



# 4961

**VITA/TCE** Volunteer Standards of Conduct–Ethics Training  
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

**2011 RETURNS**



Take your VITA/TCE training online at [www.irs.gov](http://www.irs.gov) (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.

### How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement mid-December. To access this publication, in the upper right hand corner of [www.irs.gov](http://www.irs.gov), type in “Pub 4491X” in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type “volunteer alerts”, in the search field to access all tax alerts.



### Volunteer Standards of Conduct

#### VITA/TCE Programs

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.

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

As a volunteer participant in the VITA/TCE Programs, I will:

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

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

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

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### Confidentiality Statement:

**All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.**



# Volunteer Standards of Conduct (Ethics) Training

## Introduction

The integrity of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs depends on maintaining public trust. All taxpayers using VITA/TCE services should be confident they are receiving accurate return preparation and quality service.

All volunteers are responsible for providing the highest quality and best service to taxpayers. Along with this responsibility, all volunteers must sign Form 13615, Volunteer Standards of Conduct Agreement each year, stating they will comply with the program requirements and uphold the highest ethical standards.

Furthermore, all IRS Stakeholder Partnerships, Education and Communication (IRS-SPEC) agency partners must sign Form 13533, Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. Form 13533 is valid for one year after the signature date.

All volunteers must complete Volunteer Standards of Conduct (VSC) Training. This training will contain the following information:

- Understanding the six Volunteer Standards of Conduct defined in Form 13615
- Applying tax law ethically and accurately
- Reporting possible violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior

### Why are we doing this?

During a recent filing season, the Treasury Inspector General for Tax Administration (TIGTA) and IRS-SPEC partners uncovered unacceptable practices at a few VITA/TCE sites. In response to these issues, IRS-SPEC enhanced the Volunteer Standards of Conduct. The intent is to provide guidance and a structure for regulating VITA/TCE volunteers and to protect taxpayers.

When unscrupulous volunteers intentionally ignore the law, it compromises the integrity of the VITA/TCE Programs and the public's trust. Unfortunately, due to the actions of a few, the VITA/TCE Programs' integrity and trust have been tested. In these cases, IRS-SPEC can and does take appropriate actions against the partners and volunteers involved.

### Objectives

At the end of this lesson, using your reference materials, you will be able to:

- List the six Volunteer Standards of Conduct
- Describe unethical behavior
- Identify consequences for failing to comply with the standards
- Explain how volunteers are protected



IRS-SPEC is ultimately responsible for oversight of the VITA/TCE Programs. The agency often receives complaints from taxpayers, partners, and congressional members when assessment notices are issued. IRS-SPEC researches and responds to all inquiries, but ultimately it is the partner's/sponsor's responsibility to take corrective actions.

### What do I need?

- Intake and Interview Sheet
- Form 13615, Volunteer Standards of Conduct Agreement
- Publication 1084, Site Coordinator Handbook
- Publication 4299, Privacy, Confidentiality, and Standards of Conduct – A Public Trust

## Unethical Defined

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IRS-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.

Do not confuse an unethical action with a lack of knowledge or a simple mistake.

### example

If volunteer Mary prepares a return, which includes a credit the taxpayer does not qualify for because Mary did not understand the law, Mary did not act unethically. However, if Mary knowingly allowed a credit for which the taxpayer did not qualify, Mary committed an unethical act and violated the Volunteer Standards of Conduct.

## Volunteer Standards of Conduct (VSC)

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All volunteers face ethical issues, which often arise in unexpected situations that require quick decisions and good judgment. In many cases, a preparer will react to unusual situations and realize later that it was, in fact, an ethical dilemma.

The Volunteer Standards of Conduct were developed specifically for free tax preparation operations. Form 13615, Volunteer Standards of Conduct Agreement, 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 participant in the VITA/TCE Programs:**

### **1. I will follow the Quality Site Requirements (QSR).**

All taxpayers using the services offered through the VITA/TCE 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. The ten QSR are:

#### ***QSR#1, Certification***

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

Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns must be certified. At a minimum, all VITA/TCE instructors and site Quality Reviewers must be certified at the intermediate level or higher (based on the complexity of the return). All Site Coordinators must be certified by taking Site Coordinators' training. Site Coordinators must verify the identity of every volunteer, secure a copy or original signed Form 13615, and verify certification when the volunteer reports to their site. In the Partner Use Only section, Site Coordinators/sponsors/partners must sign "Certification verified by."

#### ***QSR#2, Intake/Interview Process***

All sites must use Form 13614-C, Intake/Interview & Quality Review Sheet for every return prepared.



**Tax Software Hint:** The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C.

**QSR#3, Quality Review Process**

All returns must be quality reviewed and discussed with the taxpayer prior to the taxpayer leaving the site. All sites must complete Form 13614-C, Section C after completing the quality review process.

