

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

*coming
together
to strengthen
communities*

IRS Volunteer Site Coordinator's Handbook

**TCE ST
VITA ST**



**The Publication 1084 will transition to electronic
format (CD or download) only for 2014**

Contacts - Website and Phone Directory

VOLUNTEER HOTLINE (For Volunteers Only)
Hours of Operation:
(Central Time)

1-800-829-8482
Monday - Friday 06:00 AM - 09:00 PM
Saturday - 09:00 AM - 05:00 PM
January 17 - April 17

Website Directory

Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
IRS Website	www.irs.gov
IRS Tax Forms and Publications	www.irs.gov/formspubs
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
Interactive Tax Assistant (ITA)	www.irs.gov/ita

www.irs.gov Keyword Search

Foreign Student/Scholar
Partner and Volunteer Resource Center
Volunteer Tax Alerts

Contact Information for Taxpayers

Reporting Unethical Behavior at VITA/TCE Sites	1-877-330-1205 or e-mail WI.Voltax@irs.gov
IRS Refund Hotline	1-800-829-1954
IRS Identity Protection Specialized Unit	1-800-908-4490
IRS Forms/Publications	1-800-TAX-FORM
IRS Tele-Tax System	1-800-829-4477
IRS TAX Fraud Referral Hotline	1-800-829-0433
IRS Taxpayer Advocate	1-877-777-4778
IRS Tax-Help for Deaf (TDD)	1-800-829-4059
Foreign Student/Scholar Issues	1-215-516-2000 (not toll-free)
Location of VITA Sites	1-800-906-9887
Location of TCE Sites	1-888-227-7669
Refund Offset Inquiry (Treasury Offset Program)	1-800-304-3107
Social Security Administration	1-800-772-1213

Important Contact Information for Coordinators, Volunteers, and Partners

Enterprise Service Help Desk	1-866-743-5748 (loaned IRS equipment)
SPEC Relationship Manager	_____
State Dept. of Revenue	_____
State Tax Forms	_____
State Volunteer Hotline	_____



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

Dear Site Coordinators,

Congratulations on your role as a Site Coordinator! It gives me great pleasure to welcome you to the 2013 Filing Season. You will play an important part in delivering quality service through our Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Whether you are a new or an experienced coordinator, your leadership is critical to the success of this filing season.

Last year, the use of Form 13614-C was required at all sites where volunteers prepared taxpayer returns. As a result, we achieved a five percentage point increase in our overall accuracy rate. This is an indication that the accuracy of returns prepared increases when there is consistency in the interview process. We will continue to require its use for the 2013 filing season.

We also want to emphasize the importance of completing the Volunteer Standards of Conduct training and signing Form 13615, *Volunteer Standards of Conduct Agreement*. This training helps volunteers understand their roles and responsibilities in the VITA and TCE programs. Additionally, Form 13615 is not valid until the Site Coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the document. As a Site Coordinator, you must also ensure all volunteers complete the Volunteer Standards of Conduct training and achieve a score of 80% or above before working at your site.

Again, you play an important part in our volunteer program and we are committed to providing you with the tools necessary to perform your role as a Site Coordinator. Please send any suggestions or feedback on this publication or any of the products to partner@irs.gov, or you may write us at:

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

Thank you for your support of the volunteer programs.

Michael Beebe
Director, Stakeholder Partnerships
Education and Communication

Volunteer Site Coordinator's Handbook

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INTRODUCTION

Background:

The Internal Revenue Service sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

Since the implementation of the VITA program in 1969, thousands of volunteers have provided free tax assistance and prepared millions of U.S. Federal and State tax returns. The targeted population for VITA services includes individuals with low-to moderate income (defined by the EITC threshold), persons with disabilities, elderly, and Limited English Proficiency (LEP). The VITA program is vital to delivering service to those taxpayers who most need tax assistance and cannot afford the services of a paid preparer.

The TCE program offers free tax assistance to individuals who are 60 or older. § 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or nongovernmental public non-profit agencies and organizations, exempt under § 501 of the IRC, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns.

The Virtual VITA/TCE (formerly Alternative VITA/TCE Model and Alternative Rural Method) approach uses the same process as traditional VITA/TCE except that the preparer and taxpayer are not face-to-face. Technology such as internet, fax and video is used to connect the volunteer preparer and the taxpayer. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can be used in urban settings to provide a free alternative to qualified taxpayers.

Only a small percentage of low to moderate income taxpayers interested in using volunteer tax preparation service are assisted through the direct model. In order to provide assistance to more taxpayers, while increasing taxpayer education and promoting self-sufficiency, SPEC now also captures returns prepared through an *Facilitated Self Assistance (FSA) Model*. The Facilitated Self Assistance approach uses a certified volunteer to assist taxpayers in the preparation of their tax return. Since the role of the volunteer is a facilitator, multiple taxpayers can be assisted at one time by each volunteer. This approach allows sites to offer alternatives by assisting taxpayers prepare their own simple returns. Partners can use any software that has the ability to capture the SIDN.

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

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

You will be able to use this guide and other available resources to answer many questions that may arise while operating your tax preparation site. Please e-mail any suggestions for VITA/TCE programs changes to partner@irs.gov and/or your Stakeholder Partnerships, Education, and Communication (SPEC) Relationship Manager (RM).

INTRODUCTION (continued)

Volunteer Protection Act

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

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

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

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

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

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

All IRS certified volunteer preparers must only prepare returns that are within scope of the VITA/TCE programs. All out-of-scope returns must be referred to an a professional return preparer. For additional information on VITA/TCE within-scope topics, refer to the **new** Scope and Certification Chart (Exhibit 2) in Publication 4012. The definition of scope refers to VITA/TCE eligible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels.

As a Site Coordinator, you are responsible for protecting and monitoring your volunteers to ensure they are adhering to the quality site requirements and preparing returns within scope of the VITA/TCE programs.

In general, if volunteers only prepare returns within scope of the VITA/TCE programs and adhere to the Volunteer Standards of Conduct, they are protected. However, local state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

INTRODUCTION (continued)

Purpose:

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

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

New for 2013:

- All VITA/TCE volunteers (whether paid or unpaid workers) must complete Volunteer Standards of Conduct (VSC) Training, pass the VSC test, and sign a completed Form 13615, Volunteer Standards of Conduct Agreement, annually, before working at a VITA/TCE site.
- You must confirm the identity of all taxpayers, spouses, and volunteers using photo identification.
- All taxpayers must be advised that they are ultimately responsible for the information on their tax return.
- All VITA/TCE sites, including Military that service civilians, must display Publication 4053/4053 (SP) or Publication 4481, *Your Civil Rights are Protected*. Title VI posting/displaying will also include D143, *AARP Foundation Tax-Aide*, poster revised with the current Title VI language.
- The Quality Review Process will include both designated and peer-to-peer reviewers. Self review is no longer an available option.
- Partner reviews are no longer required but strongly **encouraged**. Form 6729-C, Partner Return Review Sheet, will be revised for partner use.
- Volunteer certification can be provided at the partner level by completing Form 13206 and submitting to your local relationship manager. Site level submission of Form 13206 is no longer required. However, all volunteers and their certification must be reported to IRS. Your partner will provide specific instruction on how to report your volunteers to them. If you are both the partner and site coordinator, you will continue to submit this form to your SPEC relationship manager. Electronic formats that provide the same information contained on Form 13206 may be used.
- Unique user names are strongly encouraged, however, if not used, a partner **must** have a process in place to identify every volunteer that prepared or made changes to a tax return.
- Form 8633, *Application to Participate in IRS e-file Program*, will be eliminated. All applicants will be required to use the on-line IRS e-file application process available through e-Services.

VOLUNTEER STANDARDS OF CONDUCT

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

As the Site Coordinator, you are responsible for securing a signed Form 13615, confirming the volunteers' identity via photo identification, and certification level by signing Form 13615.

Unethical Defined

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

Volunteer Standards of Conduct

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

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

1. Follow the Quality Site Requirements (QSR).

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

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

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

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

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

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

VOLUNTEER STANDARDS OF CONDUCT

(continued)

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

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

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

4. Not knowingly prepare false returns.

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

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

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

Allowing an **unauthorized alien** to volunteer at a VITA and TCE site is prohibited. An **unauthorized alien** is defined as an alien not lawfully admitted in the United States. All volunteers participating in the VITA/TCE programs must reside in the United States legally.

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

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

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

VOLUNTEER STANDARDS OF CONDUCT

(continued)

Due Diligence

During TIGTA shopping reviews, TIGTA agents found that in some instances the volunteers relied on the shopper's testimony and allowed the expense or credit; however in other instances, the volunteers would not allow the shopper the expense or credit without supporting documentation. Based on these findings, the IRS-SPEC agreed recommendation stated, "Establish guidelines for recommended due diligence for volunteers when preparing tax returns."

VITA/TCE Preparers Due Diligence Requirements

All IRS certified volunteers must exercise due diligence. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Doing your part includes; confirming a taxpayers' (and spouse if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, as an IRS-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*.

