



# IRS volunteer coordinator's handbook

**A handbook for site  
coordinators and an  
informational guide  
for partners**

*coming  
together  
to strengthen  
communities*



MAIN ST  
SCHOOL ST





# 2004 VOLUNTEER RETURN PREPARATION PROGRAM HIGHLIGHTS

**MAKE EVERY RETURN COUNT – DON'T FORGET YOUR SIDN**

Help at your fingertips - [www.irs.gov](http://www.irs.gov)

**Link & Learn Taxes**, linking volunteers to quality e-learning solutions - Complete your Tax Training and Certification online. Simply go to [www.irs.gov](http://www.irs.gov) and type in either "**Link and Learn**" or "**Volunteer Training**" in the "IRS keyword" field.

**Volunteer Quality Alerts – Tax Tips and Updates – [www.irs.gov](http://www.irs.gov)**

Type "Community Network" in the keyword field.

## JOB AIDS

Interviewing Techniques ..... See Section II  
Quality Review Checklist – Form 8158 ..... See Section II  
Critical Intake Data – Form 13614 ..... See Exhibit 2-1  
Partner Resource Information ..... See Section VII

## POLICIES & PROCEDURES

Volunteer Protection Act ..... See Section IV  
Volunteer Standards of Conduct - Form 13615 ..... See Section VI  
Privacy Act ..... See Section VI  
Sponsor Agreement ..... See Section VI

## IMPORTANT CONTACT INFORMATION FOR COORDINATORS, VOLUNTEERS, AND PARTNERS

VOLUNTEER HOTLINE (For Volunteers Only) ..... 1-800-829-8482  
IRS SPEC CONTACT ..... \_\_\_\_\_  
STATE DEPT OF REVENUE ..... \_\_\_\_\_  
STATE VOLUNTEER HOTLINE ..... \_\_\_\_\_  
STATE TAX FORMS ..... \_\_\_\_\_

## CONTACT INFORMATION FOR TAXPAYERS

IRS WEBSITE ..... [www.irs.gov](http://www.irs.gov)  
IRS TAX-HELP ..... 1-800-829-1040  
IRS FORMS/PUBLICATION ..... 1-800-TAX-FORM or [www.irs.gov](http://www.irs.gov)  
IRS TELE-TAX SYSTEM ..... 1-800-829-4477  
IRS REFUND HOTLINE ..... 1-800-829-1954  
WHERE'S MY REFUND WEBSITE ..... [www.irs.gov](http://www.irs.gov)  
IRS INFORMANT HOTLINE ..... 1-800-829-0433  
IRS TAXPAYER ADVOCATE ..... 1-877-777-4778  
IRS TAX-HELP FOR DEAF (TDD) ..... 1-800-829-4059  
FOREIGN STUDENT/SCHOLAR ISSUES ..... 1-215-516-2000 (not toll free) or  
[www.irs.gov/taxlaw](http://www.irs.gov/taxlaw) (select alien issues)  
SOCIAL SECURITY ADMINISTRATION ..... 1-800-772-1213





DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

COMMISSIONER  
WAGE AND INVESTMENT DIVISION

October 2004

Thank You Site Coordinators and Partners:

Since implementing the Volunteer Return Preparation Program, thousands of volunteers have prepared millions of tax returns for those in need of free assistance. Through your support the Volunteer Return Preparation Program offers free tax help to people who cannot afford professional assistance. Volunteers help prepare basic tax returns for customers with low-to-moderate incomes and the elderly. We appreciate your role in continuing our tradition of providing quality community service.

In recent years one of the major initiatives of the Volunteer Return Preparation Program is to encourage individuals to file their federal income tax returns electronically. You have supported this initiative in various ways—successfully recruiting and retaining volunteers to staff the volunteer tax preparation sites, offering tax law and electronic filing training and certification and promoting electronic filing within your community. As we continue to increase electronically filed tax returns we want to stress the importance of providing accurate and complete volunteer prepared returns. Accuracy, an essential component in managing a successful volunteer tax preparation site is also paramount to providing a quality tax return for your customer.

To support you in providing accurate tax returns a new section dedicated to quality review has been added to this guide. These tips should be covered in all training and certification sessions and utilized as an on-the-job tool for both electronically and paper prepared tax returns. Also, included is a new section called Partner Resource Information. This information is being included due to input from you, our partners.

We welcome any suggestions or recommendations you have to improve this publication or any aspect of the Volunteer Return Preparation Program. You can contact your Internal Revenue Service Stakeholder Partnerships, Education & Communication (SPEC) Territory Manager or you can write to the following address:

Internal Revenue Service  
Stakeholder Partnerships, Education and Communication  
SE: W: CAR: SPEC: PPD: E, Stop 45-WI  
401 W. Peachtree Street, NW  
Atlanta, GA 30308

Thank you for your support of the volunteer income tax assistance program

Sincerely,

Marie Medeck  
Acting Director, Stakeholder Partnerships,  
Education and Communication



# TABLE OF CONTENTS

2004 VOLUNTEER RETURN PREPARATION PROGRAM HIGHLIGHTS .....	1
Marie Medeck, Acting Director, Stakeholder Partnerships, Education and Communication	
Thank You Letter. ....	3
<b>SECTION I PROGRAM GUIDE OVERVIEW .....</b>	<b>9</b>
The Scope of the Volunteer Return Preparation Program. ....	10
Roles and Procedures .....	10
Role of the Site Coordinator. ....	10
Role of the Volunteer .....	11
Volunteers Will: .....	11
Volunteers Will Not: .....	11
IRS SPEC Support for Your Volunteer Return Preparation Tax Program .....	11
Training. ....	11
<b>SECTION II ENSURING ACCURACY AND QUALITY OF RETURN PREPARATION ...</b>	<b>13</b>
Suggestions to Ensure Accuracy. ....	13
Effective Interviewing .....	14
Steps to Effective Interviewing .....	15
Quality Review .....	16
Quality Review Checklist .....	16
Information to Provide the Customer Prior to Departure from Site .....	16
Figure 2-1 Volunteer Return Preparation program Quality Review Checklist (F8158) .....	18
<b>SECTION III GETTING STARTED .....</b>	<b>21</b>
Planning a Volunteer Return Preparation Program .....	21
Identifying and Evaluating Potential Sites .....	21
Assisting Persons with Disabilities. ....	22
Electronic Filing .....	22
Volunteer Return Preparation Program Publicity .....	23
Site Information/Site Lists .....	24
<b>SECTION IV RECRUITING AND RETAINING VOLUNTEERS .....</b>	<b>25</b>
Recruiting. ....	25
Recruitment Activities .....	25
Roles and Responsibilities. ....	25
Site Products Relating to Recruitment. ....	26
Continuing Professional Education Credits .....	26
VECTA .....	26
Retaining Volunteers .....	26
Tax Training and Certification. ....	27
Staffing and Site Set-up. ....	27
Volunteer Assistance Summary Report - Reporting to IRS. ....	28
Figure 4-1 Volunteer Assistance Summary Report (F13206) .....	29
<b>SECTION V MANAGING A MODEL VOLUNTEER RETURN PREPARATION PROGRAM SITE .....</b>	<b>31</b>
Coordinator Responsibilities .....	31
Equipment/Supply/Resource List for Volunteer Sites. ....	31
Ordering Forms and Materials. ....	32

# **TABLE OF CONTENTS *(continued)***

Figure 5-1 Volunteer Order Form (F2333V) . . . . .	33
Site Material . . . . .	35
Training and Certification Material . . . . .	35
Ordering Tips . . . . .	35
The Intake Process . . . . .	35
Customer Screening and Assistance . . . . .	35
Referrals . . . . .	35
Identifying and Filing Volunteer Return Preparation Program Returns . . . . .	36
Site Identification Number on Forms 1040, 1040A, & 1040EZ . . . . .	36
Electronically Filed (E-filed) Returns . . . . .	36
Paper Returns. . . . .	36
Filing Completed Returns . . . . .	36
Site Reviews . . . . .	36
Frequency and Priority of Reviews . . . . .	37
Conducting the Review . . . . .	37
Follow-Up Reviews. . . . .	38
Reference Material. . . . .	38
Figure 5-2 Volunteer Return Preparation Program Site Review (F6729) . . . . .	39
Closing Out . . . . .	41
Site Shut-down . . . . .	41
Evaluating the Volunteer Effort. . . . .	41
Volunteer Recognition . . . . .	41
 <b>SECTION VI SPECIAL EMPHASIS</b> . . . . .	 43
Title VI . . . . .	43
Privacy and Confidentiality. . . . .	43
As it relates to Customers.....	43
As it relates to Volunteers.....	43
Standards of Conduct for Volunteers . . . . .	44
Figure 6-1 Standards of Conduct (F13615). . . . .	45
 <b>SECTION VII PARTNER RESOURCE INFORMATION</b> . . . . .	 47
Introduction . . . . .	47
Roles and Responsibilities Chart: Sponsor/Coalition/Coordinator/Volunteer . . . . .	48
VITA/TCE Electronic Filing Glossary of Acronyms, Forms and Publications . . . . .	50
(See main glossary in back of book for other terms)	
Program Sponsors . . . . .	51
Coalitions/Partners. . . . .	53
Site Coordinators . . . . .	55
Volunteers . . . . .	57
 <b>EXHIBITS</b> . . . . .	 59
Exhibit 2-1 - Volunteer Tax Preparation Information Sheet . . . . .	59
Exhibit 3-1 - Suggested Timeline of Activities . . . . .	61
Exhibit 3-2 - Draft News Releases. . . . .	63
Exhibit 3-3 - Site Information Sheet. . . . .	66
Exhibit 4-1 - Volunteer Roles and Responsibilities Chart . . . . .	67
Exhibit 4-2 - Roles, Tasks, and Skills Volunteer Site Coordinator . . . . .	69
Exhibit 4-3 - Roles, Tasks, and Skills Volunteer Tax Assistor . . . . .	70

# TABLE OF CONTENTS *(continued)*

Exhibit 4-4 - Roles, Tasks, and Skills Volunteer Quality Reviewer .....	71
Exhibit 4-5 - Roles, Tasks, and Skills Volunteer Screener .....	72
Exhibit 4-6 - Roles, Tasks, and Skills Volunteer Recruitment/Publicity Specialist .....	73
Exhibit 4-7 - Roles, Tasks, and Skills Volunteer Training Specialist .....	74
Exhibit 4-8 - Roles, Tasks, and Skills Volunteer Instructor .....	75
Exhibit 4-9 - Roles, Tasks, and Skills Volunteer Equipment Procurement Coordinator .....	76
Exhibit 4-10 - Roles, Tasks, and Skills Volunteer Computer Specialist .....	77
Exhibit 4-11 - Roles, Tasks, and Skills Volunteer Interpreter .....	78
Exhibit 6-1 - Title VI, Letter to Partners .....	79
Exhibit 6-1a - Title VI, Form 13325 Assurance Form .....	81
Exhibit 6-2 - Form 13533, Sponsor Agreement .....	83
Exhibit 7-1 - Form 13315 Partner/ Contact Outreach Activity Report .....	85
<b>GLOSSARY</b> .....	87
<b>INDEX</b> .....	89







# SECTION I

## PROGRAM GUIDE OVERVIEW

This guide is designed to give you an overview of how to establish and manage a model volunteer tax preparation site. IRS SPEC national policies and procedures, management tools and tips are provided to create consistency in the delivery of the Volunteer Return Preparation Program and accuracy of return preparation among all tax sites. Our aim is to maintain the integrity and longevity of this program. This guide will be helpful for all sites, whether coordinated by a coalition partner, tax program grant recipient or an individual. Additional program resources can be obtained by visiting the IRS website, [www.irs.gov](http://www.irs.gov). Program and policy changes, tax tips, Quality Volunteer Alert information and online training and certification can be found on the website. These resources will provide up-to-date guidance and information to support your program.

This publication also addresses the various elements needed to maintain the day-to-day operations of the tax preparation site. This includes but is not limited to staffing a site, site supplies, screening customers, important contact information, and methods to provide the best possible service to your customers.

This guide also contains information for organizations that have partnered with IRS SPEC to deliver free tax preparation. Section VII, Partner Resource Information, provides the information requested by many of our partners. To support electronic efforts, Electronic Filing Roles and Responsibilities are outlined. The information is available in both a narrative and chart addressing these four aspects: e-file, training and certification, software, and equipment.

Volunteers and the service they provide to the community are the core of the Volunteer Return Preparation Program; therefore, IRS SPEC encourages and supports the participation of volunteers, community organizations and partners to provide free tax assistance. This guide provides suggestions to aid in volunteer recruitment, training and certification, and retention. IRS SPEC provides volunteer materials, tax preparation software, and technical support. You'll find helpful volunteer job aids such as customer interview techniques and quality review checklist to ensure site volunteers provide customers with an accurate tax return.

The use of the information contained in this publication is the first step in planning and managing a free tax assistance site. The quality of return preparation and service provided by the volunteers is paramount to the success of your program. We believe this guide, along with other available resources, will answer many questions you may have while operating your tax preparation site. Therefore, we recommend that you keep this guide at your site to use as a reference.

