
SITE COORDINATOR TRAINING



**Wage &
Investment**





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, Site Coordinator Training for the 2023 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 5088 is the primary resource for the Site Coordinator certification.

* Some links to new products were not available when published.

KEY RESOURCES FOR COORDINATORS

Site Coordinator Training includes information from several key resources including:

- **NEW!** Publication 5683*, VITA/TCE Handbook for Partners and Site Coordinators replaces the Publication 1084, Volunteer Site Coordinator Handbook and Publication 4396-A, Partner Resource Guide
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust

OBJECTIVES

During this training, we will:

1. Review Publication 5683*, VITA/TCE Handbook for Partners and Site Coordinators.
2. List the Quality Site Requirements and the Volunteer Standards of Conduct.
3. Discuss coordinator roles and responsibilities.
4. List certifications and Continuing Education credits requirements.
5. Review processes for volunteer milestone recognition.
6. Outline key steps for Intake/Interview and Quality Review.
7. Review TaxSlayer software and taxpayer consents.
8. Review SPEC equipment and security requirements.
9. Share resources for helping taxpayers.



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

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.

QUALITY SITE REQUIREMENTS FOR ALTERNATIVE FILING

SPEC offers guidance on how QSR apply to Alternative Filing Models:

- Virtual VITA/TCE
- 100% Virtual
- Facilitated Self Assistance (FSA)

For more information, please see [Publication 5324](#), Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees.



QUALITY SITE REQUIREMENTS (QSR)

QSR 1: Certification

QSR 2: Intake/Interview & 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



VOLUNTEER STANDARDS OF CONDUCT (VSC)

VSC #1: Follow the 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 (their information) for any direct or indirect personal benefit for yourself or any other specific individual.

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.



COORDINATOR ROLES AND RESPONSIBILITIES

NEW! Publication 5683*, VITA/TCE Handbook for Partners and Site Coordinators, is the primary resource for partner and coordinator roles and responsibilities. Coordinators must:

- Follow all site operating procedures.
- Be available while the site is in operation (may be available at the site, by phone, or other electronic means).
- Ensure all volunteers follow the QSR and VSC.
- Share [Volunteer Tax Alerts \(VTA\)](#), [Quality Site Requirements Alerts \(QSRA\)](#), and technical updates with all volunteers during the filing season. For Tax- Aide sites, share CyberTax Alerts.



VITA/TCE HOTLINE

Filing Season 2023 VITA/TCE Hotline

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

January 23, 2023, to April 18, 2023

Monday through Friday only

7:00 a.m. to 7:00 p.m. local time

800-829-VITA (8482)

SITE REVIEWS AND VISITS

SPEC conducts site reviews to ensure adherence to QSR.

- **Field Site Visits (FSV):** Tax consultants make unannounced, in-person visits to aid or offer guidance, identify and share best practices, and strengthen adherence to QSR. 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.
- **Partner Reviews:** SPEC strongly encourages partners to conduct reviews to ensure site adherence to all VSC and QSR for efficient operation and high ethical standards during tax return preparation.

Note: Depending on travel restrictions, SPEC reviewers may continue the modified process of conducting reviews virtually.

QUALITY REVIEWS

Quality reviews are a critical component of SPEC's commitment to providing oversight and quality tax preparation. Due to COVID-related travel restrictions, SPEC reviewers were unable to conduct site visits in person. SPEC used a virtual process to conduct site and return reviews in 2021 and 2022. Quality oversight reviews included a virtual site review measuring adherence to QSR and a review of two tax returns.

- In 2023, SPEC will return to quality statistical sample (QSS) reviews. QSS reviews are in-person visits to a sample of VITA/TCE sites across the country. QSS reviews include a site review and a review of three tax returns.
- In 2023, SPEC will continue remote quality oversight reviews for 100% Virtual VITA/TCE sites.

Note: Depending on travel restrictions, SPEC reviewers may continue the modified process of conducting reviews virtually.



