



Volunteer Coordinator's Handbook

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The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly Program — Overview

The VITA and TCE programs originated in 1969 as a result of an increased emphasis on taxpayer education programs due to the Tax Reform Act of 1969. Because of the success of the initial year, more emphasis was placed on expanding the program through increased partnering with government, religious, educational, military, social, profit and non-profit organizations, and the development of coalitions that leverage partner resources to expand services to local communities.

Since implementing the volunteer income tax assistance programs, thousands of volunteers have prepared millions of tax returns for those in need of free assistance. Your volunteer work continues our tradition of providing quality community service for those in need.

The VITA/TCE programs offer free tax help to people who cannot afford professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations. Volunteers also provide return preparation assistance to taxpayers in claiming the earned income and advanced earned income tax credits.

Major initiatives of the VITA/TCE programs are to encourage individuals to file their federal income tax returns electronically. In recent years, many VITA/TCE sites have offered electronic filing return preparation to taxpayers across the nation. Each year, many thousands of tax returns are processed electronically through the VITA/TCE Program.

Volunteers may take part in various VITA/TCE program activities — directly preparing returns, teaching taxpayers to prepare their own returns, managing a VITA/TCE site or arranging publicity. Volunteers generally include members of professional, business and accounting organizations, college students, law students and members of retirement, religious, military and community groups. Anyone who wants to help can become involved in VITA/TCE. In fact, many high school students, assisted by their teachers, participate in VITA. Note: There are special TCE program requirements; for more information contact IRS.

The Internal Revenue Service Stakeholder Partnerships, Education & Communication (SPEC) office partners with community organizations and volunteers by providing VITA/TCE training materials, tax preparation software and technical support for VITA/TCE operations. Guidelines on how to establish, publicize and manage a VITA/TCE site are included in this handbook.

We hope you find the information contained in this publication useful in planning and

managing your volunteer income tax assistance program. Although no guide can be all-inclusive, the intent of this one is to give you a good overview on how to start and manage a successful volunteer program for your organization or community.

Planning a Volunteer Income Tax Program

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

When forming a VITA or TCE group, consider these important areas:

1. Availability of the time and the desire to serve taxpayers. Groups that are genuinely interested in performing a service to taxpayers must be willing to devote the time and effort required to prepare returns and answer questions accurately in a courteous and helpful manner.
2. Strong volunteer spirit and availability of organizational skills to assist in VITA/TCE coordination. Enthusiasm and organization will allow volunteers to have a rewarding experience.
3. Availability of special skills within the group. For example, volunteers able to speak foreign languages, sign for the hearing-impaired or provide clerical support can offer valuable service.
4. Willingness to use or learn electronic filing skills and techniques.

To assist you in site planning and management, **Exhibit 1**, in the back of this guide, contains a suggested timeline of activities that you can follow.

Community Based Partnerships/Coalitions

An effective volunteer program partners community leaders, organizations and agencies to ensure all eligible taxpayers are aware of and take advantage of available income tax credits. In addition, valuable community information is disseminated to families who utilize coalition services. Community partnerships emphasize coordination of existing services, leveraging of community resources, community collaboration and outreach to assist low and moderate-income families. If your organization is interested in forming or joining a community-based partnership/coalition, your IRS SPEC contact can assist you with your efforts. **Exhibit 2**, in the back of this guide, contains additional information on community-based initiatives.

Contacts

As you continue to plan your program it is important to acquire and keep handy the names and addresses of individuals and organizations who will assist you with your program. Work with your IRS SPEC contact to secure all information needed to communicate properly.

You will need to know the name and address of the IRS Submission Processing Campus for your area unless the taxpayer uses the self-select pin option. Encourage taxpayers who are paper filing to use the envelope provided in their tax package. A list of the submission processing campuses is included in **Exhibit 3** in the back of this guide.

If you are e-filing, you may be required to send copies of Forms 8453, within 3 business days, to the IRS Submission Processing Campus. Your IRS SPEC contact can advise you on *e-file* procedures and which processing center you should use.

Organizing a VITA or TCE Group

Before organizing a VITA/TCE group, you should be aware of the scope of the assistance VITA/TCE volunteers will offer.

VITA/TCE Volunteers Will -

- Prepare Forms 1040 EZ, 1040A, 1040 and W4;
- If trained, assist taxpayers with state and local returns;
- Identify all returns with your Site Identification Number;
- Refer taxpayers with complicated returns or questions to an IRS publication or help line; or to private professional assistance;
- Quality review all returns prepared under VITA/TCE assistance;
- Remind taxpayers, if necessary, that assistance is FREE;
- Decline offers of payment;
- If available, prepare tax returns electronically; and
- Report any serious incident, including offers of bribes and threats, to the IRS Territory Manager or in cases of emergencies, to your local law enforcement agency (911).

VITA/TCE Volunteers Will Not -

- Prepare complicated returns;
- Distribute tax forms;
- Answer technical questions for which they have not been trained;
- Refer taxpayers to any one particular practitioner or firm; or
- Accept pay or compensation on behalf of individuals or organizations for providing tax assistance or preparing tax returns.

Policies and Procedures

Site coordinators are responsible for ensuring that VITA and TCE volunteers in each site adhere to IRS policies and procedures.

Volunteers will:

- ◆ Be properly trained on basic federal tax return preparation
- ◆ Respect the confidentiality of the information on all returns
- ◆ Decline to prepare tax returns when the accuracy of the information provided by the taxpayer is open to question
- ◆ Never keep paper copies of anyone's tax return
- ◆ Refer taxpayers with complicated returns to appropriate sources for assistance
- ◆ Safeguard computers and software

IRS Contributions to Your VITA/TCE Effort:

The role of the IRS is to provide training materials, technical assistance, forms and publications, and to assist with publicity efforts. The SPEC territory manager or VITA/TCE coordinator works with community and volunteer organizations, advises volunteer coordinators, and supplies tax preparation software to participating volunteer organizations.

Training — Training tailored to the background of participants takes place at a time and location convenient to volunteers and instructors. Generally, the sessions are offered in December through January each year. The VITA/TCE Tax Specialist from the IRS Territory office will provide free VITA/TCE course materials that you can use in training your volunteers.

The training materials include the Volunteer Assistor's Guide. The guide covers Forms 1040A and 1040EZ, the basic 1040, the schedules that pertain to these forms, and information of interest to the elderly.

Generally, separate classes are held for new and experienced volunteers. New trainees receive a three to five day basic course while experienced volunteers attend a shorter refresher or self-study course. Training includes testing to ensure accurate service to VITA/TCE taxpayers. All volunteers must achieve a minimum score on the VITA/TCE test to serve as a VITA/TCE assistor. Those who do not pass may review the course materials and take the VITA/TCE retest. Anyone who does not achieve the minimum score on the retest should be encouraged to participate in another program activity, for

example, program coordination or publicity.

If applicable, site coordinators are encouraged to schedule additional training sessions for instruction in state, city, and county tax forms. Since almost every area has a different tax system, it is up to the coordinator to arrange for this training through state or local agencies.

Volunteer Hotline and Technical Assistance— IRS assistance following training is designed to help volunteers provide accurate service. Technical assistance on tax questions is available by calling the IRS Volunteer Hotline at a special toll-free telephone number (1-800-829-VITA) provided for volunteer use only. The Volunteer Hotline phone number should not be given to taxpayers. Your IRS SPEC contact will provide you with current hotline operating hours as they become available each year. In addition, IRS SPEC employees also visit VITA/TCE sites to observe activity, to discuss needs and progress with site coordinators and to offer technical assistance.

Recruiting VITA/TCE Volunteers

Recruiting is a year-round activity. Site coordinators should always be alert to individuals who might be interested in becoming involved in the VITA/TCE Program.

In recruiting volunteer assistors keep in mind the following qualifications:

- Desire to help those in need, including persons with low or limited income, persons with disabilities, limited-English proficient and older individuals;
- Aptitude for tax work;
- Ability to successfully meet and deal with people from different backgrounds and circumstances;
- Pride in performing tasks completely and accurately;
- Willingness to spend a minimum of 2 to 4 hours per week on VITA or TCE from approximately January 1 through April 15;
- If recruited, successful completion of the IRS training program, generally 1 to 5 days in length, depending on previous tax training or experience.

In addition to preparing tax returns, volunteers are also needed as site coordinators, publicity coordinators, receptionists to screen taxpayers for Forms 1040EZ, 1040A and 1040 groupings, clerical assistors, technical backups, quality reviewers, interpreters, instructors, and to transmit returns electronically.

Types of Recruitment

Recruitment activities for existing VITA/TCE sites should begin shortly after the filing season and should continue throughout the year. New sites should begin volunteer recruitment as soon as possible to ensure a core volunteer group is established and available for training by mid-November to early December.