## *The Scope of the Volunteer Return Preparation Program*

The Volunteer Return Preparation Program originated in 1969 as a result of an increased emphasis on taxpayer education programs due to the Tax Reform Act of 1969. The Volunteer Return Preparation Program offers free tax help to people who cannot afford professional assistance.

In 2000, the IRS changed its approach to meeting individual taxpayers' needs for tax education, awareness and assistance. Since then, IRS, SPEC has cultivated a network of partnerships with national and local organizations and businesses that share our mutual goals of promoting tax understanding and awareness, preparing tax returns free for low-to-moderate income individuals and encouraging personal asset building and self-sufficiency through tax incentives.

A major initiative of the Volunteer Return Preparation Program is to encourage individuals to file their federal income tax returns electronically. In recent years, many volunteer tax assistance sites coordinated by local organizations with the support of IRS SPEC, have offered electronic filing return preparation to customers across the nation.

Volunteers play a major role in the volunteer program activities – directly preparing returns and assisting customers in claiming allowable tax credits such as the earned income and child tax credits and various tax adjustments and deductions. Volunteers manage volunteer tax preparation sites, recruit and instruct volunteer training and certification classes and arrange publicity. Those individuals, who are interested in volunteering, should contact the local IRS SPEC office. Information about Tax Counseling for the Elderly (TCE) grants and Military Volunteer Return Preparation Programs can be obtained by visiting the IRS website at [www.irs.gov](http://www.irs.gov).

IRS SPEC, with the support of our partners and volunteers, continues to seek ways to assist taxpayers in satisfying their tax responsibilities through the free services provided by the Volunteer Return Preparation Program.

## *Roles and Procedures*

### **Role of the Site Coordinator**

Before organizing a volunteer tax group, you should be aware of the scope of volunteer responsibilities and the assistance volunteers will offer. Site Coordinators are responsible for planning, organizing, supervising and promoting all aspects of the IRS SPEC Volunteer Return Preparation Program. Site Coordinators are responsible for working with partners, other sponsors and the IRS in making sure that all volunteers preparing tax returns at the site are certified. Testing and certification guidelines are covered in the IRS volunteer training material.

The Site Coordinator provides organization and supervision for all aspects of the Volunteer Return Preparation Program site locations. Site Coordinators are responsible for ensuring that Volunteer Tax Assistors in each site adhere to IRS policies and procedures to maintain the integrity of the Volunteer Return Preparation Program. Protecting individual rights to privacy is important and should be practiced for both the customers assisted and the volunteers that support the program. Program policies and procedures should be communicated to volunteers during training and certification sessions and made available at each site. To support volunteer awareness of policies and procedures, IRS SPEC provides several products that should be clearly displayed or readily available in all sites. Contact your local IRS SPEC Territory Manager or representative with questions or concerns regarding any aspect of this program.

*(For more information see Section V, Managing Your Site, and Section VI, Special Emphasis.)*

## ***Roles and Procedures (continued)***

### **Role of the Volunteer**

Volunteers help customers with low-to-moderate incomes meet their tax responsibilities by providing free tax preparation. Section IV of this guide describes the roles and responsibilities of the volunteer positions in more detail. In addition:

#### **Volunteers Will:**

- Prepare Forms 1040EZ, 1040A, 1040 and W-4;
- Refer customers with complicated returns to an IRS help line or website, or to private professional assistance;
- Prepare tax returns electronically if computers are available;
- Quality review all paper and electronically prepared tax returns;
- Identify all returns with your Site Identification Number;
- Inform customers that all tax assistance is free;
- Advise customer if any information will be retained and how it will be used;
- Assist customers with state and local returns if trained;
- Promptly 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).

#### **Volunteers Will Not:**

- Prepare complicated returns;
- Answer technical questions for which they have not been trained;
- Refer the customer 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.

## ***IRS SPEC***

### ***Support for Your Volunteer Return Preparation Tax Program***

The role of the IRS is to provide training materials, technical assistance, forms and publications, and to assist with publicity efforts. The IRS SPEC contact works with community and volunteer organizations, advises volunteer coordinators, supplies tax preparation software and research data to participating volunteer organizations. Feedback and input from your volunteers and customers is key to managing a successful Volunteer Return Preparation Program and enhancing the quality of service provided; therefore IRS SPEC will provide guidance in creating and administering surveys. Refer to Exhibit 4-1, Volunteer Roles and Responsibilities for Volunteers Chart for a summary of the many elements of operating a volunteer tax preparation site and who is responsible to ensure the action is taken.

### ***Training***

Since the volunteer is the greatest resource in the volunteer program, volunteer training is a very important component of a successful program. Training tailored to the background of participants takes place at a time and location convenient to volunteers and instructors. The IRS SPEC contact will provide free Volunteer Return Preparation Program course materials that you can use in training your volunteers.

The primary training material is Publication 678, Volunteer Assistor's Guide. The guide covers Forms 1040EZ, 1040A, and the basic 1040, along with a number of the schedules associated with these forms.

***New for the 2004 filing season, the IRS presents: Link & Learn Taxes, an on-line training and certification program. Link & Learn Taxes is available at [www.irs.gov](http://www.irs.gov).*** Link & Learn Taxes is a fun interactive course which provides the basics needed to accurately prepare individual income tax returns. e-Learn about taxes and complete your volunteer

## ***Training (continued)***

certification at your own pace. Get in touch with your IRS SPEC contact for additional information.

For electronic filing sites, ***Publication 3189, Volunteer e-file Administrator Guide, and Publication 4012, Volunteer Resource Guide***, along with various training products provided by the tax software provider are available. Your IRS SPEC contact will assist you in securing training products to support your electronic filing program.

A good rule of thumb is to schedule separate classes for new and experienced volunteers. We recommend that new trainees attend a three-to-five day basic tax law class while experienced volunteers attend a shorter refresher class or complete the self-study course. Training and certification includes testing to ensure your customers receive accurate tax information and a correctly prepared tax return. All volunteers must achieve a minimum score on the Volunteer Assistor or other approved tax law test to serve as a Volunteer Tax Assistor. Those who do not pass may review the course materials and take the Volunteer Tax Assistor 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.

**NOTE: Testing and certification are being standardized and information will be sent to you by your organization or IRS contact.**

IRS assistance following training is designed to help volunteers provide accurate service. Technical assistance on tax questions within the scope of the volunteer program is available by calling the IRS Volunteer Hotline at a special toll-free telephone number (1-800-829-8482) (1-800-TAX-VITA) provided for volunteer use only. Your IRS SPEC contact will provide you with the current hotline operating hours as they become available each year.

**NOTE: The Volunteer Hotline phone number should not be given to the customer.**

Visit the IRS web site, [www.irs.gov](http://www.irs.gov) for online technical assistance:

- New Link & Learn Taxes, a complete training resource that can be used to research a tax topic. Type in a keyword, “Link & Learn or “Volunteer Training” in the “IRS keyword” field and
- Volunteer Quality Alerts, on-line tax tips and reminders, Type in the keyword “Community Network” and scroll down to Partner Products and Volunteer Resource Center

Additional technical assistance may be provided when IRS SPEC employees visit Volunteer Tax Assistance sites to observe activity and to discuss needs and the progress of the site with the site coordinator. (Refer to Section V in this guide for additional information.)

**SECTION II  
ENSURING ACCURACY AND QUALITY  
OF RETURN PREPARATION**



# SECTION II

## ENSURING ACCURACY AND QUALITY OF RETURN PREPARATION

### *Suggestions to Ensure Accuracy*

Accuracy and quality are goals of the Volunteer Return Preparation program. An on-site quality review process is essential to the program. As the volunteer coordinator there are several things you and/or your volunteers can do to ensure the accuracy of the returns:

- Recruit volunteers that have the ability not only to learn tax law and computer programs, but also the ability to ask questions to prepare the return accurately.
- Train and certify that volunteers have passed an appropriate tax law test.
- Provide training on computer program, and interviewing techniques.
- Set up a site quality review process to ensure accuracy. Use quality review tool such as Publication 730, Important Tax Records Envelope, Form 8158, Quality Review Checklist or Publication 3189. A quality review process is just as important for an e-file site as it is for a paper site.
- Screen taxpayers to make sure they have the necessary documents and that their returns are within the scope of the volunteer program

**NOTE: All sites must use a volunteer tax preparation information sheet to assist with this process. See Exhibit 2-1, Draft Form 13614, Volunteer Return Preparation Program (Critical Intake Data) in the back of this guide for a sample form. All intake products used must have at a minimum the information included in Form 13614.**

- Supply the volunteers with materials such as Publication 17, Your Federal Income Tax, Publication 4012, Volunteer Resource Guide, and Instruction Booklets for Form 1040EZ, 1040A and 1040 at the site to research tax law. If these materials are not available, make sure they know how to reference the tax law on the computer software.

- Direct volunteers to prepare only returns and forms that they have been trained to prepare and that are within the scope of the program.
- Ensure that volunteers are asking questions to see that the customer qualifies for all deductions, credits, etc. As an example, if the customer is asked what his/her filing status is he/she may say head of household, but not know what the definition is by law. The volunteer assistor needs to ask questions to ensure the customer qualifies as head of household. Use of interview tips that are included in all volunteer training products will help volunteers secure the correct information.
- Ensure the volunteers are running the diagnostics and making corrections for computer-prepared returns
- Ensure that after the volunteer completes the return, they use a quality review checklist to review the return with the customer to make sure all the information on the return is correct. A sample of Form 8158, Quality Review Checklist is shown in figure 2-1 in this section of the handbook.

### **Items That Customers Should Bring to Ensure Accuracy**

The customer must show photo identification such as a driver's license before the return can be prepared. The customer should always bring social security card(s) or a record of the correct number(s) for themselves, their spouse, and dependents (if applicable). They also need to bring a list of the correct birth dates for each person to be entered on the tax return.

When scheduling customers for appointments or answering questions as to what to bring with them to have their return prepared, the following list may be helpful:

## *Suggestions to Ensure Accuracy (continued)*

### **Required items:**

- Valid picture identification
- Social Security cards for the customer, the spouse and all dependents
- Correct birth dates for the customer, the spouse and all dependents
- Form W-2 Wage & Tax Statements from all employers
- Form W-2G Certain Gambling Winnings, if applicable
- All Form 1099's including interest, dividends, pensions, unemployment, state tax refunds, miscellaneous income, etc., if applicable
- SSA-1099 Social Security Benefits Statement, if applicable
- RRB-1099 Payments by the Railroad Retirement Board, if applicable
- Records of all other income received
- If using Direct Deposit, a bank document showing the Bank Routing Number and Account Number
- If claiming child and dependent care expenses, the amount paid and the care providers name, address and identifying number
- If itemizing, a list of all deductible expenses.

### **Nice to have items:**

- Copy of last year's Federal and State return, if available (some sites make this a required item)
- Current year's tax package, if received
- Records to substantiate any other item the customer wishes to include on the tax return.

To file taxes electronically on a married filing joint return, both spouses must sign the Form 8453, Individual Income Tax Declaration "or enter their separate, self select PIN".

### **Volunteer Tax Preparation Information Sheet**

IRS SPEC is encouraging the use of job aids to enhance tax return quality and improve the accuracy of the tax returns prepared in the tax preparation sites. Therefore,

we have created the form Volunteer Tax Preparation Information Sheet. We believe that using this form will help the volunteers obtain critical data required to complete an accurate tax return. All sites, whether coordinated by a partner, individual or IRS SPEC, must incorporate the use of an intake form at the site. Partners who are currently using an intake form should include at a minimum the data shown on the enclosed Form 13614, See Exhibit 2-1, and Volunteer Tax Preparation Information Sheet. Additional intake tips can be found in Section V.

### ***Effective Interviewing***

To complete accurate returns, the volunteer assistants must ask certain questions about the customers and their families. Customers may not have been trained in tax law nor understand the meaning of terms such as dependent or head of household filing status. If the volunteer assistant asks the customer if he/she has any dependents, the customer may answer yes and give the name, identifying number, birth date and relationship of those persons. However, that customer may not understand the tax law and may not realize there are five tests that must be met to claim a dependent. It is the responsibility of the volunteer assistant to ask the questions to determine that all five tests are met. The same customer, when asked his/her filing status may say head of household. The volunteer assistant knows that are several requirements that must be met for that person to claim head of household filing status and he/she must ask the questions to determine that those requirements are met.

During the preparation of the return, other topics will come up that require the volunteer assistant to ask questions to determine what entries to put on the tax return. It is very important that the assistant feel comfortable with asking questions.

**NOTE: See Publications 678 and 4012 for information on interviewing techniques. Also see the tips on the next page to aid in conducting an effective interview.**

## Effective Interviewing (continued)

### Steps to Effective Interviewing:

1. Put the customer at ease by making necessary introductions.
2. Create a “safe” climate by adhering to the new Volunteer Standards of Conduct, Form 13615 (see Figure 6-1).
3. Explain what will take place during the interview.
4. Create awareness about why the tax information is needed.
5. Respond with active listening skills.
6. Avoid making assumptions.
7. Ask no leading questions.
8. Overcome any communication barriers by restating and paraphrasing.
9. Define any terms that may be unfamiliar to the taxpayer.
10. Stress the benefits of accurate record keeping.

