

**A handbook for
Site Coordinators
participating in
the VITA and TCE
Programs.**

*coming
together
to strengthen
communities*

IRS Volunteer Site Coordinator's Handbook

**TCE ST
VITA ST**



Contacts - Website and Phone Directory

Website Directory

IRS Website	www.irs.gov
IRS Tax Forms and Publications	www.irs.gov/formspubs
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
Universal Tax Systems Inc [®]	www.taxwise.gov
Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
Volunteer Recruitment Opportunities	www.serve.gov www.americorps.gov www.volunteermatch.com

www.irs.gov Keyword Search

Foreign Student/Scholar
Partner and Volunteer Resource Center
Volunteer Tax Alerts
Where's My Refund

Contact Information for Taxpayers

REPORTING UNETHICAL BEHAVIOR AT VITA/TCE SITES	1-877-330-1205 or e-mail WI.Voltax@irs.gov
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)
LOCATION OF VITA SITES	1-800-906-9887
LOCATION OF TAXAIDE/AARP SITES	1-888-227-7669
REFUND OFFSET INQUIRY (TREASURY OFFSET PROGRAM)	1-800-304-3107
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
SPEC RELATIONSHIP MANAGER	_____
STATE DEPT OF REVENUE	_____
STATE TAX FORMS	_____
STATE VOLUNTEER HOTLINE	_____



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

Dear Site Coordinators,

Welcome to the 2012 Filing Season! Thank you for your commitment to the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

New this year is the Volunteer Standards of Conduct Training. Prior to working at a VITA/TCE site, all volunteers must complete the Volunteer Standards of Conduct Training and sign **Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs**. This training clarifies each standard of conduct so volunteers understand their responsibility to the VITA/TCE programs and abide by them.

Evidence shows that quality and accuracy of returns prepared at our VITA/TCE sites increase when the IRS Form 13164-C, *Intake/Interview & Quality Review Sheet* is used during return preparation. Therefore, effective this filing season **all VITA/TCE sites are required** to use Form 13614-C when preparing returns. We ask that you continue to promote e-file and direct deposit as preferred methods of filing returns and receiving tax refunds. This will also help improve accuracy of returns and provide taxpayers with faster and safer refunds.

You are an important link to the taxpayers we serve. We are committed to serving you and your volunteers. Remember, we welcome your suggestions to improve this publication or any aspect of our volunteer program.

Staying connected is essential to success. We have several local offices across the nation to assist you. Submit your suggestions or feedback to partner@irs.gov or:

Internal Revenue Service
Stakeholder Partnerships, Education and Communication
Room 1520 Stop 54
401 W. Peachtree Street NW
Atlanta, GA 30308

Thank you for your support of the VITA/TCE Programs!


Michael Beebe
Acting Director, Stakeholder Partnerships,
Education and Communication

Volunteer Site Coordinator's Handbook

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INTRODUCTION

Background:

The Internal Revenue Service sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. The VITA program originated with the Tax Reform Act in 1969 as part of the increased emphasis on taxpayer education and is designed to help low and moderate-income taxpayers complete their annual tax returns at no cost. TCE offers FREE tax counseling and basic income tax return preparation to individuals who are aged 60 or older and originated in 1978 with the Revenue Act of 1978. Both VITA and TCE offer grant opportunities for existing and prospective partners. These programs offer free tax return preparation services to populations that include:

- Elderly
- Persons with Disabilities
- Limited English Proficient, and
- Native American Taxpayers.

The goals to the VITA/TCE Programs are to improve service to make voluntary compliance easier by:

Making it easier to navigate the IRS

- Incorporating taxpayer perspectives
- Improving issue resolution across all interactions with taxpayers
- Providing taxpayers with timely guidance and outreach
- Strengthening partnerships with tax practitioners, tax preparers and other third parties to ensure effective tax administration
- Promoting tax understanding and awareness
- Preparing accurate tax returns free for qualified taxpayers, and
- Encouraging Financial Education and Asset Building (FEAB) through tax incentives.

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. Please e-mail any suggestions for VITA/TCE Program changes to partner@irs.gov and/or your Stakeholder Partnerships Education and Communication (SPEC) Relationship Manager (RM).

INTRODUCTION (continued)

Volunteer Protection Act

Public Law 105-19, Volunteer Protection Act of 1997 (VPA) generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for whom they volunteer. The VPA is not owned or written exclusively for Internal Revenue Service. This is a Public Law and relates to organizations that use volunteers to provide services.

Under the VPA, a “volunteer” is an individual performing services for a nonprofit organization or a governmental entity who does not receive:

- (a) Compensation (other than reasonable reimbursement or allowance for expenses actually incurred),
or
- (b) Any other thing of value in lieu of compensation in excess of \$500 per year, and such term includes a volunteer serving as a director, officer, trustee, or direct service volunteer.

Those who do not fit this definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

The purpose of the VPA is to promote the interests of social service program beneficiaries and taxpayers and to sustain the availability of programs, nonprofit organizations, and governmental entities that depend on volunteer contributions. It does this by providing certain protections from liability abuses related to volunteers serving nonprofit organizations and governmental entities.

The VPA protects volunteers from liabilities if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer. The VPA does not protect conduct that is willful or criminal, grossly negligent, reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

In general, if volunteers are performing their responsibilities using the Volunteer Standards of Conduct, they are protected. However, local state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

INTRODUCTION (continued)

Purpose:

The purpose of this handbook is to provide guidance on effective operation of a VITA/TCE site. It includes roles and responsibilities of the site coordinator and the site's volunteers. It should be used in conjunction with:

- Publication 4396 A, *Partner Resource Package*
- Publication 4012, *Volunteer Resource Guide*
- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*

New for 2012:

- All VITA/TCE volunteers (whether paid or unpaid workers) must complete Volunteer Standards of Conduct Training and complete and sign Form 13615, Volunteer Standards of Conduct Agreement before working at a VITA/TCE site.
- Form 13615 is not valid until the site coordinator, sponsor, partner, instructor, or SPEC contact confirms the volunteer's identity and signs the form.
- Partners /Site Coordinators must validate the identity of volunteers before allowing them to work at a VITA/TCE site.
- Allowing an **unauthorized alien** to volunteer at a VITA and TCE site is prohibited. An **unauthorized alien** is defined as an alien not lawfully admitted for permanent residence in the United States or not authorized to work in the United States under federal immigration law.
- All volunteers must provide proof of identity prior to working at a site.
- The use of Form 13614-C, Intake/Interview & Quality Review Sheet is mandatory for all VITA/TCE sites. The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C.
- It is important the correct SIDN be verified on all returns prepared at the site. SIDN identifies the return was prepared at a VITA/TCE site. It is used to comply with a preparer's responsibility to include a PTIN on every return and ensures the site/partner receives credit for the work performed.
- Form 8879, IRS e-file Signature Authorization, can no longer be sent to the IRS.
- Declaration Control Number (DCN) or Submission Processing ID are no longer printed on Form 8879.
- SPEC is conducting mystery shopping. These reviews will not be announced.
- Partners are required to conduct a minimum of one site and return review on each sponsored site over a 4 year period of time.
- All TaxWise training webinars can be hosted on partners websites.
- TaxWise will support both linked and unlinked state e-file submissions for the Modernized e-File program.
- FAST, Free Assisted Self-Service Tax Preparation, is a Facilitated Self-Assistance Site Model.
- Virtual VITA/TCE Site Model uses the same process as traditional VITA/TCE except that the preparer and taxpayer are not face to face.
- Sites can no longer use modems to transmit returns through TaxWise software.

VOLUNTEER STANDARDS OF CONDUCT

SPEC provides all volunteers the tools and resources to prepare accurate returns. All volunteers are responsible for providing the highest quality and best service to taxpayers. Along with this responsibility, all volunteers must sign Form 13615, Volunteer Standards of Conduct Agreement (Exhibit 1) each year, stating they will comply with the program requirements and uphold the highest ethical standards. Furthermore, all SPEC partners must sign Form 13533, Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct.

As the Site Coordinator (SC), you are responsible for securing a signed Form 13615, and confirming the volunteers' identify and certification level by signing Form 13615.

Unethical Defined

SPEC defines unethical as not conforming to agreed standards of moral conduct, especially within a particular profession. In most cases, unethical behavior is acted upon with the intent to disregard the established laws, procedures, or set policies.

Volunteer Standards of Conduct

The Volunteer Standards of Conduct were developed specifically for free tax preparation operations. Form 13615, applies to all conduct and ethical behavior affecting the VITA/TCE Program. Volunteers must agree to the following standards of conduct prior to working in a VITA/TCE free return preparation site:

As a volunteer in the VITA/TCE program, **You must:**

1. Follow the Quality Site Requirements (QSR).

All taxpayers using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. The purpose of QSR is to ensure VITA/TCE sites are using consistent site operating procedures that will ultimately assist with the accuracy of volunteer prepared returns.

For additional information on the VITA/TCE Quality Site Requirements, refer to the section on Quality Site Requirements or search under "Partner and Volunteer Resource Center" at www.irs.gov.

2. Not accept payment or solicit donations for federal or state tax return preparation.

"Free" means we do not accept compensation for our services. Therefore, we do not want to confuse the taxpayer by asking for donations. A client may offer payment, but always refuse with a smile and say something like, "Thank you, but we cannot accept payment for our services." If someone insists, recommend cookies or donuts for the site. Taxpayers can make cash donations but not at the tax site. Refer taxpayers who are interested in making cash donations to the appropriate website or to the site manager for more information.