Non-targeted Recruitment

1. News releases and public service announcements to all available media outlets
2. Notices to church bulletins in all major cities within the Territory
3. General correspondence to various civic organizations

Targeted Recruitment

1. Letter to returning volunteers
2. Contact colleges/universities offering service learning opportunities
3. Contact school districts offering volunteer community service programs
4. Contact different ethnic organizations to recruit members with bilingual/multilingual skills
5. Contact retiree and professional groups

Position Descriptions

To assist you in matching volunteers to jobs, we have developed sample position descriptions which include:

- ◆ A brief outline of the volunteer **Program**
- ◆ A stated **Purpose of Position**
- ◆ Estimates on the **Length of Appointment** to use in determining commitment required
- ◆ Detailed **Responsibilities**
- ◆ **Qualifications** desired for the position
- ◆ **Support Available** in helping the volunteer perform the duties and meet the responsibilities of the position
- ◆ Estimated **Time Required** to perform duties

Site coordinators can use these Position Descriptions in planning target recruitment campaigns and in determining recognition ideas specific to duties performed. Site coordinators should keep in mind that not all volunteer sites need or can staff all of the positions outlined and that more than one critical position may need to be shared by the same volunteer. See **Exhibit 4** in the back of this guide for sample Position Descriptions to include:

- ◆ Volunteer Screener
- ◆ Volunteer Tax Assistor
- ◆ Volunteer Quality Reviewer
- ◆ Volunteer Site Coordinator
- ◆ Volunteer Recruitment/Publicity Specialist
- ◆ Volunteer Training Specialist
- ◆ Volunteer Computer Specialist
- ◆ Volunteer Interpreter

Site Products Relating to Recruitment

The items listed below can be used to recruit volunteers or announce site information to taxpayers for the VITA and TCE Programs. These items can be ordered using the Form 2333V, Volunteer Order Form.

- Publication 724, VITA Brochure in English/Spanish
- Publication 729, VITA Poster
- Publication 729SP, Spanish VITA Poster
- Publication 1113, TCE Poster
- Publication 1114, TCE Brochure
- Publication 1246, VITA Recruitment Poster
- Publication 3676, VITA E-file Poster
- Publication 3602, VITA “Will Prepare/Will Not Prepare” Poster

Continuing Professional Education Credits

Some Territories work with local professional associations to provide opportunities to earn approved Continuing Professional Education (CPE) credits for successful completion of VITA/TCE tax training and/or service. Since CPE hours are mandatory for CPA’s, Enrolled Agents and other Accountants in some states, this offer encourage a higher level of participation. Please check with your IRS SPEC contact to see if this is an option in your area.

There are additional opportunities for volunteers interested in serving at overseas Embassy/Consulate tax centers. See **Exhibit 5** in the back of this guide for further information about these opportunities.

Assisting Persons with Disabilities

In accordance with established policies, VITA/TCE sites must ensure that disabled persons are afforded access to available services. The most important rule for volunteers to remember when assisting persons with disabilities is to use common sense and remain sensitive to the needs of others.

Title VI

In accordance with Title VI of the Civil Rights Act of 1964, all VITA/TCE sites must ensure that no one be subject to discrimination or denied services because of race, color, sex, national origin, disability or age. Your IRS SPEC contact will provide you with a Title VI Civil Rights Poster for your site. This poster **must** be displayed at all times.

Retaining Volunteers

Surveys indicate that the best recruitment approach is a personal one; the best recruiter is another volunteer. Too often we tend to think of recruitment techniques solely in terms of posters, correspondence, and TV and radio announcements. However, to “make the sale” to a potential volunteer, personal contact remains the best recruitment method. Site coordinators may want to give more attention to using “people networks” to reach others. Think what the result would be if each VITA/TCE volunteer assumed the responsibility of finding one other person to volunteer during the next filing season, and then all of the old and new volunteers did likewise!

The volunteer experience is a way of fulfilling basic human needs, and it is this fulfillment that draws people into volunteer experiences and keeps them there. In other words, people want to be appreciated and to know that what they do is significant. Among the various motivations to volunteering are: reaching a personal goal, feeling that what the volunteer is doing has real purpose or contributes to human welfare, the need to have responsibilities that challenge within their range of abilities and interests, and seeing that progress is being made in realizing these goals.

Identifying and Evaluating Potential Sites

A primary issue to consider in locating a site is the make-up of the neighborhood’s population as compared to VITA or TCE eligibility requirements. Consideration should also be given to existing free tax services in the area. Make sure that the taxpayer base can support your site.

The most successful sites are:

- ◆ Set up in public places convenient to the target populations
- ◆ Are convenient to public transportation or parking
- ◆ Have no evident security risks
- ◆ Are handicapped accessible

Once a determination has been made that a neighborhood would benefit from a volunteer tax assistance program, the next step is to find a suitable space for the site.

Note: Site coordinators cannot sign indemnity clause contracts as a condition for using any particular facility as a volunteer tax assistance site. The government is self-insured and cannot enter into "hold harmless" agreements. If a sponsor or other organization insists that a contract is necessary before you use their space, please call your IRS SPEC contact for assistance.

Here is a list of facilities where sites have been successfully located:

- ◆ Banks
- ◆ Churches and other places of worship
- ◆ City halls
- ◆ Social service agencies
- ◆ Colleges
- ◆ Community centers
- ◆ Courthouses
- ◆ Cultural centers
- ◆ Government/business offices
- ◆ Libraries
- ◆ Malls and shopping centers
- ◆ Nursing homes
- ◆ Retirement community centers
- ◆ Senior centers
- ◆ YMCAs or YWCAs
- ◆ Grocery or Discount Marts

In evaluating the suitability of a particular location, please keep the following in mind:

- ◆ Sites that are located near other types of assistance, such as human resource services, voter registration, or driver's license applications will draw heavier traffic and often have built-in security and other required amenities already in place. In addition, the space must be evaluated in terms of desirable physical characteristics.

Ideally, sites:

- ◆ Provide privacy for volunteer tax assistors and taxpayers

- ◆ Have telephones nearby so volunteers can call the toll-free IRS Hotline for technical assistance
- ◆ Have adequate space, including a waiting area for taxpayers
- ◆ Have adequate light, ventilation, and acceptable heating and cooling
- ◆ Have adequate storage space for materials and/or computers when applicable
- ◆ Are near restrooms that can be used by both the volunteers and taxpayers
- ◆ Are accessible to persons with disabilities. Sites should be located on the ground floor of buildings or on a floor that is served by an elevator
- ◆ Are places where taxpayers and volunteers alike feel comfortable
- ◆ Have access to electricity
- ◆ Have tables and chairs for site use

VITA/TCE Assistance Checklist

Use the following checklist to assist you when setting-up your tax assistance site:

Supplies and Equipment:

- | | |
|---|--|
| <ul style="list-style-type: none"> ● Tax forms and schedules (including overprinted Forms 1040, 1040A, 1040EZ) ● Calculators ● Pens and pencils ● Scratch paper ● Tables, desks and chairs ● Wastebaskets | <ul style="list-style-type: none"> ● Staplers ● Schedule for all VITA/TCE assistance sites ● List of IRS toll-free telephone numbers including VITA Hotline number and hours ● List of local IRS offices with hours of operation ● Computer, printers and software to support the <i>e-file</i> program |
|---|--|

Assistance Methods

Volunteers directly prepare tax returns for individual taxpayers or couples. Taxpayers may be screened into Forms 1040, 1040A and 1040EZ categories upon arriving at the site. The site coordinator may designate volunteers to prepare one form or the other. This can reduce waiting time for taxpayers filing 1040A or 1040EZ. Taxpayers may be assisted on a first-come, first-served basis or by appointment. The style of assistance offered will vary, depending on the facilities available, volume of taxpayers visiting the site and the local needs of your specific VITA/TCE group.

Quality Return Preparation

The First Time

If you have decided to schedule taxpayers for an appointment or if taxpayers ask, “What do I need?” it is a good idea to give them some advice as to what they should bring to the site so that preparing the return can go as quickly as possible. The following list may be helpful:

If You...	...You Will Need to
<ul style="list-style-type: none">• Received the Federal and State form packets	<ul style="list-style-type: none">• Bring those forms
<ul style="list-style-type: none">• Received wages	<ul style="list-style-type: none">• Bring the W-2s you got from your employer
<ul style="list-style-type: none">• Received Social Security, Railroad Retirement, Unemployment, Interest or Dividend Income	<ul style="list-style-type: none">• Bring the 1099s you received
<ul style="list-style-type: none">• Want to itemize deductions	<ul style="list-style-type: none">• Bring a list of your medical, interest, contribution and miscellaneous expenses, and a list of the taxes you paid
<ul style="list-style-type: none">• Filed a tax return last year	<ul style="list-style-type: none">• Bring a copy of your prior year tax return

Always bring social security card(s) or a record of the correct number(s) for yourself & spouse (if applicable). Also bring a list of the correct birth dates for each person to be entered on the tax return.

Ordering Forms and Materials

You are responsible for ordering materials for your sites and training classes. The order is done on Form 2333V, Volunteer Order Form. You should retain the bottom copy of the form and send the top copy to Your IRS contact. If additional space is needed for ordering, use Form 2333X, SPEC Attachment Sheet and attach it to your Form 2333V. The Territory Manager reviews the order, and then forwards it to the Area Distribution Center. The procedure normally takes about three weeks.