Make an effort to find the answer

When in doubt:

- Seek Assistance from the site coordinator.
- Seek Assistance from a volunteer preparer with more experience.
- Reschedule/Suggest the taxpayer come back when a more experienced preparer is available.
- Reference/Research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.).
- Research www.irs.gov for your answer.
- Research the Interactive Tax Assistance (ITA) to address tax law qualifications.
- Contact the VITA Hotline at 1-800-829-8482.
- Advise taxpayers to seek assistance from a professional return preparer.

If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.

VOLUNTEER STANDARDS OF CONDUCT

(continued)

Referring Problems

You are the first point of contact for resolving any problems encountered at your site. To report unethical behavior to IRS e-mail us at WI.VolTax@irs.gov, call toll free 1-877-330-1205, and/or contact your SPEC RM. This toll free phone number is only in operation from January through May. This information is also printed on Form 13614-C, *Intake/Interview & Quality Review Sheet*.

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

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

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

Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Avenue, NW
Room 2413
Washington, DC 20224

(Email complaints)

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

(Telephone complaints- not toll free)

1-202-927-0180.

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

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

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

Volunteer Registry

The Volunteer Registry is a listing of volunteers and/or partners that have been removed from the VITA/TCE Programs indefinitely. In most cases, volunteer/partners are added to the registry due to performing intentional unethical practices harming the taxpayer, volunteer or the Service.

You are the first line of defense to prevent violations of the Volunteer Standards of Conduct. Volunteers and partners violating these standards for performing egregious actions may be added to the IRS Volunteer Registry. The SPEC Director will determine if a volunteer or partner should be added to the registry. Site coordinators, volunteers and partners were added to the Volunteer Registry for performing egregious actions.

IDENTITY THEFT

Being sensitive towards victims of identity theft is critical to assisting taxpayers through a confusing and frustrating situation. Remember victims of identity theft are:

- Victimized by identity thieves – mostly through no fault of their own, and
- Trying to comply with tax laws – file tax return and pay their taxes

When assisting taxpayers who are victims or may be victims of identity theft at VITA/TCE sites:

If the taxpayer...	The the volunteer...
Was issued an IP PIN (primary taxpayer)	Ensures the IP PIN is input correctly on the tax return.
Received an IP PIN but did not bring it to the site	Prepares the tax return for the taxpayer. <ul style="list-style-type: none"> – If taxpayer wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or by calling the site coordinator. – If the taxpayer wants to mail a return, provide two printed copies of the tax return for mailing and provide instructions for adding the IP PIN.
Received an IP PIN but misplaced or lost it	Prepares the tax return for the taxpayer, advises the taxpayer to call the IPSU dedicated toll-free number (800-908-4490). <ul style="list-style-type: none"> – If the taxpayer wants to e-file, they must receive a replacement IP PIN. – If the taxpayer wants to mail a return, provide two printed copies of the tax return for mailing with or without the IP PIN.
Should have but did not receive IP PIN and IRS rejected the e-filed tax return because the IP PIN was not entered	Prepares the tax return for the taxpayer, advises the taxpayer to call the IPSU dedicated toll-free number (800-908-4490). <ul style="list-style-type: none"> – If the taxpayer wants to e-file, they must receive a replacement IP PIN. – If the taxpayer wants to mail a return, provide two printed copies of the tax return for mailing with or without the IP PIN. – If IPSU does not provide the IP PIN, advise the taxpayer to follow IPSU instructions in mailing the tax return. There may be processing delays as IRS verifies the taxpayer's identity.
Return rejects because the taxpayer's primary/secondary SSN was previously used	Advises the taxpayer to contact the IPSU for assistance. If required, the IPSU will advise the taxpayer to complete Form 14039 and to mail it with their tax return to the IRS. <ul style="list-style-type: none"> – If the taxpayer is required to mail a return, provide two printed copies of the tax return for mailing.

When a taxpayer is required to get a replacement IP PIN from the IPSU, they will go through an identity verification process before a replacement IP PIN letter is issued. The length of this verification process may vary. Once the verification process is completed, the replacement IP PIN letter will be issued.

Preventing identity theft will be an ongoing battle for the IRS. The processes and policies must continually be reviewed to ensure that we are doing everything possible to minimize the incidence of identity theft and help those who find themselves victimized.

Further guidance is located at www.irs.gov, keyword search "The Taxpayer Guide to Identity Theft" , or refer to Publication 4535, *Identity Theft Prevention and Victim Assistance*.

VOLUNTEER ROLES AND RESPONSIBILITIES

Roles and Responsibilities for all Volunteers

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

Site Coordinator

Roles:

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

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

Responsibilities:

- Complete SPEC Site Coordinator Training.
- Complete Intake/Interview & Quality Review Sheet Training.
- Ensure all volunteers adhere to the Volunteer Standards of Conduct and Quality Site Requirements.
- Supervision of volunteers overseeing the site(s) operation during the filing season.
- Validate the identity of all volunteers via photo identification prior to working at a VITA/TCE site.
- Schedule dates and times that your site(s) will be operational and complete Form 13715, *Site Information Sheet*. Notify SPEC territory immediately of any necessary changes and submit to your SPEC relationship manager.
- When installing the software, assign specific roles for all volunteers encouraging the use of unique user names. Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access as administrator and SuperUser to only volunteers who need those functions.
- Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
- Ensure all volunteers sign and date Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at the site.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

- Refer customers with returns out of scope of the VITA/TCE programs to seek assistance from a professional return preparer.
- Share and discuss VTA and QSRA with all volunteers. These alerts are available in the TaxWise Solution Center.
- Monitor site intake and interview process and ensure all volunteers use Form 13614-C, *Intake/Interview & Quality Review Sheet*, all returns are quality reviewed, and submitted timely to the IRS.
- Ensure your site is using the correct SIDN on all returns.
- At the conclusion of the filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsors, stakeholders (including SPEC) and/or partners to host recognition events for volunteers.

IRS Certified Volunteer Preparer

Roles:

Provide free tax return preparation for eligible taxpayers. IRS certified volunteer preparers establish the greatest degree of public trust by providing top quality service and upholding the highest ethical standards.

Responsibilities:

- All IRS certified volunteer preparers **must** only prepare returns that are within their certification level(s) and within scope of VITA/TCE programs.
- Successfully certify in tax law.
- Provide high-quality tax return preparation to all taxpayers.
- Interview taxpayer to determine if all income, deductions and allowable credits are claimed. Include the taxpayer in the preparation of the return.
- Refer customers with returns out of scope of the VITA/TCE programs to a professional return preparer.
- Verify all returns have the correct Site Identification Number.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return.
- Ensure all returns you prepare are quality reviewed by a designated or peer-to-peer quality reviewer.

Designated or Peer-to-Peer Quality Reviewer

Roles:

Conduct a quality review on all tax returns prepared at the site. Ensure every customer visiting the site receives top quality service and that the tax returns are error-free. The designated quality reviewer should be the most experienced volunteer at the site.

Responsibilities:

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

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

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

Roles:

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

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

Responsibilities:

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

Volunteer Recruitment/Publicity Specialist

Roles:

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

Responsibilities:

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers.
- Work with the partner, sponsor, and/or site coordinator to determine key messages that should be included in the recruitment and publicity campaigns – e.g., bilingual skills, computer skills, etc.
- Develop and maintain relationships with local mass media and SPEC Communications/Media Specialist for obtaining national recruitment and publicity material.
- Utilize data on key demographic, social, economic, and/or technological trends, which impact the ability to attract and/or keep volunteers, within recruiting and marketing campaigns.
- Develop a volunteer database to compile information (e.g., name and address) for individuals expressing interest in working at a VITA/TCE site.
- Work with the Volunteer Training Specialist in recruiting potential volunteers.
- Share potential volunteer names with the Volunteer Training Instructor for notification of tax law training and certification course(s).
- Work with the partner, sponsor, and/or site coordinator to publicize site information (e.g., location, hours of operation, electronic filing services, etc.) throughout community, especially in low-income areas.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

Volunteer Recruitment/Publicity Specialist (continued)

- At conclusion of the filing season, publicize recognition events and/or ceremonies for volunteers, sponsors, stakeholders (including SPEC representatives) and/or partners.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is helpful, but not required.

Volunteer Training Instructor

Roles:

Instruct tax law classes and/or tax preparation software classes for VITA/TCE programs. Classes may include tax law, certification, and software training.

Responsibilities:

- Ensure all volunteers receive Volunteer Standards of Conduct Training and certification.
- Certify at minimum, at the Intermediate level. If instructing more complex tax law, certification at that level will be required (Advanced, Military, etc.).
- Assist the partner or sponsor by developing a plan to deliver the training and certification.
- Maintain working relationship with local SPEC office to obtain training and certification materials.
- Plan, coordinate, and deliver tax law training and certification courses tailored to the needs of the volunteers using materials provided by the IRS.
- Assist the Volunteer Computer Specialist in coordinating and delivering software training.
- Instruct all volunteers to use Form 13614-C, *Intake/Interview & Quality Review Sheet*.
- Stress the need to ask probing questions during the interview to ensure return accuracy.
- Ensure all volunteers are familiar with and know how to use reference materials such as Publication 17, *Your Federal Income Tax*, and Publication 4012, *Volunteer Resource Guide*.
- Instruct quality reviewers to use Form 13614-C, Section C, when conducting quality reviews of tax returns.
- Ensure certification tests are graded, volunteers are certified, and volunteer names are submitted to the partner or site coordinator.