3. Not solicit business from taxpayer you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.

You must properly use and safeguard taxpayers' personal information. Furthermore, you may not use confidential or nonpublic information to engage in financial transactions, and you cannot allow its improper use to further your own or another person's private interests.

VOLUNTEER STANDARDS OF CONDUCT

(continued)

Volunteers must keep taxpayer and tax return information confidential. You may discuss information with other volunteers at the site, but only for purposes of preparing the return. You must not use taxpayer information for your personal or business use.

There will be some instances when taxpayers will allow their personal information to be used other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use and disclose the data.

For additional information on IRC 7216 required consents, refer to Publication 4299, *Privacy, Confidentiality, and Standards of Conduct – a Public Trust*.

4. Not knowingly prepare false returns.

Trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns can result in many years of taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax plus interest and penalties, which can result in an extreme burden. In addition, the SPEC partner may be held financially liable for the fraudulent actions of its volunteers.

5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Program.

You may be prohibited from participating in the VITA/TCE program if you engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. You also must take care to avoid interactions that discredit the program.

Allowing an **unauthorized alien** to volunteer at a VITA and TCE site is prohibited. An **unauthorized alien** is defined as an alien not lawfully admitted for permanent residence in the United States or not authorized to work in the United States under federal immigration law

If you have information indicating that another volunteer has engaged in criminal conduct or violated any of the Volunteer Standards of Conduct, immediately report such information to your partner, email IRS at WI.VolTax@irs.gov, or call 1-877-330-1205.

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

To protect the public interest, the IRS and its employees, partners, and volunteers must maintain the confidence and esteem of the people we serve. You are expected to conduct yourself professionally in a courteous, businesslike, and diplomatic manner.

VOLUNTEER STANDARDS OF CONDUCT

(continued)

Referring Problems

In general, you are the first point of contact for resolving any problems encountered at your site. If you feel you cannot take an issue to your partner, email IRS at WI.VolTax@irs.gov, call toll free 1-877-330-1205, and/or contact your SPEC RM.

If you suspect an individual or company is violating the tax laws, you may report this activity on Form 3949-A, *Information Referral*. You may complete this form online at www.irs.gov/pub/irs-pdf/f3949a.pdf. Print the form and mail to: Internal Revenue Service, Fresno, CA, 93888.

Refer taxpayers who are victims of identity theft and that theft has affected their current federal income tax return to: Identity Protection Specialized Unit at 1-800-908-4490. You may prepare returns for taxpayers who bring in their CP01A Notice or special PIN (6 digits IPPIN). Include the IPPIN on the software main information page.

Refer taxpayers who believe they are victims of discrimination to: (written complaints)

Director, Civil Rights Division
IRS, AWSS EDI Operations
1111 Constitution Avenue, NW
Room 2413
Washington, DC 20224

(Email complaints)

eeo.external.civil.rights@irs.gov.

(Telephone complaints- not toll free)

1-202-927-0180.

Refer taxpayers with account questions such as balance due notices and transcript or installment agreement requests to a local Taxpayer Assistance Center or call IRS toll free at 1-800-829-1040.

Refer federal refund inquiries to www.irs.gov and click on "Where's My Refund" or call 1-800-829-1954 or 1-800-829-4477. Refer state/local refund inquiries to the appropriate revenue office.

If taxpayers come into a VITA/TCE site with a tax problem, and they have been unsuccessful in resolving their issue with the IRS, the Taxpayer Advocate Service may be able to help. The taxpayer's Local Taxpayer Advocate can offer special help to a taxpayer experiencing a significant hardship as the result of a tax problem. For more information, the taxpayer can call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD).

VOLUNTEER ROLES AND RESPONSIBILITIES

Roles and Responsibilities for all Volunteers

- Complete Volunteer Standards of Conduct training and complete and sign Form 13615, *Volunteer Standards of Conduct Agreement*
- Ensure no compensation of any kind is accepted for the volunteer services provided
- Maintain confidentiality and protect taxpayer information
- Take pride in performing tasks completely and accurately
- Interact with taxpayers, volunteers, partners and IRS in a professional and courteous manner
- Be friendly, dependable and flexible
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability
- Support VITA/TCE programs

Site Coordinator

Roles:

It is your responsibility to communicate Volunteer Tax Alerts (VTA), Quality Site Requirement Alerts (QSRA), technical updates or any other issues or trends identified during the filing season to all volunteers. It is recommended you hold daily de-briefing meetings to inform volunteers working at the site of the important issues to be aware of while servicing taxpayers. Important information is issued during the filing season as necessary and you are to ensure that volunteers review and understand all communications concerning the latest developments in tax law and procedures.

NEW You **must** sign each Form 13615, acknowledging that you have verified the required certifications and proper identification for all volunteers prior to allowing them to work at the VITA/TCE site.

Responsibilities:

- Complete SPEC Site Coordinator Training.
- Ensure all volunteers adhere to the Volunteer Standards of Conduct and Quality Site Requirements.
- Supervision of volunteers overseeing the site(s) operation during the filing season.
- Validate the identity of all volunteers prior to working at a VITA/TCE site.
- Schedule dates and times that your site(s) will be operational and complete Form 13715, *Site Information Sheet*. Notify SPEC territory immediately of any necessary changes and submit to your SPEC relationship manager.
- Assign specific roles for all volunteers using unique user names. Ensure volunteer roles in software are commensurate with duties.
- Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
- Secure and sign Form 13615, *Volunteer Standards of Conduct Agreement*, from all volunteers, prior to working at the site.
- Complete Form 13206, *Volunteer Assistance Summary Report* and submit to SPEC office on a monthly basis.
- Refer customers with returns out of scope of the VITA/TCE programs to a paid practitioner or firm.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

- Share and discuss VTA and QSRA with all volunteers.
- Monitor site intake process and ensure all volunteers use Form 13614-C, *Intake/Interview & Quality Review Sheet* and that all returns are reviewed and submitted to the IRS.
- Ensure your site is using the correct SIDN on all returns.
- Identify contacts to be used in case of an emergency.
- At the conclusion of filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsors, stakeholders (including SPEC) and/or partners to host recognition events for volunteers.

Volunteer Tax Preparer

Roles:

Provide free tax return preparation for eligible taxpayers. Establish the greatest degree of public trust, to provide top quality service and uphold the highest of ethical standards.

Responsibilities:

- Complete tax law training, including the use of electronic filing software.
- Successfully certify in tax law.
- Provide high-quality tax return preparation to all taxpayers.
- Interview taxpayer to determine if all income, deductions and allowable credits are claimed. Include taxpayer in the preparation of the return.
- Prepare only those tax returns for which certification levels were achieved.
- Refer customers with returns out of scope of the VITA/TCE program to a paid practitioner or firm.
- Verify all returns have the correct Site Identification Number.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign the return.
- Ensure Form 8879 is signed by the taxpayer before transmitting the return.
- Ensure all returns you prepare are quality reviewed.
- Certify at the appropriate tax law level for returns prepared at the site.

Volunteer Quality Reviewer

Roles:

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

Responsibilities:

- Certify at the minimum, at the Intermediate level. For more complicated returns, certify at the Advanced, Military, or International tax law levels.
- Conduct a quality review using Form 13614-C, Section C, on all returns prepared at the site.
- Before asking the taxpayer to sign Form 8879 or the return, advise the taxpayer that he/she is ultimately responsible for the information on the return.
- Explain to the taxpayer that by signing the return, guarantees that the taxpayer has examined the return and its accompanying forms and schedules for accuracy.
- Provide feedback to your Volunteer Tax Preparers regarding any errors made on tax returns.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

Volunteer Screener (also known as client facilitator, greeter or host) Non-Certified

Roles:

Provide support to the site and volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return. Screeners can not answer any tax law questions or determine certification levels unless they are certified in tax law.

Note: A screener assisting taxpayers with any tax law topics, must be certified at the appropriate levels (Basic, Intermediate, Advanced, Military, etc). for providing assistance. A certified screener can also determine the required training levels for preparing each tax return based on the taxpayers documentation. Refer customers with complex returns to a tax practitioner.

Responsibilities:

- Develop a log or check sheet to sign in taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Give each taxpayer Form 13614-C, *Intake/Interview & Quality Review Sheet*.
- Screen taxpayers to determine the type of assistance they will need.
- Ensure the taxpayer has brought the required documents (e.g. valid picture identification, Social Security card(s), W-2, 1099's, last year's return) from which a tax return can be completed.
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.

Volunteer Recruitment/Publicity Specialist

Roles:

The role of the recruitment/publicity specialist is to develop and manage campaigns to promote volunteer tax preparation sites. These campaigns should be designed to grow the volunteer base and advise the community of the services offered at the site.

Responsibilities:

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers to work in the Volunteer Tax Program.
- Work with the partner, sponsor, and/or site coordinator to determine key messages that should be included in the recruitment and publicity campaigns – e.g., bilingual skills, computer skills for electronic filing, etc.
- Develop and maintain relationships with local mass media and SPEC Communications/Media Specialist for obtaining national recruitment and publicity material.
- 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 working at a VITA/TCE site.
- Work with the Volunteer Training Specialist in recruiting potential volunteers.
- Share potential volunteer names with the Volunteer Training Instructor for notification of tax law training and certification course(s).
- Work with the partner, sponsor, and/or site coordinator to publicize site information (e.g., location, hours of operation, electronic filing services, etc.) throughout community, especially in low-income areas.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

Volunteer Recruitment/Publicity Specialist (continued)

- Share potential volunteer names with the Volunteer Training Instructor for notification of tax law training and certification course(s).
- Work with the partner, sponsor, and/or site coordinator to publicize 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 to publicize recognition events and/or ceremonies for volunteers, sponsors, stakeholders (including SPEC representatives) and/or partners involved in the volunteer sites.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is a plus but not required.