A sample Form 2333V is located in **Exhibit 6** in the back of this guide.

Be sure to list your name, address and telephone number on the top of the Form 2333V. Requests for other forms/materials not listed on Form 2333V or questions about your forms order should be discussed with your IRS contact.

Other Ordering Tips

- Orders should be submitted as much in advance as possible
- Site coordinators must submit orders directly to their IRS SPEC contact
- All products not in stock will automatically be placed on back order and shipped when available. No action is required on your part unless the “last date item can be accepted has expired.” All orders cancel 2 days prior to the “last date order can be accepted.” If the product has not come in within two days of the date needed you will need to reorder
- You must complete a separate order for each address to which you want an order sent. If you are ordering the same item and quantity for multiple locations, you may attach a listing of addresses. You must indicate in the shipping address section: “See Attached List”

Troubleshooting Tips

- Received double order? This usually means that the IRS received your order more than once. Be sure that you do not fax or send in the same order twice.
- More products than you can use this filing season? Call IRS SPEC Office to find out your disposal options.

Training Material

Training material should be ordered as soon as possible and at least four weeks prior to your training class. As a minimum, the following should be ordered for each student:

- ◆ 1 - *Pub 678, Student Guide* (Includes VITA test, plastic bag and *Pub 4012, VITA/TCE Resource Guide*)
- ◆ 1 - *Pub 17, Your Federal Income Tax for Individuals*

Site Material

Site material should be ordered no later than December 1. During the filing season, the site manager should track the supply of forms and order additional material when needed. When using electronic filing software the computer can automatically produce both federal and state income tax forms. *E-file* sites should not need a large number of paper forms.

State Forms

Most VITA/TCE sites use electronic filing software for return preparation. The software automatically produces both federal and state income tax forms. Sites that require paper copies of state forms must order them separately from their state Department of Revenue. Your IRS SPEC contact may have state order forms or the name and phone number of an individual who can assist you with securing state forms.

Tax Training

Volunteer income tax training is normally conducted during the months of December or January. However, VITA/TCE sites that are electronically filing tax returns may use prior year software to conduct training earlier for new volunteers. Early *e-file* training usually gives your less experienced volunteers an added incentive to complete the technical portion of the training later on. Many coordinators elect to have early *e-file* classes so that they can open *e-file* sites the third week in January (normally when electronically filed returns are first accepted by the IRS).

- ◆ Select your dates, you may allow up to 40 hours for typical VITA/TCE technical training sessions. Plan an additional 4-8 hours for software training
- ◆ Choose a training facility that is conducive to learning. Many community organizations, office complexes, educational institutions, and other agencies have classroom type space available for community projects. Use the same standards for selecting your training site as you use for site selection

Identify qualified instructors early. Many professional tax practitioner associations, banks, government entities, and corporate offices have tax departments that may have members who are willing to serve as volunteer instructors. You may find phone numbers and addresses via the Internet or local phone directory. To find the right people ask for the Public Affairs, Communications Officer, or Human Resources Department. They normally will be able to steer you in the right direction.

- ◆ There are several training options available to meet your needs to include classroom training, self-study, condensed training and computer training. Your IRS SPEC contact can advise you on the best option to meet your training needs

- ◆ Alert your IRS SPEC contact as soon as possible of your training plans. Submit training dates, training material, and instructor needs with your request. Do not hesitate to ask for assistance if needed

VITA/TCE Publicity

Overview

The most organized volunteer program may never get off the ground without good local publicity.

You as the Site coordinator are the key to successfully publicizing all aspects of your VITA/TCE program; you are most familiar with the taxpayers your program will assist. Ask yourself these questions: Who needs the assistance you are providing? What do they read? What business and recreation centers do they frequent? What radio and TV stations do they prefer? Where do they work?

How do you plan the publicity? Well, an announcement of operating hours in January is a start, but only a start. Remember, you'll need to announce when you're going to be open before you actually begin.

One good approach is to take some time up front, preferably in November, and consider all the possible means of spreading the word about your free services. In this early planning stage, don't be concerned about placing information ideas in order.

Here are some starter thoughts: TV spots, TV talk shows, TV interviews, TV public service programs, radio spots, radio talk shows, radio interviews, radio call-in shows, TV cable flash cards, envelope stuffers, bulletin board posters, large window posters, employee publications, bookmarks, flyers, skywriters, newspaper releases, columns for the elderly, newspaper public service bulletin board columns, city hall community service columns, consumer columns, answer phone messages, city hall community service listings, other government agency community service listings, religious publications, church bulletins, church newsletters, billboards, bus cards, grocery store bags, etc.

Next, select the items that are suited to your neighborhood. Remember to include items in languages other than English, where needed. If you have an idea, research it. If the cost is feasible, the publicity effort may be used. Remember, the worst thing an outlet can say is "No." Don't be afraid to ask for public service announcements through several outlets. You may also designate a volunteer as a "Publicity Coordinator."

Involving others means fresh ideas. Your publicity activity is limited only by your ingenuity. Finally, the bottom line: How can you tell if the publicity program is effective?

Check the traffic in your VITA/TCE site.

Exhibit 7, in the back of this guide, contains examples of draft news releases and radio spots that you can update and submit to your local media outlets to advertise your site information.

Managing a VITA/TCE Site

Site coordinators and alternates should be assigned to all permanent sites. The coordinator or alternate should be present whenever the site is open and is responsible for the following administrative duties:

- Maintaining a list of all volunteers scheduled for each date and their home phone numbers;
- Ensuring that sites are open as scheduled and adequately staffed;
- Checking that sufficient tax forms and supplies are available;
- Establishing an on-site quality review system by designating an experienced volunteer as a quality reviewer when possible or by encouraging volunteers to exchange returns for review;
- Providing technical assistance and encouraging volunteers to use the toll-free VITA Hotline;
- Observing that all returns are marked with the correct Site Identification Number for your site;
- If available, assigning a volunteer receptionist to sign in taxpayers so they are assisted on a first-come, first-served basis, and to screen taxpayers for Forms 1040EZ, 1040A, and 1040 groupings, if appropriate;
- Forwarding completed Forms 13206, Volunteer Assistance Summary Report to the SPEC Territory Manager;
- Monitoring taxpayer traffic against available volunteers and announcing that individuals signing in after the cut-off time do so with the understanding that they will be helped only if time permits;
- Providing taxpayers with information on other assistance dates and times if they are turned away;
- Ensuring that taxpayers with more difficult tax questions are either referred to the appropriate IRS publication or help line, or advised to seek the assistance of a

professional preparer;

- Observing that volunteers greet taxpayers courteously and provide efficient service;
- Reporting any problems to the IRS SPEC Territory Manager; and
- Ensuring that individual volunteers do not keep copies of returns prepared or names of taxpayers served at their site.

Volunteer Management Tips

There are more than 100 different ways that a site coordinator can give recognition and encouragement to volunteers to help make up for the lack of compensation. Here are just a few of them:

- Smile
- Be verbal
- Take time to explain
- Carefully match volunteer to job
- Tell your volunteers “You did a good job” each time they do
- Involve them in planning and execution
- Say “Please” and “Thank you” in great abundance
- Call your volunteers by name. People like to hear their name
- Take a personal interest in them — where they live, their children
- Have a welcome coffee reception
- Put up a volunteer suggestion box
- Create pleasant surroundings
- Recognize their birthday
- Have a volunteer of the week or month recognition
- Include them in staff meetings

- Give them additional responsibility
- Award plaques or certificates
- Have local newspaper or television station do a human interest story
- Celebrate outstanding achievements
- Write them thank you notes

One program established a “Volunteer Hall of Fame” to annually recognize volunteers having demonstrated exceptional service to the community. Nomination criteria may range from length of service to exemplary service to promotion of a positive program image.

Site Information/Site Lists

The IRS goal is to have all site locations, days, and hours of operation entered into the IRS site database for use by IRS toll-free customer service representatives, Media Relations, and internet listings by **January 1** of each year. This will facilitate advance publicity of your site(s) and allow your local IRS SPEC office, to assist you in advertising your site(s) during the filing season.

Each year you must complete a site information sheet indicating the location, days, and hours of operation of your site(s). Return this information to your IRS SPEC contact. Many offices produce hardcopy flyers, brochures, and booklets to place in libraries, social service agencies, and other community access locations to further publicize your site(s).

Exhibit 8, in the back of this guide, includes a site information sheet that you may complete and submit to your IRS SPEC contact.

Staffing and Site Set-up

Identify and schedule your volunteers to work as soon as possible. Give each volunteer a copy of his/her schedule. Some volunteers are willing to work more than the scheduled time. You may want to establish a stand-by system where these volunteers will be on call to fill in behind absent volunteers. Where possible you should designate alternate site coordinators, receptionists, and publicity workers prior to the site opening. This will insure that someone is available to take on the responsibilities required to operate an efficient site and will allow you some flexibility in scheduling your time. When possible give each volunteer his or her schedule prior to the site opening. You may give this information to them by phone, e-mail, fax, or at a meeting prior to your opening date.

Make sure to go over the various duties and responsibilities with the volunteers as a group and individually with each volunteer who has a management role.