THANK YOU TO THE VOLUNTEERS

During the 2022 filing season, IRS conducted a non-statistically valid quality review of the SPEC program and found that 96% 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 their impact to local communities during 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!**



NEW! CERTIFY ON LINK & LEARN TAXES

NEW! Beginning 2023 filing season, 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.



CERTIFICATION INFORMATION

The certifications on Link & Learn Taxes include:

- Volunteer Standards of Conduct
- Intake/Interview & Quality Review
- Site Coordinator
- Basic
- Advanced
- Military (Specialty)
- International (Specialty)
- Foreign Student and Scholar (Specialty)
- Puerto Rico I (Specialty)
- Puerto Rico II (Specialty)
- Federal Tax Law Update Test for Circular 230 Professionals

OPTIONAL CERTIFICATION

Federal Tax Law Update Test for Circular 230 Professionals (C230) is the only optional certification for volunteers with 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.

Note: Qualified Experienced Volunteer (QEV) certification is now obsolete.

SITE COORDINATOR TRAINING AND TEST

All coordinators and alternate coordinators are required to complete Site Coordinator Training. They must also 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](#), 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.



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 by April 30 for sites closing April 15.



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 Form 14308, SPEC Site Milestone Recognition and Form 14309, SPEC Volunteer Milestone Recognition, identifying sites and volunteers to be recognized for their years of service. Your relationship manager can provide these forms.

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.



REMINDER: CORRECT INTAKE/INTERVIEW PROCESS

Determine the certification level of the return and have a process for assigning returns to the appropriate volunteer preparer.

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, outlines the limitations of the scope of service for each certification level.

Verify the identity of all taxpayers and spouses using a photo ID according to the rules listed in [Publication 4299](#), Privacy, Confidentiality, and Civil Rights – A Public Trust.

Confirm SSNs and ITINs as outlined in Publication 4299.



CORRECT INTAKE/INTERVIEW PROCESS (*continued*)

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

References:

- **Publication 5101**, Intake/Interview & Quality Review Training
- **Publication 5353**, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees



REMINDER: CORRECT QUALITY REVIEW PROCESS

Engage the taxpayer in 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 & 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 to the information on the tax return. Confirm correct dependency determinations, income, expenses, adjustments, deductions, credits and payments were entered accurately on the return.



CORRECT 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 that they are responsible for the accuracy of the information shown on their return and that they are signing under penalty of perjury.



QUALITY REVIEW PROCESS REFERENCES

References:

- [Publication 5299](#), VITA/TCE Quality Review Refresher
- [Publication 5310](#), VITA/TCE Tax Return Quality Review Job Aid
- [Publication 5353](#), Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees
- Section K, Quality Review Checklist, in [Publication 4012](#), VITA/TCE Volunteer Resource Guide



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: 2021, 2020, 2019, 2018 and 2017.

Note: Sites can only **electronically file** federal and participating state individual tax returns for the current tax year 2022 and previous two tax years 2021 and 2020.

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 - 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 & 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 2023: TaxSlayer Procedural Updates for SPEC Partners and Employees.



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, without the taxpayer's approval or consent, 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. 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.

TYPES OF CONSENTS

Types of Consents

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

- Disclose
- Use
- Relational EFIN
- Global Carry Forward
- Virtual

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. Use means the act or practice of employing something.

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. 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 any part of the tax return preparation process is completed without in-person interaction 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.

Sites where the taxpayer does not leave 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.

CONSENT REFERENCES

For more information on IRC 7216 and consent requirements, see:

- [Publication 4299](#), Privacy, Confidentiality, and Civil Rights – A Public Trust
- [Publication 5471](#), Fact Sheet: Disclosure and Use of Tax Information - Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners

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 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.



REFERENCES FOR EQUIPMENT

Additional References:

- [Publication 4473](#), Computer Loan Program – Welcome Package
- [Publication 4390](#), VITA/TCE Computer Loan Program - Guidance and Resources



SECURITY REMINDERS

- VITA/TCE Security Plan
- Software security features
- Wi-Fi and wireless connections
- Privacy during the interview
- Volunteer identity and certification
- Return preparer fraud or misconduct
- Volunteer Registry
- Data breach or loss of data
- Reference Materials

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 office 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”

Note: If marking all preparers as “Inactive”, be sure to mark yourself “Active” or you will be locked out of the system.