A quality interview is the first step in assuring a quality return. Though electronic preparation using a software application reduces the chances of many potential errors, key issues such as filing status and exemptions are more dependent upon your interview technique and skills. Ask clear, concise questions to get complete answers to prepare an accurate return. **New this year in Publications 678 and 4012** and the online EITC Assistant, at <http://apps.irs.gov/app/eitc/>, are interviewing steps for reaching accurate determinations of some of the more complex tax law issues. These questions and response steps can help guide an effective interview to ensure accurate return preparation. Please make sure volunteers know where to locate and how to use these question and response steps in the interview process. Review the example below regarding personal exemptions with volunteers and discuss the best way to conduct an effective interview.

### EXAMPLE:

**Issue:** Personal Exemptions

**Potential Pitfall:** Your spouse is never considered your dependent. You may be able to take one exemption for your spouse only because you are married.

**Probe/Action:** Ask the customer:

<b>Step 1:</b> Were you married during any part of the tax year? (answer yes if state common law rules are met)	If YES, go to Step 2. If NO, go to Step 7.
<b>Step 2:</b> Were you married on December 31st of the tax year?	If YES, go to Step 5. If NO, go to Step 3.
<b>Step 3:</b> Did you obtain a final decree of divorce or separate maintenance by December 31st of the tax year?	If YES, you cannot claim a personal exemption for your former spouse. Go to Step 7. If NO, go to Step 4.
<b>Step 4:</b> Did your spouse (or you, the taxpayer, if this is a final return for the deceased) die during the tax year?	If YES, go to Step 5. If NO, go back through Steps 1-3 and clarify answers that brought you to Step 4. Explain abandonment does not change marital status but might affect filing status.
<b>Step 5:</b> Are you filing a joint tax return?	If YES, go to Step 7. If NO, go to Step 6.
<b>Step 6:</b> Did your spouse have income and/or can anyone else claim your spouse as a dependent?	If YES, you cannot claim a personal exemption for your spouse. Go to Step 7 to see about your own personal exemption. If NO, you can claim a personal exemption for your spouse.
<b>Step 7:</b> Can anyone meet all five dependency tests to claim you, and or your spouse if you answered Yes to Steps 1 and 2 above, as a dependent?	If YES, you cannot claim a personal exemption for yourself, and/or spouse, if someone else can claim a dependency exemption for you or your spouse. If NO, you can claim a personal exemption .for a return with an AGI below the higher AGI phase-out tax rules which are beyond the scope of volunteer tax assistance.

## ***Quality Review***

Accuracy and quality are goals of the Volunteer Return Preparation Program. On-site quality review procedures are essential to the program. Volunteers should be instructed to establish a quality review system at each site to check completed tax returns before they are returned to the customer. Reviewing completed returns could prevent the customer 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 procedures are just as important at e-file sites as at paper sites.

## ***Quality Review Checklist***

Each return preparation site should use a quality review check list to help measure the quality of tax returns prepared at the site. Listed below are many items that a checklist should contain. This checklist is also included on Publication 730, Important Tax Records Envelope and Form 8158, Volunteer Return Preparation Program Quality Review Checklist. Please explain each item that you review with the taxpayer before he/she leaves the site. If items are incorrect or incomplete, please make corrections before the customer leaves the site

- Are the names and Social Security numbers of the taxpayer(s) (spouse and dependents) correct?
- Is the address correct?
- Is the Presidential Election Campaign box checked?
- Was the taxpayer's filing status validated? Were enough questions asked to correctly determine the taxpayer's filing status?
- Is the income from all taxable sources reported and transferred from all Form W-2 and other income documents?
- Does the tax withheld agree with all Forms W-2's and other source documents?
- For refund returns, was the Direct Deposit information validated?
- For Balance due returns, were payment instructions received?
- If applicable, Are Forms 8453 Signed?
- Was the select PIN information provided?
- Are copies of all Forms W-2 attached and totaled to the return?

- Does the total income on the return include all income from Form 1099's?
- Is the Site Identification number entered on tax return? This number should begin with an "S"?
- Did the Taxpayer (s) sign return?

## ***Information to Provide the Customer Prior to Departure from Site***

As the Coordinator of the Volunteer Return Preparation Program, you will want to ensure that the customer leaves the site with all the information they need. The volunteer should answer any questions that the customer has and advise them that a copy of their return is not kept at the site.

Here are some items to give your customers:

1. A copy of the return with attachments and a reminder to bring this paperwork to the site next year
2. Publication 730, Important Tax Records envelope, with suggested quality review checklist
3. All customer documents used in preparing the tax return including Social Security cards and photo identification
4. Completed Volunteer Tax Preparation Information Sheet, Form 13614 (or Intake Form)
5. If e-filed:
  - Signed Form 8453 for federal and applicable state form unless self-select pin was used
  - Info on direct deposit vs. paper check
  - Explanation of the e-file process
  - Explanation that nothing needs mailing
6. If paper:
  - Signed return (with attached W-2's and 1099's if any withholding) for mailing for federal and state or knowledge of where to sign
  - Envelope or address to mail return
7. Contact information if problems with return

***Information to Provide the  
Customer Prior to Departure  
from Site (continued)***

8. If refund:
  - Expected receipt date per Refund Cycle Chart
  - Contacts if refund not received: [www.irs.gov](http://www.irs.gov); 1-800-829-1954; 1-800-829-4477
  - W-4 information if refund too high and not related to EITC
  - If Customer receives an IRS notice or other correspondence regarding refund, direct him/her to follow instructions as outlined in notification.
9. If balance due:
  - Form 1040V Payment Voucher if e-filed
  - Address to send voucher and a payment
  - Information to show on check: Payable to U.S. Treasury; SSN, daytime phone number, tax year and form number (1040, 1040EZ, 1040A)
  - Payment options: Refer to Pub 4012 or Pub 17
  - W-4 information if balance due to withholding
  - Information on estimated payments if balance not due to withholding
  - If Customer receives a notice or other correspondence regarding a balance due, direct him or her to follow instructions as outlined within the notice.
10. Information as to how long to retain records and what to retain

**Note: Please make sure that each volunteer is thoroughly familiar with the information listed above and that they take time to answer questions and discuss each aspect listed.**



*Figure 2-1: Form 8158*

*Volunteer Return Preparation program Quality Review Checklist*

Form <b>8158</b> November 2004	Department of the Treasury – Internal Revenue Service <b>Quality Review Checklist</b>	
-----------------------------------	--	--

This checklist should be completed by the volunteer assistor with the customer after the return is completed.

This checklist is also found on Publication 730, Important Tax Records Envelope.

To help us measure the quality of tax returns, please take a few minutes to review each item below. Please check each appropriate box as you verify an item or leave it blank if the item does not apply to the tax return. If items are incorrect or incomplete please make corrections to the return before the customer leaves the site.

- Is the name and Social Security number of the taxpayer(s), including a spouse and any dependents, correct?
- Is the address correct?
- Is the Presidential Election Campaign box checked?
- Was the taxpayer's filing status validated? Were enough questions asked to correctly determine the taxpayer's filing status?
- Is the income from all taxable sources reported and transferred from all Forms W-2 and other income documents?
- Does the tax withheld agree with Forms W-2 and other source documents?
- For refund returns, was the Direct Deposit information correct?
- For balance due returns, were payment instructions received?
- If applicable, are Forms 8453 signed?
- Was the select PIN information provided?
- Are copies of all Forms W-2 attached and totaled to the return?
- Does the total income on the return include all income from Forms 1099?
- Is the Site Identification Number entered on the tax return? This number should begin with an "S."
- Did the Taxpayer(s) sign the return?







# SECTION III

## GETTING STARTED

### *Planning a Volunteer Return*

#### *Preparation 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 Volunteer Return Preparation Program, consider these important areas:

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

To assist you in site planning and management, Exhibit 3-1 in the back of this guide contains a suggested timeline of activities that you can follow.

### *Identifying and Evaluating*

#### *Potential Sites*

A primary issue to consider in locating a site is the make-up of the neighborhood's population. Ideally, the neighborhood should have a large number of customers with low-to-moderate incomes. Your IRS SPEC contact can assist you by providing a demographic analysis to help determine if your efforts will be productive in your targeted area. Consideration should also be given to existing free tax services in the area. Make sure that the targeted customer base is sufficient to support your site.

The most successful sites are:

- Set up in public places convenient to the target populations
- Convenient to public transportation or parking
- Located in facilities that pose no evident security risks for volunteers or customers
- 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: As a Site Coordinator, you should not sign indemnity clause contracts as a condition for using any particular facility unless the organization you represent is willing to provide its own liability insurance for your site. 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.**

Some facilities where sites have been successfully located are:

- 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

## ***Identifying and Evaluating Potential Sites (continued)***

- Nursing homes
- Retirement community centers
- Senior centers
- Grocery or Discount Marts

In evaluating the suitability of a particular location, it is preferable if sites are located near community service facilities such as human resource services, voter registration, or driver's license centers. These facilities 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 assistants and customers
- Have computers and printers available that can be used for tax preparation
- Have telephones nearby so volunteer tax assistants can call the toll-free IRS Hotline for technical assistance
- Have adequate space, including a waiting area for customers
- 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 volunteers and customers
- Are accessible to persons with disabilities
- Are places where customers and volunteers alike feel comfortable
- Have access to electricity
- Have tables and chairs for site use

## ***Assisting Persons with Disabilities***

When checking the suitability of a proposed site location, it is important to ensure accessibility of available services to persons with disabilities. Sites should be located on the ground floor of buildings or on a floor that is served by an elevator in accordance with The Americans with Disabilities Act of 1990. It is important for

volunteers assisting persons with disabilities to use common sense and remain sensitive to the needs of others.

## ***Electronic Filing***

One of the great advantages to opening a volunteer tax preparation site is free access to IRS approved tax software and IRS e-file services. IRS e-file makes filing a tax return faster and more accurate while ensuring your customers get their refunds quicker than when filing a paper return.

When making plans for your Volunteer Return Preparation Program, there are specific requirements for using the e-file program. These requirements are outlined in **Publication 1345, Handbook for e-file Providers**.

**Publication 3189, Volunteer e-file Administrator Guide**, is designed to aid volunteer tax assistants in correct e-file procedures. Site Coordinators may order this publication at the same time they order their other site materials. Ordering procedures are discussed in the Site Management portion of this publication. Each year your Volunteer Return Preparation Program site will also receive a copy of **Publication 1345A, Filing Season Supplement For Authorized IRS e-file Providers**, which contains helpful contact and filing season information that will help you in managing your site.

Once you select and finalize your volunteer tax site(s), call your IRS SPEC contact to request guidance to obtain an Electronic Filing Identification Number (EFIN) and a Site Identification Number (SIDN). The following paragraphs explain these very important identification numbers in more detail:

## *Electronic Filing (continued)*

- **EFIN:** To obtain an EFIN for your site you must complete Form 8633, Application to Participate in the IRS e-file Program. Your IRS SPEC contact will provide you with instructions on how to correctly complete and submit Form 8633. A separate EFIN must be requested for each individual site. Once your application is approved, the Internal Revenue Service will assign an EFIN which will enable your site to e-file returns at no cost to your Volunteer Return Preparation Program or the customers you assist. Each EFIN that is used to electronically transmit returns is required to have a separate tax software license. Your IRS SPEC contact can assist you in determining software licensing requirements and ordering tax software for your site. Additional information and guidance can also be found in the Publication 3189, Volunteer e-file Administrator Guide.
- **SIDN:** Generally, your IRS SPEC office will also assign an SIDN to your volunteer tax site. AARP assigns SIDNs for TAX-AIDE sites. Your SIDN will start with the letter “S” followed by 8 digits. This number ensures your site receives proper credit for every tax return completed. Proper use of your SIDN will enable the SPEC Territory Office to gather accurate data on your site’s production efforts and to provide detailed statistical reports that show the results of your Volunteer Return Preparation Program efforts in your targeted areas. In addition, your SIDN production statistics are used to determine whether your program meets the minimum standards necessary to secure tax software, e-file privileges and other resources for the next tax season. More information on the proper use of your SIDN can be found in the Site Management portion of this publication.

**NOTE: Exhibit 3-1: “Suggested Timeline of Activities” in the back of this publication will give you the suggested timeframe for submitting your EFIN and SIDN requests. If you already have a SIDN, change the ‘P’ to S and the number will remain the same.**

Another option available to your Volunteer Return Preparation Program is the use of **Free File** services. Free File is a public-private partnership between the Internal Revenue Service and the tax software industry that provides free on-line tax preparation and electronic filing services to approximately 78 million individuals through the **www.irs.gov** website. Your IRS SPEC contact can provide you with more information on Free File services.