Volunteers should report to the site coordinator upon arrival. The site coordinator keeps track of the volunteers working at the site and reports volunteer statistics to the local IRS SPEC Territory Manager or designee.

Designate a check-in space for taxpayers to sign up for services. Someone should be assigned to greet the taxpayers as they walk in and explain the type services that the site offers. You should place posters in this area specifying the type of services offered.

Some site coordinators use an interview sheet so that the taxpayers can enter name, social security number, and income information to speed up the return preparation process.

Electronic Filing

There are specific requirements for electronic filing. Except for minor exceptions, each volunteer *e-file* site must conform to the same *e-file* requirements as other tax practitioners. Publication 3189, Volunteer *e-file* Handbook, is designed to aid volunteers in correct *e-file* procedures. Site coordinators may order this publication at the same time they order their other site materials.

Each Electronic Filing Identification Number (EFIN) that is used to electronically transmit returns is required to have a separate software license. Your IRS SPEC contact can assist you in determining software licensing requirements for your site.

Referrals

If your site is understaffed or if there is a long wait time for taxpayers, you may want to refer taxpayers to a larger or different site. Contact your IRS SPEC contact for a copy of a site list or schedule for your area. Advise taxpayers that the other sites are just another option; you cannot guarantee that the other site will be able to assist them in any faster.

If the taxpayer needs assistance on issues that you have not been trained in or that is not a topic that should be handled in the IRS Volunteer Program, refer them to either the IRS website at www.irs.gov, the IRS toll-free tax assistance help line at 1-800-829-1040, or to a paid tax professional. Do not refer them to a specific practitioner.

Identifying and Filing VITA/TCE Returns

Site Identification Number on Forms 1040, 1040A, & 1040EZ

Congress annually asks the IRS to provide the number of returns that were filed by volunteer tax assistance sites. For statistical purposes, the IRS requests that all Federal returns be identified with a Site Identification Number. The Site Identification Number is entered in the Paid Preparer's section of the tax return. The Internal Revenue Service Submission Processing Center will count each return processed using this data.

Important Information:

- If taxpayers ask about the Site Identification Number in the Paid Preparer's Section at the bottom of the return, explain that this number is entered for statistical purposes. Inform taxpayers that the Site Identification Number does not affect the likelihood of an IRS examination (audit) of the return
- If you prepare over 50 percent of a tax return and you are reasonably sure that the return will be filed as you prepared it, enter the Site Identification Number at the bottom of the return in the Preparer's SSN/PTIN number field in the Paid Preparer's Section. Most sites will have forms pre-printed with the Site Identification Number format entered in the Paid Preparer's Section. You must enter the number that has been assigned by the SPEC Territory Office for that site
- If you do not have forms with the pre-printed Site Identification Number format, print the appropriate Site Identification Number for that site in the Paid Preparer's Section of the return in the Preparer's SSN/PTIN field. Do not enter the VITA or TCE acronym on the return.

The following procedures must be followed when returns are prepared in a VITA or TCE site:

Paper Returns:

- VITA and TCE sites will enter site identification information. It is a bold letter "P" followed by an 8 digit Site Identification Number that is provided by the SPEC Territory Office. Use the overprint form with the bold format indicated in the Paid Preparer's Section. The fifth digit of the number will be 1 for VITA, 2 for Military VITA, 3 for a Co-located site, 4 for TCE and 5 for AARP
- If you use a tax form without the bold format for the Site Identification Number, enter your assigned number in the space provided in the preparer's SSN/PTIN field in the Paid Preparer's Section.

Electronically Filed (E-filed) Returns:

- *E-file* administrators will set-up computer defaults to ensure the Site Identification Number automatically appears in the Paid Preparer's Section of the tax return either in the Preparer's tax identification number (PTIN) or social security number field if there is a not a PTIN field in the software being used. Ensure the default number has been entered on the computers used at your site(s).

Filing Completed Returns

The majority of VITA/TCE sites electronically file tax returns for their customers; however, there are times when a return is not eligible for e-filing or a customer prefers to submit the return by mail. VITA/TCE volunteers are not responsible for mailing completed paper tax returns; rather, this is the responsibility of the taxpayer. If the taxpayer chooses to send the return to the service center, he or she should use the envelope provided in the tax package, if it is available. Using the envelope and label provided in the tax package will speed up the processing of the return. If the information on the label is not correct, make the necessary corrections directly on the label. Put the label on the final copy of the return. In every case where a return is prepared, the taxpayer should be given a copy for his or her records.

Volunteer Assistance Summary Report

Reporting to IRS

Site coordinators are required to report the number of volunteers working at VITA/TCE (non-AARP) sites using Form 13206. A draft copy of the form is shown in **Exhibit 9** in the back of this guide for your information. For further information on reporting, please contact your local IRS SPEC contact.

Privacy

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. Credibility of the VITA/TCE program will be lost if disclosure of information is made to unauthorized individuals. To further enhance the privacy of the taxpayers who come to VITA/TCE, try to arrange the assistance area so that other taxpayers cannot see or overhear the information being given to a volunteer. While one volunteer may need to share taxpayer information with other volunteers or with IRS personnel to get technical assistance or for quality review purposes, every

effort should be made to give information only to those with “a need to know” and with the taxpayer’s approval.

FREE Assistance

The taxpayer should be aware that assistance is free as shown on the posters displayed at the site. However, some taxpayers may not have read the signs at the site. Since a volunteer cannot solicit or accept compensation, at times it may be necessary to remind taxpayers that VITA assistance is **FREE**. Occasionally a volunteer may charge for his or her assistance. If you believe a volunteer is charging taxpayers, please notify the IRS SPEC Territory Manager so that this individual can be dropped from the program.

Quality Review

On-Site Quality Review

Improved quality always is a goal of the VITA program. On-site quality review procedures are essential to the VITA and TCE Programs. Volunteers should be instructed to establish a quality review system at each site to check completed returns before they are returned to the taxpayer. Reviewing completed returns could prevent the taxpayer from receiving an error notice from the IRS. An experienced volunteer should be designated to review all returns or, at smaller sites, volunteers should review each other’s returns.

Quality Review Checklist

On every return prepared, volunteers should:

- Check name, address and social security number
- Check filing status
- Check names and social security numbers of dependents
- Check for correct tax and/or credit(s)
- Attach a copy of each W-2 to paper returns
- Check the amounts from attached forms and/or schedules are reported on the correct line of the return.
- Check math

- Ensure the Site Identification Number is entered in the Paid Preparer's section of the return
- Check that return or *e-file* Form 8453 is signed and dated by the taxpayer

Evaluating the VITA/TCE Effort

As your VITA/TCE program operates throughout the filing season, you should be thinking about how it can be improved. Maybe your site needs rearranging to offer more privacy, maybe you should schedule additional or fewer volunteers for a particular time, and so on. You should be alert to changes that might improve your VITA/TCE site and ask your volunteers for their suggestions.

The end of the filing season is a good time to think back over your total effort and make notes to yourself about different approaches you would like to try next time. If for some reason you have decided not to be a site coordinator next year, a written summary of your program and your suggestions will be invaluable to the next coordinator.

It is a good idea to have a meeting with your volunteers to thank them for their work and to get their suggestions for program improvement. The IRS is interested in what it can do to improve VITA/TCE, so be sure to discuss your ideas with your IRS SPEC contact.

The IRS would like to recognize VITA/TCE volunteers and organizations for their dedication during the filing season. Certificates of appreciation are available to present to individuals and organizations that have made noteworthy contributions to the program. Please provide your IRS SPEC contact with a list of names you recommend for certificates.

Award Ceremonies and Recognition

Some of the most valuable gifts an organization receives have no price tag on them. The true value of someone's time and talent can only be measured by the pleasure and joy that person receives as a result of being involved.

Volunteers find fulfillment when they know their assistance has been worthwhile. We must reinforce those positive feelings through proper recognition. Your volunteers provide an important and valuable service. Let them know it.

Always remember to give recognition frequently. Be consistent and sincere. Recognize achievement, but remember to praise the person.

An awards event is the "icing on the cake" for volunteer recognition. It provides an appropriate setting for distribution of certificates honoring individuals for outstanding service.

You should plan to have an awards celebration in late April or May. It doesn't have to be elaborate, but you do need a forum to say "Thank You" to your volunteers. If requested, the IRS SPEC Office will provide certificates.

Remember, recognition is not so much something you do, as it is something you are. It is sensitivity to others as persons, not a strategy for discharging obligations.