Volunteer Training Instructor

Roles:

Instruct tax law classes and/or tax preparation software classes for VITA/TCE Programs. Classes may be an integrated class that combines tax law and software training and certification.

Responsibilities:

- Ensure all volunteers receive Volunteer Standards of Conduct Training and certification.
- Certify at minimum, at the Intermediate level. If instructing more complex tax law, certification at that level will be required (Advanced, Military, etc.).
- Assist the partner or sponsor by developing a plan to deliver the training and certification.
- Maintain working relationship with local SPEC office to obtain 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 training.
- Ensure that all volunteers are using Form 13614-C, *Intake/Interview & Quality Review Sheet*.
- 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 are using Form 13614-C, Section C, to conduct a quality review of the tax return.
- Ensure certification tests are graded, volunteers are certified and Volunteer names are submitted to Site Coordinator.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

Volunteer Computer Specialist

Roles:

- Oversee the operation of all computers and printers at the site or partner level throughout the filing season.

Responsibilities:

- Working knowledge of personal computers, software and communications systems.
- Verify tax software system requirements for all computers.
- Frequently run speed test, if using TaxWise.
- Verify all defaults are set correctly for all computers.

Volunteer Interpreter

Roles:

Provide FREE interpreter services to customers at a Volunteer Tax site (e.g., non-English speaking and hearing-impaired). Interpreter should be proficient in a particular interpreter skill (e.g., ability to translate to and from English, sign-language).

Responsibilities:

- Work with the Volunteer Site Coordinator to establish special VITA/TCE sites 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 site promotions.
- 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.

QUALITY SITE REQUIREMENTS

Overview

Introduction

All taxpayers using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. The purpose of the **Quality Site Requirements (QSR)** is to ensure quality and accuracy of return preparation and consistent operation of sites. The QSR must be communicated to all volunteers, partners and site coordinators to ensure SPEC and partner objectives are met.

Based on lessons learned during the FY2011 filing season, the QSR were updated to strengthen IRS oversight of the VITA/TCE programs.

A return is **accurate** when the tax law is applied correctly and the return is free from error based on the taxpayer interview, their supporting documentation and the completed Form 13614-C, Intake/Interview & Quality Review Sheet.

Background

Our partners and volunteers are the most valuable resources SPEC has in the volunteer tax preparation program. The QSR were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is SPEC's responsibility to provide site coordinators and volunteers with the tools and support necessary to comply with each QSR.

QUALITY SITE REQUIREMENTS (continued)

What are the updated QSR for FY 2012?

The 10 requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

- 1. Certification:** All volunteers must complete the Standards of Conduct Training course, complete and sign Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a VITA/TCE site.

Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified in tax law. All VITA/TCE instructors and site quality reviewers must be certified at a minimum, at the Intermediate level or higher (based on the complexity of the return).
- 2. Intake/Interview Process: All sites** must use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared. The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C.
- 3. Quality Review Process:** All returns must be quality reviewed and discussed with the taxpayer **prior to** the taxpayer leaving the site. All sites must use and complete Form 13614-C, Section C during the quality review process. The electronic Form 13614-C, Section C, available through Tax Wise software interview module, may be used in lieu of the paper Form 13614-C.
- 4. Reference Materials:** All sites must have one copy of the following reference materials available for use by volunteer return preparers and quality reviewers.
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - Publication 3189, *Volunteer e-file Administration Guide*
 - Volunteer Tax Alerts – must be available at the site within 5 days of SPEC issuance.
- 5. Volunteer Agreement:** All volunteers (site coordinators, preparers, quality reviewers, greeters, client facilitators, etc.) must complete the Volunteer Standards of Conduct Training and certify to their adherence by signing Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct training, and have validated the volunteers identity.
- 6. Timely Filing:** All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.
- 7. Title VI:** Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.
- 8. Site Identification Number:** It is critical that the correct Site Identification Number (SIDN) must be included on **ALL** returns prepared by VITA/TCE sites.
- 9. Electronic Filing Identification Number:** The correct Electronic Filing Identification Number (EFIN) must be used on every return prepared.
- 10. Security, Privacy and Confidentiality:** All guidelines discussed in Publication 4299, *Privacy, Confidentiality, and Standards of Conduct – A Public Trust* must be followed.

QUALITY SITE REQUIREMENTS (continued)

QSR #1 Volunteer Certification

All volunteers must complete the Standards of Conduct Training, complete and sign Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site.

Certification: Volunteers, who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of tax returns must complete and pass the IRS test. This constitutes an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified at the level of the complexity for each return. Volunteers can only prepare returns based on their level of certification.

All instructors and site quality reviewers must be certified, at a minimum, at the intermediate level. If the site is preparing returns at the Advanced, Military, International, Foreign Student/Scholar or Puerto Rico levels, the volunteer's certification level must be equivalent.

Volunteers who assist in various roles (for example, greeters, client facilitators, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues do not have to certify in tax law.

Site coordinators must have a method to verify certification the day the volunteer reports to the site and must develop a process to ensure volunteers are preparing and/or quality reviewing returns based on their appropriate level of certification.

Site coordinators must also certify completion of Site Coordinator Training prior to the site opening. This training may be obtained via Link & Learn Taxes or from the local SPEC territory office.

For VITA/TCE certification, volunteers must complete one of the following; classroom, self-study, Link & Learn Taxes or partner-created training courses based on the type or level of returns prepared at the site:

- Basic
- Intermediate
 - Health Savings Accounts
- Advanced
 - Cancellation of Debt
- Military
- International
- Foreign Student/Scholar
- Puerto Rico

Note: AARP Tax Aide requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the Advanced level, the volunteer should not prepare or correct returns, conduct quality reviews, or perform any other duties requiring knowledge of tax law. The AARP state coordinator must be advised of such.

QUALITY SITE REQUIREMENTS (continued)

Required Training for Volunteer Positions

Listed below are volunteer positions and the required training applicable for each position.

Volunteer Position	Volunteer Standards of Conduct Training	Site Coordinator Training	Tax Law Certification
Site Coordinator	Required	Required	If SC prepares returns, corrects rejects or provides tax law assistance, certification level is based on complexity of return. If SC conducts quality review, Intermediate level or higher is required.
Instructor	Required	Not Required	Intermediate required (or higher - based on level of course instruction).
Return Preparer	Required	Not Required	Required (Level of certification is based on complexity of returns prepared).
Quality Reviewer	Required	Not Required	Intermediate level or higher required based on complexity of returns reviewed.
Screener (answers tax law questions)	Required	Not Required	Required (Level is dependant on complexity of questions answered).
Greeter/Client Facilitator (does not answer tax law questions)	Required	Not Required	Not Required

QSR #2 All sites must use an Intake and Interview Process

All sites must use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared. The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C. Partners may attach an addendum to the Form 13614-C to ask additional questions, but cannot create their own version of this form for use.

It is a requirement for all volunteers preparing returns to use a correct intake and interview process. This process must include an **interview** with the taxpayer while using F13614-C to ensure the accuracy of taxpayer returns.

QUALITY SITE REQUIREMENTS (continued)

QSR #3 Quality Review Process Being Used

All returns must be quality reviewed and discussed with the taxpayer **prior to** the taxpayer leaving the site. All sites must use Form 13614-C, Section C during the quality review process. The electronic Form 13614-C, Section C, available through TaxWise software interview module, may be used in lieu of the paper Form 13614-C. **A Quality Review process includes a 100% review of all returns.**

Every site must ensure a quality review is completed. A quality review process contains the following critical components for an effective and thorough quality review of the tax returns:

- Taxpayer participation – a conversation with the taxpayer to solicit their understanding and agreement to the facts of the return.
- The quality reviewer is required to use Form 13614-C, Section C during the review.
- Use is required to use the available source documents to confirm identity, income, expenses and credits and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, the intake sheet should be marked to show a verbal response was provided.
- Tax law materials, as necessary.

Preferred Quality Review Method:

Every return is required to be quality reviewed using available source documents, the intake and interview information and a quality review tool. A designated quality reviewer is the preferred method to conduct site quality reviews. However, if the site cannot have a designated reviewer, an acceptable quality review can be an exchange with another preparer as long as both reviewers are certified at the appropriate level (or higher) based on the complexity of the return. If possible, self-review should only be conducted in a one-person volunteer site. The review process must ensure that all source documents used in the tax return preparation are verified during the review process, including the intake and interview information provided on Form 13614-C and completion of Section C of Form 13614-C.

The quality review section of Form 13614-C should be used to ensure a complete quality review is conducted.

QSR #4 All Sites Must Have Reference Materials Available

All sites must have **one copy** of the following reference materials available for use by volunteer return preparers and quality reviewers.

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*
- Publication 3189, *Volunteer e-file Administrator Guide*
- Volunteer Tax Alerts – must be available at the site within 5 days of SPEC issuance

Sites using TaxWise have electronic access to Publications 17 and 4012.

The use of reference materials is an important key to producing an accurate return. As an example, a large number of mistakes in return preparation occur in the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made by simply following one of the flow charts or decision trees in Publication 4012. Training volunteer tax preparers to use these flow charts should be emphasized during training. Each site must have key reference materials available to help foster the use of these resources.

Site coordinators should have a process in place to ensure all Volunteer Tax Alerts have been distributed and **discussed** with all volunteers.