## *Volunteer Return Preparation Program Publicity*

The most organized Volunteer Return Preparation 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 Volunteer Return Preparation Program; you are most familiar with the customers 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 publicity ideas in order.

Here are some starter thoughts: TV spots, TV interviews, TV public service programs, radio spots, radio interviews, radio call-in shows, envelope stuffers, bulletin board posters, large window posters, employee publications/newsletters, flyers, newspaper releases, public service bulletin boards, city hall community service listings, other government agency community service listings, church bulletins/newsletters, billboards, business cards, grocery store bags, etc.

## ***Volunteer Return Preparation Program Publicity (continued)***

Next, select the items that are suited to your neighborhood. Remember to include items in languages other than English, where needed. If you have a good idea and the cost is feasible, make every effort to publicize your Volunteer Return Preparation Program efforts. 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” to help your advertising efforts.

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 volunteer site.

Exhibit 3-2 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.

## ***Site Information/Site Lists***

The IRS goal is to have all Volunteer Return Preparation Program site locations, days, and hours of operation entered into the IRS database by January 1st of each year. This site information is then publicized on the IRS toll-free customer service help line as well as in IRS media releases. These information and media sources facilitate advance publicity of your site(s) and provide on-going support to assist you in advertising your Volunteer Return Preparation Program site(s) throughout the tax filing season.

Each year you must complete a Site Information Sheet indicating the location, days, and hours of operation of your Volunteer Return Preparation Program site(s). Send your completed sheet to your IRS SPEC contact to ensure your site information is included in the database. Your SPEC contact can also provide you with a list of all the Volunteer Return Preparation Program site locations in your area. You can duplicate this list to place in libraries, social service agencies, and other community access locations to further publicize your site(s). It is imperative that you notify your IRS SPEC contact of any site changes immediately so the corrected information can be entered in the database.

Exhibit 3-3 in the back of this guide includes a Site Information Sheet that you may complete and submit to your IRS SPEC contact.





# SECTION IV

## RECRUITING AND RETAINING VOLUNTEERS

### *Recruiting*

Recruiting is a year-round activity and should be started immediately upon deciding on a site location. Site Coordinators should always be alert to individuals who might be interested in becoming involved in the Volunteer Return Preparation Program.

In recruiting volunteer tax assistants keep in mind the following qualifications:

- Desire to help those in need, including persons with low-to-moderate income;
- 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 two to four hours per week on the Volunteer Return Preparation Program from approximately January 1 through April 15;
- If recruited, successful completion of the IRS tax law and e-filing training and certification program, generally one to five days in length, depending on previous tax/software training or experience.

In addition to preparing tax returns, volunteers are needed as site coordinators, recruitment and publicity coordinators, screeners, quality reviewers, interpreters, instructors and training specialists, equipment procurement coordinators and computer specialists.

### *Recruitment Activities*

Recruitment activities for existing Volunteer Return Preparation Program 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 by October or November. Below are some suggestions to use for recruiting:

- News releases and public service announcements to all available media outlets
- Notices to church bulletins in all major cities within the territory

- General correspondence to various civic organizations
- Information on your organization's web site (if you have one) There are also web sites that you can post opportunities such as
  - [www.monstertrak.com](http://www.monstertrak.com),
  - [www.americorps.org](http://www.americorps.org), and
  - [www.volunteermatch.com](http://www.volunteermatch.com), etc.
- Send letter to returning volunteers
- Contact colleges/universities offering service learning opportunities
- Contact school districts offering volunteer community service programs
- Contact different ethnic organizations to recruit members with bilingual/multilingual skills
- Contact retiree and professional groups
- Ask customers who come to the volunteer tax site if they would be interested in volunteering next year.

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 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! Sometimes all it takes is asking a customer if they would be interested in volunteering next year.

### *Roles and Responsibilities*

We have developed the roles and responsibilities for the various volunteer positions; these roles are summarized in Exhibit 4-1, Volunteer Roles and Responsibilities Chart. A more detailed description is provided for the various volunteer roles in Exhibits 4-2 through 4-10 at the back of this guide. Site Coordinators can use these Roles and Responsibilities in planning targeted

## *Roles and Responsibilities (continued)*

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.

The various volunteer positions are as follows:

- Volunteer Site Coordinator
- Volunteer Tax Assistor
- Volunteer Quality Reviewer
- Volunteer Screener
- Volunteer Recruitment/Publicity Specialist
- Volunteer Training Specialist
- Volunteer Instructor
- Volunteer Equipment Procurement Coordinator
- 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 customers for the Volunteer Return Preparation Program. These items can be ordered using the Form 2333V, Volunteer Order Form.

- Publication 729SP, Spanish VITA Poster
- Publication 1113-A, TCE Poster
- Publication 3676, VITA e-file Poster
- Publication 3676A, VITA e-file Poster

**NOTE: Valuable sources for information on volunteer recruitment can also be found by searching the internet using keyword “volunteer”. Other important information on building and maintaining partner relationships is covered in Section VII of this guide.**

## *Continuing Professional Education Credits*

Continuing Professional Education (CPE) requirements are established by the Director, Office of Professional Responsibility. One means by which enrolled agents can earn CPE credit is by serving SPEC programs. CPA's and other Accountants may also be entitled to CPE credit depending on state guidelines. **Please check with your IRS SPEC contact for additional information.**

## *VECTA*

U.S. taxpayers living abroad receive assistance from volunteers participating in the Volunteer Embassy/Consulate Tax Assistance (VECTA) Program. Through this program, taxpayers receive assistance in various embassies/consulates in cities with a high concentration of U.S. taxpayers. To learn more about the VECTA program, you can contact the IRS office located in the U.S. Embassy in Berlin, London or Paris or write to the Territory Manager of the SPEC office in Landover, MD.

## *Retaining Volunteers*

The volunteer experience is a way of fulfilling basic human needs, and it is this fulfillment that draws people into volunteer activities 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.

**NOTE: For suggested recognition activities, see Section V.**

## ***Tax Training and Certification***

Volunteer income tax training and certification is normally conducted during the months of December and January. However, Volunteer Return Preparation Program sites that are electronically filing tax returns can conduct training and certification earlier and may use prior year software. 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). When planning your training and certification sessions, noted below are a few suggestions:

- Select your dates. You may allow up to 40 hours for technical training and certification sessions. Plan an additional four to eight hours for software training and certification
- 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. An ideal classroom will have a computer for each student. 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.
- Identify your training and certification options. There are several training and certification options available to meet the needs of the volunteers, including classroom training, self-study, condensed training and the new Link & Learn Taxes available at [www.irs.gov/app/vita/index.jsp](http://www.irs.gov/app/vita/index.jsp). Your IRS SPEC contact can advise you on the best option to meet your training and certification needs.
- Alert your IRS SPEC contact as soon as possible of your training and certification plans. Submit training and certification dates, requests for training material, and instructor needs with your request. Do not hesitate to ask for assistance if needed.

All training and certification classes should include the Interviewing Techniques. It is very important that volunteer tax assistants use effective interviewing techniques when preparing tax returns to ensure accuracy. (See Section II, Quality Review for details.)

### **Important Change: Certification Process**

All partners are required to provide to their IRS office by specified dates a list of certified volunteers and the dates that the volunteers received certification. The actual certifications are to be maintained at the site or partner level. The preferred document for reporting the list of certified volunteers is Form 13206 (Volunteer Assistance Summary Report). This form is shown in Figure 4-1. Sites may use their own report as long as it includes all of the data required on the Form 13206. Note: All volunteers who prepare tax returns including, tax professional must enter a date in the Date Certified section of Form 13206. Check with your partner or sponsoring organization to determine who is responsible for the verification process.

## ***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 prior to the site opening. 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. When possible you should designate alternate site coordinators, screeners, and publicity workers prior to the site opening. This will ensure 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.

Review the various roles and responsibilities with the volunteers as a group and individually with each volunteer.

Volunteers should report to the Site Coordinator upon arrival. The Site Coordinator keeps track of the volunteers working at the site and reports to the local IRS SPEC contact. Refer to Form 13206, Volunteer Assistance Summary Report in this section.

## ***Staffing and Site Set-up (continued)***

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

Site Coordinators should use the Volunteer Tax Preparation Information Sheet, Form 13614 as a starting point as the customer arrives (Refer to Exhibit 2-1). Screening can help you determine whether the customer qualifies for your service. Use of the Volunteer Tax Preparation Information Sheet speeds up the return preparation process and promotes accuracy. A ‘client statement’ has also been added to the new Tax Preparation Information Sheet, Form 13614. The statement contains information about what is expected from the taxpayer, such as treating the volunteers with courtesy and respect, and providing complete and correct information from which to prepare their returns.

Volunteers are covered under the Volunteer Protection Act of 1997\*. As long as the volunteer acts within the scope of the Volunteer Return Preparation Program and has been certified as a Volunteer Assistor, they shall not be held liable for any harm caused by an act or omission on their part. This is true as long as the harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights of their customer.

**NOTE: The entire Volunteer Protection Act of 1997 can be found at [www.irs.gov/individuals](http://www.irs.gov/individuals).**

## ***Volunteer Assistance Summary Report - Reporting to IRS***

Beginning in 2005, Site Coordinators/partners are required to provide the number of volunteers along with their names and roles to their IRS office by the 3rd business day after the end of the month worked. You should mail, fax, or email the Form 13206, Volunteer Assistance Summary Report or a report which includes all of the information requested on the Form 13206 to your IRS contact. A draft copy of the form is shown on the following pages in Figure 4-1. For further information on reporting, please contact your IRS SPEC contact.

# Figure 4-1 Volunteer Assistance Summary Report

Form <b>13206</b> (Rev. 9-2004)	Department of the Treasury — Internal Revenue Service <b>Volunteer Assistance Summary Report</b>	
Please mail, fax, or e-mail this form, the preferred reporting method for volunteer assistance or a document containing all information requested on this form to your IRS reporting office by the 3rd business day after the end of the month. See IRS contact for mail or e-mail address.		

Date: \_\_\_\_\_

Site Identification Number:    -   -

**Note:** For filing season 2005 the SIDN (Site Identification Number) will change from beginning with a "P" to beginning with an "S". The remaining digits of current SIDNs will not change. Beginning 2004, sites were issued new SIDNs. If your site does not have a number contact the IRS, SPEC Territory Office.

**SPEC Use Only**

Direct Site

Leveraged Site  
 Partner's Name \_\_\_\_\_

E-file Site     Paper Site     Both

Site Name: \_\_\_\_\_

Site Address: \_\_\_\_\_  
 \_\_\_\_\_

Special Services Offered: \_\_\_\_\_  
 (i.e. hearing impaired interpreter;  
 Language Assistance - German)

Site Coordinator/Manager's Name: \_\_\_\_\_

Site Coordinator/Manager's Mailing and Email Address: \_\_\_\_\_  
Street Address

\_\_\_\_\_  
City State Zip Code

\_\_\_\_\_  
E-Mail Address

Site Coordinator/Manager's Phone Number: ( ) \_\_\_\_\_

**Reminders:**

1. Total Number of Volunteers Previously Counted \_\_\_\_\_
2. Total Number of New Volunteers \_\_\_\_\_  
(\*\*Enter the total number of volunteers that worked for the first time at a VITA/TCE site)
3. Total Number of New Volunteers Reported This Filing Season (Add 1 & 2) \_\_\_\_\_
4. For "Date Certified" an entry should be made for all volunteers who prepare tax returns. This includes tax professionals and other volunteers who were previously exempt from taking a test.

**VOLUNTEER LIST**

The name and volunteer role (position) 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 and Volunteer Role	Date Certified	Check if volunteer worked at more than one site*		If Yes, Indicate Site Name(s)	If Yes, Indicate Program	
		Yes	No		VITA	TCE
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						

## Figure 4-1 Volunteer Assistance Summary Report (continued)

Volunteer Name and Volunteer Role	Date Certified	Check if volunteer worked at more than one site*		If Yes, Indicate Site Name(s)	If Yes, Indicate Program	
		Yes	No		VITA	TCE
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						
Volunteer Name _____ Volunteer Role _____						

**\*\*Territory Offices, before including the volunteer in your count, please make sure they have not been previously counted at another site for the filing season.**

### IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.





# SECTION V

## MANAGING A MODEL VOLUNTEER RETURN PREPARATION PROGRAM SITE

### *Coordinator Responsibilities*

A Site Coordinator and alternate should be assigned to all permanent sites. The Coordinator or alternate should be present whenever the site is open. The Site Coordinator is responsible for the program coordination and the various administrative duties associated with managing a site.

