VITA/TCE Site Coordinator Training

Wage & Investment

IRS

WAGE & INVESTMENT STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

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COORDINATING A VITA/TCE PROGRAM

Welcome to the Site Coordinator Training for the Stakeholder Partnerships, Education and Communication (SPEC) program.

If you are new to the coordinator role, we are glad to have you join SPEC. If you are a returning coordinator, we thank you for your continued service providing taxpayers with correct and timely tax returns.

This year SPEC updated Publication 5088, VITA/TCE Site Coordinator Training for the 2024 filing season to introduce a few VITA/TCE program changes. The training also covers general requirements and resources for coordinators of VITA/TCE program sites.

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, is the primary resource for the Site Coordinator certification.

THANK YOU TO THE VOLUNTEERS

During the 2023 filing season, IRS conducted a statistically valid quality review of the SPEC program and 97.15% of returns included in the review were accurately prepared by volunteers. This is a remarkable accomplishment despite such a challenging tax season.

Thanks to you and your volunteers for your impact to local communities following the pandemic. You and your wonderful volunteers met operational challenges safely, while remaining focused on the importance of return accuracy.

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

OBJECTIVES

During this training, we will:

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

2. Discuss partner and coordinator responsibilities.

3. Review SPEC equipment

4. Review processes for volunteer milestone recognition.

5. List certifications and Continuing Education credits requirements.

6. List the Quality Site Requirements.

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

8. List the Volunteer Standards of Conduct

9. Discuss Return Preparer Fraud or Misconduct

OBJECTIVES, continued

10. Review taxpayer consents and Taxslayer.

11. Review security requirements.

12. Reviewing different types of reviews.

13. Share resources for helping taxpayers.

MATERIALS AND RESOURCES

Site Coordinator Training includes information from several key resources including:

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

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

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

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

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

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

MATERIALS AND RESOURCES, CONTINUED…

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

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

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

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

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

SITE COORDINATOR CORNER ON IRS.GOV

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

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

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

PUBLICATION 5683 OVERVIEW

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

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

PARTNER RESPONSIBILITIES

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

- Maintain integrity of VITA/TCE Program

- Protect taxpayer information

- Submit required forms and tax returns timely

- Ensure certification of volunteers

- Set up VITA/TCE program for success

SITE COORDINATOR QUALITIES

Key Coordinator qualities:

• 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 and allow volunteers to have a rewarding experience

• The ability to recruit and retain volunteers with special skills that would benefit the site; for example, volunteers who are bi-lingual or can assist hearing and visually impaired taxpayers

• A willingness to learn and use electronic tax return skills and techniques

GENERAL SITE COORDINATOR RESPONSIBILITIES

Coordinator responsibilities may include:

• Recruiting and supervising volunteers

• Determining site's days and hours of operation

• Ensuring Volunteer Standards of Conduct are followed by all volunteers

• Ensuring the Quality Site Requirements are followed by all volunteers

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

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

OPENING AND OPERATING YOUR SITE

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

- Setting customer expectations (amended returns, required documents)

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

- Consider customer convenience (restrooms, parking)

CLOSING YOUR SITE

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

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

Encourage your volunteers to return next filing season.

REQUIRED FORMS FOR OPENING YOUR SITE

When preparing to open your site, SPEC requires certain forms that need to be completed and sent to your relationship manager.

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

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

- **Form 13615**, Volunteer Standards of Conduct Agreement-VITA/TCE Programs
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- **Form 13206**, Volunteer Assistance Summary Report

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

IRS-LOANED EQUIPMENT

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

- Training and educating volunteers and taxpayers

- Promoting VITA/TCE activities and

- Administering volunteer electronic tax return preparation and filing.

Equipment may **not** be used for:

- Commercial purposes

- Games

- Collateral, exchange or sale or

- Personal use.

PROTECTION OF IRS-LOANED EQUIPMENT

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

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

RULES FOR SAFEGUARDING EQUIPMENT

Rules to prevent a loss or theft of equipment include:

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

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

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

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

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

- Keep away from hazards such as liquids, food, and smoke.