Exhibits

Exhibit 1: Suggested Timeline of Activities

<p>October</p>	<ul style="list-style-type: none"> ✓ Continue volunteer recruitment. ✓ Select or firm up site location. ✓ Apply for EFIN (Electronic Filing Identification Number) through local IRS SPEC office. ✓ Schedule electronic filing training. ✓ Schedule date and place for volunteer training and notify local IRS SPEC contact. ✓ Order electronic filing software. ✓ Identify/secure computer equipment for site.
<p>November</p>	<ul style="list-style-type: none"> ✓ Complete Form 2333V for site material and submit to local IRS SPEC contact. ✓ Complete Form 2333V for training material and submit to local IRS SPEC contact. ✓ Begin preparing site information sheet. ✓ Identify instructors for training sites.
<p>December</p>	<ul style="list-style-type: none"> ✓ Complete site information sheet and submit to local IRS SPEC contact. ✓ Begin community awareness publicity. ✓ Begin volunteer training; both technical and electronic filing. ✓ Meet with volunteers to plan strategy for staffing and operating site. ✓ Identify volunteer to serve as alternate site coordinator in your absence.
<p>January</p>	<ul style="list-style-type: none"> ✓ Continue volunteer training. ✓ Post publicity posters. ✓ Open VITA/TCE <i>e-file</i> sites. ✓ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus, and SPEC Territory Office. ✓ Conduct volunteer training meeting. ✓ Verify order of forms and supplies for sites. ✓ Submit Volunteer Assistance Summary Report, Form 13206, to your IRS SPEC contact.

February	<ul style="list-style-type: none"> ✓ Open VITA/TCE sites. ✓ Submit Volunteer Assistance Summary Report, Form 13206 to IRS SPEC contact (if necessary). ✓ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office. ✓ Provide local IRS SPEC contact complete list of volunteer names and addresses. ✓ Recognize volunteer efforts.
March	<ul style="list-style-type: none"> ✓ If e-filing, mail Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office. ✓ Schedule volunteer recognition ceremonies and notify local IRS SPEC contact. ✓ Work with IRS SPEC contact to send/give certificates and or other recognition items to volunteers.
April	<ul style="list-style-type: none"> ✓ Plan/attend volunteer recognition ceremonies. ✓ Initiate formal appreciation for site sponsor (Certificate and Letter). ✓ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office.
May	<ul style="list-style-type: none"> ✓ Evaluate filing season, site and volunteers. ✓ Provide IRS SPEC contact with feedback to improve or enhance operation for next year. ✓ When applicable secure/confirm site location for next year. ✓ If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and SPEC Territory Office. ✓ Schedule a closeout meeting with IRS SPEC contact. ✓ Begin volunteer recruitment for next filing season.

Exhibit 2: Community Based Partnerships

Awareness and Education

- ◆ Help low-income workers learn about and file for Earned Income Tax Credit (EITC) and the Child Tax Credit
- ◆ Design promotional products and distribute through partnership channels

Tax Preparation Sites

- ◆ Assist low-income workers with free filing of their tax returns to ensure that they receive Earned Income Tax Credit (EITC) and other federal and state tax credits they are eligible for
- ◆ Support community organizations that preserve the value of EITC

Asset Building

- ◆ Assist families in using the EITC as a gateway to affordable accessible financial services
- ◆ Provides financial literacy training

Benefits

One of the most important -and least expensive - ways the community can help low-income working families is by informing them about, and helping them file for, the **Earned Income Tax Credit** and the Child Tax Credit. These refundable credits can provide thousands of dollars to families to improve their standard of living and provide an asset-building opportunity.

A New Approach

This reflects a philosophical change in working with low-income families. Rather than providing a safety net and government assistance to sustain families while in poverty, *the new approach focuses on providing the ability to accumulate assets and move out of poverty to self-sufficiency.*

How Can Your Organization Help?

You can join other community organizations in a **Community Based Partnership** that links earned income and child tax credit education, free tax preparation and asset building. This coalition will emphasize greater coordination of existing services, leveraging of community resources, and **community collaboration** and outreach to assist low and moderate-income families.



Exhibit 3: Submission Processing Campuses

Andover Submission Processing Campus

Attn: Shipping and Receiving
Receipt and Control Branch
310 Lowell Street, STOP 1452
Andover, MA 15544-1452

Austin Submission Processing Campus

Attn: Shipping and Receiving
Receipt and Control Branch
P. O. Box 1231
Austin, TX 78767-1231

Cincinnati Submission Processing Campus

Internal Revenue Service
Stop 2701
Cincinnati, OH 45999

Memphis Submission Processing Campus

Internal Revenue Service
P. O. Box 1898
Memphis, TN 38101

Ogden Submission Processing Campus

Internal Revenue Service
Attn: Stop 6052
1160 West 1200 South
Ogden, UT 8420

Exhibit 4: Position Descriptions

POSITION DESCRIPTION

Title: Volunteer Screener

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide support to the Volunteer Tax Assistors that volunteer at a VITA/TCE site. Performs screening of all taxpayers that are requesting assistance at the site to identify what type of return and tax schedules each taxpayer will need assistance with and to ensure the taxpayer has the necessary information required to complete his/her return. The screener usually does not have to pass the volunteer training test. If he or she does not pass the test, they are not allowed to perform quality review on technical issues but may check the return to make sure that procedural type items have been completed correctly. For instance, they may check the returns to make sure that the Site Identification Number is entered correctly in the Paid Preparer's Section of the tax form.

Length of Appointment:

Mid-January through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Develop a log or check sheet to sign in taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Perform screening process of all taxpayers:
 - Survey taxpayers to determine the type of assistance they will be needing and the tax forms that will be required to complete their tax return.
 - Ensure that taxpayer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
 - Complete taxpayer information sheet for Volunteer Preparer's reference.
- Sign in taxpayer and indicate what type of return needs to be completed.
- Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.

- Refer taxpayers with complex returns to the IRS website or toll-free help number, or to a tax practitioner or firm. However, volunteers should never refer taxpayers to a specific practitioner or firm.
- Maintain confidentiality of taxpayer information.
- Provide general assistance to site patrons.
- Assist Volunteer Assistors as needed.

Qualifications:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week on VITA/TCE from approximately Mid-January through April 15.
- Ability to deal with the public in a helpful and supportive manner.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

Support Available:

- Orientation, training and on-site support will be provided by the Volunteer Site Coordinator.
- Technical support will also be available from the Internal Revenue Service.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the VITA/TCE site, size of the VITA/TCE site and volume of traffic.

POSITION DESCRIPTION

Title: Volunteer Tax Assistor

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide FREE tax return preparation assistance to taxpayers in the community, including those persons with a low to limited income, persons with disabilities, limited-English proficient and elderly individuals.

Length of Appointment:

Mid-January through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Attend basic and/or refresher tax law training as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Provide high-quality assistance to all taxpayers. Directly prepare taxpayer's return based on information provided by taxpayer or answer tax related questions.
- Interview taxpayer to determine if all income, deductions and allowable credits are claimed.
- Prepare only those tax returns for which training was provided.
- Prepare tax returns using electronic filing software (whenever possible).
- Refer taxpayers with complex returns to the IRS web site or help number, or to a tax practitioner or firm. However, volunteers should never refer taxpayers to a specific practitioner or firm.
- Identify all returns with the Site Identification Number assigned to your site.
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Maintain confidentiality of taxpayer information.
- Ensure on-site quality review is performed on completed returns prior to being returned to taxpayer.
- Ensure a copy of the completed return is provided to the taxpayer.

Qualifications:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week on VITA/TCE from approximately Mid-January through April 15.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Deal with the public in a helpful and supportive manner, including interviewing skills. Interviewing skills training will be provided as needed.
- Friendly, dependable and flexible.

Support Available:

- Orientation, training and on-site support will be provided by the Volunteer Site Coordinator.
- Technical support will also be available from the Internal Revenue Service.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the volunteer site, size of the VITA/TCE site and volume of traffic. Time will also be required before February to attend either a basic or refresher tax law course, including the use of electronic filing software.

POSITION DESCRIPTION

Title: Volunteer Quality Reviewer

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide on-site review of all tax returns completed by Volunteer Tax Assistor's at the VITA/TCE site. Ensure every taxpayer visiting the site receives top quality service and that the tax returns are error-free.

Length of Appointment:

Mid-January through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Attend basic and/or refresher tax law training as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Establish a quality review process or procedures for the site.
- Ensure that all Volunteer Tax Assistors are aware of the Quality Review procedures.
- Timely review all tax returns for accuracy before the returns are provided to the taxpayer and/or are electronically filed.
- Provide feedback to Volunteer Tax Assistors regarding errors made on tax returns prepared at the site.
- Maintain confidentiality of taxpayer information.

Qualifications:

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week on VITA/TCE from approximately Mid-January through April 15.
- Basic computer skills for inputting tax return information.

- Pride in performing tasks completely and accurately.
- Ability to deal with the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Support Available:

- Orientation, training and on-site support will be provided by the Volunteer Site Coordinator.
- Technical support will also be available from the Internal Revenue Service.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the volunteer site, size of the VITA/TCE site and volume of traffic. Time will also be required before February to attend either a basic or refresher tax law course, including the use of electronic filing software.

POSITION DESCRIPTION

Title: Volunteer Site Coordinator

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide coordination, organization, and supervision for all aspects of VITA/TCE site locations, from the establishment of site(s) in the community to overseeing the site(s) operation during the filing season.

Length of Appointment:

September through May; renewable upon agreement with the volunteer.