Coordinators will make every effort to ensure volunteers prepare accurate tax returns. Site Coordinators should encourage volunteers to use IRS publications, quick reference guides, quality review checklists and interviewing techniques to determine the customer's eligibility for allowable credits, adjustments and deductions to aid in preparing an accurate tax return. Coordinators will:

- Ensure that volunteers are properly trained;
- Ensure that volunteers successfully complete training and certification and obtain program certification prior to preparing tax returns;
- Ensure that volunteers adhere to the Volunteer Standards of Conduct;
- Ensure that individual volunteers do not keep copies of returns prepared or names of customers served at their site;
- Ensure that volunteers respect the confidentiality of the information on all returns;
- Ensure that volunteers refuse to prepare tax returns when the accuracy of the information provided by the customer is open to questions;
- Maintain a list of all volunteers scheduled for each date and their home phone numbers;
- Make sure that sufficient tax forms and supplies are available;
- Ensure that the site opens as scheduled and is adequately staffed;
- Observe that volunteers greet taxpayers courteously and provide efficient service;
- If available, assign a volunteer to sign in customers so that they are assisted on a first-come, first-served basis;
- Monitor customer traffic against available volunteers;

- Provide customers with information on other assistance dates and times if they are turned away;
- Ensure that customers 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;
- Provide technical assistance and encourage volunteers to use the toll-free Volunteer Hotline;
- Establish an on-site quality review system for paper and electronically prepared tax returns by designating an experienced volunteer as a quality reviewer or by encouraging volunteers to exchange returns for review;
- Ensure that all returns are marked with the correct Site Identification Number for the site;
- Forward completed Forms 13206, Volunteer Assistance Summary Report to the IRS SPEC representative;
- Adhere to all pre and post-filing season electronic filing policies and procedures (refer to **Publication 3189, Volunteer e-file Administrator Guide**);
- Report any problems to the IRS SPEC contact person.

### *Equipment/Supply/Resource List for Volunteer Sites*

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

#### **Equipment, Supplies, and Resources**

- Computer, printers and software to support the e-file program
- Tax forms and schedules (including overprinted Forms 1040, 1040A, 1040EZ)
- Calculators
- Pens and pencils
- Scratch paper
- Tables, desks and chairs
- Wastebaskets
- Staplers
- Site Listing for all Volunteer assistance sites
- List of IRS toll-free telephone numbers including Volunteer Hotline number and hours
- List of local IRS offices with hours of operation
- Reference materials (i.e. **Publication 17, Your Federal Income Tax; Publication 4012, Volunteer Resource Guide**)

## ***Ordering Forms and Materials***

The Site Coordinator is responsible for ordering materials for both the site and training and certification 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 SPEC contact. If additional space is needed for ordering, use Form 2333X, SPEC Attachment Sheet, and attach it to your Form 2333V. The IRS SPEC contact will review the order and then forward it to the Area Distribution Center. The procedure normally takes about three weeks.

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 SPEC contact.

A sample Form 2333V can be found after Ordering Tips in this Section, see Figure 5-1.

Figure 5-1: Form 2333V

CIDS Order Number:

Form <b>2333V</b> (Rev. August 2004)	Department of the Treasury—Internal Revenue Service		Order Number
1. Current Date	<b>Volunteer Order Form</b> (Review Instructions on Reverse Side Before Ordering)		<b>SPEC Use Only</b>
2. Name			3. Daytime telephone number
5. Delivery location (organization name/bldg./rm./floor)			11. Order point no. (5 digits)
6. Complete Mailing Address (a P. O. Box may delay your order up to 2 weeks)			12. Reviewed by
7. City, state and ZIP code			13. Reviewer's telephone number

8. Last date item can be accepted _____	9. <input type="checkbox"/> Training Material <input type="checkbox"/> Site Material	10. <input type="checkbox"/> Form 2333X attached
<b>Note: Back-ordered items will cancel two days before this date. If item(s) is (are) still needed, you must reorder.</b>		
14. Place a check next to the year of tax form needed <input type="checkbox"/> 2003 or <input type="checkbox"/> 2004 <b>Note:</b> Tax law forms and publications not available until December.		
15. Alternate contact name and daytime telephone number of IRS/SPEC contact for questions about order Name: _____ Phone number: _____ <b>Note:</b> The information in box 15 must be different from entry in box 12.		

CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	CAT NO	QTY	ITEM		
<b>Overprinted Tax Forms</b>										
61104F		F 1040 VITA/TCE-SIDN	28669X		P 3512 Innocent Spouse	61206C		P 678 Student Guide/Kit (kit contains one copy each of: P 678; P 4012; F 6744; P 1278; F 12466; Trainee Eval; and F 12469, Trainee Eval Comments)		
17166F		F 1040A VITA/TCE-SIDN	30765A		P 3676 VITA E-File Poster					
61106B		F 1040EZ VITA/TCE-SIDN	38835P		P 3676 A Small E-File Poster - CAPS					
			31083Z		P 3711 VITA/TCE Cert. Folder					
<b>Forms/Schedules</b>										
11330X		Schedules A&B (1040)	18356V		F 2333V Order Form	43561G		F 6745 Retest		
14374D		Schedule C/EZ (1040)	11754L		F 2333X Attach Sheet	1374OR		P 678FS		
11338H		Schedule D (1040)	61054K		F 6729 Site Checksheet	10458Q		P 678PR Puerto Rico		
13339M		Sch EIC (1040 & 1040A)	11924Z		F 9234 Certificate - CAPS	46676K		P 678M Military/Intl. Student Guide Kit (kit contains one copy each of: P 678M; P 4012; F 6744; P 1278; F 12466; Trainee Eval; and F 12469, Trainee Eval Comments)		
11359K		Schedule R (1040)	33190J		F 13206 Summary Report					
11358Z		Schedule SE (1040)	61027D		F 8158 Quality Review Checklist					
12075R		Schedule 1 (1040A)	33257Z		D 9282D Business Reply Labels, Andover					
10749I		Schedule 2 (1040A)	33261H		D 9282E Business Reply Labels, Austin	61267P		P 1155 Instr. Guide/Kit (kit 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)		
12064K		Schedule 3 (1040A)	37287B		P 730 Important Tax Records Envelope - CAPS					
11340T		Form 1040ES (2005)	37659N		P 4262 Easy as 1, 2, 3 (Small SIDN/ID/W-2 Poster) - CAPS					
11862M		Form 2441	37661Z		P 4262A Easy as 1, 2, 3 (Large SIDN/ID/W-3 Poster) - CAPS	32828S				
10220Q		Form W-4 (2005)	37853B		P 4269 Language ID Card			P 3922 CVITA Training Guide Kit (kit contains one copy each of: P 3922; P 3888; and F 6317, Assistor Eval Form)		
10227P		Form W-5 (2005)	38846W		P 4391 Privacy Act Stuffer	34182T				
10437N		Form W-10 Dependent Care Provider's ID & Certification	38836A		F 13614 Intake Sheet - CAPS (pads of 50)					
11325E		1040 Instructions	38847H		F 13615 Volunteer Standards of Conduct - CAPS (pads of 50)	34183E				
12088U		1040A Instructions	<b>Spanish VITA</b>			Alert: 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.				
30139Y		Sch 2 (1040A) Inst.	15146T		P 579(SP) Tax Guide				<b>Poster Size/CAPS</b>	
12059R		Sch 3 (1040A) Inst.	46725U		P 729(SP) Poster					
12063Z		1040EZ Instructions	46805D		P 850 English/Spanish Glossary					
10842K		Form 2441 Instructions	35279H		P 3888(SP) C-VITA (Spanish)	46808K				
<b>Publications</b>										
10311G		P 17	36619T		P 3922(SP) C-VITA Supplemental Training Guide (Spanish)	10413D		P 853 (1040, 1040A, 1040EZ SIDN)		
15008E		P 505	<b>Volunteer Management</b>			<b>Other (see instructions for Items and Catalog Numbers)</b>				
15023T		P 519								
15101G		P 553								
15173A		P 596								
15308H		P 907	<b>TCE/CAPS</b>			<b>Other (see instructions for Items and Catalog Numbers)</b>				
15315W		P 910								
60047L		P 1194 Vol 1 (1 per site)								
62016G		P 1194 Vol 2 (1 per site)								
20497L		P 1796 CD-ROM	<b>VITA/TCE Training/CAPS</b>			<b>Other (see instructions for Items and Catalog Numbers)</b>				
10232I		Pkg. X Vol I (1 per site)								
63514Z		Pkg. X Vol 2 (1 per site)								
469450		P 1084 Coord Handbook								
63005J		P 1278 Plastic Bag	63573Q		P 1113A Poster - CAPS					
63334P		P 1303 Badges	46978J		P 1114 Brochure - CAPS					
21601T		P 1857 IRS e-file	26657L		P 3189 Vol e-file Handbook					
			32618U		P 3888 CVITA Training					

See instructions for ordering guidelines for items not listed.

Cat. No. 18356V

*Figure 5-1: Form 2333V (continued)*

**VOLUNTEER ORDER FORM INSTRUCTIONS  
FOR VITA/TCE VOLUNTEERS**

**Form 2333V, Volunteer Order Form**, allows volunteer coordinators to order VITA/TCE material for training and site assistance. As such, the tax forms and schedules are provided for taxpayers who receive assistance at the VITA/TCE sites; but they are not intended for general distribution to taxpayers.

- Volunteer site coordinators should submit orders directly to their Territory Manager for approval. All inquiries pertaining to orders are directed to the coordinator. Sending orders directly to the Area Distribution Center (ADC) will delay the orders.
- Orders should be submitted as much in advance as possible. Orders are entered in the computer system which suspends the order until 3 weeks prior to the date shown in Box 4. This allows 3 weeks for filling and shipping your order.
- All ordered 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.
- Orders may be faxed, mailed, telephoned, or e-mailed to the IRS Territory Office for approval. The SPEC Tax Specialist or Territory Manager in your geographical area will provide the address and phone number to you. If you e-mail your order, your SPEC office contact will assign an order number to each order form for tracking purposes. Other orders should be entered on the standard Form 2333V with the pre-printed numbers. Please use a fax coversheet when faxing orders so the correct number of pages being transmitted can be verified. We recommend that Territory Offices e-mail orders into ADCs for best results. IRS may also provide customers with fillable PDF files that can be typed in and e-mailed or faxed to IRS Territory Offices. To save and/or e-mail a completed PDF, you must have Adobe Acrobat, not just Adobe Acrobat Reader. If you just have the Reader, you can complete the form and print it, but you cannot save it or e-mail it. **Reviewer: all items available, including training materials, should be ordered through the CAPS system. Mark the item off the F 2333 V before forwarding to the ADC.**
- Complete a separate form for each address to which you want an order sent. A listing of addresses may be attached ONLY if every item checked with the quantity indicated on the form goes to every address attached. Please indicate in the shipping address section "See Attached List."
- Some items are in pads/packages. Pad/Pkg. quantities are shown in parentheses. In such cases, order the number of pads/pkg's instead of the number of forms.

**FORMS/SCHEDULES/PUBLICATIONS**

Form W-4 . . . . .	Employee's Withholding Allowance Certificate	Schedule EIC (1040) (1040A) . . . . .	Earned Income Credit	Pub. 505 . . . . .	Tax Withholding and Estimated Tax
Form W-5 . . . . .	Advanced EIC Certificate	Form 1040A/Inst . . . . .	U.S. Individual Income Tax Return & Instructions	Pub. 519 . . . . .	U.S. Tax Guide for Aliens
Form W-10 . . . . .	Dependent Care Provider's ID & Certification	Schedule 1 (1040A) . . . . .	Interest and Dividend Income	Pub. 553 . . . . .	Highlight of 2004 Tax Changes
Form 1040/Inst . . . . .	U.S. Individual Income Tax Return & Instructions	Schedule 2 (1040A)/Inst . . . . .	Child and Dependent Care Expenses & Inst.	Pub. 596 . . . . .	Earned Income Credit Pub.
Schedules A&B (1040) . . . . .	Itemized Deductions/Interest & Dividend Income	Schedule 3 (1040A)/Inst . . . . .	Credit for the Elderly/Disabled & Instructions	Pub. 907 . . . . .	Tax Highlights for Persons with Disabilities
Schedule C/EZ (1040) . . . . .	Net Profit from Business (Short)	Form 1040ES (2005) . . . . .	Estimated Tax for Individuals	Pub. 1194, Vols. 1, 2 . . . . .	Collection of IRS Tax Information Publications
Schedule D (1040) . . . . .	Capital Gains and Losses	Form 1040EZ/Inst . . . . .	U.S. Individual Income Tax Return & Instructions	Pub 1796 . . . . .	Tax Products CD ROM
Schedule R (1040) . . . . .	Credit for the Elderly/Disabled	Form 2441/Inst . . . . .	Credit for Child and Dependent Care	Pkg. X, Vols. 1, 2 . . . . .	Reference Copies of Federal Tax Forms
Schedule SE (1040) . . . . .	Social Security Self-Employment Tax	Pub. 17 . . . . .	Your Federal Income Tax		

**Other Common Use Forms/Schedules/Publications (if needed, these items must be written in the "Other" section of this form or on Form 2333X, Attachment Sheet.)** The following information is listed by catalog number followed by the item name.