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.

VOLUNTEER IDENTIFICATION AND CERTIFICATION

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.

Validate certification tax law levels for each volunteer.

NEW! 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 sponsoring partner’s approving official signs and dates the form.

NEW! RETURN PREPARER FRAUD OR MISCONDUCT

NEW! 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.



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) 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

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

NEW! 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.

NEW! 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.



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



REFERENCE MATERIALS AT THE SITE

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 QSRAAs.



TRANSLATED FORMS AND PUBLICATIONS

Sites serving taxpayers in languages other than English must provide posters and available forms at the site in the appropriate language. This includes Form 13614-C and Form 14446.

Coordinators may find various IRS forms and publications in the available languages at www.irs.gov/forms-instructions.

NEW! FORM AND PUBLICATION TRANSLATIONS

SPEC translates more products into Spanish for 2023 filing season.

- Form 6744 (sp)*, VITA/TCE Volunteer Assistor's Test/Retest (Spanish Version)
- [Form 13615 \(sp\)](#), Volunteer Standards of Conduct Agreement –VITA/TCE Programs (Spanish Version)
- Publication 4012 (sp)*, VITA/TCE Volunteer Resource Guide (Spanish Version)
- Publication 4491 (sp)*, VITA/TCE Training Guide (Spanish Version)
- Publication 4696-PR (sp)*, VITA/TCE Puerto Rico Resource Guide (Spanish Version)
- [Publication 5101 \(sp\)](#), Intake/Interview & Quality Review Training (Spanish Version)

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. OPI is a federally funded program.

OPI offers real-time interpretation services for 121 languages available. 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.

NEW! EXPANDED OPI OPPORTUNITIES

For filing season 2023, SPEC is expanding the use of OPI services to all aspects of the SPEC business model including 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 OPI services for other than return preparation services, prior written authorization is required from SPEC. Contact your local SPEC territory office.

OPI REQUIREMENTS

OPI requirements:

- OPI assigns a personal identification number (PIN) to VITA/TCE sites. 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 OPI Tracking Sheet and forwards to the local SPEC territory office.



MORE INFORMATION ABOUT OPI

For more information about Over-the-Phone services, refer to:

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



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.



RESOURCES FOR ACCOMMODATIONS

If there are any questions about whether to approve or deny a request for an accommodation, you can consult with the IRS Civil Rights Unit at edi.crd.ra@irs.gov. If a request for an accommodation is denied and the denial is challenged, you must be able to show that granting the accommodation would cause an undue hardship or fundamental alteration to your program.

Additional Resources:

- [Publication 5192](#), Ten Key Points of Communicating with People with Disabilities
- [Publication 5231](#), Key Points for Communicating with People who are Deaf and Hard of Hearing
- [Site Coordinator Corner, Fact Sheets and Civil Rights Unit Advisories](#)

TAXPAYER ADVOCATE SERVICE

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights under the Taxpayer Bill of Rights.

TAS can help taxpayers if their tax problem is causing a financial difficulty, they've tried and been unable to resolve their issue with the IRS, or they believe an IRS system, process, or procedure just isn't working as it should. The service is free.

If a taxpayer comes into a VITA/TCE site with a tax problem for which they have been unsuccessful in resolving with the IRS, TAS may be able to help.



HOW CAN YOU REACH TAS?

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.

You can also download [Publication 1546](#), The Taxpayer Advocate Service – Is Your Voice at the IRS. Coordinators may find this publication in additional languages at www.irs.gov/forms-instructions.



LOW INCOME TAXPAYER CLINICS

Low Income Taxpayer Clinics (LITC) are organizations that represent and advocate for taxpayers who have tax problems with the IRS.

They are independent from the IRS and the Taxpayer Advocate Service (TAS).