Responsibilities:

- Locate and secure community locations that would make optimum VITA/TCE sites. Preferable locations should include adequate parking, access to public transportation, telephone, copier and storage space access, and ability to maintain taxpayer privacy.
- Maintain relationship with local Internal Revenue Service (IRS) office for obtaining site materials and other pertinent information.
- Schedule dates and times that VITA/TCE site(s) will be operational.
- Develop and maintain schedules for volunteers to work at sites.
- Collaboratively work with Training Specialist to obtain listing of volunteers that have successfully passed the VITA/TCE training.
- Maintain list of where volunteers reside for purposes of assigning volunteers to corresponding sites.
- Once the sites are established, work with the Recruitment/Publicity Specialist to publicize the sites throughout the community.
- Ensure that adequate volunteer coverage (including assistor, screener, quality reviewer), supplies, and equipment is scheduled/maintained at corresponding VITA/TCE sites.
- Act as liaison between volunteers, the volunteer site(s) and relevant sponsor(s), stakeholders and/or partners.
- If necessary, compile timely statistical reports and provide to relevant sponsor(s), stakeholders (including the IRS) and/or partners.

- Monitor site(s) to ensure quality review is being conducted, privacy is being maintained and the Site Identification Number is being annotated on each return.
- Work collaboratively with Volunteer Interpreter(s) in establishing special VITA/TCE site(s) that focus on the Interpreter's skill (e.g., Spanish speaking, hearing-impaired).
- At the conclusion of filing season, work with the Volunteer Recruitment/Publicity Specialist, the site sponsor(s), stakeholder(s) (including the IRS) and/or partner(s) to host recognition event(s) or ceremony(ies) for volunteers.

Qualifications:

- Organizational and leadership/management skills.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training will be provided as requested.
- Willingness to share time, skills, and interests – e.g., spend time each week from September through May in performing site coordinator responsibilities.
- Basic computer skills for inputting tax return information.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Support Available:

- Orientation, technical, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of other volunteers assigned to the volunteer site(s), size of the VITA/TCE site(s) and volume of traffic. Generally, site coordinators begin identifying sites and recruiting volunteers in September and end with the recognition of volunteers and evaluation of site activities in May.

POSITION DESCRIPTION

Title: Volunteer Recruitment/Publicity Specialist

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide volunteer recruitment and program publicity campaign(s) for the corresponding VITA/TCE site(s).

Length of Appointment:

July through May; renewable upon agreement with the volunteer.

Responsibilities:

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers to work in the VITA/TCE Program.
- Work with the Volunteer Site Coordinator to determine key message(s) or emphasis that should be included in the recruitment and publicity campaign(s) – e.g., bilingual skills, computer skills for electronic filing, etc.
- Maintain relationship with local Internal Revenue Service (IRS) Communications/Media Specialist for obtaining national recruitment and publicity material.
- Develop and maintain relationship with local mass media contacts.
- Utilize data on key demographic, social, economic, and/or technological trends, which impact the ability to attract and/or keep volunteers. Use this data within recruiting and marketing campaigns.
- Develop a database to compile volunteer information (e.g., name and address) for volunteers expressing interest in participating in the VITA/TCE Program.
- Work with the Volunteer Training Specialist in recruiting potential instructors.
- Share potential volunteer names with the Volunteer Training Specialist for notification of VITA/TCE training course(s).
- Work with the Volunteer Site Coordinator to publicize VITA/TCE site information (e.g., location, hours of operation, electronic filing services, etc.) throughout community, especially in low-income areas.
- At conclusion of filing season, work with Volunteer Site Coordinator to publicize recognition event(s) and/or ceremony(ies) for volunteers, site sponsors,

stakeholders (including IRS representatives) and/or partners involved in the volunteer site(s).

Qualifications:

- Marketing, recruitment, publicity, and organizational skills.
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin volunteer recruitment campaigns in July, conduct volunteer site publicity campaigns January through April, and end with recognition event publicity in May.
- Basic computer skills for developing recruitment and publicity campaign products.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ), although not a requirement for this position. Basic tax training will be provided as requested.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact volunteer time required depends on specific responsibilities, number of volunteer site(s), and size of the VITA/TCE site(s) and volume of traffic. Generally, recruitment and publicity specialists begin volunteer recruitment campaigns in July, conduct volunteer site publicity campaigns January through April, and end with recognition event publicity in May.

POSITION DESCRIPTION

Title: Volunteer Training Specialist

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Plan and deliver basic (for new volunteers), refresher (for those knowledgeable in taxes) and instructor (train-the-trainer) tax training courses for the assigned VITA/TCE site(s).

Length of Appointment:

July through January; renewable upon agreement with the volunteer.

Responsibilities:

- Responsible for all phases of VITA/TCE classroom training, including the recruitment, selection and scheduling of instructors to deliver the training.
- Evaluate, coordinate, and manage all phases of VITA/TCE training for the assigned volunteer sites.
- Maintain working relationship with local Internal Revenue Service (IRS) office to obtain VITA/TCE training materials, updates to tax laws and other pertinent training information.
- Plan, coordinate, and deliver three training courses using materials provided by the IRS. The first course is the Basic VITA/TCE Training for volunteers with no or limited tax knowledge. The second course is the Refresher Training Course for repeat volunteers or volunteers knowledgeable in taxes that need an update on new laws or policies. The third course is the Instructor (or Train-the-Trainer) Training for VITA/TCE instructors that can assist in instructing Basic and Refresher Training.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training (including electronic filing software). The Volunteer Computer Specialist is responsible for the electronic filing training.
- Work with the Volunteer Recruitment/Publicity Specialist in recruiting potential instructors.
- Gather potential volunteer names from the Volunteer Recruitment/Publicity Specialist to notify potential volunteers of VITA/TCE training course(s).

- Monitor and evaluate VITA/TCE training courses, including instructors' performance. Provide feedback to the Site Coordinator.
- Ensure tests are graded and names are certified by Instructors and provided to Volunteer Site Coordinator(s).

Qualifications:

- Instructor and organizational skills.
- Ability to design and implement tax training.
- Knowledgeable about adult learning and training principles.
- Tax law knowledge (Form 1040, Form 1040A and Form 1040EZ).
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training in July, begin train-the-trainer training in October and complete tax software training by January.
- Basic computer skills for developing training modules and training aides.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact volunteer time required depends on background in training and ability to plan and execute tax courses. Generally, off-season training of volunteers begins in July, Train-the-Trainer training begins in October and the tax software training is completed by January.

POSITION DESCRIPTION

Title: Volunteer Computer Specialist

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Deliver electronic filing hardware/software training for new volunteers (or for volunteers planning to electronically prepare returns for the first time) and instructors (train-the-trainer) participating in the VITA/TCE Program. Provide technical (hardware/software) support to volunteer sites throughout the filing season.

Length of Appointment:

July through April; renewable upon agreement with the volunteer.

Responsibilities:

- Work with the Volunteer Training Specialist in coordinating and delivering electronic filing training (including electronic filing software).
- Work with the Volunteer Recruitment/Publicity Specialist in recruiting potential hardware/software instructors and ensuring the publicity of electronic filing sites.
- Maintain working relationship with local Internal Revenue Service (IRS) office to gather electronic filing hardware/software information and updates.
- Provide day-to-day technical support for hardware and software needs to volunteer sites throughout the filing season.
- Work with the Volunteer Site Coordinator to evaluate the need for computer hardware and determine the volunteer sites to offer electronic filing in order to maximize the efficient utilization of computer hardware.
- Install computers and software at identified electronic filing sites.
- Maintain electronic filing hardware inventory and specifications of hardware listed by assigned volunteer site, including site information and *e-filing* statistical data.
- Solicit hardware donations from community organizations/businesses.
- Develop sources for hardware maintenance, repairs and upgrading.
- Complete an Annual Property and Data Deletion Certification form at the end of each filing season and submit to your IRS SPEC contact. This form certifies that all taxpayer data has been backed-up and removed from all computer equipment and that all data deletion steps have been completed.

Qualifications:

- Working knowledge of personal computers, software and communication systems.
- Knowledge of electronic filing procedures and program, including the electronic transmission of tax returns. If necessary, training will be provided by the IRS.
- Ability to plan, design, and implement hardware/software training.
- Basic computer skills for developing training modules and training aides.
- Tax law knowledge (Form 1040, Form 1040A and Form 1040EZ).
- Creative nature.
- Willingness to share time, skills, and interests – e.g., begin off-season volunteer training in July, begin train-the-trainer training in October, complete tax software training by January and provide day-to-day computer support throughout the filing season.
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners and the public in a helpful and supportive manner.
- Friendly, dependable and flexible.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.
- *e-file* software technical support will be available from the tax software provider.

Time Required:

The exact volunteer time required depends on computer knowledge and ability to plan and execute tax preparation software courses. Generally, begin off-season volunteer training in July, begin train-the-trainer training in October, complete tax software training by January and provide day-to-day computer support throughout the filing season.

POSITION DESCRIPTION

Title: Volunteer Interpreter

Program:

The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs offer free tax help to people who cannot afford paid professional assistance. Volunteers help prepare basic tax returns for taxpayers with low-to-middle incomes, including persons with disabilities, limited-English proficient and elderly taxpayers. Assistance is provided at community and neighborhood locations. Many sites also offer electronic filing.