**QSR#4, Reference Materials**

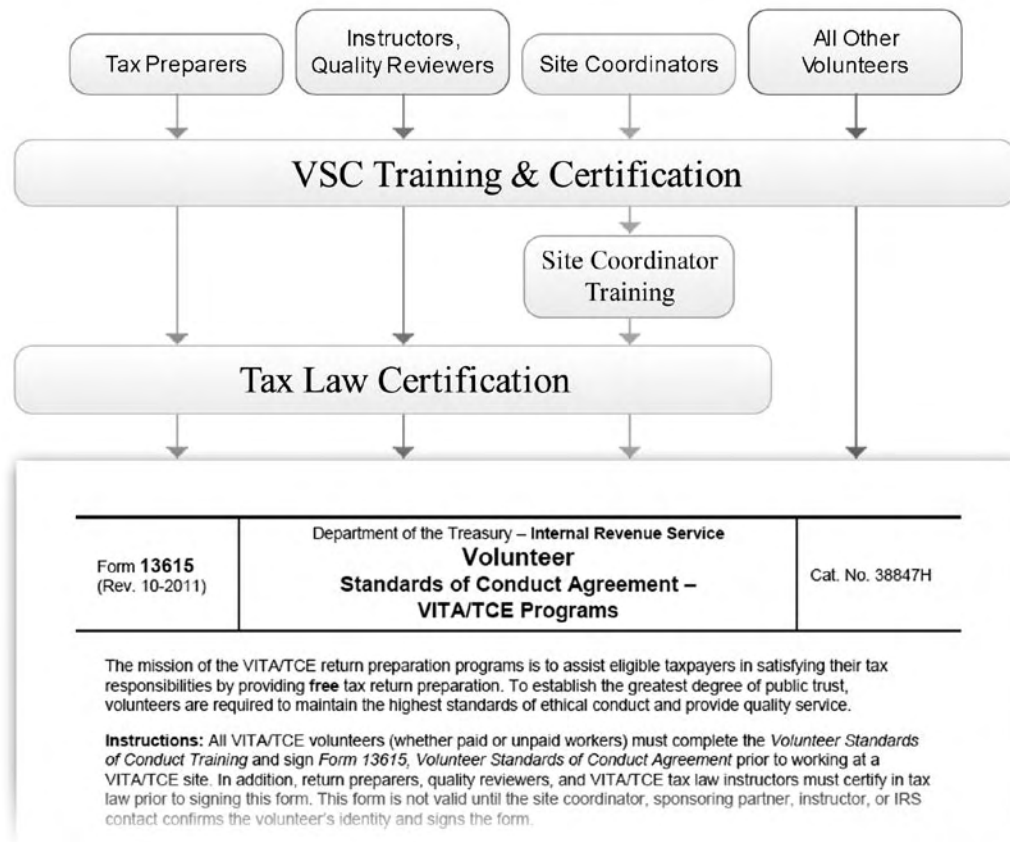
All sites must have one copy of the following reference materials available for use by volunteer return preparers and Quality Reviewers:

Publication 4012, Volunteer Resource Guide

Publication 17, Your Federal Income Tax for Individuals

**QSR#5, Volunteer Agreement**

All volunteers (preparers, Quality Reviewers, greeters, etc.) must complete the VSC Training and certify to their adherence by signing Form 13615 prior to working at a site.



**QSR#6, Timely Filing**

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

## **QSR#7, Title VI**

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

## **QSR#8, Site Identification Number**

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

## **QSR#9, Electronic Filing Identification Number**

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

## **QSR#10, Security, Privacy and Confidentiality**

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

### **2. I will 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 Coordinator for more information.

#### **example**

You finish a time-consuming return and the client is very grateful. On her way out, the client stops by and tries to sneak a \$20 bill in your pocket, saying, “I would have paid ten times that at the preparer across the street.” Return the money and invite the client to send the donation to the Center’s downtown office or via a website.

### **3. I will not solicit business from taxpayers I assist or use the knowledge I gained about them (their information) for any direct or indirect personal benefit for me 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.

#### **example**

You are a volunteer preparer and an accountant. You cannot solicit business from the taxpayer.

#### **example**

You are the site’s greeter. Your daughter asks you to take candy orders at the site for her school fundraiser. You explain to her that as a VITA/TCE volunteer you cannot solicit personal business.



For additional information on Quality Site Requirements, refer to Publication 1084, Site Coordinator Handbook, or search “Strengthening the Volunteer Programs” on [www.irs.gov](http://www.irs.gov).

You 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.

**example**

Your primary business includes selling health insurance policies. While preparing a tax return, you notice the taxpayer is self-employed. You ask if the taxpayer has health insurance to determine eligibility for health insurance deductions. You cannot offer to sell the taxpayer health insurance through your business.

**Securing consent**

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 two consents from the taxpayer: consent to use the data and consent to disclose the data.

**Exceptions to required consents**

Volunteer sites using or disclosing the total number of returns (refunds or credits) prepared for their taxpayers (aggregate data) to use for fundraising, marketing, and publicity are not required to secure the taxpayers' consent. This information cannot include any personally identifiable information, such as the taxpayer's name, SSN/ITIN, address or other personal information, and does not disclose cells containing data from fewer than ten tax returns.

This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refunds, credits, or rebates, or percentages relating thereto.

