



Orientation New Volunteers

VITA / TCE Programs
2011



Purpose Of This Module

- Understand the IRS sponsored VITA/TCE programs
- Understand what is expected of volunteers
- Understand the tax return preparation process
- Understand the available training



VITA / TCE Programs

- The following three slides contain content copied directly from the IRS website (<http://www.irs.gov>)
 - This specific page is at:
<http://www.irs.gov/individuals/article/0,,id=107626,00.html>
 - Note: The content may be updated at any time.



VITA and TCE Programs

The IRS Volunteer Income Tax Assistance Program (VITA) and the Tax Counseling for the Elderly (TCE) Programs offer free tax help for taxpayers who qualify.

Trained community volunteers may help with special credits, such as Earned Income Tax Credit, Child Tax Credit, and Credit for the Elderly or the Disabled. In addition to free tax return preparation assistance, most sites also offer free electronic filing (e-filing). Individuals taking advantage of the e-file program will receive their refunds in half the time compared to returns filed on paper – even faster when tax refunds are deposited directly into one's bank account.

Source: www.irs.gov ([Free Tax Return Preparation for You by Volunteers](#))



VITA

The VITA Program offers free tax help to low- to moderate-income (generally, \$49,000 and below) people who cannot prepare their own tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Most locations also offer free electronic filing.

Source: www.irs.gov ([Free Tax Return Preparation for You by Volunteers](#))



TCE (and AARP Tax-Aide)

....As part of the IRS-sponsored TCE Program, AARP offers the Tax-Aide counseling program at more than 7,000 sites nationwide during the filing season. Trained and certified AARP Tax-Aide volunteer counselors help people of low-to-middle income with special attention to those age 60 and older.

Source: www.irs.gov ([Free Tax Return Preparation for You by Volunteers](http://www.irs.gov))

[Note: AARP Tax-Aide is the only TCE program in NJ]



VITA / TCE Notes

- VITA
 - There are many independent organizations in New Jersey offering free tax preparation under the VITA program.
 - These include United Ways, local non-profits, churches, and other groups.
- TCE (and AARP Tax-Aide)
 - AARP Tax-Aide is the only organization in New Jersey offering free tax preparation under the TCE program.
 - THE AARP Tax-Aide program is administered by the AARP Foundation which is separate from the rest of AARP.
 - There is **NO** AARP membership requirement to be a volunteer in the Tax-Aide program or to have your tax return prepared at a Tax-Aide site.



VITA / TCE Notes

- There are **NO** age restrictions for either program.
 - The last year we counted, the youngest taxpayer was 9 years old and the oldest was 102 years old.
- The IRS provides some funding to support these programs, but the primary source of funding comes from the partner organizations.
- The IRS SPEC (Stakeholder, Partnerships, Education and Communication) organization is dedicated to helping the VITA and TCE partners and volunteers.
 - Special training materials and publications
 - Local full-time staff
- All volunteers must sign the Volunteer Agreement / Standards of Conduct (discussed later)
- All volunteers involved in tax return preparation must pass the IRS certification test.



National VITA Statistics

- Served over 3 million taxpayers
- Helped clients claim \$3.5 billion worth of federal tax refunds
- Saved families an estimated \$550 million in tax preparation costs
- NCTC (National Community Tax Coalition) affiliated VITA programs had over 2,300 sites and over 21,000 volunteers



National AARP Tax-Aide Statistics

- Beginning our 43rd year
- Operates in all 50 states
- Served over 2.5 million taxpayers at approximately 6,000 sites
- 36,000 volunteers, almost all tax counselors



IRS Form 13615

(Volunteer Agreement / Standards of Conduct – VITA/TCE Programs)

- Available online (<http://www.irs.gov/pub/irs-pdf/f13615.pdf>)

- Standards of Conduct
 - Must be signed by all volunteers

- Certification Test results
 - Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

Form 13615 (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Volunteer Agreement Standards of Conduct – VITA/TCE Programs	Cat. No. 38847H
------------------------------------	---	-----------------

The mission of the VITA/TCE Program is to provide free basic tax return preparation for eligible taxpayers. Volunteers are the program's most valuable resource. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

Instructions: To be completed by all volunteers in the VITA/TCE program. VITA or TCE grant recipient sites and their partners shall retain a copy of this form until December 31st. Other sites should retain this form until the site closes. Proper guidance must be followed for safeguarding and properly destroying this form.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will ensure the returns I prepare follow the Intake/Interview and Quality Review Processes.

Volunteer Information

Print Full Name _____	Daytime Telephone _____
Home Street Address _____	E-mail Address _____
City, State and Zip Code _____	Signature _____
Site and/or Partner Name _____	Date _____

Volunteer position(s) _____ **Number of years you volunteered** _____
(screener, preparer, interpreter, reviewer, etc.)

(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

Volunteer's Test Score	Basic	Intermediate	Advanced	Military	Inter-national	COD	HSA	Foreign Student/Scholars		
								Part 1	Part 2	Part 3
Certification level – Mark the appropriate box										

Certified by (IRS or SPEC Partner Only): _____ **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.