VOLUNTEER ROLES AND RESPONSIBILITIES

(continued)

Volunteer Computer Specialist

Roles:

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

Responsibilities:

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

Volunteer Interpreter

Roles:

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

Responsibilities:

- Work with the site coordinator to establish special VITA/TCE sites that focus on the volunteer's interpreter skills (e.g., Spanish speaking and hearing-impaired).
- Work with Volunteer Recruitment/Publicity Specialist to ensure interpreter services are advertised in special site promotions.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is helpful, but it is not required. Basic tax training and certification will be provided if requested.

QUALITY SITE REQUIREMENTS

Overview

Introduction

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

Based on lessons learned during the FY2012 filing season, the QSR were updated to strengthen IRS oversight of the VITA/TCE programs.

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

Background

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

QSR Updates for 2013

QSR #1, Certification – No change.

QSR #2, Intake/Interview Process – No change.

QSR #3, Quality Review Process – revised to:

- All quality reviews must be conducted by a designated or peer-to-peer reviewer. A self-review is no longer an approved option.
- The quality reviewer must verify the return is within certification level of the volunteer preparer as part of the quality review process.
- Remove the check boxes from Form 13614-C, Section C, quality review section

QSR #4, Reference Materials – updated to:

- Remove the requirement that Publication 3189, *IRS e-file Administration Guide*, be available at the site.

QSR #5, Volunteer Agreement - No change.

QSR #6, Timely Filing – No change.

QSR #7, Title VI – **All** VITA/TCE sites, including Military that service civilians, must display Publications 4481 or 4053/4053 (SP), *Your Civil Rights are Protected*. Title VI posting/displaying will also include the AARP poster revised with the current Title VI language. This will ensure taxpayers not serviced have access to the Title VI contact information.

QSR #8, Site Identification Number – No change.

QSR #9, Electronic Filing Identification Number – No change.

QSR #10, Security, Privacy and Confidentiality – was strengthened to include that taxpayers must provide photo identification at VITA/TCE sites.

QUALITY SITE REQUIREMENTS (continued)

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

QSR #1 Certification

All volunteers must annually complete the Volunteer Standards of Conduct (VSC) Training, pass the VSC test with a score of 80% or above, and sign a completed Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site.

All IRS certified volunteer preparers must only prepare returns within scope of the VITA/TCE programs. At any point a return is identified as out of scope, to ensure an accurate return, the volunteer should refer the taxpayer to a professional return preparer. If a return is prepared but not e-filed, it should be destroyed and deleted from the software and all supporting documents must be returned to the taxpayer.

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

Volunteers must only prepare returns for which they are certified. If a qualified taxpayer's return is within the VITA/TCE scope, but there are no volunteers certified to assist the taxpayer, the taxpayer must be referred to another VITA/TCE site for assistance. Refer to Scope of Service chart in Publication 4012.

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

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

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

Site coordinators must certify they have completed Site Coordinator Training and Intake/Interview & Quality Review Training prior to the site opening. This training may be accessed via Link & Learn Taxes or obtained from the local SPEC territory office.

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

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

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

QUALITY SITE REQUIREMENTS (continued)

Required Training for Volunteer Positions

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

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

QUALITY SITE REQUIREMENTS (continued)

QSR #2 Intake/Interview Process

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

It is a requirement that all IRS certified volunteer preparers use a correct intake and interview process when preparing returns. To ensure accuracy, this process must include an interview with the taxpayer while using Form 13614-C.

Basic components of preparing an accurate return begin with listening to the taxpayer and gathering information by asking the right questions. Form 13614-C, *Intake/Interview & Quality Review Sheet*, is a tool designed to provide IRS certified volunteer preparers with a consistent intake and interview process prior to return preparation.

Sites have various methods for completing Form 13614-C. However, an IRS certified volunteer preparer must complete the form when taxpayers request assistance.

The Intake and Interview Process must include:

1. Completion of all questions on Form 13614-C, Section A.
2. An interview with the taxpayer confirming entries on Form 13614-C, Section A.
3. Clarification on all "Unsure" responses with "Yes" or "No". It is okay to make changes anywhere on Form 13614-C or on Page 4, "Additional Tax Preparer Notes Section".
4. A review of all supporting documents to ensure the taxpayer has all necessary information.
5. Verification that the tax return is:
 - Within scope of the VITA/TCE programs.
 - Within certification level of IRS certified volunteer preparer.

After Section A has been completed and reviewed by an IRS certified volunteer preparer, Section B can be addressed. If there are no individuals listed in Section A, Part II-Question 2, do not complete Section B. Section B determines allowable dependency exemptions and the eligibility of a qualifying person for Head of Household.

While completing the Intake and Interview process, verify that the return is within the volunteer preparer's certification level. If the return does not fall within the volunteer preparer's certification level, refer the taxpayer to another volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level.

Once the IRS certified volunteer return preparer has completed the intake/interview process, he or she should begin preparing the return in the tax preparation software.

QUALITY SITE REQUIREMENTS (continued)

QSR #3 Quality Review Process

All returns prepared by an IRS certified volunteer preparer must be quality reviewed and discussed with the taxpayer **prior to** the taxpayer leaving the site. All sites must have a quality review process in place ensuring all entries on the tax return are correct. The quality review takes place after the return is prepared, but **before** the taxpayer signs the return.

NEW for 2013 – The Quality Review Process will include both designated reviewers and peer-to-peer reviewers. Self review is no longer an approved option.

Designated quality review should be the most experienced IRS certified volunteers at the site. Their responsibility should only involve reviewing completed volunteer prepared returns. Having a designated quality reviewer(s) offers the best opportunity to correct errors.

The designated/peer-to-peer quality reviewer must verify the return is within the certification level of the IRS certified volunteer preparer. The Scope of Service and Certification Chart in Publication 4012 (Exhibit 2) can be used for this purpose. If the return is not within the certification level of the preparer, a conversation must be held with the preparer emphasizing the requirement to only prepare returns within their certification level.

To conduct a quality review, you will need all of the following:

- Designated/peer-to-peer quality reviewer(s)
- Photo identification and Social Security cards/ITIN letter
- Completed tax return, including schedules, forms and, if applicable, worksheets
- Completed Form 13614-C, Section A and, if applicable, Section B
- All source documents
- Tax law reference materials

The designated/peer-to-peer quality reviewer must:

1. Engage the taxpayer in the review process.
2. Use Form 13614-C, Section C as a guide.
3. Verify that Form 13614-C and source documents support the tax return entries.
4. Use reference materials to confirm tax law determinations.
5. Discuss the final return with the taxpayer.
6. Advise the taxpayer they are ultimately responsible for the information on their return.
7. Inform the taxpayer that by signing the return, the taxpayer guarantees, under penalty of perjury, they have examined the return and its accompanying forms and schedules for accuracy.

QSR #4 Reference Materials

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

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

QUALITY SITE REQUIREMENTS (continued)

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

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

TaxWise Solution Center will post Volunteer Tax Alerts (VTA), Quality Site Requirement Alerts (QSRA), and link to Interactive Tax Assistant (ITA). The Interactive Tax Assistant is an online tool that provides consistent answers to a limited number of current and prior year tax law questions using a probe and response process.

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

QSR #5 Volunteer Agreement

All volunteers (site coordinators, IRS certified volunteer preparers, designated/peer-to-peer quality reviewers, greeters, client facilitators, etc.) must annually complete the Volunteer Standards of Conduct Training. In addition, volunteers must certify to their adherence by passing the test and signing Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct Training, and confirming the volunteer's identity has been verified via photo identification, before the volunteer can work at the site.

Signed Forms 13615 must be maintained at the sponsoring organization or site coordinator's level. Form 13615 includes the following agreements to the Volunteer Standards of Conduct:

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

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

Beginning with Tax Year 2012, all SPEC partners must submit a list of their volunteers using Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information.

Partners are required to provide to their local SPEC Territory Office the completed Form 13206, or similar document containing the same information, prior to the first date their sites are open. The list should show each volunteer has signed and dated their agreements and the site coordinator, sponsoring partner, instructor, or IRS contact have verified the volunteers identity, using a photo ID, by also signing and dating the form. Site coordinators are no longer required to provide the list of volunteers at the site level. However, if you are the Site Coordinator and the partner, you will continue to send Form 13206 or similar form to your IRS-SPEC relationship manager. Your partner will discuss procedures for reporting your volunteers.