QUALITY SITE REQUIREMENTS (continued)

QSR # 5 Volunteer Agreement

All volunteers (site coordinators, preparers, quality reviewers, greeters, client facilitators, etc.) must complete the Volunteer Standards of Conduct Training and certify to their adherence by signing Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct training, and has verified the volunteers identity, before the volunteer can work at the site.

Form 13615 includes the following agreements to the Volunteer Standards of Conduct:

Signed Forms 13615 must be maintained at the sponsoring organization or site coordinator's level.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment or solicit donations for federal or state tax return preparation.
3. Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Program.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

All partners/site coordinators are required to provide their SPEC RM with a list of all volunteers working at the using Form 13206, *Volunteer Assistance Summary Report*. However, some partners such as AARP Tax Aide and the National Community Tax Coalition will not complete Form 13206; instead, they will send their volunteer certifications on a unified list containing the same information as requested on Form 13206. However, these partners must secure Form 13615 from all volunteers. The list should show each volunteer has signed and dated their agreements and the site coordinator, sponsoring partner, instructor, or IRS contact has verified the volunteers identity by also signing and dating the form. The preferred document for reporting VITA/TCE volunteers is Form 13206, *Volunteer Assistance Summary Report*.

After the initial Form 13206 or similar list is submitted for the filing season, site coordinators have an additional responsibility to complete a new form or list as additional volunteers report to their sites. Form 13206 or listing must be sent to the local SPEC RM by the third business day after the end of each month. Volunteer certifications (Forms 13206 or 13615) are to be maintained at the site when possible.

QUALITY SITE REQUIREMENTS (continued)

QSR #6 Timely Filing

All sites must have processes in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

For e-filed returns, timely submission of the electronic return is defined in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* as, "once signed, an ERO must originate the electronic submission of a return as soon as possible". An ERO/site coordinator must ensure that stockpiling of returns does not occur. Stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO/site coordinator has all necessary information for origination.

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission)
- Promptly working e-file rejects that can be corrected by the volunteer
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns)
- Promptly notifying taxpayers if any other problems are identified with return processing

An attempt should be made to work all rejects as soon as possible. The IRS Outstanding Reject Report can be used as a tool to ensure all rejects are being corrected.

Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject can not be corrected, or if the changes made exceed the following dollar limits, which means the taxpayer(s) must sign the return again:

- \$50 to "Total Income" or "AGI" or
- \$14 "Total Tax", "Federal Income Tax Withheld", "Refund" or "Amount You Owe".

Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, Publication 4146, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*, and Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer e-file administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites. IRS provided tax software has electronic access to Publication 3189.

Refer to irs.gov for Publication 17 and/or 1040 instructions for Submission Processing Center addresses for paper returns.

QUALITY SITE REQUIREMENTS (continued)

QSR #7 Title VI Information is Provided to All Taxpayers

Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.

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. This information may either be displayed at the site by posting Publication 4053, Your Civil Rights are Protected, or by providing the taxpayer Form 13614-C, Intake/Interview & Quality Review Sheet, Publication 730, Important Tax Records (or partner-developed envelope) or the stuffer, Publication 4481, Your Civil Rights are Protected. TCE recipients are required to use Title VI language but are not required to use IRS-developed products.

Military Exception: Per General Legal Services and the External Civil Rights Unit, Military Sites do not have a requirement to provide Title VI posters to their taxpayers unless they have sites that are operated by non-military private organizations such as a church, community or non-profit organization. Since the Military is required to use their own process for resolving EEO issues, they are allowed to use their process for resolving all alleged discriminatory actions.

QSR #8 Correct Site Identification Number (SIDN) is Used

It is critical that the **correct** Site Identification Number (SIDN) must be included on **ALL** returns prepared by VITA/TCE sites.

E-file administrators should set up computer defaults to ensure the correct SIDN automatically appears on each tax return. Refer to Publication 3189, Volunteer e-file Administrator Guide, for information on setting defaults.

QSR #9 Correct Electronic Filing Identification Number (EFIN) is Used

The correct **Electronic Filing Identification Number** (EFIN) must be used on every return prepared.

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide* for further EFIN procedures.

QUALITY SITE REQUIREMENTS (continued)

QSR #10 Security, Privacy & Confidentiality guidelines are being followed

All Security, Privacy and Confidentiality guidelines discussed in Publication 4299, *Privacy, Confidentiality, and Standards of Conduct – A Public Trust* must be followed.

Publication 4299 serves as the central document for providing guidance on securing individual information shared by taxpayers, volunteers and partners as well as guidance on protecting the privacy of taxpayers, volunteers, and partners individual information. This publication must be available at every site and used when referring to security, privacy and confidentiality.

The key principles are:

- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and volunteers must delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site coordinators must keep confidential any personal volunteer information provided.
- Partners with a need to retain and use taxpayer information (for purposes other than return preparation) must follow Section 7216 procedures in Publication 4299 for securing a taxpayer-signed consent before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

A crucial component to protecting taxpayer information is the requirement for all volunteers preparing returns to have **unique** user names that are password protected. The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For instance, unless a return preparer is also the site administrator, they should not be assigned Administrative or SuperUser permissions.

For FY 2012, the TaxWise software will preset users to the preparer role. It is highly recommended that site coordinators assign volunteers the lowest level "ROLE" necessary for each particular user.

Additional resources for security, privacy and confidentiality guidelines include:

- Link & Learn Taxes available on www.irs.gov
- Publication 4600, *Safeguarding Taxpayer Information*
- Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*
- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 4473, *IRS Computer Loan Program Welcome Package*
- Publication 4390, *VITA/TCE Computer Loan Program*
- Publication 1345, *Handbook for Authorized IRS e-file Providers*
- *Volunteer Tax Alerts* (VTA), and *Quality Site Requirement Alerts* (QSRA) are issued to Site Coordinators throughout the filing season. These alerts address trends identified by QSS, TIGTA, and SPEC Shopping reviews. Site Coordinators should discuss all VTA and/or QSRA with their staff after release.

QUALITY SITE REQUIREMENTS (continued)

If you need additional information on the Quality Site Requirements, please contact your SPEC RM or send an e-mail to partner@irs.gov.

How can Volunteers and Taxpayers report Unethical behavior at VITA/TCE sites to the IRS?

Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to IRS e-mail us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

This information is also printed on F13614-C, *Intake/Interview & Quality Review Sheet*.

SPEC QUALITY REVIEWS

Quality Statistical Sample Reviews

QSS reviews will be conducted by members who are highly trained employees with extensive tax law experience. QSS reviews are critical to the success of the VITA/TCE program and play an integral part in improving the quality and consistent performance of sites. The review process validates accuracy of returns and compliance with Volunteer Standards of Conduct and Quality Site Requirements (QSR). It also provides opportunities to identify and correct problem areas or share best practices.

The selection of these sites is a random selection of the entire VITA/TCE population of sites and returns prepared. The selection is made by Statistics of Income (SOI) to ensure that we have a valid accuracy measure that is properly weighted.

QSS reviews will be unannounced, where applicable, and include a minimum review of 3-returns. Results from these reviews are used to determine VITA/TCE accuracy rate. Additionally, these results are verified through a secondary review process (inter-rater) to validate accuracy of our findings.

Site Review

The purpose of Form 6729, *Site Review Sheet*, is to gather information about administrative aspects of a volunteer site and adherence to the Volunteer Standards of Conduct and QSR. The reviewer will observe the site's activities and procedures. In some cases, you may be asked for clarification on the processes used at your site.

Return Review:

The purpose of Form 6729-R, *Quality Statistical Sample (QSS) Return Review Sheet*, is to gather information about the accuracy of a federal tax return. A return is accurate when the tax law has been applied correctly and is free from error based on the taxpayer interview, supporting documentation, and a completed Form 13614-C.

An accuracy determination is made by comparing the volunteer prepared return to the completed intake sheet, income and expenses revealed during the interview, and supporting documents, thus ensuring that the law has been correctly applied. You may also be asked to clarify or verify entries on the tax return. Return reviews are conducted on the same day, by the same individual conducting a site review. If possible, the return review should be conducted in a semi-private area with access to an electrical outlet.

Post Review Discussion

During the post review discussion, the QSS reviewer will provide preliminary feedback to the site coordinator. Both the site and return review findings will be discussed.

Follow-up and Corrective Actions

Follow-up and corrective actions from the site review may be recommended by the QSS reviewer for the site coordinator and the assigned RM to monitor. The RM will provide a copy of the Form 6729 and Form 6729-R to the partner/site coordinator.

OTHER REVIEWS/VISITS

SPEC Shopping Review

SPEC shopping reviews are intended to gauge taxpayer experience and test tax law accuracy based on specific scenarios. Shopping reviews will involve unannounced “mystery” shoppers posing as taxpayers using a pre-defined scenario to have their federal tax return prepared by VITA/TCE volunteers. The results of these reviews consist of comparing the VITA/TCE volunteer prepared tax return with the pre-determined tax return. However, since these are not statistically valid sampled reviews, they will not be used to measure the accuracy of returns prepared by VITA/TCE volunteers. QSS reviews will continue to be used for this purpose.

Treasury Inspector General for Tax Administration (TIGTA) Shopping Review

TIGTA performs reviews to test return accuracy. They use a method known as “shopping”. This process uses pre-designed scenarios generally to test new tax law or new procedures. TIGTA shopping results are not statistically valid and cannot be projected to the entire population of returns prepared at the Volunteer Program sites.

The results and findings from the TIGTA Shopping Reviews are contained in the TIGTA Final Audit Report, which is published generally in September annually.

Neither IRS nor its partners are notified of TIGTA's shopping plans prior to their visit. TIGTA generally shops no more than three-dozen locations annually.