REPORTING LOST OR STOLEN EQUIPMENT

Partners agree to immediately or by the next business day notify the IRS of IRS-loaned equipment (computers and printers) that is stolen or lost, but not later than the next business day, after confirmation of the incident.

Partners should provide all readily available information to their local SPEC territory office. In the event of a theft, the partner must notify law enforcement immediately and file the appropriate reports. The SPEC territory office will complete an incident assessment within ten (10) business days to assist the IRS with documentation.

VOLUNTEER RECRUITMENT AND TRAINING

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

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

VOLUNTEER MILESTONE RECOGNITION

SPEC honors milestones by providing certificates of recognition for those partners, volunteers, and sites whose years of service are increments of ten; at 10, 20, 30, 40 and 50 years of service in the volunteer tax preparation program. When preparing the site's **Form 13206**, Volunteer Assistance Summary Report, complete the column "# of Years Vol" to identify which volunteers are due service recognition this filing season.

Timely complete NEW! **Form 15380**, Stakeholder Partnerships, Education & Communication (SPEC) Milestone Recognition, identifying sites and volunteers to be recognized for their years of service. Your relationship manager can provide this form.

All requests for recognition items must be checked for spelling and submitted to **partner@irs.gov** as soon as possible, but **no later than** February 25 to ensure delivery by April 10. Please copy your relationship manager.

CERTIFICATION INFORMATION

The certifications on Link & Learn Taxes include:

- Volunteer Standards of Conduct

- Intake/Interview and Quality Review

- Site Coordinator

- Basic

- Advanced

- Military (Specialty)

- International (Specialty)

- Foreign Student and Scholar (Specialty)

- Puerto Rico I (Specialty)

- Puerto Rico II (Specialty)

- NEW! SPEC Over-the-Phone Interpreter (OPI)

- Federal Tax Law Update Test for Circular 230 Professionals

INTAKE/INTERVIEW REFERENCES

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

  - NEW! As intake/interview and quality review has been moved to **Publication 5838**, VITA/TCE Intake/Interview and Quality Review Handbook, greeters, screeners and client facilitators who **assign** tax returns to VITA/TCE preparers or answer tax law questions must also take intake/interview and quality review training.

- NEW! **Publication 5838**, VITA/TCE Intake/Interview and Quality Handbook. This new publication replaced the following obsoleted products:

  - Publication 5299, VITA/TCE Quality Review Refresher

  - Publication 5310, VITA/TCE Tax Return Quality Review Job Aid

  - Publication 5353, Fact Sheet: Intake/Interview and Quality Review Policy for SPEC Partners and Employees

SITE COORDINATOR TRAINING AND TEST

All coordinators and alternate coordinators are required to complete Site Coordinator Training. They must pass Volunteer Standards of Conduct (VSC) and Site Coordinator Test certifications prior to performing any site coordinator duties.

- Site Coordinator Training and Site Coordinator Test are annual requirements.

- This document, **Publication 5088**, VITA/TCE Site Coordinator Training, is the primary training tool for site coordinators. Coordinators may attend the live webinars, view the recorded webinars, attend partner-provided training, or individually review Publication 5088.

- The Site Coordinator Test certification requires a passing score of 80% in LLT.

OPTIONAL CERTIFICATIONS

NEW! SPEC Over-the-Phone-Interpreter (OPI) certification is one of the optional certifications. This certification is required to receive an OPI PIN for the site.

- Volunteers should check whether the partner accepts this certification.

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

Federal Tax Law Update Test for Circular 230 Professionals (C230) is another optional certification for volunteers. Eligible volunteers for C230 must have the professional designation of attorney, Certified Public Accountant (CPA) or Enrolled Agent (EA).

- Volunteers should check whether the partner accepts this certification.

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

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VOLUNTEER IDENTIFICATION

Verify that every volunteer (including you) has signed and dated **Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, prior to working at the site. This is required annually, even for returning volunteers.

Validate certification tax law levels for each volunteer.