QUALITY SITE REQUIREMENTS (continued)

Military bases will provide Forms 13206 or similar document to the Armed Forces Tax Council (AFTC). The AFTC will provide this information to SPEC Headquarters (HQ) Military Relationship Manager.

Partners are only required to update this form if a volunteer is removed and/or added to their program. Updated Form 13206 must be provided to the local SPEC Territory Office by the third business day after the end of the month.

QSR #6 Timely Filing

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

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

Timely delivery of returns must include:

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

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

Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject can not be corrected. Taxpayers must sign a new Form 8879 if the electronic return data on individual income tax returns is changed and the amounts differ by more than:

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

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

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

QUALITY SITE REQUIREMENTS (continued)

QSR #7 Title VI

Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at all VITA/TCE sites.

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer even if a return is not completed.

All VITA/TCE sites, including Military that service civilians, must display Publications 4481 or 4053/4053 (SP), *Your Civil Rights are Protected*. Title VI posting/displaying will also include the AARP poster revised with the updated Title VI language.

Using only Publication 730, *Important Tax Records Envelope* (VITA/TCE), the AARP envelope, or Form 13614-C, *Intake/Interview & Quality Review* as the source for notifying the taxpayers of their Title VI rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

QSR #8 Correct Site Identification Number (SIDN)

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

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

QSR #9 Correct Electronic Filing Identification Number (EFIN)

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

Effective October 1, 2012, Form 8633, *Application to Participate in IRS e-file Program*, will be eliminated. Applicants are required to use the on-line IRS e-file application process to obtain an EFIN. Before you can request an EFIN, you must register with e-Services, which is a universal process that authenticates and allows the user to do business electronically with IRS.

Based on the elimination of Form 8633, partners who have not gained access to the on-line application will need to request access through e-Services. This application is available at www.irs.gov using keyword search "e-Services".

A separate EFIN must be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further EFIN procedures.

QUALITY SITE REQUIREMENTS (continued)

QSR #10 Security, Privacy & Confidentiality

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

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

The key principles are:

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

Partners/site coordinators will now have more flexibility when creating unique user names. Partner/site coordinators are required to have a process in place to identify each volunteer involved with the submission of the return beginning with the preparation of the tax return through e-file acceptance. The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For instance, unless an IRS certified volunteer preparer is also the site administrator, they should not be assigned Administrative or SuperUser permissions.

For FY 2013, the TaxWise software will preset users to the preparer role. It is highly recommended that site coordinators assign volunteers the lowest level "ROLE" necessary for each particular user.

Additional resources for security, privacy, and confidentiality guidelines include:

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

The above resources are available at www.irs.gov.

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

SPEC QUALITY REVIEWS

Quality Statistical Sample (QSS) Reviews

SPEC Headquarters analysts with extensive tax law experience will conduct QSS reviews. QSS reviews are critical to the success of the VITA/TCE programs and play an integral part in improving the quality and consistent performance of sites. The review process validates accuracy of returns and compliance with Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR). It also provides opportunities to identify and correct problem areas or share best practices.

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

QSS reviews will be unannounced, where applicable, and include a three return reviews and a site review. Results from these reviews are used to determine VITA/TCE accuracy rate.

QSS reviews consist of:

Return Reviews:

The QSS reviewer will use Form 6729-R, *Quality Statistical Sample (QSS) Return Review Sheet*, to gather information about the accuracy of a federal tax return. A return is accurate when the tax law has been applied correctly and the completed return is free from error based on the taxpayer interview, supporting documentation, and a completed Form 13614-C. You may be asked to clarify or verify entries on the tax return and/or Form 13614-C.

Site Review

The QSS reviewer will use Form 6729, *Site Review Sheet*, to gather information about site operations and adherence to the Volunteer Standards of Conduct and Quality Site Requirements. The QSS reviewer will observe the site's operations and will request time toward the end of the review to ask questions to clarify site processes and procedures.

Post Review Discussion

After the return and site reviews are completed, the QSS reviewer will provide preliminary feedback to the site coordinator. Both the site and return review findings will be discussed.

Follow-up and Corrective Actions

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

The QSS Review Process

Once the QSS reviewer arrives at the site, he or she will:

- Introduce themselves, provide IRS identification, offer Publication 4675, *Acknowledgement of Return Review Participation*, and give a brief explanation of the QSS review process.
- Request a place with access to an electrical outlet to conduct return reviews, preferably away from the purview of taxpayers and site staff.
- Identify and select the first return to be reviewed.
- Ask the taxpayer for permission to quality review their return. The QSS reviewer will provide the taxpayer with a copy of Publication 4675, *Acknowledgement of Return Review Participation*, when asking for their consent. The taxpayer must remain at the site until the review is complete.

SPEC QUALITY REVIEWS (continued)

- Review the return and complete Form 6729-R, *QSS Return Review Sheet*. During the return review, the QSS reviewer will:
 - Verify all return entries, including personal and financial information by reviewing:
 - A printed copy of the return with supporting forms and schedules attached
 - All source documents required for return preparation including photo identification, original or copy of social security card(s), Forms W-2, 1099, receipts, etc.
 - A complete intake/interview sheet (Form 13614-C, Sections A and B)
 - Scan the return and supporting documents
 - Remove all personally identifiable information (PII) including Social Security numbers, names, address, etc. from retained copies
- Once the QSS reviewer completes a return review, they will randomly select the next return for review
- Complete a site review using Form 6729, *Site Review Sheet*, after conducting the three return reviews
- Provide feedback of their findings after the reviews are complete and address any questions and concerns

The final results of the QSS review will be forwarded to the partner and/or site coordinator by the SPEC territory.

Important: Prior to completing the QSS review, the QSS reviewer will not address any tax law questions.

OTHER REVIEWS/VISITS

SPEC Shopping Review

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

Mystery shoppers will remain anonymous until the return is completed and has gone through the site's quality review process. Once the mystery shopper identifies themselves, they will ask for a printed copy of the return. The return will be deleted to avoid transmission of a fictitious return. The mystery shopper will then conduct a site review verifying the site is adhering to the QSR and VSC. Preliminary results will be discussed at the conclusion of the review.

Treasury Inspector General for Tax Administration (TIGTA) Shopping Review

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

The results and findings from TIGTA Shopping Reviews are reported in the TIGTA Final Audit Report, published annually.

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

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

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

TIGTA made two recommendations based on their findings from this year's shopping reviews.

Recommendation 1: Continue to emphasize to volunteers the importance of ensuring they fully review Form 13614-C with taxpayers during return preparation to ensure tax returns are prepared accurately.

Recommendation 2: Establish guidelines for recommended due diligence for volunteers when preparing tax returns.

Field Site Visits (FSV)

Field site visits are critical to the oversight of the VITA/TCE programs and play an integral role in improving the quality of service provided at volunteer sites. SPEC will continue to conduct FSV to identify trends, measure site adherence to the QSR, and monitor site operations.

OTHER REVIEWS/VISITS (continued)

Partner Reviews

New this year, partner reviews are no longer required, but strongly encouraged.

The importance of conducting partner reviews is to ensure sites are adhering to all QSR and VSC; are operating efficiently and effectively; and are maintaining the highest ethical standards in tax return preparation.

Form 6729, *Site Review Sheet*, and Form 6729-C, *Partner Return Review Sheet*, provide a tool for partner's use in conducting site and return reviews. The use of these forms is optional.

Civil Rights Division (CRD) Reviews

CRD plans to visit volunteer sites operated by partners that receive a Federal assistance. The purpose of their visit is to validate compliance with Title VI rules and reasonable accommodations for persons with disabilities. The results of these visits will be discussed with the partner and SPEC Headquarters.

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

TRAINING AND CERTIFICATION

Training and Certification

A basic component of quality service is ensuring the accuracy of returns prepared at VITA/TCE sites. A return is accurate when the tax law is applied correctly and the completed return is free from error based on the taxpayer interview, all supporting documentation, and a completed Form 13614-C, *Intake/Interview & Quality Review Sheet*. A number of elements contribute to return preparation accuracy. Key among these elements is annual volunteer training and certification. Your SPEC RM will provide free VITA/TCE programs training course materials that you can use when training your volunteers.

Training Options

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

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

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

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

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

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

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

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

Publication 4555-E, VITA/TCE e-Instructor Guidance – is an online guide that provides guidance for instructors who teach volunteers to prepare tax returns using Link & Learn Taxes or Publication 4491 in a classroom environment.

Certification

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

NOTE: Designated/peer-to-peer quality reviewers, at a minimum, must certify at the intermediate level. Site coordinators must verify the level of training for each volunteer preparing and/or quality reviewing tax returns to ensure they are preparing and reviewing tax returns within their levels of certification.

TIMELINE FOR OPERATING VITA/TCE SITE

Opening and Operating Your Site

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

- The willingness to devote the time and effort required to prepare accurate tax returns and answer questions in a courteous and helpful manner;
- A strong volunteer spirit and organizational skills to assist in site coordination. Enthusiasm and organization will allow volunteers to have a rewarding experience;
- The ability to recruit and retain volunteers with special skills that would benefit the site; for example, volunteers who are bi-lingual or have the ability to assist hearing and visually impaired taxpayers; and
- A willingness to learn and use electronic tax return skills and techniques.