During the filing season, TIGTA Reviews are conducted by a cadre of TIGTA Auditors (Shoppers). The TIGTA Shopper has a pre-defined taxpayer scenario and assumes the role of the taxpayer in requesting services from a VITA or TCE site. Shoppers will remain anonymous to the site coordinator and volunteer until the return is completed and has gone through the sites quality review process.

Once TIGTA identifies themselves as a shopper, they will ask the return be deleted to avoid transmission of a fictitious return to IRS. If your site is visited by TIGTA, we ask that you notify your RM and provide any feedback regarding your experience with the review or send an email to partner@irs.gov.

Field Site Visits

Field site visits are critical to the oversight of the VITA and TCE program and play an integral role in improving the quality of service provided at volunteer sites.. Field site visits are not reviews. These visits are intended to assist site coordinators/partners in successful operation of their site. The visits provide opportunities to identify and correct problem areas or share best practices. Generally, your IRS RM will notify you prior to conducting a Field Site Visit.

Partner Reviews

Form 6729, *Site Review Sheet* and Form 6729-C, *Return Review Sheet*, provide a tool for partners use in conducting site and return reviews.

NEW Partners are required to conduct a minimum of one site and return review at each location they support over a four-year period of time to ensure all sites are reviewed by the partner. Partner reviews of their sponsored sites are intended to strengthen oversight of this program.

NEW Office of Equity, Diversity & Inclusion (EDI)

EDI plan to visit approximately 16 volunteer sites operated by partners that receive a VITA/TCE grant. The purpose of their visit is to validate compliance with Title VI rules and reasonable accommodations for persons with disabilities. The results of these visits will be discussed with the partners and SPEC Headquarters.

For more information on Title VI rules link to Publication 4053, *Your Civil Rights are Protected*.

TRAINING AND CERTIFICATION

Training 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, all supporting documentation, and a completed Form 13614-C, Intake/Interview & Quality Review Sheet. A number of elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. Your SPEC RM will provide free VITA/TCE program training course materials that you can use in training your volunteers.

Training Options

Training and testing are tailored to the anticipated return preparation needs of the community. The training will take place at a time and location convenient to volunteers and instructors. The VITA/TCE programs offer a variety of options in how training content is presented.

Volunteer Standards of Conduct training will be available on Link & Learn Taxes and Form 6744, *Assistor's Test/Retest*.

Link & Learn Taxes (L<) – is intended to be used as a stand-alone product for self-study or in a classroom environment. It contains 7 modules: Basic, Intermediate, Advanced, International, Military, Puerto Rico, and Foreign Students and Scholars. It can also be used as a prerequisite before classroom training or as reinforcement after classroom training.

Practice Lab – is a training version of the tax software that volunteers can access through L<. It is intended to be used for hands-on tax preparation practice in either a self-study or classroom environment. It should be used in conjunction with Pub 4491-W to prepare the practice problems and exercises.

Pub 4491, VITA/TCE Student Guide –is intended to be used as a printed training guide for instructor and student participants. It contains 5 courses: Basic, Intermediate, Advanced, International, and Military. It can be used for self-study or in a classroom environment. It is part of a standard kit consisting of the student guide, Pub 4012, Pub 4491-W and the volunteer test.

Pub 4491-W, VITA/TCE Problems and Exercises –consists of comprehensive problems and exercises. It is intended to be used in conjunction with the practice lab for hands-on mock tax return preparation experience. We strongly recommend the continued use of this product during training.

Pub 4480, Link & Learn Kit – is used as a companion for Link & Learn Taxes. The kit contains Pub 4012, Pub 4491-W and the volunteer test. It is intended to be used for either self-study or in classroom training in conjunction with L<.

Pub 4012, Volunteer Resource Guide – is designed as a training tool and a site reference guide for volunteers to use at the VITA sites. It has also proven to be a useful training tool when used in conjunction with Pub 17.

Publication 4555-e, VITA/TCE e-instructor guidance (new product)-is an online guide that provides guidance for instructors who teach volunteers to prepare tax returns using Link & Learn Taxes or Pub 4491 in a classroom environment.

Certification

All volunteers must pass the Volunteer Standards of Conduct training. Tax preparers must pass at least the Basic certification test. A minimum score of 80% is required for each certification test. After your Basic certification, you can test for Intermediate certification. Once you have achieved both of these certifications, you may test for any or all of the other certifications: Advanced, Military, and International.

NOTE: Quality reviewers, at a minimum, must certify at the intermediate level. Site Coordinators must verify 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.

TIMELINE FOR OPERATING VITA/TCE SITE

Opening and Operating Your Site

As a Site Coordinator, you are responsible for planning, organizing, supervising, and promoting all aspects of your program. Your SPEC RM is available to help you build an effective program. As a Site Coordinator you 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.

Filing Season Timeline

To assist you in operating and managing your site, review the Filing Season Timeline below:

June – July

- **New sites:** First request a SIDN from your SPEC RM.
- Begin initial volunteer recruitment efforts.
- **New sites:** Apply for EFIN (Electronic Filing Identification Number) using e Services.
- **Existing sites:** Continue volunteer recruitment efforts for next filing season.

August – September:

- Order electronic filing software through your SPEC office.
- Order training materials through CAPS and submit to your SPEC RM.

October:

- Escalate volunteer recruitment.
- Select or firm up site location(s), dates and days open, opening and closing times.
- Identify instructors for electronic filing, tax law training, and certification.
- Schedule date and place for volunteer training and certification, including tax preparation software training.
- Complete any additional Forms 2333V for training material orders and submit to your SPEC relationship manager.
- Identify/secure computer equipment for volunteer tax site(s).

TIMELINE FOR OPERATING VITA/TCE SITE

(continued)

Filing Season Timeline *(continued)*

November – December:

- Complete any additional Forms 2333V for training material orders and submit to your IRS SPEC contact.
- Begin both electronic filing and volunteer tax training and certification classes.
- Begin community awareness publicity.
- If required, sign Form 13324, IRS Civil Rights Assurance for Sub-recipients under SPEC Partnership Agreements, or Form 13325, Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships, and return to SPEC office.
- Meet with volunteers to plan strategy for staffing/operating site(s).
- Identify volunteer(s) to serve as alternate site coordinator in your absence.
- Verify order of forms and supplies for sites.
- Continue volunteer training and certification.

January:

- Post publicity posters.
- Continue volunteer training and certification.
- Complete Site Coordinator training.
- Issue optional Form 13645, Wallet Card, to each certified volunteer.
- Conduct volunteer meeting to assign volunteer roles and responsibilities.
- Establish an intake/interview and quality review process for all returns prepared at your site.
- Ensure Publication 4053 is in place to notify taxpayers of Title VI procedures.
- Install the tax preparation software on computers.
- Set defaults using Master Template. Verify correct SIDN.
- Assign unique user names for all volunteers preparing returns.
- Secure signed and dated Form 13615, Volunteer Standards of Conduct Agreement.
- 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 SPEC office (report each volunteer only once).
- Complete Form 13715, Volunteer Site Information Sheet, submit to SPEC office.

February – March:

- Continue to secure signed and dated Form 13615, Volunteer Standards of Conduct Agreement, from all volunteers.
- TCE sites should provide the SPEC Territory office a list of certified volunteers by February 2nd.
- Discuss all VTA and QSRA with the volunteers.
- If necessary, update Form 13715, Volunteer Site Information Sheet, submit to SPEC office.
- Issue optional Form 13645, Wallet Card, to each certified volunteer.

TIMELINE FOR OPERATING VITA/TCE SITE

(continued)

Filing Season Timeline (*continued*)

To assist you in operating and managing your site, review the Filing Season Timeline below:

April – May

- Plan and attend volunteer/sponsor recognition ceremonies.
- Identify volunteer milestone recipients, complete template(s).
- Work with SPEC relationship manager contact to prepare certificates for volunteers.
- Initiate formal appreciation for site sponsor (certificate and letter).
- Initiate site close-out procedures as referenced in this publication; and post-filing software procedures as referenced in **Publication 3189, *Volunteer e-file Administrator Guide***.
- If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus.
- Evaluate filing season, site, and volunteers.
- Provide IRS SPEC local contact with feedback or complete Partner Survey to improve or enhance operation for next year.
- When applicable, secure/confirm site location for next year.
- Begin volunteer recruitment for next filing season.

Action Plans Notes and Comments for next year:

To assist you in future planning, please note any additional action plans items and share with your RM.

GUIDELINES FOR OPENING YOUR SITE

As a Site Coordinator, it is your responsibility to ensure that the site is prepared to run efficiently. You are responsible for program coordination and various administrative duties associated with managing a site.

These Responsibilities may include:

- Recruit and supervise Volunteers
- Determine site's days and hours of operation
- Discuss Volunteer Tax Alerts
- Ensure Volunteer Standards of Conduct are followed by all volunteers
- Ensure Quality Site Requirements are followed by all volunteers

Required forms that need to be completed and verified prior to opening your site, if applicable:

- **Form 8633**, *Application to Participate in IRS e-file*. Registered users can review the site's application for an active EFIN, correct site address and responsible person. To access the IRS e-file application:
 - Log in to e-services using your login and password
 - Click on "application"
 - Click on "e-file application"

Form 8633 can be accessed from IRS web site at www.irs.gov. Enter 'Form 8633' in the search engine to download the paper application. Detailed instructions are located in Publication 4396A, Partner Resource Package.

