836 in an area viewable to all taxpayers requesting in-person service. “

Why: *SPEC updated QSR #5 to share the requirement to post both English and Spanish version of Publication 4836 as the form is no longer dual language.*

QSR #6 Timely Filing of Tax Returns updated to address when the three calendar days to file a tax return begins and when and how to submit extensions to file returns.

- **Stockpiling of Returns**

Stockpiling is waiting more than three calendar days to submit the return once the site has all necessary tax documents. Tax returns must be e-filed no more than three calendar days after the site has secured all necessary information from the taxpayer and completed all necessary tax preparation steps required to file the taxpayers return electronically.

Sites must not stockpile taxpayer returns. All coordinators must have a process in place to ensure every tax return is timely electronically filed or delivered to the taxpayer.

- **Extensions to File Returns**

Sites can assist taxpayers with filing Form 4868, Application for Automatic Extension to File US Individual Income Tax Return, with the consent of the taxpayer and when the facts and circumstances of the taxpayer's situation indicate filing an extension to file their return is the correct tax determination for the taxpayer.

November 2024, SPEC updated QSR #6 under Extension to File Returns to remove the requirement for taxpayers to sign Form 8878, IRS e-file Signature Authorization for the Form 4868 or Form 2350.

- **Exception to General Rule** - Returns Completed Prior to IRS E-File System Opening

The three calendar days filing rule does not apply to the timeframe prior to when the IRS officially opens the E-file system to allow tax returns to be filed electronically. The three calendar days rule would start from the time the IRS officially starts accepting e-filed returns.

Sites completing returns for taxpayers prior to the start of IRS E-filing system being available to electronically file returns, must tell taxpayers that it cannot transmit returns to the IRS until the date the IRS accepts transmission of electronic returns.

***Why:** SPEC revised the language of Quality Site Requirement #6: Timely Filing of Tax Returns to clarify the definition of stockpiling and to address the requirements for filing extensions to file at VITA/TCE sites.*

Refer to Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, for additional guidance.

QSR #10 Security, Privacy, and Confidentiality, Form 6729, QSS Site Review Sheet and Form 6729-D, VITA/TCE Site Review Sheet

In response to the 2019 TIGTA recommendation, SPEC current policy requires partners/coordinators to prepare an annual security plan to safeguard taxpayer data using Form 15272, VITA/TCE Security Plan or a similar document which captures the same information to meet this requirement. Sites and the territory office must maintain a (physical or electronic) copy of the SPEC approved security plan. In addition, territory relationship managers are required to input the approval date of the security plan into SPECTRM.

November 2024, SPEC updated QSR #10 Security, Privacy, and Confidentiality to clarify procedures for maintaining security plans.

QSR #10 Security, Privacy, and Confidentiality has been updated to no longer require partners/coordinators to maintain Form 15272, VITA/TCE Site Security Plan, at the site.

Approved security plans for each site must be maintained by the territory office. Territory offices must inform partners of the approval and SPEC encourages the territory to send a copy of the approved form to the partner. Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, is required to be available

at all sites. Volunteers must be familiar with the security plan policies to keep taxpayer information secure and confidential.

When conducting reviews, employees are now required to check SPECTRM for the security plan approval date and include the information in the “**Other research and notes**” on page 1 of the Form 14512, VITA/TCE History Sheet for Site and Return Reviews. In addition, a sample of Forms 15272 will be requested during the annual Territory Operational Reviews to ensure the plan approval dates have been captured in SPECTRM as required.

Form 6729, QSS Site Review Sheet and Form 6729-D, VITA/TCE Site Review Sheet were also revised to remove the following questions in accordance with the new security plan requirements:

- Form 6729-D, VITA/TCE Site Review Sheet, Question 15: Does the site have a security plan and is the plan available at the site?
- Form 6729, QSS Site Review Sheet, Question 25: Does the site have a SPEC-approved security plan and is the plan available at the site?

Why: *SPEC revised QSR #10 to reduce partner burden as Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, serves as the actual plan for security and Quality Site Requirement #4, Reference Materials, requires all sites to have a paper or electronic copy available at the site. This update does not change SPEC’s original response to TIGTA’s 2019 recommendation.*

Removal of “outside of site operating hours”

SPEC removed the wording “outside of site operating hours” from Form 6729, QSS Site Review Sheet Question 31 and Form 6729-D, VITA/TCE Site Review Sheet Question 21 as below.

- Form 6729 Question 31 now reads:
Does the site use the tax software features to generally limit volunteer access to tax returns?
- Form 6729-D Question 21 now reads:
Does the site use the tax software features to generally limit volunteer access to tax returns? (Explain the processes used to limit volunteer access to tax returns in the tax software.)

Why: *SPEC revised these questions to clarify that partners are strongly encouraged to use the tax preparation software pre-populated security templates for volunteers and administrators. These templates were created to maximize security of return information by limiting volunteer access to data.*

Updated! Form 6729-D, VITA/TCE Site Review Sheet, Reformatted

SPEC revised Form 6729-D to provide consistency in addressing Quality Site Requirements (QSR) when conducting site reviews. QSR #1 is now divided into six questions and QSR #2 is now divided into four questions. In addition, the questions in parentheses on Form 6729-D were reworded to be more conversational when talking with coordinators about their site operations and processes.

Why? Updates were made due to feedback from partners and employees. The changes simplify information requested by reviewers and lead to improved communications between reviewers and coordinators.

SPEC Employee Name Tags for External Visits

All SPEC employees must wear a name tag displaying their entire first name, last name, and employee identification number. Courtesy titles may be used with the entire first and last name or with the last name. The employee identification number must be included on the name tag. SPEC employees cannot use first name "initials" on the name tag.

If an employee has not requested or received a name tag, they must verbally identify themselves by stating their name and employee identification number (all 10 digits of their personal identification number) for all external visits.

Why: Allows taxpayers and VITA/TCE partners and volunteers to easily identify SPEC employees during interactions at their sites.