Filing Season Timeline

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

June – July

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

August – September:

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

October:

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

TIMELINE FOR OPERATING VITA/TCE SITE

(continued)

Filing Season Timeline (*continued*)

November – December:

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

January:

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

February – March:

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

TIMELINE FOR OPERATING VITA/TCE SITE

(continued)

Filing Season Timeline (*continued*)

April – May

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

Action Plans Notes and Comments for next year:

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

GUIDELINES FOR OPENING YOUR SITE

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

These Responsibilities may include:

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

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

- Only the responsible officials on the e-file application can review the site's application for an active EFIN. It is important for all responsible officials to register for e-Services. To access the IRS e-file application:
 - Log in to e-services using your login and password
 - Click on "application"
 - Click on "e-file application"

Detailed instructions are located in Publication 4396A, *Partner Resource Package*.

- **Form 13533, Sponsor Agreement.** Sponsor Agreement must be signed prior to receiving any IRS equipment. Access using the following link: <http://www.irs.gov/pub/irs-pdf/p4299.pdf>
- **Form 13632, Volunteer Property Loan Agreement.** You must return property loan agreements to the Depot if you received any IRS laptops or printers. Access the form using the following link: <http://www.irs.gov/pub/irs-pdf/f13632.pdf>
- **Form 13715, Site Information Sheet.** Verify site's general information and schedule of days and hours of operation. Send form to your SPEC RM by Jan 15. Access the form using the following link: <http://core.publish.no.irs.gov/forms/internal/pdf/43863i12.pdf>
- **Form 13615, Volunteer Standards of Conduct Agreement.** All volunteers (preparers, designated /peer-to-peer quality reviewers, greeters, client facilitators, etc.) must complete the Volunteer Standards of Conduct training and certify to their adherence by signing Form 13615 annually, prior to working at a VITA/TCE site. You must secure Form 13615 from all volunteers. This form must be kept at the site, or partner level and be available for review.
- **Form 13645, Volunteer Return Preparation Program Certification Wallet Card.** This Wallet Card is used to verify volunteer certification levels. Request these from your SPEC RM.
- **Form 13614-C, Intake/Interview & Quality Review Sheet,** must be completed for every return prepared. Access the form at the following link: <http://www.irs.gov/pub/irs-pdf/f13614c.pdf>

GUIDELINES FOR OPENING YOUR SITE (continued)

Product Ordering:

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

GUIDELINES FOR CLOSING YOUR SITE

Closing Your Site

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

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

Prior Year Return Preparation

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

MeF will allow electronic filing of prior year returns. It accepts the current tax year and two prior tax years (2010 and 2011). E-filing of prior year returns is limited to the 21 forms and schedules available in Phase I of MeF deployment.

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

VOLUNTEER MILESTONE RECOGNITION

Volunteer Recognition

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

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

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

Instructions for how to order these awards can be found in the Partner Resource Package (Publication 4396A).

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

TAX PREPARATION MODELS

VITA/TCE

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

Virtual VITA/TCE

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

The Intake Site will be located in a geographic location where there is no or limited VITA/TCE presence. No returns can be prepared at the intake site. Volunteers are required to verify the taxpayer's identity via photo identification, secure taxpayer's records necessary for completion of the return, and initiate the intake process by providing the taxpayer with Form 13614-C for completion. A non-certified volunteer cannot provide any tax advice to the taxpayer and should advise the taxpayer to discuss any concerns with an IRS certified volunteer. An IRS certified volunteer located at the Intake Site can conduct a face-to-face interview with the taxpayer. The certified volunteer preparer can conduct designated or peer-to-peer quality reviews for another Virtual VITA/TCE site. The quality reviewer(s) must be certified at minimum, at the intermediate level or higher. The Intake Site may fax, email or mail copies of the taxpayer's documents necessary for preparation of the tax return at the Preparation Site.

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

Security Requirements:

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

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

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

EVALUATING THE FILING SEASON

Evaluating the Filing Season

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

EXHIBIT 1 - Form 13615 Page 1

Form 13615 (Rev. 1-2012)	Department of the Treasury – Internal Revenue Service Volunteer Standards of Conduct Agreement – VITA/TCE Programs	Cat. No. 38847H
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The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

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

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

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

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

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

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

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

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

EXHIBIT 1 - Form 13615 Page 2

Volunteer:

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

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

Privacy Act Notice—The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

(Partner Use Only)

Site Coordinator, Sponsoring Partner, Instructor or IRS:

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

Volunteer Certification Levels

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

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






Approving official's signature and date:

EXHIBIT 2 - Scope of Service Chart

Page 1

Scope of Service

Volunteers are trained to assist in the filing of Form 1040 and certain schedules and forms. This chart covers limitations or expansion of scope of service for each certification level. The check mark indicates within scope for that level of certification. The light gray areas indicate tax law topics not covered under that certification level. Form 1040 line items omitted from this chart are out of scope. Within each line item, there are specific elements that are out of scope for the VITA/TCE program as indicated in the training. This list is not all-inclusive. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE program and prepare returns for which they achieved certification.

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Intermediate	 Advanced	 Military	 International
Filing Status			See Note 1	See Note 1	See Note 1	See Note 1	See Note 1
1	Single		✓	✓	✓	✓	✓
2	Married filing jointly		✓	✓	✓	✓	✓
3	Married filing separately		✓	✓	✓	✓	✓
4	Head of household		✓	✓	✓	✓	✓
5	Qualifying widow(er)		✓	✓	✓	✓	✓
Exemptions							
6a - d	Exemptions		✓	✓	✓	✓	✓
Income			See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
7	Wages, salaries, tips, etc.	W-2	✓	✓	✓	✓	✓
8a - b	Taxable interest, tax-exempt interest	1099-INT	✓	✓	✓	✓	✓
9a - b	Ordinary dividends, qualified dividends	1099-DIV	✓	✓	✓	✓	✓
10	Taxable refunds, etc	1099-G		✓	✓	✓	✓
11	Alimony received			✓	✓	✓	✓
12	Business income or (loss)	1099 MISC, Box 7		See Note 3	See Note 3	See Note 3	See Note 3
13	Capital gain or (loss)	1099-B			✓	✓	✓
15a - b	IRA distributions, taxable amount	1099-R		✓	✓	✓	✓
16a - b	Pensions and annuities, taxable amount	1099-R, RRB 1099-R		See Note 4	✓	✓	✓
17	Rental real estate					✓	✓
17	Royalties, etc	1099 INT, 1099 DIV or Sch K-1			✓	✓	✓
19	Unemployment compensation	1099-G	✓	✓	✓	✓	✓
20a - b	Social Security benefits, taxable amount	SSA-1099, RRB-1099	✓	✓	✓	✓	✓

Note 1 • Limitation: Foreign Student Certification only for taxpayers with F, J, M & Q visas






Note 2 • Limitation: Military Certification only – Combat Zone, Incentive Pay, Re-Enlistment, Education Repayment, Recruitment Bonus
 • Limitation: International Certification only – Foreign Pay

Note 3 • Limitation: Schedule C
 – Follow the Schedule C-EZ guidelines, except expenses of \$10,000 allowed

Note 4 • Limitation: Intermediate Certification only – If taxable amount has been determined

EXHIBIT 2 - Scope of Service Chart

Page 2

Form 1040 Line #	Description	Information Reporting Document	 Basic	 Intermediate	 Advanced	 Military	 International
21	Other income - varies	1099-MISC, Box 3		✓ See Note 5	✓ See Note 5	✓ See Note 5	✓ See Note 5
Adjusted Gross Income							
23	Reserved						
24	Certain business expenses of reservists					✓	
25	Health savings account deduction, HSA certification only	5498-SA, 1099-SA, W-2		✓	✓	✓	✓
26	Moving expenses					✓	
27	Deductible part of self-employment tax			✓	✓	✓	✓
30	Penalty on early withdrawal of savings	1099-INT	✓	✓	✓	✓	✓
31a - b	Alimony paid, recipient's SSN			✓	✓	✓	✓
32	IRA deduction	1099-R		✓	✓	✓	✓
33	Student loan interest deduction	1098-E		✓	✓	✓	✓
34	Reserved						
Tax and Credits							
39a	Check if: / Total boxes checked		✓	✓	✓	✓	✓
39b	If your spouse itemizes on a separate return			✓	✓	✓	✓
40	Standard deduction		✓	✓	✓	✓	✓
40	Itemized deductions			✓	✓	✓	✓
42-44	Exemptions, Taxable income, Tax		✓	✓	✓	✓	✓
47	Foreign tax credit	1099-INT or 1099-DIV		✓ See Note 6	✓ See Note 6	✓ See Note 6	✓
48	Credit for child and dependent care expenses	W-2 and/or Provider Statement	✓	✓	✓	✓	✓
49	Education credits	1098-T		✓	✓	✓	✓
50	Retirement savings contributions credit	W-2 Box 12	✓	✓	✓	✓	✓
51	Child tax credit		✓	✓	✓	✓	✓
53	Credit for the elderly or the disabled		✓	✓	✓	✓	✓