Validate the **identity, name and address** of all volunteers using government-issued photo identification prior to the volunteer working at a VITA/TCE site. If the volunteer's name and address do not match, the volunteer needs to update their "My Account" page in Link & Learn Taxes with their valid name and address.

Form 13615 is **not** valid until the coordinator, sponsoring partner, instructor or IRS contact signs and dates the form.

FORM 13206

Sites can maintain certification information via Forms 13615 or partners can complete Form 13206 or a similar list containing the same information.

- Due to their local SPEC territory by February 3 but no later than February 15.

- Submit updated Form 13206 or similar on the third of each month to show new volunteers not previously reported.

- Keep at the site and/or partner level as proof of volunteer certification OR Coordinator must have a method in place to track volunteer certification levels.

CONTINUING EDUCATION CREDITS

Volunteers requesting Continuing Education (CE) credits must be an Enrolled Agent (EA), Non-credentialed Tax Return Preparer participating in the Annual Filing Season Program, Certified Public Accountant (CPA), Attorney, Certified Financial Planner (CFP) or California Tax Education Council (CTEC) Registered Tax Return Preparer.

Coordinators must:

- Review and share **Publication 5362**, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.

- Verify that volunteers requesting CE credits are certified in Advanced tax law.

- Submit requests for CE credits using **Form 13615** by April 30 for sites closing April 15.

QUALITY SITE REQUIREMENTS (QSR)

The purpose of the Quality Site Requirements (QSR) is to ensure quality and accuracy of tax return preparation and consistent site operation.

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

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

LIST OF QUALITY SITE REQUIREMENTS (QSR)

QSR 1: Certification

QSR 2: Intake/Interview and Quality Review Process

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

QSR 4: Reference Materials

QSR 5: Volunteer Agreement

QSR 6: Timely Filing of Tax Returns

QSR 7: Civil Rights

QSR 8: Correct Site Identification Number (SIDN)

QSR 9: Correct Electronic Filing Identification Number (EFIN)

QSR 10: Security

QSR #2 INTAKE/INTERVIEW PROCESS

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

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

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

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

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

QSR #2 INTAKE/INTERVIEW PROCESS (*continued*)

Explain to the taxpayer how to complete **Form 13614-C**, Intake/Interview and Quality Review Sheet. Discuss each section and advise the taxpayer that every question must be answered.

Verify all questions in Parts I-V are complete and "**Unsure**" answers have been addressed and changed to "**Yes**" or "**No**." Verify the "**To be completed by a Certified Volunteer Preparer**" gray shaded area on page 1 is completed.

QSR #2 QUALITY REVIEW PROCESS

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

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

- All questions in Parts I through V are answered and "**Unsure**" boxes were discussed with the taxpayer and correctly changed to "**Yes**" or "**No**."

- All applicable information in the gray shaded area on page 1 was completed by the certified volunteer preparer.

Confirm all supporting documentation and any additional information provided by the taxpayer is correctly entered on the tax return. Confirm correct dependency determinations, income, expenses, adjustments, deductions, credits and payments were entered accurately on the return.

QSR #2 QUALITY REVIEW PROCESS (*continued*)

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

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

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

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

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

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

QSR #4 REFERENCE MATERIALS

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

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

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

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

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

Note: AARP Foundation Tax Aide uses CyberTax Alerts instead of VTAs and QSRAs.

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VOLUNTEER STANDARDS OF CONDUCT (VSC)

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

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

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

VSC #4: Do not knowingly prepare false returns.

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

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

VITA/TCE PROGRAM POLICIES

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

- Solicitation of Donations

- Privacy, Confidentiality, and Civil Rights

- Policy for IRS Employees Who Volunteer

- Guidance for Promoting Voter Registration at VITA/TCE Sites

RETURN PREPARER FRAUD OR MISCONDUCT

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

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

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

REPORTING RETURN PREPARER FRAUD OR MISCONDUCT

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

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

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

TYPES OF DATA BREACHES

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

Types of data breaches:

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

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

REPORTING A POTENTIAL DATA BREACH

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

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

- Date the incident occurred

- Brief description of the data breach

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

- Partner name and address

- Site name and address

DATA BREACH REFERRALS

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

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

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

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

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

WHAT IS THE VOLUNTEER REGISTRY?