11320B, **Form 1040**; 11334P, **Schedule C (Form 1040)**; 11344L, **Schedule E (Form 1040)**; 11327A, **Form 1040A**; 11329W, **Form 1040EZ**; 11364D, **Form 1040NR**; 11368V, **Form 1040NR Instructions**; 21534N, **Form 1040NR-EZ**; 21718P, **Form 1040NR-EZ Instructions**; 20975C, **Form 1040V**; 11360L, **Form 1040X**; 11362H, **Form 1040X Instructions**; 12490K, **Form 3903**; 13141W, **Form 4868**; 43560V, **Form 6744**; 10644E, **Form 8812**; 12081V, **Form 8822**; 17227H, **Form 8843**; 25379M, **Form 8863**; 33394D, **Form 8880**; 14695J, **Form 9452**; 14842Y, **Form 9465**; 46965G, **P1101 TCE Application Package**; 33234A, **D 9282 B (Memphis)**, (Do not use or retain this label after 12/24/2004).

**Note:** Contact IRS, SPEC office for information on Civil Rights Products.

## *Site Material*

Site material should be ordered no later than December 1. During the filing season, the Site Coordinator should track the supply of forms and order additional material when needed.

Most volunteer tax sites use electronic filing software for return preparation. The software automatically produces both federal and state income tax forms. Thus, e-file sites do not need a large number of paper 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 telephone number of an individual who can assist you with securing state forms.

## *Training and Certification Material*

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

- Publication 678, Student Kit (Includes volunteer test, plastic bag and Publication 4012, Volunteer Resource Guide)
- Publication 17, Your Federal Income Tax for Individuals

**NOTE: Publication 1155, Instructor's Guide, and Publication 17 should be ordered for each instructor.**

## *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 will be cancelled two days prior to the “last date order can be accepted.”

If the product has not arrived within two days of the date needed, check with your IRS SPEC contact.

- 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”.
- Be sure that you do not fax or send in the same order twice.
- If you receive more products than you can use during the filing season, call your IRS SPEC office to find out your disposal options.

## *The Intake Process*

### **Customer Screening and Assistance**

Volunteers prepare tax returns for low-to-moderate income taxpayers. These individuals should 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 either Form 1040A or 1040EZ. (Refer to Exhibit 2-1, Form 13614, Tax Preparation Information Sheet, in the back of this guide).

Customers 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 customers visiting the site, and the local needs of your specific volunteer preparer group.

### **Referrals**

If your site is understaffed or if there is a long wait time for customers, you may want to refer taxpayers to a larger or different site. Keep a list available; your IRS SPEC contact can provide a list at the beginning of the season. Advise the customer that the other sites are just another option; you cannot guarantee that the other site will be able to assist them any faster.

If the customer needs assistance on issues that you or the volunteers have not been trained in, refer them to either the IRS website at [www.irs.gov](http://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 Volunteer Return Preparation Program 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 SPEC Territory Office (AARP for TAX-AIDE) will provide this 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.

### **Electronically Filed (E-filed) Returns**

E-file administrators should 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 in the Social Security Number (SSN) field if there is not a PTIN field in the software being used. Ensure the defaults have been entered on the computers used at your site(s). Do not enter any other information in this section.

**NOTE: Refer to Publication 3189, Volunteer e-file Administrator Guide, for information on setting additional defaults.**

### **Paper Returns**

Volunteer tax sites should manually enter the site identification information on each tax return. Use the overprint form with the bold format indicated in the Paid Preparer's Section. These forms can be ordered using Form 2333V. 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. Do not enter any other information in this section.

**NOTE: If customers 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 customers that the Site Identification Number does not affect the likelihood of an IRS examination (audit) of the return.**

## *Filing Completed Returns*

The majority of Volunteer 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. Tax assistants are not responsible for mailing completed paper tax returns; this is the responsibility of the customer. If the customer chooses to send the return to the IRS Submission Processing 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 customer should be given a copy for his or her records.

## *Site Reviews*

Volunteer site reviews help us ensure consistency of operations and accuracy of return preparation. Part of IRS' quality assurance procedures is a new three-level quality assurance system designed to validate the results of the various quality measures as well as to identify issues and trends for immediate action. Listed below is information on the types of reviews that may be conducted:

## *Site Reviews (continued)*

1. **Site Visitations** – The newly revised **Volunteer Return Preparation Site Review**, Form 6729, will be used. The Site Review is intended to measure the extent to which volunteer return preparation sites adhere to standard operating procedures and guidelines when performing their daily activities. During FY2005, Site Reviews will fall under two categories – those identified through a statistically valid sample, and those required as part of the Territory filing season activities. New guidelines regarding frequency and documentation required are being developed and will be forthcoming.
2. **Observation Reviews** – The newly created Volunteer Return **Observation Reviews**, Form (Form 6729A), will be used. The Observation Review is intended to measure the quality of service provided by volunteers assisting taxpayers in filing individual federal tax returns at volunteer return preparation sites. Observation reviews will be conducted during FY2005 using a statistically valid sample. New guidelines regarding this new review are being developed and will be forthcoming.
3. **Shopping Reviews** – The newly created Shopping Visit Review, Form 6729B, will be used. This review will measure the quality of the return preparation provided by volunteers at volunteer return preparation sites. New guidelines regarding this new review are being developed and will be forthcoming.

## *Frequency and Priority of Reviews*

**Important Note: The IRS is also in the process of developing new guidelines for site reviews/visits. This information will be shared with you as soon as they are finalized.**

IRS will establish a schedule to visit sites in their areas using a standardized approach. Visits help to improve the quality of sites and help keep the communication channels open. IRS SPEC and their partners should ensure consistency with IRS procedures and regulations

in the performance of each site. The review process will help identify and correct problem areas or to share best practices with other sites.

Site reviews are the responsibility of the SPEC Territory Office. In addition to those site reviews conducted as part of the statistically valid sample, Territories should plan to conduct site reviews at the following:

- New sites
- Established sites with new site coordinators
- Non e-file sites (to encourage e-filing)
- Sites on which you have received negative feedback regarding operations or volunteers during the current or prior year
- Sites not reviewed during the prior filing season

Additional sites reviews can be conducted at the territory or partner discretion.

## *Conducting the Review*

The Site Coordinators should be contacted to arrange the date and time of the review to ensure their availability. Most site visits will be conducted between January 15 and April 15. However, visits can be conducted whenever the site is open.

**Form 6729, Volunteer Return Preparation Program Site Review**, will be used to conduct consistent reviews. (See Figure 5-2.) Recordation of the review should be on this document, with any additional information attached when necessary. The review may be expanded to include other topics as dictated by the partner or IRS and any special needs of the site.

## ***Conducting the Review (continued)***

- Pre-work will be done before conducting a site review. This will include checking SERP and STARS for the following site operating information—name, address, hours, phone number (if appointment site), special emphasis (i.e. language) and if designated to a specific group (i.e. nursing patients only.)

In addition, Form 13206, Volunteer Assistance Summary Report, or other document submitted by a partner, should be reviewed to verify volunteer certification and the number of volunteers assigned to a site.

- E-file activity as reported on the Individual Master File (IMF) report. The IMF report will be available monthly and will provide the number of returns filed by SIDN and the e-file reject rates. A high reject rate could be an indication that volunteers may be having problems interpreting the tax law.
- Signed assurances and/or agreements for Volunteer Sites (Title VI Form 13325, Statement of Assurance concerning Civil Rights Compliance for IRS SPEC partnerships or the sub-partners' assurance form, Form13324.
- Property loan agreement on IRS equipment used.
- Privacy and Confidentiality Sponsor Agreement.

## ***Follow-Up Reviews***

It may be necessary to conduct a follow-up review of a site to ensure adherence to IRS policy and procedures. Follow-up reviews should be conducted within a timely period (to be determined) of the initial visit and documented on Form 6729, specifically addressing the prior concerns and necessary follow up actions.

These follow-up reviews should be looked upon as a way to assist Site Coordinators in improving their site operations and/or to assist them in adopting other best practices to alleviate any pitfalls they may have encountered.

Guidelines are being developed for SPEC and their partners on what actions to be taken when volunteer sites fail to meet the minimum quality requirements for the FY2005 filing season.

## ***Reference Material***

Use the following publications and documents to assist with the review of Volunteer operations.

- Publication 730, Important Tax Records Envelope
- Publication 1084, Volunteer Coordinators Handbook
- Publication 1345, e-file quality review
- Publication 3189, Volunteer e-file Administrator Guide
- Publication 4012, Volunteer Resource Guide
- Publication 4299, Privacy and Disclosure-A Public Trust Document
- Title VI Guidelines
- Form 8158, Volunteer Return Preparation Program Quality Review Checklist

Figure 5-2: Form 6729

Form <b>6729</b> November 2004	Department of the Treasury – Internal Revenue Service <b>Volunteer Return Preparation Program Site Review</b>	
Name of Volunteer/Position _____ Site Name _____ Street Address _____ City _____ State _____ Zip _____ Area/Territory _____ Name of Reviewer _____ Reviewer's Phone/E-mail _____	Date of Review _____ F/U Review Date _____ Site Type (check one) Paper <input type="checkbox"/> E-file <input type="checkbox"/> Both <input type="checkbox"/> SIDN: S <input type="checkbox"/> <input type="checkbox"/> EFIN: <input type="checkbox"/>	

**Instructions:** This form is to be used by IRS Staff and others performing administrative duties to help determine whether the site is operating properly. Indicate your answer in the space provided. Use the SPEC Site Review Guidelines for additional information on how to conduct the review. (IRM 22.30.1.4)

	Site Requirements	YES	NO	N/A	Comments
1	Is there a method to verify that all volunteers are certified? (All volunteers have passed an IRS approved test with Standards of Conduct)				
2	Is an intake sheet being used?				
3	Are the required intake questions being asked?				
4	Are reference materials available for use by volunteers?				
5	Did you observe volunteers using reference materials?				
6	Are Title VI posters displayed at the Site?				
7	Is the correct SIDN shown on all returns prepared at the site?				
8	Is the correct EFIN shown on all e-filed returns prepared at the site?				
<b>Site Practice</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>
9	Does the Site have a Quality Review Process?				
<b>E-File/Tax Preparation</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>
10	Is the Self-Select PIN understood and promoted at this Site?				
11	If Forms 8453 are available for review does the DCN appear on the return? (e-filed returns).				
12	Does the site mail Forms 8453 to the correct submission processing center within 72 hours of acceptance.				
13	Is there a process in place to timely identify e-file transmission rejects?				
14	Is there a process in place to notify taxpayers when e-file transmission rejects cannot be corrected?				
<b>Site Operations</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>
15	Is the Site opened as scheduled?				
16	Is the Site operating information, including language offered, the same as shown in SERP and STARS?				
<b>Customer Service</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>
17	Is there a waiting area large enough to accommodate TPs?				
18	Are TPs afforded privacy in meeting with volunteer?				
<b>Confidentiality</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>Comments</b>
19	Does the Site have shredders or other mechanism to appropriately dispose of taxpayer materials?				
20	Are computers/software password protected?				
21	Are computers and TP information kept in a secure, locked storage when Site is closed?				
22	Is the site retaining taxpayer information as outlined in Publication 4299, Privacy & Confidentiality? If so, is the required notice being provided to the taxpayer?				
<b>Training (Check All That Apply)</b>					<b>Comments</b>
How is the volunteer training provided: (Check below)					
23	<input type="checkbox"/> IRS provided training				
24	<input type="checkbox"/> Link & Learn				
25	<input type="checkbox"/> Volunteer Site Affiliated Trainer				
26	<input type="checkbox"/> Paid Site Affiliated Trainer				
27	<input type="checkbox"/> Self Study				

**Remarks: Please attach a separate sheet of paper if more space is needed**

**IRS Volunteer Income Tax Preparation and Outreach Programs Privacy Act Notice**

**Privacy Act Notice**—The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.



## *Closing Out*

### **Site Shut-down**

At the end of the filing season, care should be taken to ensure that your site is “shut-down” properly. The following actions should be taken:

#### **All Sites:**

- If no alternative outlets exist for unused forms and publications, please recycle excess material.
- Confirm that no customer data has been left at the site or with the site sponsor.
- Submit Form 13206, Volunteer Assistance Summary Report, to the SPEC Territory Office for volunteers not previously reported.
- Leave a contact number at the site location. This information will be useful for those customers who may have questions or concerns after the filing season.
- If the site is expected to open during the next filing season, make pre-arrangements with the host.

#### **E-File Sites:**

- Mail Forms 8453 to the designated IRS Submission Processing Campus & the SPEC Territory Office.
- Submit any post-season e-file reports.
- Create a backup file of all returns electronically filed
- Delete e-file software

**NOTE: Refer to Publication 3189 for detailed post-filing season procedures.**

## *Evaluating the Volunteer Effort*

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. In fact, you should be alert to changes and suggestions throughout the filing season that will improve site operations. 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 the Volunteer Return Preparation Program. So, be sure to discuss your ideas with your IRS SPEC contact.

## *Volunteer Recognition*

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

The IRS would also like to recognize volunteers and organizations for their dedication during the filing season. Certificates of appreciation are available from your IRS SPEC contact to present to individuals and organizations that have made noteworthy contributions to the program.