Note 5 • Limitation: HSA Certification only (requires Intermediate certification or higher) – HSA Distributions
 • Limitation: COD Certification only (requires Advanced certification or higher) – Cancellation of debt
 • Limitation: International Certification only – Foreign earned income exclusion

Note 6 • Limitation: International Certification only – Form 1116

EXHIBIT 2 - Scope of Service Chart

Page 3






Form 1040 Line #	Description	Information Reporting Document	 Basic	 Intermediate	 Advanced	 Military	 International
Other Taxes							
56	Self-employment tax			✓	✓	✓	✓
57a	Unreported social security and Medicare tax from Form 4137 only		✓	✓	✓	✓	✓
58	Additional tax on IRAs, other qualified retirement plans, etc.	1099-R		✓	✓	✓	✓
59b	First time homebuyer credit repayment			✓	✓	✓	✓
Payments							
62	Federal income tax withheld from	W-2 and 1099	✓	✓	✓	✓	✓
63	2012 estimated tax payments and amount applied from 2011		✓	✓	✓	✓	✓
64a	Earned income credit (EIC)		✓	✓	✓	✓	✓
64b	Nontaxable combat pay election	W-2, box 12 code Q				✓	
65	Additional child tax credit		✓	✓	✓	✓	✓
66	American opportunity credit	1098-T		✓	✓	✓	✓
67	Reserved						
68	Amount paid with request for extension		✓	✓	✓	✓	✓
69	Excess social security and tier 1 RRTA	SSA-1099, RRB-1099	✓	✓	✓	✓	✓
Refund							
73	Amount overpaid		✓	✓	✓	✓	✓
74a-d	Bank account information		✓	✓	✓	✓	✓
75	Amount you want applied to 2013 estimated tax		✓	✓	✓	✓	✓
Amount You Owe							
76	Amount you owe		✓	✓	✓	✓	✓
	Third Party Designee		✓	✓	✓	✓	✓
	Identity Protection PIN section		✓	✓	✓	✓	✓

EXHIBIT 3 - Form 13206, Volunteer Assistance Summary Report - Page 1

Form 13206 (Rev. 5-2012)	Department of the Treasury – Internal Revenue Service Volunteer Assistance Summary Report
Partners are required to mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site(s). New for 2013 , Partners working with Enrolled Agents (EA) or Registered Tax Return Preparers (RTRP) who are seeking continuing education credit, must provide the EA/RTRP Practitioner Identification Number (PTIN). Additional submission of this form is necessary only if new volunteers report to your site(s). Report each volunteer only once.	
Contact your local IRS office for mail or e-mail address	

Date: _____

Partner Name: _____

Partner Address: _____

Primary Contact Name: _____

Primary Contact Address: _____ City: _____ State: _____ ZIP: _____

Primary Contact Phone Number: _____

I certify that all Forms 13615 have been verified and signed.

Volunteer Information	Volunteer Certification (Check all that apply)	Check if EA or RTRP	
		Quality Reviewer	Instructor
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>

EXHIBIT 3 - Form 13206, Volunteer Assistance Summary Report - Page 2

Volunteer Information	Volunteer Certification (Check all that apply)	Check if EA or RTRP EA - Enrolled Agent RTRP - Registered Tax Return Preparer	
		Quality Reviewer	Instructor
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>
Name _____ Position _____ EA or RTRP PTIN _____ Address _____ _____ _____	<input type="checkbox"/> Volunteer Standards of Conduct <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> International <input type="checkbox"/> Military <input type="checkbox"/> Health Savings Account <input type="checkbox"/> Cancellation of Debt <input type="checkbox"/> Foreign Student <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Site Coordinator Training	<input type="checkbox"/>	<input type="checkbox"/>

IRS Use Only

Make sure all information is correct before entering it in SPECTRM. Once verified, enter the amount on line 1 below.

1. Total number of volunteers reported on this Form for the partner _____

2. Total number of volunteers **previously** reported this filing season _____

3. Total number of volunteers reported this filing season (Add 1 & 2) _____

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

Privacy Act Notice

Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs, and to identify your skills. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act Notice for the Taxpayer Assistance Reporting System (SPECTRM) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056].

Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to use your assistance in these programs.

EXHIBIT 4 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 1

Form **13614-C**
(Rev. 10-2012)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Complete Pages 1-3

You are responsible for the information on your return so please provide complete and accurate information to the IRS certified volunteer preparer. If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Picture ID (such as a valid driver's license or other government issued ID for you and your spouse, if applicable).

Part I. Your Personal Information

1. Your First Name	M. I.	Last Name	Are you a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your Spouse's First Name	M. I.	Last Name	Is your spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address	Apt#	City	State Zip Code
4. Contact Information			
Phone:	Cell Phone:	E-mail:	
5. Your Date of Birth	6. Your Job Title	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Your Spouse's Date of Birth	10. Your Spouse's Job Title	Is Your Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2012, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2012? Yes No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- Widowed: Year of spouse's death: _____
2. List names below of **everyone** who lived in your home in 2012 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2012. If additional space is needed please check here and list on page 3.

Name (first, last) Do not enter your name or spouse's name below. (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. daughter, son, mother, sister, none) (c)	Number of months lived in your home in 2012 (d)	US Citizen or resident of US, Canada or Mexico in 2012 (yes/no) (e)	Marital Status as of 12/31/12 (S/M) (f)	Full- time Student in 2012 (yes/no) (g)	Received less than \$3800 income in 2012 (yes/no) (h)

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

EXHIBIT 4 - Form 13614-C, Intake/Interview & Quality Review Sheet - Page 2

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

Part III. Income – In 2012, did you (or your spouse) receive:

- | Yes | No | Unsure | |
|--------------------------|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2) If yes, how many jobs did you have in 2012? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment Income? (Form 1099-MISC) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Cash/check payments for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Disability Income (such as payments from insurance, or workers compensation)? (Forms 1099-R, W-2) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Unemployment Compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.)? (Forms W-2 G, 1099-MISC)
Specify: _____ |

Part IV. Expenses – In 2012 Did you (or your spouse) pay:

- | Yes | No | Unsure | |
|--------------------------|--------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as uniforms or mileage)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child or dependent care expenses such as day-care? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? |

Part V. Life Events – In 2012 Did you (or your spouse):

- | Yes | No | Unsure | |
|--------------------------|--------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in Box 12) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099A) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2012 tax? If so how much? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. File a 2011 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 13. Become a victim of identity theft? |

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

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

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

Additional Information and Questions related to the preparation of your return

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

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

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

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

- Ask your preparer about Direct Deposit. It is the fastest, safest way to receive your tax refund. When you combine e-file and direct deposit, the IRS will likely issue your refund in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

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

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

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

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

Additional comments:

Under no circumstances will the Internal Revenue Service tolerate discriminatory treatment of taxpayers by its employees, or individuals who volunteer or work at Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites. No taxpayer shall be subject to discrimination on the basis of sex, race, color, national origin, reprisal, disability or age in educational programs or activities supported by the Department of the Treasury – Internal Revenue Service.

Taxpayers with a disability may require a reasonable accommodation in order to participate or receive the benefits of a program or activity supported by the Department of the Treasury – Internal Revenue Service. Site Coordinators and Managers are responsible for ensuring that requests for reasonable accommodation are granted when the request is made by a qualified individual with a disability.

If a qualified taxpayer believes that he or she has been discriminated against based on sex, race, color, national origin, disability, reprisal or age, they can file a complaint with the Department of the Treasury – Internal Revenue Service. All written complaints should be sent to:

Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Avenue, NW, Rm. 2413
Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact us at the address referenced above, or e-mail us at eeo.external.civil.rights@irs.gov.

STOP HERE!

Thank you for completing this form.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

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

Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2

- Yes No 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- _____
- Yes No 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- _____
- Yes No 3. Did any of the persons listed in Part II, question 2 provide more than 50% of their own support? **If yes, which ones:**
- _____
- _____
- _____
- Yes No 4. Did the taxpayer provide more than half the support for any of the persons listed in Part II, question 2? **If yes, which ones:**
- N/A
- _____
- _____
- _____
- Yes No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? **If yes, which ones:**
- N/A
- _____
- _____
- _____

Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

Additional Tax Preparer Notes:

Section C. Certified Volunteer Quality Reviewer Section

Review the tax return to ensure the following actions have been taken.