Cat. No. 38847H

Form **13615** (Rev. 9-2010)



Standards of Conduct

- I will treat all taxpayers professionally, with courtesy and respect.
- I will safeguard the confidentiality of taxpayer information.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.



Standards of Conduct (Con't)

- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will ensure the returns I prepare follow the Intake/Interview and Quality Review Processes



Liability and Insurance

- By law, counselors are free from liability as long as they follow the volunteer agreement standards of conduct
- Counselors are covered by different insurance depending on your affiliation
 - e.g. AARP insurance covers personal injury and death only (and after counselor's personal insurance is used)

Tax Preparation Process

- Tax returns are prepared at convenient local sites (e.g. libraries, churches, senior centers, etc.)
 - Start/End dates and hours of operation vary by site
 - Many sites require appointments; almost all sites accept walk-ins
 - Some organizations may offer special services for home-bound taxpayers
 - All tax returns are prepared in the presence of the taxpayer
- New volunteers are assigned to work at one (or more) sites
 - Experienced volunteers at the site mentor the new volunteers to ease them into the process
 - All volunteers are expected to commit to a schedule of at least 4 hours per week during the tax season (vacations are allowed)
- Tax returns are prepared on computers with TaxWise software
 - Many sites / organizations will supply computers for return preparation, but use of your personal laptop is encouraged
 - TaxWise (either the desktop version or online version) is the only software which may be used by the volunteer programs

Tax Preparation Process (Con't)

- Preparers work with the taxpayer to obtain the necessary information to be entered into the TaxWise program
 - Using an interview process and associated Intake Sheet questionnaire
 - Preparers will be provided with and should use standard IRS and locally developed reference materials
 - When in doubt, look it up; If still not sure, ask for help from your Site Coordinator
 - If you are not trained and certified in any aspect of a tax return, then the taxpayer must be referred back to the site coordinator for re-assignment
 - If outside the scope of the program, then the taxpayer must seek help from a paid preparer
- All tax returns must be reviewed by a second certified counselor for accuracy
 - Even the simplest tax returns prepared by the most expert preparers



Tax Preparation Process (Con't)

- The tax return is explained to the taxpayer and a printed copy is provided for their records
- Completed tax returns are submitted electronically (e-filed) by an ERO (Electronic Return Originator)
 - Tax returns are usually sent as a group after the site closes for the day
 - There are a few unusual situations in which the taxpayer will be required to submit their own tax return on paper
- Payments and refunds are handled directly with the IRS or NJ Division of Taxation
 - Paper check (slower) or direct deposit (quicker)
- Some sites / organizations offer additional services (Financial Education and Asset Building in IRS parlance)



New Volunteer Training

- Training is **FREE** and all modules are available online
 - go to www.TaxPrep4Free.org and click on Training
- All New Volunteers
 - Understand the mission of the programs, standards of conduct, and tax return preparation process (Orientation)
 - Note: there may be additional organization and/or site specific training required
- New Preparers
 - Explained in following slides
- Others Roles
 - Role specific training as appropriate (e.g. Site Coordinator, ERO)
 - Not discussed further as part of Orientation

New Preparer Training

- Build skills and knowledge so can join with returning preparers for current year (TY2011) training in December
 - Based on prior year (TY2010) to allow early start
- Three steps:
 - Familiarization – Learn to use the software without worrying about tax law issues
 - Tax Law – Learn relevant tax law for returns we are allowed to prepare (federal and NJ)
 - Proficiency – Demonstrate the ability to apply tax law and software best practices to prepare high quality, accurate returns
- IRS Certification levels – Basic, Intermediate, and Advanced
 - Other levels (Military, International) not supported by our training
- Self-paced
 - Based on IRS standard materials plus locally developed webinars, screencasts, narrated presentations, guidelines, checklists, etc.
 - Emphasis on building necessary skills to prepare returns using supplied software
 - Will require at least 40 hours between now and December
- Individually assigned coaches plus local in-person workshops for individualized assistance
- Regular classroom training may also be available



Final Thoughts

- It takes a lot of work to get through all the preparer training and pass the IRS certification and the proficiency requirements during your first year, but...
 - There are many ways to contribute without being a certified preparer
 - There are thousands of others just like you who have already done it
 - The knowledge and practical skills you build will be useful in allowing you to make better financial decisions in your own personal life and could possibly open up new long-term career opportunities
 - You will be joining a group of dedicated volunteers who find it worthwhile to come back year after year
 - Although the first year training can be a lot of work, the following years are much easier
 - On the other hand, those who have been part of the program for 20+ years say they still learn something new every season
 - There are few other volunteer activities that allow you to have such a significant positive impact on needy individuals in your local community



Next Steps

- All Volunteers:
 - Take the Orientation Quiz, then...
- For Preparers:
 - Familiarization
 - Work with your Training Coordinator to get TaxWise Online User training account setup
 - Follow steps in Familiarization checklist
- For Non-Preparers:
 - Depends on organization and role...