- **Form 13533**, *Sponsor Agreement*. Sponsor Agreement must be signed prior to receiving any IRS equipment. Access using the following link: <http://www.irs.gov/pub/irs-pdf/p4299.pdf>
- **Form 13632**, *Volunteer Property Loan Agreement*. You must return property loan agreement to Depot if you received any IRS laptops or printers. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13632.pdf>
- **Form 13715**, *Site Information Sheet*. Verify site's general information and schedule of days and hours your site is operating. Send form to your RM by Jan 15. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13715.pdf>
- **Form 13206**, *Volunteer Assistance Summary Report*. Volunteer Information, volunteer certification levels, and if volunteer works at another site must be completed for all volunteers. After the initial Form 13206 is submitted for the filing season, site coordinators have an additional responsibility to complete a new form or list as additional volunteers report to their sites. Send to your RM by the 3rd of every month. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13206.pdf>
- **Form 13615**, *Volunteer Standards of Conduct Agreement*. All volunteers (preparers, quality reviewers, greeters, client facilitators, etc.) must complete the Volunteer Standards of Conduct training and certify to their adherence by signing Form 13615, prior to working at a VITA/TCE site. You must secure Form 13615 from all volunteers. This form must be kept at the site, or partner level available for review. Access the form at the following link: <http://www.irs.gov/pub/irs-pdf/f13615.pdf>
- **Form 13645**, *Wallet Card*. Request from your RM.
- Review **Publication 3189**, *Volunteer e-file Administrator Guide*
- **Form 13614-C**, *Intake/Interview & Quality Review Sheet* must be use for every return prepared. Access the form at the following link: <http://www.irs.gov/pub/irs-pdf/f13614c.pdf>

GUIDELINES FOR OPENING YOUR SITE (continued)

Product Ordering:

Site coordinators with e-mail accounts can directly order site and training products on-line using the electronic product ordering system, otherwise known as CAPS. Form 2333V, Volunteer Program Order Form, is e-mailed to site coordinators during the month of September. If you do not receive the electronic order form, contact your RM. SPEC's on-line ordering application is normally available mid September of each year. SPEC training products are listed on www.irs.gov keyword search "Volunteer Training Resources".

GUIDELINES FOR CLOSING YOUR SITE

Closing Your Site

At the end of the filing season, care should be taken to ensure that your site is closed properly. Refer to Publication 3189 for detailed post-filing season e-file procedures. The following actions should be taken:

1. Ensure that no taxpayer information has been left at the site.
2. Dispose of all unused forms, publications and posters (recycle if possible).
3. Submit a revised Form 13715, IRS SPEC Volunteer Site Information Sheet, to your relationship manager, if applicable.
4. Make sure all returns have been filed and all acknowledgements have been retrieved and all rejects have been resolved.
5. Follow IRS procedures for backup, retaining or storing electronic return files.
6. Delete all taxpayer information contained in return preparation computers.
7. Follow procedures in Publication 4473 on returning IRS loaned equipment.
8. Send all Forms 8453 to IRS Austin Campus with attachments.

Prior Year Return Preparation

Volunteers, with the necessary reference materials, may prepare the three previous tax years' returns. Every effort should be made to secure experienced (at least 2 years of experience) volunteers for preparing prior year returns. Volunteers preparing prior year returns must be certified at the intermediate or advanced levels (current year), however, if the level of the return is more advanced, the preparers' level must be comparable. Refer to Publication 4396A on securing prior year reference materials.

MeF will allow electronic filing of prior year returns. It accepts the current tax year and two prior tax years. However, since TaxWise started participating in MeF in 2010, volunteers using TaxWise software will only be able to transmit prior year 2010 tax year returns during the 2012 filing season. E-filing of prior year returns is limited to the 21 forms and schedules available in Phase I of MeF deployment.

Use the EFIN and Registration Code issued for the appropriate year or use the generic EFIN and registration codes as provided in **Publication 3189**, *Volunteer e-file Administrator Guide*.

VOLUNTEER MILESTONE RECOGNITION

Volunteer Recognition

Your volunteers will devote hours, effort and energy to helping you with the operation of your site. Under your leadership, they will give top quality service with the highest ethical standards possible throughout the filing season. Recognizing volunteers for significant milestones and their outstanding commitment and dedication is extremely important to the SPEC organization.

Recognition is defined as formal or informal, favorable attention given to the volunteer, to provide a sense of appreciation, security and belonging. SPEC wants to ensure that partners, volunteers and sites are honored for their dedicated years of service. SPEC will provide partners, sites and volunteers, whose years of service are increments of 10, with milestone recognition items for their years of dedication. The table below depicts the milestone and type of recognition available.

Milestone	10 Years	20 Years	30 Years	40 Years
Partner	Certificate	Plaque Wooden	Trophy	SPEC Director's Award
		Plaque Acrylic	Plaque Wooden	Trophy
Site	Certificate	Plaque Acrylic	Plaque Wooden	Trophy

Instructions for how to order these awards can be found in the Partner Resource Package (Publication 4396A), and on www.irs.gov keyword search Partner and Volunteer Resource Center.

All requests for recognition items must be submitted as soon as possible, but no **later than February 25th** to ensure timely delivery by April 10th. Requests for volunteer and site recognition should be sent to partner@irs.gov.

TAX PREPARATION MODELS

VITA/TCE

This traditional approach uses a certified volunteer to prepare a return for a taxpayer in a face to face environment using a standard intake/interview and quality review.

Virtual VITA/TCE

This approach uses the same process as a traditional VITA/TCE except that the preparer and the taxpayer are not face to face. Technology is used to connect the volunteer preparer and the taxpayer. Technology includes internet, fax, and video. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can be used in urban settings to provide a free alternative to qualified taxpayers.

The Intake Site will be located in a geographic location where there is no or limited VITA/TCE presence. No returns can be prepared at the intake site. Volunteers are required to verify the taxpayer's identity, secure the taxpayer's records necessary for completion of the return, and initiate the intake process by providing the taxpayer with Form 13614-C, for completion. A non-certified volunteer cannot provide any tax advice to the taxpayer and should advise the taxpayer to discuss any concerns with a certified volunteer. A certified volunteer located at the Intake Site can conduct a face-to-face interview and quality review with the taxpayer. The Intake Site may fax, email or mail copies of the taxpayer's documents necessary for preparation of the tax return at the Preparation Site.

The Preparation Site will be staffed with certified volunteers. These volunteers will review the taxpayers' documents faxed, emailed or mailed from the Intake Site to prepare the return. The certified volunteer will contact the taxpayer and conduct the interview while verifying the information included on Form 13614-C. The certified volunteer may or may not keep open communication with the while the return is prepared. Once the certified volunteer completes the return, it must be faxed, emailed or mailed directly to the taxpayer for their review. After the taxpayer has reviewed the return, a certified volunteer must talk to the taxpayer to conduct the quality review of the prepared return and then secure the required taxpayer signatures on Form 8879, IRS e-file Signature Authorization.

Facilitated Self-Assistance

This approach uses a certified volunteer to assist taxpayers in the preparation their return. Since the role of the volunteer is a facilitator, multiple taxpayers can be assisted at one time by each volunteer. Because the taxpayers are preparing their returns, the quality process required in traditional and virtual VITA/TCE is not applicable. Partners can use any software that has the ability to capture the SIDN which includes I-CAN, Beehive, Benefits Bank, and Intuit or software offered under SPEC's national MOU with ETA and the Free File Alliance which is known as FAST (Free Assisted Self-Help Tax Preparation). Although SPEC will support the partner's choice, it will actively promote FAST in accordance with the MOU. Contact your RM to see if you should start a FAST site. You may also request Publication 4907, Free File for VITA Partners, for further details.

Security Requirements:

Volunteers must adhere to privacy and security guidelines outlined in Publication 4299, Privacy, Confidentiality, and Standards of Conduct – A Public Trust.

When transferring taxpayer information from one location to another for return preparation, the Intake Site is required to solicit and secure the taxpayers permission on the *Virtual VITA/TCE Site Model Taxpayer Consent* form.

If the taxpayer's information is used or shared for any purpose other than preparation of the taxpayer's return, the site must adhere to IRC 7216 guidelines in Publication 4299, by securing a Notice of Consent to Use and/or Notice of Consent to Disclose, whichever is appropriate.

EVALUATING THE FILING SEASON

Evaluating the Filing Season

You should be alert to changes and suggestions throughout the filing season that will improve site operations. A written summary of your program and your suggestions will be valuable information for the next year. 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. SPEC is interested in what it can do to improve the VITA/TCE programs. Be sure to discuss your ideas with your RM.

EXHIBIT 1 - Form 13615 Page 1

Form 13615 (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Volunteer Standards of Conduct Agreement – VITA/TCE Programs	Cat. No. 38847H
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The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Instructions: All VITA/TCE volunteers must complete the *Volunteer Standards of Conduct Training* and sign *Form 13615, Volunteer Standards of Conduct Agreement* prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the form. As a volunteer participant in the VITA/TCE Programs, **I will:**

- | | |
|--|--|
| 1) Follow the Quality Site Requirements (QSR).
2) Not accept payment or solicit donations for federal or state tax return preparation.
3) Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual. | 4) Not knowingly prepare false returns.
5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6) Treat all taxpayers in a professional, courteous, and respectful manner. |
|--|--|

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from the VITA/TCE Programs and inclusion on volunteer registry;
- Deactivation of your Partner's VITA/TCE EFIN (electronic ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information;
- Termination of the sponsoring organizations partnership with IRS;
- Termination of sponsoring organization grant funds; and
- Subjection to criminal investigations;

Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns such as missing or incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on his or her return.