1. The **certification levels** of this tax return and volunteer preparer were verified.
2. All **unsure** boxes were discussed with the taxpayer and correctly marked yes or no.
3. The **information** on pages one and two was correctly addressed and transferred to the return.
4. Taxpayer's **identity** has been verified and **address** and **phone numbers** are correct.
5. Names, **SSNs**, **ITINs**, and **EINs**, were verified and correctly transferred to the return.
6. **Filing status** was verified and correct.
7. **Personal** and **Dependency Exemptions** are entered correctly on the return.
8. All **Income** (including income with or without source documents) checked "yes" in section A, part III was correctly transferred to the tax return.
9. **Adjustments** to Income are correctly reported.
10. **Standard, Additional** or **Itemized deductions** are correct.
11. All **credits** are correctly reported.
12. **Withholding** shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
13. **Direct Deposit/Debit** and checking/saving account numbers are correct.
14. The correct **SIDN** is shown on the return.
15. The taxpayer(s) was advised that they are **responsible** for the information on their return.

EXHIBIT 5 - Form 13715, SPEC Volunteer Site Information Sheet

Form **13715**
(Rev. September 2012)

Department of the Treasury — Internal Revenue Service
Volunteer Site Information Sheet

Purpose: Information provided on this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site and to list sites on irs.gov. Review the information below carefully. Update and/or correct **missing or existing** information. Return the completed form to your local IRS contact. **If the site information changes after submitting this form, please provide your local IRS contact with the updated information immediately.**

Site Information

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

Site Operating Hours

Day	Time		Comments (e.g. holiday closures, alternative opening times)
	Open	Close	
MON			
TUE			
WED			
THUR			
FRI			
SAT			
SUN			

Site Coordinator or Contact

Name:	Best Time to Call: <input type="checkbox"/> AM <input type="checkbox"/> PM
Mailing Address:	Email Address:
City, State, Zip:	Is this a revision of information you previously provided for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No
Phone Number:	Date of this revision:

IRS Use Only

Date Form 13715 Received in Territory Office:	
Territory Manager Approval (Signature & Date):	
Date SPECTRM Updated:	
SEID of employee who updated SPECTRM:	

Privacy Act Notice – Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.

For more information about uses, see the Privacy Act notice for SPEC Total Relationship Management (SPECTRM) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]

Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to provide accurate information regarding the locations and services at volunteer tax preparation sites.

EXHIBIT 6 - Form 6729 Page 1

Form 6729 (Rev. 8-2012)	Department of the Treasury – Internal Revenue Service Site Review Sheet	Date of Review:
Site Name:	SIDN:	Reviewer Name or SEID:

A through C is to be completed by IRS only.

A. Review conducted by: <input type="checkbox"/> TC non-RM <input type="checkbox"/> Partner <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> RM <input type="checkbox"/> Other <input type="checkbox"/> SPEC Shopper <input type="checkbox"/> TM	B. Type of Review: <input type="checkbox"/> Field Site Visit <input type="checkbox"/> Other <input type="checkbox"/> QSS <input type="checkbox"/> FSA Site <input type="checkbox"/> Post Shopping <input type="checkbox"/> Partner Review	C. Advanced Notice: <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------

Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR) and monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly Programs. The QSR are provided in Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, and Publication 3189, *Volunteer E-file Administrator's Guide*. Do not enter any information that identifies a specific person in the comments box. Comments are required for answer options which are underlined. The measurement questions for determining if a site review is adhering to the QSR are in bold.

QSR # 1: Certification					Comments
1	How many volunteers are at the site today? <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 or more				
2	Are all volunteers at the site today certified in the Volunteer Standards of Conduct? <input type="checkbox"/> Yes-verified at the site <input type="checkbox"/> Yes-verified after leaving the site <input type="checkbox"/> No-unable to verify				
3	Are all volunteers who answer tax law questions, prepare or correct tax returns, and/or conduct quality reviews at the site today certified in tax law? <input type="checkbox"/> Yes-verified at the site <input type="checkbox"/> Yes-verified after leaving the site <input type="checkbox"/> No-unable to verify				
4	Are out-of-scope returns prepared at site? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site				
5	How did the site coordinator receive site coordinator training? <input type="checkbox"/> Interactive <input type="checkbox"/> Link and Learn Taxes <input type="checkbox"/> PowerPoint <input type="checkbox"/> None				
QSR # 2: Intake and Interview Process					Comments
6	Did the site use a correct intake/interview process for all tax returns during this review? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site				
QSR # 3: Quality Review Process					Comments
7	Which method does the site generally use to conduct quality reviews? <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> FSA Only Site <input type="checkbox"/> None				
8	Did the site conduct a complete quality review on all returns prepared at the site? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site				
QSR # 4: Reference Materials					Comments
		YES	NO	N/A	
9	Is Publication 4012, <i>Volunteer Resource Guide</i>, available for use at the site?				
10	Is Publication 17, <i>Your Federal Income Tax For Individuals</i>, available for use at the site?				
11	Is Publication 3189, <i>Volunteer Administrator Guide</i> , available for use at the site?				
12	Are all current Volunteer Tax Alerts and/or AARP Cyber Tax Messages available at the site?				
QSR # 5: Volunteer Agreement					Comments
13	Have all volunteers working at the site today signed Form 13615, <i>Volunteer Standards of Conduct Agreement – VITA/TCE Programs</i>, and has the partner signed and dated the form indicating all are in compliance? <input type="checkbox"/> Yes-validated at the site <input type="checkbox"/> Yes-validated after leaving the site <input type="checkbox"/> No-unable to validate				
14	Did you identify any violations to the Volunteer Standards of Conduct? <input type="checkbox"/> No, Standard of Conduct was not violated <input type="checkbox"/> Yes, Standard #1 <input type="checkbox"/> Yes, Standard #2 <input type="checkbox"/> Yes, Standard #3 <input type="checkbox"/> Yes, Standard #4 <input type="checkbox"/> Yes, Standard #5 <input type="checkbox"/> Yes, Standard #6				
15	Is VolTax information displayed at the site? <input type="checkbox"/> Yes <input type="checkbox"/> No				

EXHIBIT 6 - Form 6729 Page 2

QSR # 6: Timely Filing					Comments			
16	Does the site take reasonable steps to transmit completed returns within 3 calendar days? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site							
17	Does the site take reasonable steps to retrieve e-file acknowledgments within 2 calendar days after return transmission? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site							
18	For e-file rejects that cannot be corrected: Does the site take reasonable steps to notify taxpayers within 24 hours? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> FSA Only Site							
QSR # 7: Title VI					YES	NO	N/A	Comments
19	Is Title VI, <i>Your Civil Rights Are Protected</i> , information available at the point of contact between the volunteer and taxpayer at the site?							
QSR # 8: Site Identification Number					YES	NO	N/A	Comments
20	Is the site using the correct SIDN?							
QSR # 9: Electronic Filing Identification Number								Comments
21	Is the site using the correct EFIN? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> FSA Only Site							
QSR # 10: Security, Privacy and Confidentiality					YES	NO	N/A	Comments
22	Does the site ask for photo identification for all primary and secondary taxpayers?							
23	Does the site have a process to identify every volunteer that prepares, corrects or changes the tax return?							
24	Is the site properly backing-up all returns?							
25	Are all portable data media (e.g. flash drives, etc.), containing taxpayer data protected?							
26	Is the site properly obtaining taxpayer signatures on Forms 8879, <i>IRS e-file Signature Authorization</i> ?							
27	Is sensitive information being properly disposed of (e.g. shredded, burned, or returned to taxpayer), as defined in Publication 4299, <i>Privacy, Confidentiality, and Standards of Conduct - A Public Trust</i> ?							
28	Is taxpayer information disclosed or used for purposes other than return preparation (IRC 7216)?							
29	Based on IRC 7216, are consent notices properly secured from required taxpayers prior to return preparation? <input type="checkbox"/> Yes -Consent notices properly secured <input type="checkbox"/> No -Consent notices not properly secured <input type="checkbox"/> N/A - TP info not used for other purposes							
Site Operations					YES	NO	N/A	Comments
30	Is the correct site operating information recorded in SPECTRM?							
31	How many years has the Site Coordinator been in their current position? <input type="checkbox"/> 1st year <input type="checkbox"/> 2-4 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 11 or more years							
Financial Education and Asset Building Opportunities					YES	NO	N/A	Comments
32	Does the site inform taxpayers of Form 8888 options (split refund and savings bonds)?							
33	Does the site inform taxpayers of the direct deposit option?							
Adherence to Quality Site Requirements								Comments
33	Does the site adhere to all of the Quality Site Requirements?							Measurement of this question is based on the answers to questions 2-3, 5-10, 13-14, 16, 18-21, 23, 27, and 29.

Remarks:

EXHIBIT 7 - Form 6729-C, Return Review Sheet Page 1

Form 6729-C (Rev. August 2011)	Department of the Treasury – Internal Revenue Service Return Review Sheet	Date of Review:
Site Name:	SIDN:	Reviewer's Name:

Instructions: Use this form to assess the accuracy of the returns prepared at your site by comparing the Form 13614-C (*Intake and Interview Sheet*), the return, and all other supporting documentation used to prepare the tax return. Consider all answer options prior to making a selection. A detailed comment must be entered for all underlined answer options. The measurement questions for determining if a return review passed/failed are **in bold**. All "No" answers should be underlined to require a comment.