<b>Taxpayer Data Usage</b>	<b>Are Consents Required?</b>	<b>Number of Consents</b>	<b>Type of Consents</b>
Using or disclosing taxpayer data to prepare current, prior or subsequent year tax returns.	No	None	None
Using or disclosing taxpayer data for purposes other than preparing current, prior, or subsequent year tax return.	Yes	2	1. Consent explaining how the data will be used. 2. Consent explaining how the data will be disclosed.
<b>Exception:</b> Reporting the <b>number</b> of returns (or types of returns such as EITC, CTC, etc.) prepared for fundraising, marketing, publicity, or other uses related to the volunteer site's tax return preparation business.	No	None	None
Reporting any data containing return <b>dollar amounts</b> for marketing or advertising or any other non-fundraising activities.	Yes	2	1. Consent explaining how the data will be used. 2. Consent explaining how the data will be disclosed.
Reporting any data containing return dollar amounts for fundraising activities.	No	None	None

#### 4. I will 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 taxpayer may look to state or local law to seek money from the SPEC partner for the volunteer's fraudulent actions. Even so, the IRS would still seek payment of the additional taxes, interest, and penalties from the taxpayer.

##### example

A volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. The volunteer has violated this standard.

However, since the Quality Reviewer did not knowingly allow this return to be e-filed incorrectly, the Quality Reviewer did not violate this standard. Remember not to confuse an unethical action with a lack of knowledge or a simple mistake.

##### example

A volunteer prepares a fraudulent return by knowingly claiming an ineligible dependent. The taxpayer received a notice from IRS disallowing the dependent and assessing additional taxes, interest, and penalties. The taxpayer may seek money from the SPEC partner, but must still pay the IRS the additional taxes, interest, and penalties.

#### ***Hardship on the taxpayer***

For a low-income taxpayer, it could be impossible to make full payment and recover from return fraud. If full payment is not received, the taxpayer will receive several demand notices. If full payment is still not received, the taxpayer will be sent through the IRS collection process. This could also involve the filing of a tax lien that will affect the taxpayers' credit report, or a levy (withholding) on their bank accounts and/or wages. The taxpayer may be eligible for an installment agreement, but it could take several years to pay the IRS debt.

##### example

A taxpayer's return fraudulently contains the Earned Income Tax Credit (EITC). The taxpayer has already received the refund when an audit notice is issued. During the audit, the taxpayer cannot provide documentation to support the EITC claim.

The taxpayer is disallowed \$3,000 in EITC and now has a balance due of over \$4,000, including penalties and interest. This amount reflects only the EITC disallowance. The amount could be much more if coupled with the loss of dependency exemption, Head of Household filing status, and the child tax credit. A \$3,000 EITC disallowance can quickly generate a bill of over \$6,000 when all accompanying disallowances are considered.



**5. I will 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 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. In addition, a taxpayer may look to state or local law to seek money from the SPEC partner for a volunteer’s fraudulent actions.

Furthermore, allowing an unauthorized alien to volunteer at a VITA/TCE site is prohibited. An “unauthorized alien” is defined as an alien not lawfully admitted for permanent residence in the United States or not authorized to work in the United States under federal immigration law. All volunteers participating in the VITA/TCE Programs must reside in the United States legally. Site Coordinators are required to ask for proof of identity for each volunteer. However, we are not requiring Site Coordinators or partners to validate the legal status of volunteers. Therefore, by signing Form 13615, volunteers are certifying that they are legal.

**Consequences**

Volunteers performing egregious activities are barred from volunteering for VITA/TCE Programs, and may be added to a registry of barred volunteers. The taxpayer is liable for any tax deficiency resulting from fraud, along with interest and penalties, and may seek money from the preparer and the SPEC partner.



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 Site Coordinator, email IRS at [WI.VolTax@irs.gov](mailto:WI.VolTax@irs.gov), or call 1-877-330-1205.

**example**

A partner’s program director was convicted of embezzling funds from an unrelated organization. The program director’s criminal conduct created negative publicity for the partner. The partner was removed from the VITA/TCE Programs.

**example**

A taxpayer’s refund was stolen by a volunteer return preparer at a VITA site. The taxpayer sought monetary damages from the SPEC partner for the volunteer’s fraudulent actions.

**6. I will 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.

Volunteers take pride in assisting hard-working men and women who come to VITA/TCE sites for return preparation. Taxpayers are often under a lot of stress and may wait extended periods for assistance. You may also experience stress due to the volume of taxpayers needing service. This situation can make patience run short. It is important for you to remain calm and create a peaceful and friendly atmosphere.

**example**

You finish a difficult return for Millie, who has self-employment income, several expenses, and very few records. In addition, her son turned 25 and moved out early in the year. She owes the IRS about \$50. After you carefully explain the return, Millie sputters, “You don’t know what you’re doing. I always get a refund! My neighbor is self-employed and she got \$1,900 back.” In this situation, you should take a deep breath and courteously explain that every return is different. If necessary, involve the Site Coordinator.

## **Taxpayer Civil Rights**

Under no circumstances will the Internal Revenue Service tolerate discriminatory treatment of taxpayers by employees or individuals who volunteer at federally conducted or federally assisted sites. No taxpayer shall be excluded from participating in, be denied the benefits of, or be subject to discrimination based on race, color, sex, national origin, reprisal, disability, or age in 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. Volunteers participating in the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites are responsible for ensuring that all requests for reasonable accommodation are granted when the request is made by a qualified individual with a disability. Taxpayers have the right to file a written complaint with the Department of the Treasury – Internal Revenue Service when a request for a reasonable accommodation is not granted.