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

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

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

PARTNER ROLE WITH THE VOLUNTEER REGISTRY

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

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

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

For further guidance, contact the local SPEC territory office.

INTERNAL REVENUE CODE (IRC) 7216

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

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

INTERNAL REVENUE CODE (IRC) 7216 EXAMPLES

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

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

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

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

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

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

TAXPAYER CONSENTS

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

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

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

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

TYPES OF CONSENTS

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

- Disclose

- Use

- Relational EFIN

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

- Virtual- **Form 14446**

DISCLOSE AND USE CONSENTS

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

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

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

DISCLOSE AND USE CONSENTS IN TAXSLAYER

TaxSlayer has most of the mandatory Consent to "Disclose" and "Use" language set up in the software.

Partners must identify:

- The intended purpose of the disclosure or use.

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

- The specific taxpayer information to be used or disclosed.

RELATIONAL EFIN CONSENT

"Relational EFIN" Consent:

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

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

GLOBAL CARRY FORWARD CONSENT

"Global Carry Forward" Consent:

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

VIRTUAL PROCESS CONSENT

"Virtual Process" Consent

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

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

PROMOTING VOTER REGISTRATION

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

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

SITE COORDINATORS AND VOTER REGISTRATION

If you choose to support voter registration:

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

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

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

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

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

SITE COORDINATORS AND VOTER REGISTRATION continued

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

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

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

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

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

MAKE YOUR SITE ACCESSIBLE FOR PEOPLE WITH DISABILITIES

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

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

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

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

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

PUBLICATION 5450

VITA/TCE site operations vary widely across the country.

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

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

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

TAXSLAYER SOFTWARE RESOURCES

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

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

Contact TaxSlayer Pro Support for VITA/TCE via:

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

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

TAXSLAYER – PRIOR YEAR SOFTWARE ACCESS

TaxSlayer Pro Online and Desktop software allows sites the ability to prepare federal, state and local individual tax returns for the previous five tax years: 2022, 2021, 2020, 2019 and 2018.

Note: Sites can only **electronically file** federal and participating state individual tax returns for the current tax year 2023 and previous two tax years 2022 and 2021.

TAXSLAYER ENHANCEMENTS

All sites that receive a TaxSlayer Pro Online software license for the 2023 filing season have access to both the Scanned Documents and the Customer Portal programs.

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

Scanned Documents

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

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

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

TAXSLAYER – CUSTOMER PORTAL

Customer Portal

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

- Taxpayers to upload documents

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

- Taxpayers to sign documents

- Preparers to share a copy of the signed return

- Taxpayers to check the IRS status of the tax return

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

TAXSLAYER- TAXPAYER COPY PRINT SET

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

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

TAXSLAYER - SCHEDULE LEP (FORM 1040)

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

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

TAXSLAYER - DESKTOP SOFTWARE ORDERS

Ordering Desktop Software:

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

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

TAXSLAYER - DESKTOP SOFTWARE REQUIREMENTS

Use of Personal, Partner and IRS loaned computers:

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

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

For additional information on TaxSlayer updates, refer to **Publication 5361**, Fact Sheet: Filing Season 2024: TaxSlayer Procedural Updates for SPEC Partners and Employees.

SECURITY REMINDERS

- VITA/TCE Security Plan

- Software security features

- Wi-Fi and wireless connections

- Privacy during the interview

VITA/TCE SECURITY PLAN

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

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

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

- A physical or electronic copy of the approved security plan must be returned to the coordinator and maintained at the site.

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

SOFTWARE SECURITY FEATURES

Volunteer access to taxpayer data should generally be limited outside of site operating hours.

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

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

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

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

RESTRICTING VOLUNTEER ACCESS TO SOFTWARE

Coordinators should generally use the features in the tax software that restrict volunteer access to tax returns outside of site operating hours.