Ensure the intake and interview sheet is complete before beginning your review.

	Quality	Comments			
1	Prior to the review, what type of Intake/Interview Sheet was used to prepare this return? Form 13614-C, Sections A&B <input type="checkbox"/> Complete <input type="checkbox"/> <u>Incomplete</u> TaxWise Form 13614-C <input type="checkbox"/> Complete <input type="checkbox"/> <u>Incomplete</u> Unapproved Process <input type="checkbox"/> <u>Complete</u> <input type="checkbox"/> <u>Incomplete</u> <input type="checkbox"/> <u>None</u>				
2	What type of Quality Review tool was used on this return? Form 13614-C, Section C <input type="checkbox"/> Complete <input type="checkbox"/> <u>Incomplete</u> TaxWise Form 13614-C <input type="checkbox"/> Complete <input type="checkbox"/> <u>Incomplete</u> Unapproved Process <input type="checkbox"/> <u>Complete</u> <input type="checkbox"/> <u>Incomplete</u> <input type="checkbox"/> <u>None</u>				
3	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> <u>Military</u> <input type="checkbox"/> <u>International</u> <input type="checkbox"/> <u>Specialized Training</u>				
4	What is the highest certification level of the volunteer preparer? Comment required if volunteer does not meet certification level needed for this return. <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> <u>Advanced</u> <input type="checkbox"/> <u>Military</u> <input type="checkbox"/> <u>International</u> <input type="checkbox"/> <u>Specialized Training</u> <input type="checkbox"/> <u>None</u>				
5	What is the highest certification level of the volunteer quality reviewer of this return? Comment required if volunteer does not meet certification level needed for this return. <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> <u>Advanced</u> <input type="checkbox"/> <u>Military</u> <input type="checkbox"/> <u>International</u> <input type="checkbox"/> <u>Specialized Training</u> <input type="checkbox"/> <u>None</u>				
Label		YES	NO	N/A	Comments
6	Are all names on the return correct?	<input type="checkbox"/>	<input type="checkbox"/>		
7	Is the taxpayer's address on the return correct?	<input type="checkbox"/>	<input type="checkbox"/>		
8	Are all SSNs/ITINs on the return correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9	Were the names and SSNs/ITINs validated using proper documentation? <input type="checkbox"/> Yes-Proper doc was used to validate <input type="checkbox"/> <u>No-No validation done</u> <input type="checkbox"/> <u>No-Proper doc was not used to validate</u>				
Filing Status					Comments
10	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW				
11	Is the filing status on the return correct? (Comment required for 'No' answers.) <input type="checkbox"/> Yes <input type="checkbox"/> No, should be Single <input type="checkbox"/> No, should be MFJ <input type="checkbox"/> No, should be MFS <input type="checkbox"/> No, should be HOH <input type="checkbox"/> No, should be QW				

EXHIBIT 7 - Form 6729-C, Return Review Sheet Page 2

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

Remarks:

EXHIBIT 8 - Publication 4675, Acknowledgement of Return Review Participation Page 1



Request to Quality Review Your Tax Return

To ensure you are receiving quality service and an accurately prepared tax return at the volunteer site today, we have randomly selected your tax return for a quality review.

The IRS employee at the volunteer site today will conduct the review, which will include the following:

- Verifying all return entries, including personal and financial information
- Reviewing all documents used to prepare tax return
- Scanning or photocopying your tax return and documents
- Deleting your name, Social Security Number and address (as well as identifying information of your spouse, dependents etc.) from the scanned or photocopied tax return and documents

We will not keep any personal information as part of the quality return review.

If you do not wish to have your return included as part of the review process, you may tell us. It will not affect the services provided to you today. If you have any questions, please feel free to discuss it with the volunteer assisting you or the site coordinator.

Thank you for assisting us in improving our volunteer training and site operation for the VITA/TCE tax preparation program.

**To report unethical behavior to IRS,
e-mail us at wi.voltax@irs.gov
or call toll free 1-877-330-1205.**

EXHIBIT 8 - Publication 4675, Acknowledgement of Return Review Participation Page 2



Solicitud para la Verificación de Calidad de su Declaración de Impuestos

Para asegurar que usted recibe un servicio de alta calidad en el local de voluntarios, además de recibir una declaración de impuestos que ha sido preparada con precisión en el día de hoy, hemos seleccionado su declaración de impuestos al azar para una verificación de calidad.

El empleado del *IRS* que se encuentra en el local de voluntarios en el día de hoy llevará a cabo la verificación, la cual incluirá lo siguiente:

- Verificar todas las entradas realizadas a la declaración, incluyendo la información personal y financiera.
- Revisar todos los documentos utilizados para la preparación de la declaración de impuestos.
- Escanear (reproducir digitalmente) o fotocopiar su declaración de impuestos y los documentos asociados con ésta.
- Borrar su nombre, número de Seguro Social y dirección (además de toda la información de identificación de su cónyuge, dependientes, etc.) de la declaración de impuestos y de los documentos que han sido escaneados o fotocopiados.

Nosotros no conservaremos ninguna información personal como parte de nuestra verificación de calidad de la declaración.

Si usted no desea que su declaración forme parte de la verificación de calidad, nos lo puede comunicar. Esta decisión no afectará los servicios que se le proporcionan a usted en el día de hoy. Si tiene alguna pregunta, por favor, siéntase en la libertad de comunicársela al voluntario que le está ayudando o al coordinador del local.

Gracias por permitirnos mejorar la capacitación que le brindamos a nuestros voluntarios y el servicio que proporcionamos en el local del programa *VITA/TCE* para la preparación de impuestos.

Si desea informarle al *IRS* sobre cualquier comportamiento inmoral, envíe un correo electrónico (e-mail) a wi.voltax@irs.gov o llame libre de cargos, al 1-877-330-1205.

REFERENCE MATERIALS

For further information and guidance please refer to the following:

- **Publication 4396A**, *Partner Resource Package*
- **Publication 4299**, *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*
- **Publication 4600**, *Safeguarding Taxpayer Information*
- **Publication 1345**, *Handbook for Authorized IRS e-file Providers*
- **Publication 3189**, *Volunteer e-file Administrator Guide*
- **Publication 4473**, *Welcome to the IRS Computer Loan Program*
- **Publication 4390**, *VITA/TCE Computer Loan Program*
- **Publication 4491**, *Process Based Training Guide*
- **Publication 4480**, *Link & Learn Taxes Training Kit*
- **Publication 4961**, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*
- **Link & Learn Taxes** (available at: <http://www.irs.gov/app/vita/index.jsp>)

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

ACRONYM GLOSSARY

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

CRD Civil Rights Division – The Federal Agency responsible for protecting taxpayer's civil rights.

EFIN Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. To apply for an EFIN, you must first enroll in e-Services.

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

FSA – Facilitated Self-Assistance VITA/TCE Site Model.

IP PIN Identity Protection PIN – issued by the Identity Protection Specialization Unit for taxpayers who are victims of identity theft.

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

ITIN Individual Taxpayer Identification Number – A nine-digit identification number issued by the Internal Revenue Service – for tax purposes use only by individuals who do not qualify for a Social Security Number. The first digit is 9, the fourth and fifth digits range from 77-88.

ITA Interactive Tax Assistant – an online tool that provides consistent answers to a limited number of current and prior year tax law questions using a probe and response process.

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

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

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

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

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

TCE Tax Counseling for the Elderly – The TCE program offers free tax assistance to individuals who are 60 or older. § 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the IRS to enter into agreements with private or nongovernmental public non-profit agencies and organizations, exempt under § 501 of the IRC, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns.

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

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

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

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

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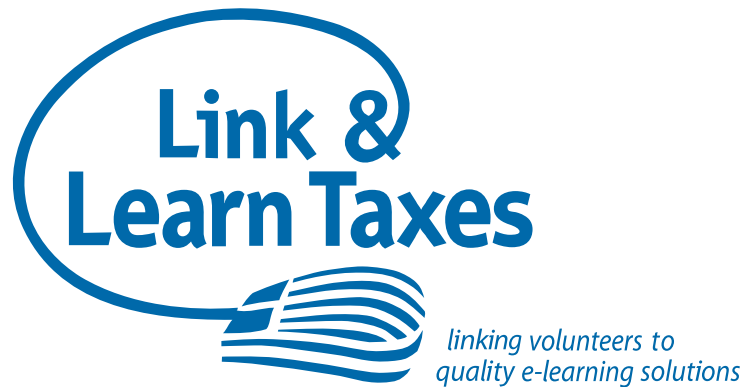
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This course is available on-line

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

The benefits.....

- Work at your own pace
- Access it anytime, anywhere - 24/7... it's on the internet
- Complete your volunteer certification online

Share your opinion.....

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

Volunteer Tax Alerts – Tax Tips and Updates

Go to www.irs.gov and type "Volunteer Tax Alerts"
in the keyword field.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic hardship, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. If you believe taxpayers are eligible for TAS assistance, you can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.