Taxpayers may also submit a written complaint if they believe they have been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age. Taxpayers may file a written complaint with an employee at an IRS Taxpayer Assistance Center (TAC), VITA/TCE Site Coordinator, Department of the Treasury – Internal Revenue Service, or the address listed below. All written complaints must be sent to:

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

For all inquiries concerning taxpayer civil rights, contact the Internal Revenue Service, AWSS – EDI Operations, Civil Rights Division at the address referenced above, or e-mail us at [eeo.external.civil.rights@irs.gov](mailto:eeo.external.civil.rights@irs.gov).

\*Not all protected bases apply to all programs supported by the Department of the Treasury – Internal Revenue Service.

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## **Failure to Comply with the Standards of Conduct**

### **Who enforces the standards?**

By law, tax return preparers are required to exercise due diligence in preparing or assisting in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE Programs.

Because the U.S. tax system is based on voluntary compliance, taxpayers are able to compute their own tax liability. Most taxpayers compute their tax accurately, but at times unscrupulous taxpayers and preparers evade the system by filing fraudulent returns. For this reason, some sponsoring organizations may choose to perform background checks on their volunteers.

The VITA/TCE Programs are operated by sponsoring partners and/or coalitions outside the IRS. However, IRS is responsible for the oversight of these programs. Generally, volunteers are selected by partners and not by the IRS. As a volunteer tax preparer, you serve an important role. In fact, SPEC's partners and its volunteers are the most valuable resources in the volunteer tax preparation program.

IRS has the responsibility for providing oversight to protect the VITA/TCE Programs' integrity and maintain taxpayer confidence. IRS-SPEC recognizes your hard work and does not want it overshadowed by a volunteer's lapse in judgment.

### **How are the standards enforced?**

To maintain confidence in VITA/TCE Programs, IRS-SPEC enhanced Form 13615, Volunteer Standards of Conduct Agreement. The intent is to provide guidance to volunteers and a structure for regulating ethical standards.

If conduct violating the standards occurs at a VITA/TCE site, SPEC will recommend corrective action. If the site cannot remedy the conduct, then IRS-SPEC will discontinue its relationship and remove any government property from the site.

In cases of malfeasance, illegal conduct, and/or management practices that violate the VSC, IRS-SPEC may terminate a grant. A volunteer's conduct could put a site or partner in jeopardy of losing its government funding.

### ***Volunteer Registry***

Volunteers and partners released from the VITA/TCE Programs for egregious actions can be added to the IRS-SPEC Volunteer Registry. The IRS-SPEC director will determine if a volunteer or partner should be added to the registry. The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners that were removed from the VITA/TCE Programs due to egregious actions. The registry will include partner or individual names, locations, and affiliated agency or sponsors. Volunteers and/or partners on this list are unable to participate in the VITA/TCE Programs indefinitely. Egregious actions include, but are not limited to, one or more of the following willful actions:

- Creating harm to taxpayers, volunteers or IRS employees
- Refusing to adhere to the Quality Site Requirements
- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, notorious, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE Programs

### **What is the impact on VITA/TCE Programs?**

As a volunteer, you positively affect the lives of taxpayers. Unfortunately, one volunteer's unethical behavior can cast a cloud of suspicion on the entire volunteer tax preparation program. IRS-SPEC has closed down tax sites due to unethical behavior, which left taxpayers without access to free tax preparation in their community. The consequences to the tax site or sponsoring organization may include:

- Terminating the partnership between the IRS and the sponsoring organization
- Discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating IRS EFIN
- Removing all IRS products, supplies, and loaned equipment from the site
- Removing all taxpayer information
- Disallowing use of IRS-SPEC logos

## What is the impact on taxpayers?

A taxpayer is responsible for paying only the correct amount of tax due under the law. However, an incorrect return can cause a low-to-moderate income taxpayer financial stress. Although a return is accepted, it may not be accurate. Acceptance merely means the required fields are complete and that no duplicate returns exist.

It is imperative that you correctly apply the tax laws to the taxpayer's situation. While you may be tempted to bend the law to help taxpayers, this will cause problems down the road. For example:

- Depending on the tax issue, a taxpayer may receive a refund and later receive a letter from the IRS questioning the return. While a letter does not conclusively mean the return is wrong, it begins a tax controversy process, and can create anguish for the taxpayer.
- The taxpayer may be subject to the examination process including collection, litigation, and appeals. If additional tax is assessed, interest and penalties accrue from the date the return was originally due until payment is made.
- A taxpayer who cannot pay the full balance due may be able to make installment payments, but interest and penalties will continue to accrue until full payment is remitted. Moreover, the IRS may file a notice of federal tax lien upon all property or rights belonging to the taxpayer. This can have a chilling effect on the taxpayer as it becomes public knowledge and appears on his/her credit reports. In addition, if a taxpayer refuses or neglects to pay the tax, the IRS can use levies and seizures to satisfy balance due accounts. The law provides some protections for taxpayers, but in general, a taxpayer who fails to pay their tax is subject to enforcement action.

## How might the taxpayer find relief?

If tax collection would cause significant hardship, the taxpayer may be able to find relief. Significant hardship means serious deprivation, not simply economic or personal inconvenience to the taxpayer. In this case, collection action may stop, but interest and penalties will continue to accrue until the taxpayer can afford to pay.