The Volunteer Protection Act ("VPA") generally protects volunteers from liability for acts or omissions that occur while volunteering at an organization, if the volunteers are acting within the scope of their responsibilities. **The VPA excludes conduct that is willful or criminal, grossly negligent, or reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.**

EXHIBIT 1 - Form 13615 Page 2

Volunteer Information:

Print Full Name	Your volunteer position(s)
Home Street Address City, State and Zip Code	
E-mail Address	Daytime Telephone
Site Name/ Partner Name	Number of years you have volunteered
Volunteer Agreement Signature	Date

Volunteers, by signing this form, you are acknowledging that you have completed Volunteer Standards of Conduct Training and have read, understood, and will comply with the volunteer standards of conduct. For additional information on these standards, please refer to *Publication 4299, Privacy, Confidentiality, & the Volunteer Standards of Conduct – A Public Trust*.

Approving Official's Name (Please Print) & Title: (site coordinator, sponsoring partner, instructor, etc.)	Approving Official's Signature and Date :
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Site Coordinator, Sponsoring Partner, instructor or IRS: *By signing this form, you are acknowledging that you have verified the required certifications and proper identification for this volunteer prior to allowing them to work at the VITA/TCE site.*

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. **Please note: Sponsoring organizations may perform background checks on their volunteers.**

(Partner Use Only)

Volunteer Certification Levels

	Standards of Conduct (Required for ALL)	Basic	Intermediate	Advanced	Military	Inter-national	COD	HSA	Foreign Students		
									1	2	3
Certification Test											
Add the letter "P" for all passing test scores											

EXHIBIT 2 - Form 13206, Volunteer Assistance Summary Report - Page 1

Form 13206 (Rev. 10-2011)	Department of the Treasury – Internal Revenue Service Volunteer Assistance Summary Report 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. Contact your local IRS office for mail or e-mail address
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Date: _____ Site Identification Number: S _____

Site Name: _____

Site Address: _____

Site Coordinator/Manager's Name: _____

Address: _____ City: _____ State: _____ ZIP: _____

Site Coordinator/Manager's Phone Number: () _____

As Site Coordinator, I confirm that all Forms 13615 have been signed by me, the supporting partner, or an IRS representative. Yes No

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	

EXHIBIT 2 - Form 13206, Volunteer Assistance Summary Report - Page 2

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____ _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	
Name _____ Volunteer Position _____ Address _____ _____ _____ Years in Program _____	<input type="checkbox"/> Volunteer Standards of Conduct (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"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter) <input type="checkbox"/> VITA/TCE Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>	

IRS Use Only

Before including the volunteer in SPECTRM, make sure they have not been previously counted at another site this filing season. Once verified, enter the amount on line 1 below:

1. Total number of volunteers reported on this Form for the site _____
2. Total number of volunteers **previously** reported this filing season _____
3. Total number of volunteers reported this filing season (Add 1 & 2) _____

Employee Name: _____ Employee SEID: _____ Date entered into SPECTRM: _____

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 contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs, and to identify your skills. 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 (SPECTRM) 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 use your assistance in these programs.

EXHIBIT 3 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 2

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- 1. Wages or Salary? (Form W-2)
- 2. Tip Income?
- 3. Scholarships? (Forms W-2, 1098-T)
- 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. Refund of state/local income taxes? (Form 1099-G)
- 6. Alimony Income?
- 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
- 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
- 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
- 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
- 11. Unemployment Compensation? (Form 1099-G)
- 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- 13. Income (or loss) from Rental Property?
- 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- 1. Alimony: If yes, do you have the recipient's SSN? Yes No
- 2. Contributions to a retirement account? IRA Roth IRA 401K Other
- 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
- 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
- 5. Medical expenses (including health insurance premiums)?
- 6. Home mortgage interest? (Form 1098)
- 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- 8. Charitable contributions?
- 9. Child/dependent care expenses, such as day-care?

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
- 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
- 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
- 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
- 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
- 6. Live in an area that was affected by a natural disaster? If yes, where? _____
- 7. Receive the First Time Homebuyers Credit in 2008?
- 8. Pay any student loan interest? (Form 1098-E)
- 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____
- 10. Attend school as a full time student? (Form 1098-T)
- 11. Adopt a child?
- 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse

EXHIBIT 3 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 3

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? _____

Are you or a member of your household considered disabled? Yes No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? Yes No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? Yes No

If you are due a refund, would you like information on how to split your refund between accounts? Yes No

If you have a balance due, would you like to make a payment directly from your bank account? Yes No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

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.

EXHIBIT 3 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 4

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p>Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".</p> <p>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</p> <p>Check if persons are listed in Part II Question 2 <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p>4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p>Reminders</p> <p>Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p> <p>1. Sections A & B of this form are complete.</p> <p>2. Taxpayer's identity, address and phone numbers were verified.</p> <p>3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p> <p>4. Filing Status is correctly determined.</p> <p>5. Personal and Dependency Exemptions are entered correctly on the return.</p> <p>6. All information shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any Adjustments to Income are correctly reported.</p> <p>8. Standard, Additional or Itemized Deductions are correct.</p> <p>9. All credits are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</p> <p><input type="checkbox"/> All tax law issues above have been addressed and necessary changes have been made.</p> <p><input type="checkbox"/> If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</p> <p><input type="checkbox"/> Correct SIDN and EFIN are shown on the return.</p>
<p>Additional Tax Preparer Notes:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	

EXHIBIT 4 - Form 13715, SPEC Volunteer Site Information Sheet

Form 13715 (Rev. August 2011)	Department of the Treasury — Internal Revenue Service Volunteer Site Information Sheet	
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Purpose: Information provided on this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site and to list sites on irs.gov. Review the information below carefully. Update and/or correct **missing or existing** information. Return the completed form to your local IRS contact. **If the site information changes after submitting this form, please provide your local IRS contact with the updated information immediately.**

Site Information

Site Name:		Is the site an appointment only site?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Site Address:		If yes to the above question, please provide the phone number for site.		
City, State:		If yes to the above question, please provide the contact name for site.		
Zip Code:		Is the site a mobile only site?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Site Identification Number (SIDN)		Program Type: VITA, VITA Grant, Military, AARP, TCE		
First day open/ Last day open	/	If VITA or TCE Grant, enter name of Grant Organization		
What languages are offered at the site?		Federal e-file	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		State e-file	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		Does the site offer Certifying Acceptance Agent (CAA) service?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does site prepare prior year returns? <input type="checkbox"/> Yes <input type="checkbox"/> No		Is the site open to public?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		Does the site offer Financial Education and Asset Building Services?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Site Operating Hours

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 SPECTRM Updated:	
SEID of employee who updated SPECTRM:	

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 SPEC Total Relationship Management (SPECTRM) 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.

EXHIBIT 5 - Form 6729 Page 1

Form 6729 (Rev. October 2010)	Department of the Treasury - Internal Revenue Service Site Review Sheet	Date of Review:
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Site Name:	SIDN:	Reviewer SEID:
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A. Review conducted by: QSS Reviewer TC non-RM RM TM Partner Other

B. Type of Review: <input type="checkbox"/> QSS <input type="checkbox"/> Criteria <input type="checkbox"/> Post Shopping	C. Site Type: <input type="checkbox"/> E-file <input type="checkbox"/> Paper Only	D. Advanced Notice: <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced	E. Specialty Site: <input type="checkbox"/> Alternative <input type="checkbox"/> N/A
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Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR) and monitor site operations of the Volunteer Income Tax Assistance/Tax Counseling for the Elderly programs. The QSR are provided in the following publications: P1084, *IRS Volunteer Site Coordinator's Handbook*, and P3189, *Volunteer E-file Administrator's Guide*. Do not enter any information that identifies a specific person in the comments box. The comments box should include identified errors and corrective actions. Provide detailed comments where corrective actions are needed. Comments are required for all underlined answer options. The measurement questions for determining if a Site Review passed/failed are **bolded**.

	QSR # 1: Volunteer Certification	YES	NO	N/A	Comments
1	Are all required Volunteer Preparers and Quality Reviewers at the site today certified?				
2	How did the Site Coordinator receive training? <input type="checkbox"/> Interactive <input type="checkbox"/> Link and Learn Taxes <input type="checkbox"/> PowerPoint <input type="checkbox"/> None				
QSR # 2: Intake and Interview Process		YES	NO	N/A	Comments
3	What type of Intake/interview sheets observed being used to prepare returns? <input type="checkbox"/> Form 13614-C, Section C <input type="checkbox"/> TaxWise Form 13614-C <input type="checkbox"/> IRS Approved Partner Sheet <input type="checkbox"/> Unapproved Form <input type="checkbox"/> Unapproved Process <input type="checkbox"/> None				
QSR # 3: Quality Review Process		YES	NO	N/A	Comments
4	Which method does the site generally use to conduct Quality Reviews? <input type="checkbox"/> Self-review <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> None				
5	What type of Quality Review tool was observed being used to review returns? <input type="checkbox"/> Form 13614-C, Section C <input type="checkbox"/> Form 8158 <input type="checkbox"/> TaxWise Form 13614-C <input type="checkbox"/> Unapproved Form <input type="checkbox"/> IRS Approved Partner Sheet <input type="checkbox"/> None				
QSR # 4: Reference Materials		YES	NO	N/A	Comments
6	Is Publication 4012, <i>Volunteer Resource Guide</i>, available for use at the site?				
7	Is Publication 17, <i>Your Federal Income Tax For Individuals</i>, available for use at the site?				
8	Are all current Volunteer Tax Alerts and/or AARP Cyber Tax Messages available at the site?				
QSR # 5: Volunteer Agreement		YES	NO	N/A	Comments
9	Have all volunteers working at the site today signed the Form 13615, <i>Volunteer Agreement, Standards of Conduct – VITA/TCE Programs</i>?				
10	Is VolTax information displayed at the site?				
QSR # 6: Timely Filing		YES	NO	N/A	Comments
11	Does the site take reasonable steps to transmit completed returns within 3 calendar days?				
12	Does the site take reasonable steps to retrieve e-file acknowledgments within 2 calendar days after return transmission?				
13	For e-file rejects that cannot be corrected: Does the site take reasonable steps to notify taxpayers within 24 hours?				