LITC tax professionals offer services for free or a small fee.

LITCs may provide tax preparation only in limited circumstances and may not charge a fee for tax preparation.

To find the closest LITC, learn more about LITCs, or request Publication 4134:

- Visit www.irs.gov/advocate/low-income-taxpayer-clinics,
- Download [Publication 4134](#), Low Income Taxpayer Clinic List
- Call 800-TAX-FORM (800-829-3676)

NEW! VOTER REGISTRATION INTRODUCTION

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 provide the following information to taxpayers at their local VITA/TCE sites either during the filing season or throughout the year:

- How and where to register to vote (including voting policies and procedures).
- How and where to vote (including in-person voting, early voting and absentee voting).
- How to engage in other non-partisan efforts (such as outreach campaigns) that promote voter participation.



VOTER REGISTRATION AND SPEC PARTNERS

- SPEC partners are **not** required to participate in voter registration activities.
- SPEC partners' 501(c)(3) status is not impacted by providing voter registration materials at volunteer sites.
- Taxpayers are **not** required to participate in voter registration, educational opportunities and/or receive any materials related to voter registration, to receive free tax return preparation services.
- If offered, voter registration activities must be completely non-partisan. SPEC partners may only provide information on how and where to vote and/or how and where to register to vote.
- If offered, voter registration services must be offered to taxpayers outside of the normal tax return preparation process.



FORMS ADDRESSING VOTER REGISTRATION

Form 13614-C, Intake/Interview & Quality Review Sheet, includes a question to help sites identify taxpayers interested in voter registration information: **“Would you like information on how to vote and/or how to register?” “Yes” or “No”?**

Form 13715, Volunteer Site Information Sheet, now has a question to identify sites offering voter registration throughout the year: **“Does your site offer voter registration assistance to customers/taxpayers at any time during the year?” “Yes” or “No”?**

- Partners can support voter registration efforts by referring taxpayers to the voter registration links on Publication 730 (en-sp), Important Tax Records Envelope (VITA/TCE), or similar products with the URLs.

PUBLICATIONS ADDRESSING VOTER REGISTRATION

Refer to the following products for additional guidance and links to voter registration information:

NEW! [Publication 5665](#), Fact Sheet: Guidance for Promoting Voter Registration at VITA/TCE Sites for SPEC Partners, provides guidance from the Executive Order and the voter registration links.

Publication 5683*, VITA/TCE Handbook for Partners and Site Coordinators, provides guidance from the Executive Order and voter registration links.

Publication 730 (en-sp), Important Tax Records Envelope (VITA/TCE), includes voter registration URLs for how to register, how to vote and voting deadlines.



VOTING REGISTRATION EDUCATIONAL WEBSITES

www.usa.gov/register-to-vote – This website provides information on how to register, how to change your voter registration, how to confirm you are registered and how to get a voter registration card.

www.usa.gov/how-to-vote – How, where, and when to vote

www.usvotefoundation.org/vote/eoddomestic.htm – This website has useful voter information including:

- Local election office and contact information
- Address, telephone, and email for local election offices
- Upcoming federal election dates and deadlines
- Upcoming state election dates and deadlines
- Eligibility requirements
- Identification requirements
- Voter materials transmission options
- State lookup tools – Am I registered? Where's my ballot?



SITE COORDINATOR'S RESPONSIBILITIES PART 1

If you choose to support:

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 COORDINATOR'S RESPONSIBILITIES PART 2

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.



SUMMARY

During this coordinator training, we:

1. Reviewed Publication 5683*, VITA/TCE Handbook for Partners and Site Coordinators
2. Listed the Quality Site Requirements and the Volunteer Standards of Conduct
3. Discussed coordinator roles and responsibilities
4. Listed certifications and Continuing Education credits requirements
5. Reviewed processes for volunteer milestone recognition
6. Outlined key steps for Intake/Interview and Quality Review
7. Reviewed TaxSlayer software and taxpayer consents
8. Reviewed SPEC equipment and security requirements
9. Shared resources for helping taxpayers