## What if the taxpayer is not telling the truth?

As described above, the tax controversy process can be long and drawn-out. If you ever sense that a taxpayer is not telling the truth, don't ignore it. Conduct a thorough interview, paying special attention to the information you are uncomfortable with, to ensure there is no misunderstanding. If that does not resolve the matter, refer the taxpayer to your Site Coordinator. Remember, if you are not comfortable with the information provided from the taxpayer, you are not obligated to prepare the return.

### TIP

By following the Volunteer Standards of Conduct and correctly applying the laws to the facts, you can save the taxpayer the trouble of tax controversy in the future.

## Taxpayer review and acknowledgement

After the return is finished, a certified volunteer must briefly discuss the filing status, exemptions, income, adjusted gross income, credits, taxes, payments, and the refund or balance due with the taxpayer. If the taxpayer has any questions, concerns, or requires additional clarification about the return, the volunteer must assist the taxpayer.

**Before asking the taxpayer to sign the return (either by signing Form 1040, U.S. Individual Income Tax Return, signing Form 8879, IRS e-file Signature Authorization, or entering a self-select PIN), advise the taxpayer that:**

- **The taxpayer is ultimately responsible for the information on the return**
- **Signing the return guarantees under penalty of perjury that the taxpayer has examined the return and its accompanying forms and schedules for accuracy**

## **Volunteer’s role in criminal investigation**

Honest taxpayers and tax preparers preserve the tax system’s integrity. To sustain confidence in the VITA/TCE Programs, you should report violations that raise substantial questions about another volunteer’s honesty, trustworthiness, or fitness as a tax preparer.

Taxpayers and return preparers who violate tax law are subject to civil and criminal penalties. Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation of a materially false or fraudulent return is subject to criminal punishment.

IRS-SPEC will refer violations to the IRS Criminal Investigation Division or the Treasury Inspector General for Tax Administration. You can anonymously report a violation by calling 1-877-330-1205 or emailing [WI.Voltax@irs.gov](mailto:WI.Voltax@irs.gov).

## **Volunteer Protection Act**

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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.

### **What is a volunteer?**

Under the VPA, a “volunteer” is an individual performing services for a nonprofit organization or a governmental entity (including as a director, officer, trustee, or direct service volunteer) who does not receive for these services more than \$500 total in a year from the organization or entity as:

- Compensation (other than reasonable reimbursement or allowance for expenses actually incurred), or
- Any other thing of value in lieu of compensation

Although an individual may not fall under the VPA definition of a “volunteer,” which means they may not be protected under the VPA, they are still considered volunteers by the VITA/TCE Programs. To ensure protection, those who do not fit this VPA volunteer definition should seek advice from their sponsoring organization’s attorneys to determine liability protection rights.

### **What does the VPA do?**

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 concerns for volunteers serving nonprofit organizations and governmental entities.

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

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

## Instructions for Completing the VSC Agreement

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You 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.

As a return preparer, Quality Reviewer, or VITA/TCE tax law instructor, you must certify in tax law prior to checking the acknowledgment box in Link & Learn Taxes. If using the paper test, you must certify by signing and dating the form.

Certification (training and testing) can be acknowledged by:

- Using Link & Learn Taxes, or
- Using the paper Form 6744, VITA/TCE Volunteer Assistor's Test/Retest

### If you are using Link & Learn Taxes, you must:

- Pass the Volunteer Standards of Conduct training and test
- Pass the appropriate certification test levels (Basic, Intermediate, Advanced, etc.) if you are preparing returns, performing quality review, or other position requiring tax law testing
  - After each test, the Link and Learn system will mark "P" for the Volunteer Standards of Conduct Training and (if applicable) tax law certification levels indicating a passing score
- Check the box in Link & Learn Taxes acknowledging you have read and completed Form 13615, Volunteer Standards of Conduct Agreement (after training and/or testing)
- Finish the form by completing the applicable fields (if missing): your name, home address, site name, partner name, daytime phone number, e-mail address, volunteer position, and number of volunteer years
- Print and review the form and give the completed form to the designated partner or Site Coordinator
  - The designated partner or Site Coordinator will certify by signing and dating the form

### If you are using the paper test (Form 6744):

- Instructors will use Form 6744 to administer the test
- You must take and pass the Volunteer Standards of Conduct Training and test
- You must pass the appropriate certification test levels (Basic, Intermediate, Advanced, etc.) if you are preparing returns, performing quality review, or other position requiring tax law testing
- You must complete the entire Form 13615, Volunteer Standards of Conduct Agreement by adding your full name, home address, site name, partner name, daytime phone number, e-mail address, volunteer position, and number of volunteer years
- Instructors should provide any information that volunteers do not know, such as the partner name
- Instructors will mark "P" for the Volunteer Standards of Conduct Training indicating a passing score
- If applicable, instructors will mark "P" for each appropriate tax law certification level indicating a passing score
- Instructors return the form to each volunteer for their signature and date
- Instructors will certify by signing and dating the form
- Instructors will provide additional processing instructions for the form



VSC and tax law certification can be completed by using Form 6744, VITA/TCE Volunteers Assistor's Test/Retest, or by using Link & Learn Taxes online. If Link & Learn Taxes is used, volunteers can certify by signing Form 13615 electronically after all required tests are completed with a passing score. Therefore, no signature is required on the paper form.