Purpose of Position:

Provide FREE interpreter services to taxpayers at a VITA/TCE site (e.g., non-English speaking and hearing-impaired).

Length of Appointment:

Mid-January through April 15; renewable upon agreement with the volunteer.

Responsibilities:

- Work with the Volunteer Site Coordinator to establish special VITA/TCE site(s) 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 VITA/TCE site promotions.
- Provide free interpreter services at VITA/TCE site(s).
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Maintain confidentiality of taxpayer information.

Qualifications:

- Experienced interpreter. Volunteer Interpreter should be proficient in a particular interpreter skill (e.g., speaks and can translate to and from English, sign-language).
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ) is helpful, but it is not required for this position. Basic tax training will be provided if requested.
- Willingness to share time, skills, and interests – e.g., provide interpreter services during the filing season (Mid-January through April 15).
- Pride in performing tasks completely and accurately.
- Ability to deal with volunteers, stakeholders, partners, and the public in a helpful and supportive manner.

- Friendly, dependable and flexible.

Support Available:

- Orientation, publicity, on-site and training support will be provided by the Internal Revenue Service, site sponsors, stakeholders and/or partners.

Time Required:

The exact time required depends on number of VITA/TCE sites that request the need for interpreter services or the number of special sites offering a specific interpreter skill.

Exhibit 5: International VECTA

International VECTA (Service Overseas)

The service provided by the Director of International is channeled through 7 posts located in cities around the world. These posts are located in U.S. embassies in the following cities: Berlin, London, Mexico City, Paris, Rome, Singapore, and Tokyo.

Although there is a high concentration of U.S. taxpayers living in or near these cities, there is also a large number that would not receive assistance without a supplemental program. Consequently, the Volunteer Embassy/Consulate Tax Assistance (VECTA) program was developed so volunteers are able to offer assistance and maintain our presence in foreign countries.

If you meet the qualifications, you can receive free training to offer assistance in embassies/consulates where there is no IRS representative. New volunteers generally receive three-to-five days of instruction; experienced individuals, a one-to-two day refresher. Although the training is usually available January through March, it is dependent on an IRS assistor's visit to the area. If no IRS tax assistor is visiting the embassy/consulate in an area where there are a number of volunteers, self-instructional training is also available. In addition, the technical question that a volunteer is unable to answer can always be referred to one of the overseas IRS offices.

To learn more about the VECTA program, you can write to the Territory Manager in the Office of the Director of International or contact the nearest IRS office located overseas.

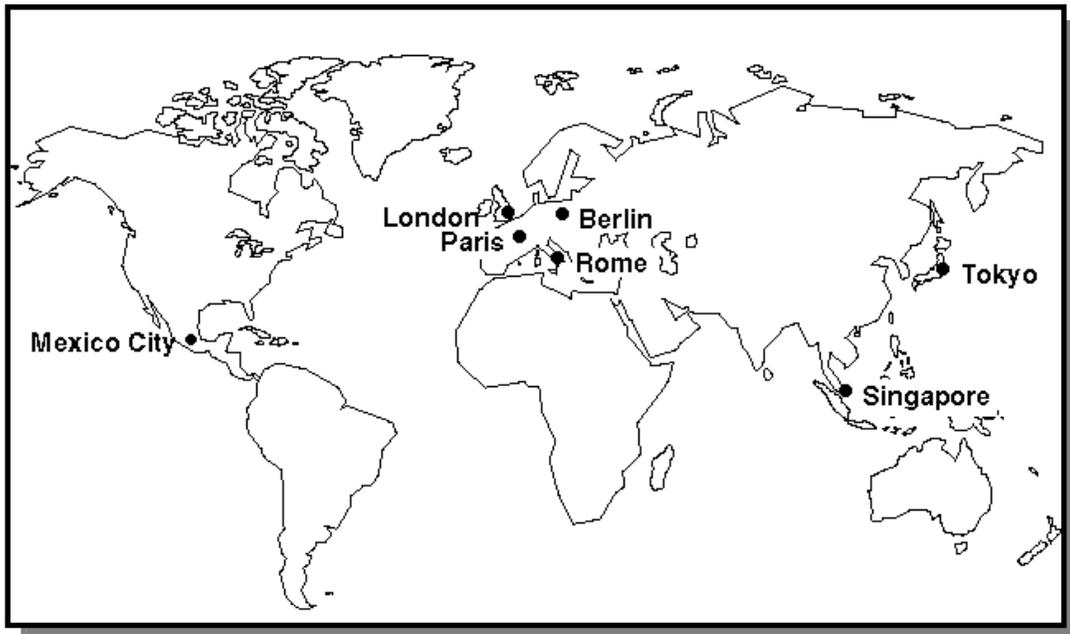


Exhibit 6: Form 2333V Example

CIDS Order Number:

Form 2333V (Rev. August 2003)		Department of the Treasury-Internal Revenue Service Volunteer Order Form (Review Instructions on Reverse Side Before Ordering)		Order Number
1. Date		3. Daytime telephone number		11. Order point no. (5 digits)
2. Name		4. Date needed		12. Reviewed by
5. Delivery location (organization name/bldg./rm./floor)				13. Reviewer's telephone number
6. Address (number and street)				9. <input type="checkbox"/> Training Material <input type="checkbox"/> Site Material
7. City, state and ZIP code				10. <input type="checkbox"/> Form 2333X attached
8. Last date item can be accepted _____ <i>Note: Back-ordered items will cancel two days before this date. If item(s) is (are) still needed, you must reorder.</i>				14. Place a check next to the year of tax form needed <input type="checkbox"/> 2002 or <input type="checkbox"/> 2003 <i>Note: Tax law forms and publications not available until December.</i>
15. Name and daytime telephone number of IRS/SPEC contact for questions about order Name: _____ Phone number: _____ <i>Note: The information in box 15 must be different from entry in box 12.</i>				

CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	CAT NO	QTY	ITEM
Overprinted Tax Forms			15315W		P 910	TCE		
61104F		F 1040 VITA/TCE-S.ID	60047L		P 1194 Vol 1 (1 per site)	63573Q		P 1113A Poster
17166F		F 1040A VITA/TCE-S.ID	62016G		P 1194 Vol 2 (1 per site)			P 1114 Brochure
61106B		F 1040EZ VITA/TCE-S.ID	20497L		P 1796 CD-ROM	VITA/TCE Training/CAPS		
Forms/Schedules			10232I		Pkg. X Vol 1 (1 per site)	For SPEC Use Only: Cross out all items entered on CAPS if using this completed form to order other items.		
11330X		Schedules A&B (1040)	63514Z		Pkg. X Vol 2 (1 per site)	61206C		P 678 Student Guide/Kit
14374D		Schedule C/EZ (1040)	Volunteer Management			43561G		P 6745 Petest
11338H		Schedule D (1040)	46945O		P 1084 Coord Handbook	13740R		P 678FS
13339M		Sch EIC (1040 & 1040A)	63005J		P 1278 Plastic Bag	10458Q		P 678PR Puerto Rico
11359K		Schedule R (1040)	63334P		P 1303 Badges	46676K		P 678M Military/Intl. Student Guide Kit
11358Z		Schedule SE (1040)	21601T		P 1857 IRS e-file	61267P		P 1155 Instr. Guide/Kit
12075R		Schedule 1 (1040A)	28669X		P 3512 Innocent Spouse	26657L		P 3189 Vol. e-file Handbook
10749I		Schedule 2 (1040A)	29584V		P 3602 Will Prepare/ Won't Prepare Poster	32618U		P 3888 C-VITA Training Guide
12064K		Schedule 3 (1040A)	30765A		P 3676 VITA E-File Poster	32828S		P 3922 C-VITA Training Guide Kit
11340T		Form 1040ES (2004)	31083Z		P 3711 VITA/TCE Cert. Folder	34182T		P 4011 Quick Reference Guide for International Issues
11862M		Form 2441	18356V		F 2333V Order Form	34183E		P 4012 VITA/TCE Resource Guide
12490K		Form 3903	11754L		F 2333X Attach Sheet	Poster Size		
13141W		Form 4868	61054K		F 6729 Site Cksht (pads of 100)	46808K		P 853 (1040, 1040A, 1040EZ S.ID)
10644E		Form 8812	11924Z		F 9234 Certificate	10413D		P 1429 (W-4)
12081V		Form 8822	12023P		F 9234A Seal-Years	Alert: P 1155 contains one copy each of: P 1155; P 4012; F 6744; F 6745; P 1278; P 4189, Answer Key; F 12462, Instructor Eval; F 12467, Instructor Eval Comments; D 12107, Business Reply Labels for mailing Evals.		
17227H		Form 8843	33190J		F 13206 Summary Report	P 678 contains one copy each of: P 678; P 4012; F 6744; P 1278; F 12466, Trainee Eval; and F 12469, Trainee Eval Comments.		
25379M		Form 8863	33234A		D 9282B Business Reply Labels, Memphis	P 678M contains one copy each of: P 678M; P 4012; F 6744; P 1278; F 12466, Trainee Eval; and F 12469, Trainee Eval Comments.		
14695J		Form 9452	33257Z		D 9282D Business Reply Labels, Andover	P 3922 contains one copy each of: P 3922; P 3888; and F 6317, Assistor's Eval Form.		
14842Y		Form 9465	33261H		D 9282E Business Reply Labels, Austin	P 678, P 678M, P 1155, P 3922, P 4189, F 12462, F 12467, F 12466, F 12469, F 6317, D 12107 are only available as part of a kit.		
10220Q		Form W-4 (2004)	37287B		P 730 Important Tax Records Envelope			
10227P		Form W-5 (2004)	VITA					
10437N		Form W-10	46718F		P 724 Eng/SP Brochure			
11325E		1040 Instructions	46723Y		P 729 Poster			
12088U		1040A Instructions	62117S		P 1246 Recr. Poster			
30139Y		Sch 2 (1040A) Inst.	Publications					
12059R		Sch 3 (1040A) Inst.	15146T		P 579SP Tax Guide			
12063Z		1040EZ Instructions	46725U		P 729SP Poster			
10842K		Form 2441 Instructions	46805D		P 850 Eng/Sp Gloss			
Publications			Spanish VITA					
10311G		P 17						
15008E		P 505						
15023T		P 519						
15101G		P 553						
15173A		P 596						
15308H		P 907						

See instructions for ordering guidelines for items not listed.