# SECTION VI

## SPECIAL EMPHASIS

### *Title VI*

In accordance with Title VI of the Civil Rights Act of 1964, all volunteer tax sites must ensure that no one be subject to discrimination or denied services because of race, color, religion, national origin, sex, age, disability or reprisal.

Annually each partner is asked to sign Form 13325, Assurance Form (see Exhibit 6-1). The purpose of the form is to acknowledge the partner's compliance with Title VI. The IRS SPEC Territory offices send a letter with an assurance form to each partner in the fall of each year (also included in Exhibit 6-1).

Your IRS SPEC contact will provide you with a Title VI Civil Rights Poster for your site. The posters are printed in both English and Spanish. This poster must be displayed at all times.

The Title VI information is also included on Publication 730, Important Tax Records envelope.

### *Privacy and Confidentiality* As it relates to Customers...

**PLEASE NOTE: All tax information you receive from your customers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.**

Credibility of the Volunteer Return Preparation Program will be lost if disclosure of information is made to unauthorized individuals. To further enhance the privacy of the customers who come to the volunteer sites, try to arrange the assistance area so that other customers cannot see or overhear the information being given to a volunteer. While one volunteer may need to share customer 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 customer's approval.

For more information, see Publication 4299, Privacy and Confidentiality – A Public Trust. Form 13533, Sponsor Agreement, must be signed by each partner/coalition. The Sponsor Agreement outlines six items as follows:

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners with a need to retain and use the information (for purposes other than the preparation of the current year tax return) must provide written notice to customers outlining what information will be retained, for how long, how the information will be used, that it will be protected, and obtain their approval. The customer must be provided an option allowing them to refuse this use of their information.
- Partners and volunteers who use IRS loaned equipment must delete data after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.
- Partners using the IRS provided software must observe the software license agreement and electronic filing guidance.

**NOTE: See Exhibit 6-2 for Form 13533, Sponsor Agreement.**

### **As it relates to Volunteers...**

The Privacy Act of 1974 applies to volunteers also. Below is the Privacy Act Statement that must be issued when volunteers are asked to supply information about them. This applies both to IRS SPEC and to the partner who is keeping any information on the volunteers such as name, address, phone number and an e-mail address.

*Privacy and Confidentiality  
(continued)*

**Privacy Act Notice – The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. For further information please order IRS Publication 4391, Privacy Stuffer.**

*Standards of Conduct for  
Volunteers*

The service provided by the Volunteer Return Preparation Program is very important to the IRS SPEC, to partners and to the community. Volunteers are the heart of the Volunteer Return Preparation Program as they are the one providing the service. The method of providing that service is very important. Just as each of us expects quality customer service when we have a need, our volunteers have a responsibility to provide quality service to uphold ethical standards. Standards of conduct have been developed, and a signed copy will be required of all volunteers. This Standards of Conduct, Form 13615 will be part of the certification process, included in both Taxes and in the test package that comes with the Student Guide, Publication 678. The Standards of Conduct will also be available as a separate form and can be ordered using IRS Volunteer Order Form 2333V (see Figure 6-1).

Figure 6-1: Form 13615

Form <b>13615</b> (September-2004)	Department of the Treasury – <b>Internal Revenue Service</b> <b>Standards of Conduct</b> <b>Volunteer Return Preparation Program</b>	
---------------------------------------	--	--

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

Participants in the Volunteer Return Preparation Program commit to the following standards of conduct

- I will treat all taxpayers professionally, with courtesy and respect
- I will safeguard the confidentiality of taxpayer information
- I will apply the tax laws equitably and accurately to the best of my ability
- I will only prepare returns within the scope of my training and experience
- I will exercise reasonable care in the use and protection of equipment and supplies
- I will not solicit business from taxpayers I assist
- I will not accept payment for the services I provide

\_\_\_\_\_  
Volunteer Name (print)

\_\_\_\_\_  
**Volunteer Signature and Date**

\_\_\_\_\_  
Home Street Address

\_\_\_\_\_  
Daytime Telephone Number

\_\_\_\_\_  
City, State and Zip Code

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
Sponsoring Organization Name

**This form is to be retained at the Site or Partner level.**

**Privacy Act Notice**

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

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

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







# SECTION VII

## PARTNER RESOURCE INFORMATION

### *Introduction*

An important part of building and maintaining partner relationships is the necessity to develop guidance that will ensure consistency in the delivery of the volunteer return preparation program. The attached guidance is intended to continue the excellent service offered to low-income taxpayers, ensure quality in return preparation and electronic filing and to optimize efficiency.

The attached documents are meant as a resource for you and your site coordinators or volunteers.

- Volunteer Electronic Filing-Roles and Responsibilities have been developed specifically for electronic filing sites. This document does not contain any new information. The content was compiled from various publications and documents already in distribution, which are listed as reference items that can provide further guidance if needed. Included with this guidance is a summary chart that provides a quick reference for the many elements of operating a volunteer tax preparation site and who is responsible for ensuring the action is taken.

The IRS developed this guidance based on input and feedback received from partners just like you. We welcome your comments and suggestions as we continue to grow and expand service to the millions of taxpayers who need assistance in meeting their tax obligations.

Please share these documents with your volunteers as you deem appropriate. If you have questions or need assistance please contact your IRS representative.

The following guide outlines the various roles and responsibilities involved in volunteer electronic filing (*e-file*). It is designed in an “at a glance” format for easier viewing. Often individuals serve in multiple roles.

The guide is presented in two formats (chart and narrative), each addressing four (4) aspects:

### **e-file**

- Application into the IRS e-file Program
- Administrative procedures for electronic filing
- Reporting and record keeping

### **Training and Certification**

- Planning and scheduling
- Material, equipment, and space for training and certification
- Volunteer Competency Certification

### **Software**

- Purchasing tax preparation software
- Loading and testing operating systems/tax preparation software on volunteer equipment
- Running tax preparation software

### **Equipment**

- Securing equipment resources
- Preparation of equipment for volunteer program
- Managing equipment during and after the filing season

This is only a guide. For more detailed information, please see the references noted throughout this guide.

# Roles and Responsibilities Chart: Sponsor/Coalition/Coordinator/Volunteer

## VITA/TCE Electronic Filing – Roles and Responsibilities Summary

Subject	Roles & Responsibilities	Program Sponsor	Coalition/ Partner	VITA/TCE Site Coordinator	Volunteer
e-file	Provide initial guidance and assistance as needed to support electronic filing	X			
e-file	Provide technical support as needed throughout the filing season		X	X	
e-file	Ensure volunteers are qualified to prepare returns		X	X	
e-file	Sign and submit the Privacy and Confidentiality – A Public Trust Sponsor Agreement		X	X	
e-file	Prepare and submit Form 8633 (Application to Participate in the IRS e-file Program)		X	X	
e-file	Safeguard and protect the EFIN	X	X	X	X
e-file	Follow the rules and regulations as defined in Publication 1345 (IRS E-file Handbook) and Revenue Ruling 2000-31		X	X	X
e-file	Ensure the Site Identification Number is entered on the return and Form 8453			X	X
e-file	Follow e-file procedures for creating and transmitting returns			X	X
ALL	Protect taxpayer privacy, confidentiality, tax information, and tax data (physical & electronic)	X	X	X	X
e-file	Advise customer of why information will be retained		X	X	X
e-file	Submit Form 8453s to the appropriate Submission Processing Center. Resolve any issues regarding Form 8453.		X	X	X
e-file	Meet record keeping and documentation requirements		X	X	X
e-file	Conduct site reviews	X	X	X	
e-file	Ensure quality of return preparation and site operations	X	X	X	
ALL	Protect volunteer information	X	X	X	X
ALL	Assess overall operations to ensure goals met and identify improvements/changes needed.	X	X	X	
e-file	Record and report e-file activities (Preparer Electronic Filing Log, Post-Filing Season Reports, and Forms 13315/13206)	X	X	X	X
Training	Establish training plan for tax law and electronic filing	T	X	X	

# Form 8453 will be stored by the IRS office office if the coalition/partner does not have secure storage facilities.

T Train the Trainer (Partners, Coalitions, Site Coordinators)

\* IRS purchases TaxWise for the use of program sponsors; use of any other products are the responsibility of the sponsor. Subject to resource availability.

\*\* Equipment may come from a number of sources including IRS. Ownership of the equipment will determine party responsible for activity. Subject to resource availability.

*Roles and Responsibilities Chart: Sponsor/Coalition/Coordinator/Volunteer*

**VITA/TCE Electronic Filing – Roles and Responsibilities Summary**

<b>Subject</b>	<b>Roles &amp; Responsibilities</b>	<b>Program Sponsor</b>	<b>Coalition/ Partner</b>	<b>VITA/TCE Site Coordinator</b>	<b>Volunteer</b>
Training	Provide training materials	X	X		
Training	Establish and communicate training schedule	T	X	X	
Training	Deliver training	T	X	X	
Training	Attend training		X	X	X
Training	Administer and review testing of volunteers for competency	T	X	X	
Software	Adhere to software license agreement (including VITA/TCE Sponsor Agreement)	X	X	X	X
Software	Purchase/order tax preparation software package*	X	X		
Software	Ensure software is compatible with equipment	X	X	X	
Software	For IRS owned equipment, provide standard image for VITA/TCE equipment	X			
Software	Deliver tax preparation software*	X	X		
Software	Load and set up tax preparation software *	X	X	X	X
Software	Update software as required *	X	X	X	X
Equipment**	Secure equipment meeting software requirements (computers, printers, switchboxes)	X	X	X	
Equipment**	Set up equipment	X	X	X	X
Equipment**	Provide licensed operating system software	X	X		
Equipment**	Install data communication lines as needed		X		
Equipment**	Sign and submit equipment loan agreement/certification		X	X	X
Equipment**	Safeguard equipment to prevent damage or theft	X	X	X	X
Equipment**	Sign and submit the Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships		X	X	
Equipment**	Delete taxpayer data from computers after return preparation activities are complete		X	X	X
Equipment**	Ensure IRS Inventory system reflects all equipment in use and the current location.	X			
Equipment**	Certify continued control of equipment during loan	X	X	X	X
Equipment**	Return loaned equipment	X	X	X	X

# Form 8453 will be stored by the IRS office if the coalition/partner does not have secure storage facilities.

T Train the Trainer (Partners, Coalitions, Site Coordinators)

\* IRS purchases TaxWise for the use of program sponsors; use of any other products are the responsibility of the sponsor. Subject to resource availability.

\*\* Equipment may come from a number of sources including IRS. Ownership of the equipment will determine party responsible for activity. Subject to resource availability.

## *VITA/TCE Electronic Filing Glossary of Acronyms, Forms and Publications*

(See main glossary in back of book for other terms)

ACK	Acknowledgement File
Agreement and Certification Documents	<ul style="list-style-type: none"><li>• Annual Property and Data Deletion Certification</li><li>• Privacy and Confidentiality – A Public Trust Sponsor Agreement, Form 13533</li><li>• Property Loan Agreement</li><li>• Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships, Form 13325</li></ul>
DCN	Declaration Control Number
EFIN	Electronic Filing Identification Number
Form 8453	U.S. Individual Income Tax Declaration for Electronic Filing
Form 8633	Application to Participate in the IRS e-file Program
Form 13206	Volunteer Assistance Summary Report
Form 13315	Partner/Outreach Activity Report {reporting of Volunteer Training}
IRS	Internal Revenue Service
MTS	Modernization and Information Technology Services
PTIN	Practitioner Tax Identification Number
Publication 1345	Handbook for Authorized IRS e-file Providers
Publication 1345A	Filing Season Supplement for Authorized IRS e-file Providers
Revenue Ruling 2000-31	Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns
SIDN	Site Identification Number
SPEC	Stakeholder Partnerships, Education and Communication
STARS	SPEC Taxpayer Assistance Reporting System (includes information on partners, sites, production, contacts, inventory and software orders)
TaxWise	Tax return preparation software
TCE	Tax Counseling for the Elderly
UTS	Universal Tax Systems, Inc. (developer of TaxWise software)
VITA	Volunteer Income Tax Assistance

### **Reference Documents and Job Aids:**

- Publication 3189 Volunteer *e-file* Administrator Guide
- Publication 3112 The IRS *e-file* Application Package (Form 8633 Application to Participate in the IRS e-file Program)
- QUICKALERTS, online service that disseminates mass e-file messages. Access the site at, at [www.envoyprofiles.com/QuickAlerts](http://www.envoyprofiles.com/QuickAlerts), to subscribe.
- Publication 4012, Volunteer Resource Guide

## ***Program Sponsors***

Internal Revenue Service Stakeholder Partnerships, Education and Communication (SPEC) office is responsible for the Volunteer Return Preparation Program. By forming local and national partnerships, SPEC encourages other organizations to become involved in tax services for their communities. Partner resources help expand services to local communities and increase the success of the volunteer programs. Through coalitions, partners, and volunteers, more people are able to meet their tax filing responsibilities.

SPEC recognizes that each program develops at its own rate and will offer the necessary guidance, assistance, and support along the way.