## Resolving Problems

In general, the Site Coordinator is the first point of contact for resolving any problems you encounter. If you feel you cannot take an issue to your Site Coordinator, email IRS at [WI.VolTax@irs.gov](mailto:WI.VolTax@irs.gov), call toll free 1-877-330-1205, and/or contact your local IRS-SPEC relationship manager.

<b>For this type of issue:</b>	<b>The appropriate action is:</b>
Individual or company is violating the tax laws	Use Form 3949-A, Information Referral. You may complete this form online at <a href="http://www.irs.gov/pub/irs-pdf/f3949a.pdf">www.irs.gov/pub/irs-pdf/f3949a.pdf</a> . Print the form and mail to: Internal Revenue Service, Fresno, CA, 93888.
Victims of identity theft suffer impact on their current federal income tax return	Refer taxpayers to Identity Protection Specialized Unit at 1-800-908-4490. The Protection Specialized Unit may issue these taxpayers a notice. You may prepare returns for taxpayers who bring in their CP01A Notice or special PIN (6 digit IPPIN). Include the IPPIN on the software main information page. Instructions are located at: <a href="http://www.irs.gov/privacy/article/0,,id=186436,00.html">http://www.irs.gov/privacy/article/0,,id=186436,00.html</a>
Taxpayers believe they are victims of discrimination	Refer taxpayers to:  (Written complaints) National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2413; Washington, DC 20224.  (Email complaints) <a href="mailto:eeo.external.civil.rights@irs.gov">eeo.external.civil.rights@irs.gov</a> .  (Telephone complaints) 1-202-927-0180.
Taxpayers have account questions such as balance due notices and transcript or installment agreement requests	Refer taxpayers to local Taxpayer Assistance Center or call IRS toll free at 1-800-829-1040.
Federal refund inquiries	Tell taxpayers to:  Go to <a href="http://www.irs.gov">www.irs.gov</a> and click "Where's My Refund" or call 1-800-829-1954 or 1-800-829-4477.
State/local refund inquiries	Refer to the appropriate revenue office.
Taxpayers have been unsuccessful in resolving their issue with the IRS	Tell taxpayers that the Taxpayer Advocate Service 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).

## Exercises

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Using your reference materials, answer the following questions.

**Question 1:** Taxpayer Edna brings her tax documents to the site. She completes Form 13614-C, Intake/ Interview & Quality Review Sheet. She indicates in Part III of Form 13614-C that she has self-employment income along with other income and expenses.

Joe, a tax preparer, reviews Form 13614-C with Edna. He asks if she brought all of her documents today, and asks to see them. Included in the documents is Form 1099-MISC, Miscellaneous Income, showing \$7,500 of non-employee compensation in Box 7. She tells Joe that she has a cleaning business that provides services to local businesses.

Edna says she also received \$4,000 in cash payments for additional cleaning work. When Joe asks if she received any documentation supporting these payments, she says no, the payments were simply paid to her for each cleaning job she performed.

At this point, Joe suggests that because the IRS has no record of the cash payments, Edna does not need to report these payments on her return. Edna is concerned and feels like she could “get in trouble” with the IRS if she does not report all of her income. Joe assures her that the chance of the IRS discovering that she did not report cash income is very small.

Joe prepares Form 1040, Individual Income Tax Return. On Schedule C, Line 1 he reports only the \$7,500 reported in Box 7 of Form 1099-MISC. When Joe completes the return, he hands it to Edna to sign Form 8879, IRS e-file Signature Authorization.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?
- C. What should the volunteer have done?

**Question 2:** Taxpayer George completes Form 13614-C indicating in Part II that his marital status is single with one dependent, Amelia. Volunteer preparer Marge reviews the intake form and the taxpayer’s information documents.

When Marge asks if Amelia is related to George, he says no, that Amelia is the child of a personal friend who is not filing a tax return. Amelia’s mother told George to claim the child and even gave him Amelia’s social security card. Marge then asks whether George provided more than one-half of Amelia’s support, but George says no. He goes on to say that he should be able to claim Amelia as a dependent because no one else is claiming her.

Marge agrees that although Amelia is not George’s qualifying child or relative, he can still claim her as a dependent because no one else will. Marge goes on to suggest that the child could be listed as George’s niece who lives with him, so that he can file as a Head of Household and claim the Earned Income Tax Credit (EITC). Marge completes Form 13614-C, Section B, accordingly.

Marge assures George that chances of the IRS discovering that he and Amelia are not related would be very small. Marge prepares the return with the Head of Household status and claiming the EITC and Child Tax Credits for “qualifying child” Amelia. George signs Form 8879.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?
- C. What should the volunteer have done?



**Question 3:** Taxpayer Isabel's completed Form 13614-C indicates that she does not have an account to directly deposit a refund. When volunteer James prepares Isabel's return, it shows that Isabel is entitled to a \$1,200 refund.