EXHIBIT 5 - Form 6729 Page 2

QSR # 7: Title VI				YES	NO	N/A	Comments
14	Is the Title VI, <i>Your Civil Rights Are Protected</i> , information displayed at the site?						
QSR # 8: Site Identification Number				YES	NO	N/A	Comments
15	Is the site using the correct SIDN?						
QSR # 9: Electronic Filing Identification Number				YES	NO	N/A	Comments
16	Is the site using the correct EFIN?						
QSR # 10: Security, Privacy and Confidentiality				YES	NO	N/A	Comments
17	Are all computers at the site protected with a "strong" password?						
18	Are "strong" and unique passwords used to access the tax preparation software?						
19	Is the site properly backing-up all returns?						
20	Are all portable data media (e.g. flash drives, etc.), containing taxpayer data, protected?						
21	Is the site properly retaining or forwarding Forms 8879, IRS e-file Signature Authorization?						
22	Is sensitive information being properly disposed of (e.g. shredded, burned, or returned to taxpayer), as defined in Publication 4299, <i>Privacy and Confidentiality – A Public Trust</i> ?						
23	Is taxpayer information disclosed or used for purposes other than return preparation (IRC 7216)?						
24	Based on IRC 7216, are consent notices properly required taxpayers prior to return preparation? <input type="checkbox"/> Yes - Consent notices properly secured <input type="checkbox"/> No - Consent notices not properly secured <input type="checkbox"/> N/A - TP info not used for return preparation						
Operational Requirements				YES	NO	N/A	Comments
25	Is the current site operating information recorded in SPEC correctly?						
26	How many years has the Site Coordinator been in their current position? <input type="checkbox"/> 1st year <input type="checkbox"/> 2-4 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 11 or more years						
27	Are out-of-scope returns prepared at site?						
28	Does the site offer loans such as RALs and RACs?						
Financial Education and Asset Building Opportunities				YES	NO	N/A	Comments
29	Are prepaid debit cards offered?						
30	Does the site inform taxpayers of Form 8888 options (split refund and savings bonds)?						
31	Does the site inform the taxpayers of the direct deposit option?						
Adherence to Quality Site Requirements				YES	NO	N/A	Comments
32	Does the site adhere to all of the VITA/TCE Quality Site Requirements?						Measurement of this question is based on the answers to questions 1-3, 5-7, 9, 11, 13-18, 22, and 24

Remarks:

EXHIBIT 6 - Form 6729-C, Return Review Sheet Page 2

Form 6729-C (Rev. 8-2011)		Return Review Sheet			Page 2 of 2
Exemptions		YES	NO	N/A	Comments
12	Is the number of personal exemption(s) correct?	<input type="checkbox"/>	<input type="checkbox"/>		
13	Is the number of dependency exemption(s) correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Income		YES	NO	N/A	Comments
14	Are Wages correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	Is Investment Income correct (Interest, Dividend, Capital Gains)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	Is Business Income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17	Is all other Income correct? (All income sources not covered by Questions 14–16)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Adjusted Gross Income		YES	NO	N/A	Comments
18	Are Adjustments to income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Tax and Credits		YES	NO	N/A	Comments
19	Is the standard deduction correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	Are the itemized deductions correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21	Is the Child and Dependent Care Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22	Is the Education Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23	Is the Retirement Savers Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24	Is the Child Tax Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25	Are all other Credit amounts correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other Taxes		YES	NO	N/A	Comments
26	Is the employment tax correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
27	Is the tax on reported Social Security and Medicare income correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
28	Is the additional tax on distributions from or other qualified retirement plan, correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
29	Is the recapture of first-time Homebuyer credit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
30	Are all Other Taxes correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Payments		YES	NO	N/A	Comments
31	Is the Federal withholding correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
32	Are the estimated tax payments correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
33	Is the Earned Income Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
34	Is the Additional Child Tax Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
35	Is the American Opportunity Credit amount correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
36	Is the bank and account information for direct deposit correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
37	Are all other payments correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Accuracy of Return		YES	NO	N/A	Comments
38	Based on the review of this return, did the supporting documentation and the intake and interview sheet support the information shown on the return?	<input type="checkbox"/>	<input type="checkbox"/>		
39	Based on the information provided, was an accurate return prepared?				Measurement of this question will be determined from questions 6, 8, 11, 12 and 37.
40	Identify the monetary impact to the taxpayer if error(s) were found during the review. <input type="checkbox"/> N/A-Correct Return <input type="checkbox"/> Error(s)–No monetary impact <input type="checkbox"/> Error(s)–Larger Refund/Smaller Balance Due <input type="checkbox"/> Error(s)–Smaller Refund/Larger Balance Due <input type="checkbox"/> Error(s)–Impact pending-unable to secure corrected return				

Remarks:

REFERENCE MATERIALS

For further information and guidance please refer to the following:

- **Publication 4396A**, *Partner Resource Package*
- **Publication 4299**, *Privacy and Confidentiality – A Public Trust*
- **Publication 4600**, *Safeguarding Taxpayer Information*
- **Publication 1345**, *Handbook for Authorized IRS e-file Providers*
- **Publication 3189**, *Volunteer e-file Administrator Guide*
- **Publication 4299**, **Privacy, Confidentiality, and Standards of Conduct - A Public Trust**
- **Publication 4473**, *Welcome to the IRS Computer Loan Program*
- **Publication 4390**, *VITA/TCE Computer Loan Program*
- **Publication 4491**, *Process Based Training Guide*
- **Publication 4480**, *Link & Learn Taxes Training Kit*
- **Link & Learn Taxes** (available at: <http://www.irs.gov/app/vita/index.jsp>)

NOTE: All forms and publications can be accessed from the IRS website at www.irs.gov. Enter name of form or publication in the search engine to download.

ACRONYM GLOSSARY

AARP – A non-profit organization and SPEC partner that operates the nationwide Tax-Aide network of VITA/TCE sites, which primarily serve seniors.

EFIN Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. To apply for an EFIN, submit Form 8633, Application to Participate in IRS e-file Program.

EIC or EITC Earned Income Tax Credit – A refundable tax credit. Eligibility and amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home.

FAST – Free Assisted Self-Service Tax Preparation, a Facilitated Self-Assistance VITA/TCE Site Model.

IRS Internal Revenue Service – The Federal agency responsible for administering the Internal Revenue Code enacted by Congress.

ITIN Individual Taxpayer Identification Number – A nine-digit identification number issued by the Internal Revenue Service – for tax purposes use 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.

MeF Modernized e-File – a replacement of the current IRS tax return filing technology with a modernized, internet-based electronic filing platform. This transaction based system allows tax return originators to transmit returns electronically to the IRS in real-time, improving turnaround times.

QSR Quality Site Requirements – 10 requirements identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

QSRA Quality Site Requirement Alerts – A SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements.

SIDN Site Identification Number – A number assigned by SPEC to identify each VITA/TCE site. SIDN starts with the letter "S" followed by 8 digits.

SPEC Stakeholder Partnerships, Education & Communication – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE Programs.

TCE Tax Counseling for the Elderly – This is a grant which 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 returns.

TIGTA Treasury Inspector General for Tax Administration - Agency of the U.S. Department of Treasury that provides oversight of IRS activities.

VITA Volunteer Income Tax Assistance – One of the volunteer return preparation programs administered by IRS. VITA provides free tax preparation services primarily to low and moderate income taxpayers (incomes below the EITC upper limitation). VITA sites may focus on serving special needs populations, such as limited English proficient, persons with disabilities, or those in rural areas.

VSC Volunteer Standards of Conduct inform volunteers of their responsibility to provide taxpayers with ethical, confidential and quality tax return preparation.

VTA Volunteer Tax Alerts – A SPEC communication to VITA/TCE sites during the filing season that will address any trends during QSS, TIGTA, or SPEC reviews.

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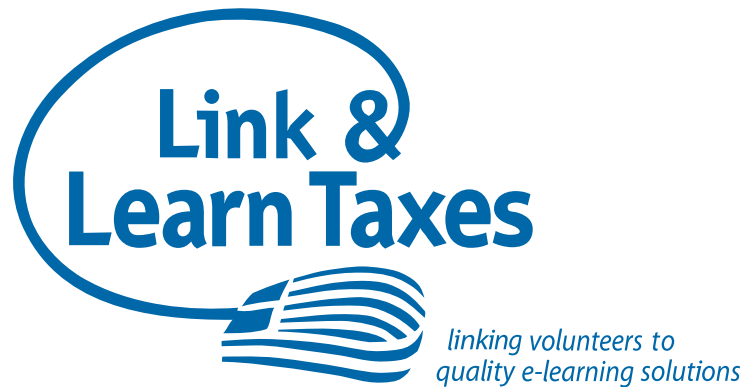
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This course is available on-line

on Link & Learn Taxes located at
<http://www.irs.gov/app/vita/>

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.....

Check-out the course and send your comments to
partner@irs.gov

Volunteer Alerts – Tax Tips and Updates

Go to www.irs.gov and type "Volunteer 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.