For TaxSlayer Pro Online, there are several features to restrict volunteer access outside of site operating hours.

In the **Preparers Setup Menu**, coordinators can:

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

- Use Security Templates based on the role of the volunteer

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

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

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

WI-FI AND WIRELESS CONNECTIONS

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

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

The use of unprotected public wireless networks is prohibited.

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

PRIVACY DURING THE INTERVIEW

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

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

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

TYPES OF SITE REVIEWS AND VISITS

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

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

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

PARTNER REVIEWS

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

Partners will use the following forms to conduct the reviews:

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

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

QUALITY STATISTICAL SAMPLE (QSS) REVIEWS

Quality reviews are a critical component of SPEC's commitment to providing oversight and quality tax preparation.

- QSS reviews determine the accuracy of tax returns prepared at all eligible VITA/TCE sites.
- SPEC plans 110 in-person QSS reviews to selected VITA/TCE sites across the county.
- SPEC plans to review three tax returns at each QSS review for a total of 330 return reviews.

Sites that prepared fewer than 50 returns in the prior filing season and new sites that opened for the first time are not considered eligible for the review.

SPEC OVER-THE-PHONE INTERPRETER (OPI) SERVICE

Mission

A key part of IRS' mission is to assist Limited English Proficient (LEP) taxpayers comply with their federal tax obligation and prepare their tax returns accurately. SPEC offers the opportunity for translation interpreter services at every VITA/TCE return preparation site.

Background

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

SPEC OPI offers real-time interpretation services for many languages. Virtual call centers offer around the clock service and are available all day 365 days a year. The OPI service is free to all VITA/TCE partners and sites.

EXPANDED SPEC OPI OPPORTUNITIES

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

Examples include:

- Quality site reviews
- ITIN applications
- FEAB classes
- Outreach and education including Child Tax Credit, Earned Income Tax Credit, education credits, identity theft, refund inquiries or questions about IRS correspondence.

If sites or partners want to use SPEC OPI services for other than return preparation services, prior written authorization is required from SPEC. Contact your local SPEC relationship manager.

SPEC OPI REQUIREMENTS

SPEC OPI requirements:

- SPEC OPI certification on LLT.

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

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

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

TAXPAYER ADVOCATE SERVICE

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

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

HOW CAN YOU REACH TAS?

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

To find your advocate's number:

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

- Check your local directory; or

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

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

LOW INCOME TAXPAYER CLINICS (LITC)

Volunteers can assist taxpayers by providing them with a referral to the local LITC. LITCs are independent from the IRS and the Taxpayer Advocate Service (TAS). They represent taxpayers whose income is below a certain level and who need to resolve tax problems with the IRS.

LITCs are a potential resource for taxpayers who need additional assistance with arranging payments or collection alternatives such as installment agreements, currently not collectible status, or offers in compromise. In addition, LITCs can represent taxpayers in audits and appeals before the IRS and in court.

LOW INCOME TAXPAYER CLINICS (LITC)

LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

Services are offered for free or a small fee.

For more information or to find an LITC:

- Visit the LITC page at **www.TaxpayerAdvocate.irs.gov/litc**
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, at www.irs.gov
- Call the IRS at 1-800-829-3676.

VITA/TCE HOTLINE

Filing Season 2024 VITA/TCE Hotline

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

January 22, 2024, to April 19, 2024
Monday through Friday only
7:00 a.m. to 7:00 p.m. local time.
800-829-VITA (8482)

SUMMARY

During this coordinator training, we:

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

2. Discussed partner and coordinator responsibilities.

3. Reviewed SPEC equipment

4. Reviewed processes for volunteer milestone recognition.

5. Listed certifications and Continuing Education credits requirements.

6. Listed the Quality Site Requirements.

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

8. Listed the Volunteer Standards of Conduct

SUMMARY, continued

10. Discussed Return Preparer Fraud or Misconduct

11. Reviewed taxpayer consents and Taxslayer.

12. Reviewed security requirements.

13. Reviewed different types of reviews.

14. Shared resources for helping taxpayers.