James tells Isabel that a paper check may take up to 6 weeks to arrive, but if she has the funds directly deposited to a checking account, the amount would be available in 7-10 business days. He offers to have the money deposited to his own checking account, stating that on receipt of the money he would turn it over to her. Isabel agrees and allows James to enter his routing number and account information on her return. James gives the money to Isabel when he receives it.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?

**Question 4:** While volunteer James is completing Isabel's return, he notes that she is single and asks her if she would like to meet some evening at a local bar so they could get to know each other better. Although Isabel says that she would prefer that he not call her, James says he does not give up that easily and that he will call her later in the week.

Isabel reports the conversation to the Site Coordinator before she leaves the site.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?

**Question 5:** Volunteer John is preparing a return for taxpayer Max, who sold stock during the tax year. Max says he does not want to report capital gains and tells John that the cost basis on the stock sold was equal to or higher than the sales price. Based on his own stock portfolio, John believes Max is lying. John explains to Max that if the IRS examines the return, the cost basis will have to be supported by written statements or other documents of the purchases. Max says he understands, but he still wants the return completed with the amounts he has given to John. After John completes the return and Max signs Form 8879, the return is e-filed.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?
- C. What could the volunteer have done?

**Question 6:** When Joelle, Site Coordinator, returns from a lunch break, she notices the waiting area is nearly empty. When she asks greeter Jade what happened, Jade says that volunteer Nathan and a taxpayer had a loud, bitter argument, and many taxpayers got concerned and left.

Joelle takes Nathan to a private area and asks him to explain what happened. Nathan says the taxpayer became upset when Nathan told him that as a noncustodial parent he had to have a signed Form 8332, Release/Revocation of Release of Claim to Exemption for Child By Custodial Parent, or he could not claim his children as dependents. Nathan admits that he got angry when the taxpayer started name calling. Nathan says he told the taxpayer, "If you don't like our free service, then you can go somewhere else." Nathan also says there was a lot of yelling and cussing on both sides and then the taxpayer left the site.

- A. Is there a Volunteer Standards of Conduct violation? If yes, describe.
- B. What should happen to the volunteer?
- C. What should the volunteer have done?

## Summary

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- All volunteers must agree to the Volunteer Standards of Conduct outlined in Form 13615. The instructor/ Site Coordinator/partner must verify the identity and certification of the volunteer before the volunteer is allowed to work at the site.
- Failure to comply with the standards may adversely affect the taxpayer, the site, the partner and the VITA/TCE Programs.
- Violation of the standards will not be tolerated. If a violation is discovered, appropriate corrective actions will be taken, up to removal of the volunteer and closing of the site.
- The Volunteer Protection Act generally protects volunteers from liability as long as they are acting in accordance with the standards.
- Volunteers and partners with questions about the standards should contact their IRS-SPEC relationship manager

## Exercise Answers

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### Answer 1

- A. Yes, Standard 4, knowingly preparing a fraudulent return.
- B. Volunteer should be removed and barred from working at a VITA/TCE site and added to the volunteer registry.
- C. Cash income should be reported as income on Schedule C.

### Answer 2

- A. Yes, Standard 4, knowingly preparing a fraudulent return. Although the taxpayer insisted on including the dependent, Marge knew this was wrong.
- B. Volunteer should be removed and barred from working at a VITA/TCE site and added to the volunteer registry.
- C. Volunteer should educate George on dependent eligibility using Publication 4012, Volunteer Resource Guide, refuse to prepare the tax return, or report the incident to the Site Coordinator.

### Answer 3

- A. Yes, Standard 1, (Quality Site Requirement #10 Security, Privacy and Confidentiality). Although the volunteer's intention was to help Isabel get her refund sooner by having it direct deposited instead of mailed, putting it into his own account is problematic and could raise the question of misappropriation of a tax refund.
- B. Volunteer must be counseled that he cannot put any other taxpayer's refund into his own account. If this continues he will be removed and barred from the site.

### Answer 4

- A. Yes, Standard 3, using knowledge gained from the taxpayer for volunteers' personal benefit.
- B. He should be reminded that he cannot use taxpayer's personal information (marital status and phone number) for his benefit.

**Answer 5**

A. Maybe. Even though Max insists on using the cost basis he provides to John, as long as John has conducted a thorough interview, especially about the stock sales, he can prepare the return. John should remind Max that taxpayers sign their returns under penalty of perjury, and that Max is ultimately responsible for the return.

If Max tells John that the basis amounts are wrong and John prepares the return anyway, then John is violating Standard 4, knowingly preparing a false return.

B. As long as John did not knowingly prepare a false return, nothing should happen. However, if John does know the information is false, then he should be removed, barred from the site, and he could be added to the volunteer registry.

C. John could have refused to prepare Max's return.

**Answer 6**

A. Yes, Standard 6. Volunteers must deal with people at the site with courtesy and in a respectful and professional manner.

B. Nathan should be warned that future outbursts will result in his immediate removal as a volunteer.

C. Nathan should have taken a deep breath and courteously explained the Form 8332 requirements using Publication 4012. If the situation still could not be resolved, Nathan should have requested the taxpayer speak to the Site Coordinator upon her return.



