

Form <b>13615</b> (Rev. 1-2012)	Department of the Treasury – <b>Internal Revenue Service</b> <b>Volunteer</b> <b>Standards of Conduct Agreement –</b> <b>VITA/TCE Programs</b>	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 (whether paid or unpaid workers) 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.

**Standards of Conduct:** As a volunteer in the VITA/TCE Programs, you must:

<ol style="list-style-type: none"> <li>1) Follow the Quality Site Requirements (QSR).</li> <li>2) Not accept payment or solicit donations for federal or state tax return preparation.</li> <li>3) Not solicit business from taxpayers 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.</li> </ol>	<ol style="list-style-type: none"> <li>4) Not knowingly prepare false returns.</li> <li>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.</li> <li>6) Treat all taxpayers in a professional, courteous, and respectful manner.</li> </ol>
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Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE programs and designation on the IRS volunteer registry to bar future work;
- Deactivation of your sponsoring partner’s site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization’s partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

**Taxpayer Impact:** Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report 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.

**Volunteer Protection:** The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to *Publication 4299, Privacy, Confidentiality, & the Volunteer Standards of Conduct – A Public Trust*.

**Volunteer:**

By signing this form, I declare that I have completed Volunteer Standards of Conduct Training and have read, understood, and will comply with the volunteer standards of conduct.

Print full name	Volunteer position(s)
Home street address: city, state and ZIP code	
E-mail address	Daytime telephone
Sponsoring partner name/site name	Number of years volunteered (including this year)
<b>Volunteer signature</b>	<b>Date</b>

**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)

**Site Coordinator, Sponsoring Partner, Instructor or IRS:**

By signing this form, I declare that I have verified the required certifications and proper identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

#### Volunteer Certification Levels

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

**Print approving official's name and title:**  
(site coordinator, sponsoring partner, instructor, etc.)

**Approving official's signature and date:**