Cat. No. 18356V

Exhibit 7: Sample Draft News Releases

Note: Substitute TCE as appropriate in news releases.

Draft News Release (VITA Volunteers)

Volunteers Needed To Help People File Tax Returns

Do you like to help people? Then VITA may be just what you're looking for. VITA — Volunteer Income Tax Assistance — is a program that involves volunteers from many walks of life to help taxpayers who cannot afford professional tax assistance, the Internal Revenue Service says.

VITA helps those with low-to-middle incomes, including persons with disabilities, limited-English proficient and older taxpayers. VITA volunteers explain the many special credits and deductions and how people may claim them on their tax returns. According to the IRS, volunteers will help individuals complete the return, right down to any refund that may be due.

Who are these volunteers? People just like you — college students, law students, homemakers, members of volunteer or community organizations, businessmen and women. You name it. An accounting background can be helpful, although it's not necessary, the IRS says. The IRS provides VITA volunteers with free instruction and all training materials necessary to prepare basic income tax returns. Training generally is conducted in December and the following January. Although this may seem like a long way away, now is the time to sign up, the IRS says. Training is conducted at locations that are convenient for the instructors and volunteers.

Volunteers also are needed to help in other ways. Some volunteers organize sites, while others only do publicity for a site. IRS says, "If you have a skill and would like to help, VITA can find a way to involve you in the program."

VITA programs can be sponsored by local civic or fraternal organizations, educational institutions, churches and social groups. Assistance generally is provided at schools, churches, libraries and other neighborhood locations for the convenience of taxpayers who cannot travel to an IRS office.

If you or your organization wants more information about starting a VITA program, contact (local number).

Radio Spot — Live Copy

VITA Offers Free Tax Help

:10

Need tax help, but can't afford to pay for it? Don't worry. Bring your tax forms to (place) on (date) at (time) for free tax help.

:20

Need help filling out your tax return? VITA, the Volunteer Income Tax Assistance program sponsored by the (organization) will help you with basic tax returns. Bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for details.

:30

Confused about all the changes in the tax law? How to fill out your return? Which exemptions, deductions and credits you can claim? (Organization) sponsors the Volunteer Income Tax Assistance program to help taxpayers who can't afford to pay for private help. Bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (number) for further information.

VITA Newsletter Item

VITA Offers Free Tax Assistance

Are you puzzled by the tax law and which credits and deductions you still can take? Free help is available through VITA, the Volunteer Income Tax Assistance program, sponsored by the (sponsor's name).

Help with basic income tax returns will be offered on (date) at (location) by volunteers trained by the Internal Revenue Service.

VITA offers free assistance to those with low-to-middle incomes, including persons with disabilities, limited-English proficient, and older taxpayers who file Form 1040EZ, Form 1040A, or a basic Form 1040 Federal tax return. VITA volunteers also alert taxpayers to special credits and deductions for which they may be eligible.

Taxpayers who visit a VITA site should bring this year's tax package, wage and earnings statement (Form W-2) from all employers, interest statements from banks (Forms 1099), a copy of last year's tax return if available, and other relevant information about income and expenses. VITA volunteers must complete an IRS training course in basic income tax return preparation before they can assist taxpayers. Volunteers are trained to complete Forms 1040EZ, 1040A and 1040, the IRS says.

Draft News Release

Learn to Prepare Your Own Tax Return at a VITA Site

Would you like to help with your tax return this year?

Free tax assistance is available through VITA, the Volunteer Income Tax Assistance program sponsored by (organization), on (date) at (time) at (location). VITA is designed to help those with low-to-middle incomes, including persons with disabilities, limited-English proficient and older taxpayers prepare basic returns.

Trained volunteers teach participants how to fill out their own tax returns. Interested individuals should bring this year's tax package that they receive in the mail, wage and earnings statements (Form W-2) from employers, interest statements from banks (Form 1099), a copy of last year's tax return, if available, and any other relevant information concerning income and expenses.

Draft News Release

Volunteers Are Needed for VITA

Release date: ()

For more information, contact: (name & telephone)

Volunteers are needed to help other people with their tax returns in the Volunteer Income Tax Assistance (VITA) program sponsored by (organization) in (city/town).

Volunteers provide free assistance to taxpayers who cannot afford professional tax help, particularly those who file basic tax returns. Volunteers assist those with low-to-middle incomes, including persons with disabilities, limited-English proficient and older taxpayers.

VITA assistance is provided in neighborhoods at libraries, community centers, schools and malls which are conveniently located for taxpayers. Persons interested in participating in the VITA program should contact (name/organization) at (number).

Radio Spot — Live Copy

Learn to Prepare Your Own Tax Return

:10

Want to learn how to prepare your own income tax return? Bring your tax forms to (place) on (date) at (time) for free tax help.

:20

Want to learn how to prepare your own income tax return? VITA volunteers will teach you. VITA's the Volunteer Income Tax Assistance program sponsored by (organization) . Bring your tax information to (location) on (date) at (time). For details about VITA, call (number).

:30

Want to learn: How to prepare your own income tax return? How many exemptions and deductions you have? Which special credits you can claim? VITA volunteers will teach you how to complete your return. VITA's the Volunteer Income Tax Assistance program to help taxpayers who cannot afford professional tax help. Bring your tax information to (location) on (date) at (time) . For details about VITA, call (number).

Draft News Release

Coordinators Are Needed for VITA

Do you like to talk to people and do publicity work? Are you an organizer and good at getting other people involved? VITA, the Volunteer Income Tax Assistance program, needs volunteers to help organize assistance sites and publicize the sites to the local community. If you think you can help a group in your area, call (local number).

Draft News Release

Tax Counseling for Older Americans

Tax Counseling for the Elderly (TCE), a program coordinated by the Internal Revenue Service in cooperation with public and private non-profit organizations, provides free tax information and assistance to individuals age 60 and over, the Internal Revenue Service says.

Volunteers are specially trained by IRS to help older Americans with the tax credit for the elderly, their personal exemption, the special treatment of the gain on the sale of a home by an elderly person, the proper method of reporting pension income and paying tax on it when necessary, and other subjects of special interest and concern. These volunteers also will help taxpayers fill out their tax returns.

TCE is provided in neighborhood areas, which makes getting needed help easier and more convenient. Taxpayers age 60 or over should call the IRS tax information number listed in local telephone directories for locations in their area, and ask for the SPEC Territory Manager.

CITY, STATE, ZIP	
TELEPHONE NUMBER	RES.: () -
	BUS.: () -
	CELL/PAGER: () -
BEST TIME TO CALL	<div style="display: flex; justify-content: space-around;"> AM PM </div>

Exhibit 9: Form 13206 Volunteer Reporting Form Example

Volunteer Assistance Summary Report

Date: _____

Site Identification Number: - -

Note: For 2004, all sites must be issued a new site identification number by the IRS, SPEC Territory Office.

Site Name: _____

Site Address: _____

SPEC Use Only	
<input type="checkbox"/>	Direct Site
<input type="checkbox"/>	Leveraged Site
Partner's Name _____	

Services Offered: _____

Site Coordinator/Manager's Name: _____

Site or Coordinator/Manager's phone number: _____

Reminders:

- Please mail or e-mail **ONLY** this summary page back to your IRS reporting office at the end of the month. See IRS contact for mail or e-mail address.

1. Total Number of Volunteers Previously Counted _____
2. Total Number of New Volunteers _____
3. Total Number of New Volunteers Reported This Filing Season (Add 1 & 2) _____

Volunteer List

The name of each volunteer should only be entered on this form the first time they report to your site. Future completion of this form is only necessary if new volunteers have reported to your site.

Volunteer Name	Check if volunteer worked at more than one site*		If Yes, indicate Site Name	If Yes, Indicate Program	
	Yes	No		VITA	TCE

Volunteer List (Continued)