## Volunteer Standards of Conduct (Ethics) Test

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It is important that all individuals who volunteer their time and services in the VITA/TCE Programs understand their roles and responsibilities under the program. All volunteers are expected to:

- Receive Standards of Conduct (ethics) training
- Take and complete a test on ethics under the VITA/TCE Programs
- Sign and understand the Volunteer Standards of Conduct Agreement, Form 13615, indicating they have taken the ethics training and have successfully completed a test on those ethics requirements

These Standards of Conduct requirements are in addition to the tax law certification process (i.e., Basic, Intermediate, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE Programs.

Use your training and reference tools to answer the questions. You must answer four of the following five questions correctly to pass the Standards of Conduct test.

### Test Questions

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#### Directions

Using your resource materials, answer the following questions.

1. Which volunteers must take Volunteer Standards of Conduct training and test?
  - a. Site Coordinators/Local Coordinators
  - b. Quality Reviewers and Tax Return Preparers
  - c. Greeters
  - d. All VITA/TCE volunteers
2. Which of the following is a violation of the Volunteer Standards of Conduct?
  - a. Knowingly preparing a false tax return
  - b. Having a tip jar at the site
  - c. Using taxpayer's personal information to ask for a date
  - d. All of the above

3. Jake is a volunteer preparer in the VITA/TCE Programs. When preparing a return for Jill, Jake learns that Jill does not have an account to receive a direct deposit of her refund. Jake offers to use his account to receive the direct deposit, and says he will turn the money over to Jill once the refund is deposited. Is this an acceptable action under the program?
  - a. Yes
  - b. No
  
4. A volunteer preparer told the taxpayer that cash income does not need to be reported because the IRS will never find out. The return was completed without the cash income. The Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?
  - a. Volunteer Preparer
  - b. Quality Reviewer
  - c. Site Coordinator
  - d. Neither a nor b
  
5. If a tax preparer violates the Volunteer Standards of Conduct, what are the possible consequences?
  - a. Removal from the VITA/TCE Programs
  - b. Criminal investigation
  - c. Elimination of VITA/TCE grant funds
  - d. Deactivation of EFIN
  - e. All of the above

## Retest Questions

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### Directions

Using your resource materials, answer the following questions.

1. I am currently a volunteer greeter. I will not be preparing tax returns. I do not need to take the Volunteer Standards of Conduct test.
  - a. True
  - b. False
  
2. Is having a tip jar at the site a violation of the Volunteer Standards of Conduct?
  - a. Yes
  - b. No

3. Maggie asks Josh, the tax preparer, to deposit her refund into Josh's checking account and turn the funds over to her when received. If Josh says yes, he is in violation of the standards.
  - a. True
  - b. False
  
4. A volunteer tax preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. Did the Quality Reviewer violate the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
  
5. Can a volunteer be removed and barred from the VITA/TCE Programs for violating the Volunteer Standards of Conduct?
  - a. Yes
  - b. No

Form <b>13615</b> (Rev. 10-2011)	Department of the Treasury – Internal Revenue Service <b>Volunteer</b> <b>Standards of Conduct Agreement –</b> <b>VITA/TCE Programs</b>	Cat. No. 38847H
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The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

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

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

<ol style="list-style-type: none"> <li>1) Follow the Quality Site Requirements (QSR).</li> <li>2) Not accept payment or solicit donations for federal or state tax return preparation.</li> <li>3) Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.</li> </ol>	<ol style="list-style-type: none"> <li>4) Not knowingly prepare false returns.</li> <li>5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.</li> <li>6) Treat all taxpayers in a professional, courteous, and respectful manner.</li> </ol>
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Failure to comply with these standards could result in, but is not limited to, the following:

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

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

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

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

**Volunteer:**

By signing this form, I declare that I have completed Volunteer Standards of Conduct Training and have read, understood, and will comply with the volunteer standards of conduct. I also provide consent to the sponsoring partner organization to perform a background check if and as it may choose.

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

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

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

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**(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.

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**Volunteer Certification Levels**

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

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

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



# Link & Learn Taxes



**Link & Learn Taxes** is web-based training designed *specifically* for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service to taxpayers.

Link & Learn Taxes and the printed technical training guide, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2011 includes:

- Access to seven VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the Basic, Intermediate, Advanced, Military, and International icons will display, depending on your level of certification.
- Two optional modules:
  - Cancellation of Debt for Credit Cards and Mortgages — open to students with Advanced, Military or International certifications.
  - Health Savings Accounts (HSAs) — open to students who have completed Intermediate certification.
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491-W
  - Lets volunteers prepare test scenario returns for the test/retest



**Explore** Go to [www.irs.gov](http://www.irs.gov), type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

## Facilitated Self-Assistance Model

**FAST**, Free Assisted Self-Service Tax Preparation, is a facilitated self-assistance model of tax preparation that allows computer-savvy taxpayers to input their own return at a VITA/TCE site. Certified volunteers act as coaches, assisting taxpayers with questions and helping them with computer issues that may arise. Partners market the program to taxpayers as Free File/VITA/TCE.

For more information contact your Relationship Manager (RM) to see if you should start a FAST site in your community. You may also request Publication 4907 (*Free File for VITA Partners*) for further details.

# www.irs.gov

## Your online resource for volunteer and taxpayer assistance

### The Volunteer Resource Center

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

### Tax Information for Individuals

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

and much more!

*Your direct link to tax information*

**24/7** [www.irs.gov](http://www.irs.gov)