**Program sponsors assume the following responsibilities to ensure to deliver and operate successful, effective volunteer program(s) in their communities:**

### **e-file:**

- Provide initial guidance and assistance as needed to support electronic filing. This may include assisting with technical support during the filing season, helping prepare Form 8633 Application to Participate in the IRS e-file Program, assisting with any Form 8453 U.S. Individual Income Tax Declaration for Electronic Filing issues, and providing document storage. As a coalition and/or partner move towards self-sufficiency, this support will decrease accordingly.
- Safeguard and protect the EFIN (Electronic Filing Identification Number) assigned to each site.
- Develop procedures (internal and external) to protect taxpayer privacy, confidentiality, tax information (physical and electronic), and tax data (physical and electronic) at all times; ensure security is present on the operating system.
- Conduct site reviews to ensure compliance with tax law and electronic filing procedures, and provide guidance on quality control procedures (improve processing, reduce errors, etc.). The level of self-sufficiency of the site and problems/issues being experienced will determine the number, frequency, and duration of the site reviews. (See draft Form 6729 Figure 5-2)

- Develop procedures (internal and external) to protect volunteer information (names, addresses, phone numbers, etc).
- Collect and process e-file related information from the sites via Form 13315 Partner/Outreach Activity Report, Figure 7-1, Form 13206 Volunteer Assistance Summary Report, Preparer Electronic Filing Log, Figure 4-1, and Post Filing Season reports, or other formats agreed upon.
- Assess overall operations annually to ensure goals are met and identify improvements and/or changes.

### **Training and Certification:**

- Establish a training and certification plan for tax law and electronic filing. In the initial stage of development, IRS will support the coalition and partners with training and certification plans for all parties (coalition/partner members, site coordinators, volunteers). As the coalition/partnership develops, IRS will establish training and certification plans for “Train the Trainer” sessions for training coalition/partner members. The coalition/partner members will train the site coordinators and volunteers.
- Provide training and certification material, which consists of course books, tests, publications, tax forms, and e-file training and certification software (if IRS purchased software is used during the filing season).
- Establish and communicate “Train the Trainer” training and certification schedule - times, dates, locations, instructors- for tax law and electronic filing. This training and certification will be for coalition/partner members.
- Deliver the “Train the Trainer” training and certification, which includes preparing the training space, registering participants, securing/scheduling instructors, and so forth.
- Administer and review testing of “Train the Trainer” participants for certification of competency. Collect volunteer names and their test results from coalition/partners conducting volunteer training and certification.

## ***Program Sponsors (continued)***

### **Software:**

- Adhere to software license agreement purchased by the IRS for use in the volunteer program (currently TaxWise). SPEC and MITS headquarter operations will facilitate software purchase.
- Order tax preparation software to be used at the volunteer site(s) (currently TaxWise). The IRS will supply tax preparation software for those sites unable to secure their own; however, this is subject to resource availability. Some sponsors, such as AARP, may have alternate methods for ordering software.
- Ensure IRS purchased software is compatible with IRS owned equipment. This includes testing and resolving any issues with the operating system, security software, tax preparation software and office software to ensure proper functioning for volunteer program use.
- For IRS owned equipment, MITS will develop and provide a standard image for volunteer equipment, which facilitates quicker and more consistent loading of the operating system and tax preparation software. This will also speed the delivery of equipment to IRS offices.
- Deliver IRS purchased tax preparation software to sites. IRS is not responsible for delivery of tax preparation software purchased by the coalition/partner.
- Load IRS purchased prior year tax preparation software onto IRS owned equipment. IRS offices may assist coalitions and partners in setting up IRS purchased software on IRS owned equipment, subject to resource availability. Set up means entering tax defaults, forms, etc. As a coalition and/or partner move towards self-sufficiency, this support will decrease accordingly.
- Update IRS owned software (operating systems, tax preparation software, and imaging) on IRS owned equipment, annually. This activity will occur prior to software/equipment distribution to IRS offices. Current year tax preparation software loading and updates will be the responsibility of the coalition/partner and/or site coordinator.

### **Equipment:**

- Secure IRS owned equipment (computers, printers, and switchboxes) meeting IRS software requirements from refreshment activities (operating systems, memory, data security, etc.).
- Assist with set up of IRS owned equipment at the site, subject to resource availability. As a coalition and/or partner moves towards self-sufficiency, this support will decrease accordingly.
- Provide licensed operating system software for all IRS owned equipment that will be utilized in the volunteer program.
- Maintain agreements or certifications such as IRS SPEC Property Loan Agreement (on IRS loaned equipment) and IRS SPEC Annual Property and Data Deletion Certification. This will include documentation of receipt of the agreement or certification on the IRS inventory system (STARS).
- Safeguard IRS owned equipment to prevent damage or theft. Ensure all parties are aware of their responsibility for protecting equipment while on loan.
- Ensure IRS Inventory system (STARS) reflects all equipment in use and its current location. Ensure changes to equipment location are promptly recorded.
- Ensure taxpayer data is deleted from IRS owned computers after return preparation activities are complete. Obtain completed SPEC Annual Property and Data Deletion Certification from the sites. This will include documentation of data deletion on the IRS inventory system (STARS).
- Ensure annual certification of equipment when loan extends beyond current year.
- Ensure loaned IRS equipment is returned when requested to the IRS centralized depot center or to the local SPEC office. This will include documentation of the IRS inventory system to reflect the return of the equipment.

## ***Coalitions/Partners***

A valuable community service is performed when community leaders, organizations, and agencies band together to ensure all eligible taxpayers are aware of and take advantage of available free income tax assistance. This is especially true when leaders offer electronic filing to bring potential refunds quicker to those in need. IRS recognizes that each coalition or partner is at a different stage of program development and will offer the necessary guidance, assistance, and support along the way. Coalitions and partners assume the following responsibilities to operate an effective volunteer program in their communities:

### **e-file:**

- Provide technical support to site coordinators and volunteers as needed throughout the filing season.
  - Ensure volunteers are qualified to prepare returns.
  - Prepare and submit Form 8633, Application to Participate in the IRS e-file Program.
  - Safeguard and protect the EFIN (Electronic Filing Identification Number) assigned to each site.
  - Follow the rules and regulations for electronic filing as stipulated in Publication 1345, Handbook for Authorized IRS e-file Providers, and Revenue Ruling 2000-31, Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns.
  - Develop procedures to protect taxpayer privacy, confidentiality, tax information (physical and electronic), and tax data (physical and electronic) at all times.
  - Sign and submit the Privacy and Confidentiality – A Public Trust Sponsor Agreement, Form 13533, to the local IRS contact. (See Exhibit 6-2)
  - Advise customer (taxpayer) and IRS of information being used and retained for purposes other than the current year tax return preparation, and how this information/data will be protected.
  - Submit Form 8453 U.S. Individual Income Tax Declaration for Electronic Filing, Figure 7-2, to the appropriate IRS Submission Processing Center (including resolving any missing Form 8453 issues). If the Self Select PIN method is used for taxpayer signatures, Form 8453 does not need to be prepared, processed, or stored.
- Meet record keeping and documentation requirements, for example: retaining Declaration Control Number Reports (DCN) and Acknowledgement (ACK) files.
  - Develop procedures to protect volunteer information (names, addresses, phone numbers, etc).
  - Report e-file related information to the IRS via Form 13315 Partner Outreach Activity Report, Figure 7-1, Form 13206 Volunteer Assistance Summary Report, Figure 4-1, Preparer Electronic Filing Log, and Post Filing Season reports, or other formats agreed upon with the IRS office. Depending on how the coalition or partnership is established, these reports may be prepared by the volunteer Site Coordinator.
  - Perform site reviews to ensure compliance with program requirements, tax law and electronic filing procedures, and provide guidance on quality control procedures (return accuracy, improve processing, reduce errors, etc.). See Form 6729 Figure 5-2
  - Assess overall operations annually to ensure goals are met and identify improvements and/or changes.
  - Ensure quality of return preparation and site operations.

Coalitions and partners assist in establishing a solid foundation for both site operation and tax return preparation through an effective training and certification plan and the delivery of training. IRS recognizes that each coalition or partner is at a different level of program development and will offer the necessary guidance, assistance and support as required. It is important for coalitions and partners to assume the following responsibilities for an effective training and certification program.

### **Training and Certification:**

- Establish training and certification plan for tax law and electronic filing. This will involve the training and certification of site coordinators and volunteers.
- Provide training and certification material and/or supplies such as paper, pens, pencils, calculators, staplers, etc. IRS will supply course books and tests.
- Establish and communicate training and certification schedule - times, dates, locations, instructors- for tax law and electronic filing. This training and certification will be for coalition/partner members, site coordinators and volunteers.

## ***Coalitions/Partners (continued)***

- Deliver the training, which includes preparing the training space, registering volunteers, securing/scheduling instructors, etc.
- Attend necessary training and certification sessions on tax law and electronic filing. Each coalition or partnership will determine which training and certification sessions are necessary for their members to attend. It is suggested site coordinators attend all training and volunteers attend training related to tax law, privacy/disclosure, security, and electronic filing.
- Administer and review testing of volunteers for certification of competency. Volunteer names plus their test results are reported to the IRS office. The coalition/partner may wish to establish a volunteer database.

Coalitions and partners ensure the accuracy of returns and provide faster return and refund processing by using tax return preparation software. IRS recognizes that each coalition or partner is at a different level of program development and will offer the necessary guidance, assistance and support as required. Optimally, coalitions and partners will assume responsibilities for software utilization.

### **Software:**

- Adhere to software license agreement, whether it is software provided by IRS or software purchased by the coalition/partner.
- Purchase/order tax preparation software to be used at the volunteer site(s). The IRS purchases a tax preparation software product for use by program sponsors, subject to resource availability; uses of any other products are the responsibility of the sponsor.
- Ensure software is compatible with equipment. This includes testing and resolving any issues with the operating system, security software, tax preparation software and office software to ensure proper functioning for volunteer program use.
- Deliver tax preparation software to sites.
- Load tax preparation software, including setting tax form and initial form defaults (for example: site identification number SIDN, volunteer address,

EFIN).

- Update the software as required. Some coalitions or partnerships may delegate this responsibility to the Volunteer Site Coordinator(s).

Coalitions and partners contribute to the electronic filing program by identifying equipment resources. IRS recognizes that each coalition or partner is at a different level of program development and will offer the necessary guidance, assistance and support as required. To be effective, coalitions and partners need to assume responsibilities for obtaining and protecting the equipment resources and its data.

### **Equipment:**

Use equipment meeting minimum operating requirements for return preparation software (operating systems, memory, data security, etc.).

- Secure equipment (computers, printers, and switch-boxes).
- Set up equipment at the site. Retain packing and shipping material for IRS loaned equipment. Some coalitions or partnerships may delegate this responsibility to the Volunteer Site Coordinator(s).
- Provide licensed operating system software for all coalition or partner owned equipment that will be utilized in the volunteer program.
- Install, and pay expenses for, data communication lines as needed.
- Sign agreements and certifications such as the Property Loan Agreement (on IRS loaned equipment), IRS (SPEC) Annual Property and Data Deletion Certification, and Form 13325, Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships. (See Exhibit 6-1 for Form 13325)
- Safeguard equipment to prevent damage or theft.
- Delete taxpayer data from computers after return preparation activities are complete.
- Certify continued control of equipment during loan period when requested.
- Return loaned equipment when requested. For IRS equipment, instructions will be provided as to when and where to return equipment.

## ***Site Coordinators***

Volunteer Site Coordinators play an important role in helping taxpayers understand and meet their tax responsibilities. Through their involvement, millions of tax returns are prepared for those in need of free assistance. The role that each Volunteer Site Coordinator plays may vary, depending on whether the site is part of a coalition, partnership, or is independent. IRS will provide the guidance, assistance, and support necessary to help make the site operational.

Site Coordinators assume the following responsibilities to ensure the success and effectiveness of their volunteer programs:

### **e-file:**

- Provide technical support to other site coordinators and volunteers throughout the filing season.
- Ensure volunteers are qualified to prepare returns.
- Prepare and submit Form 8633 Application to Participate in the IRS e-file Program. If the site is a member of a coalition or partnership, the coalition/partner may complete this form.
- Safeguard and protect the EFIN (Electronic Filing Identification Number) assigned to each site.
- Follow the rules and regulations for electronic filing as stipulated in Publication 1345, Handbook for Authorized IRS e-file Providers, and Revenue Ruling 2000-31, Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns.
- Ensure the Site Identification Number (SIDN) (assigned by IRS) is entered in the PTIN field in the Preparer Information section and Form 8453 U.S. Individual Income Tax Declaration for Electronic Filing.
- Follow electronic filing procedures for creating and transmitting returns. This includes establishing quality control measures, transmitting income tax returns; retaining Declaration Control Number Reports (DCN) and Acknowledgement (ACK) files, working/resubmitting rejected returns, etc.
- Develop procedures to protect taxpayer privacy, confidentiality, tax information (physical and electronic), and tax data (physical and electronic) at all times.

- Sign and submit the Form 13533, Privacy and Confidentiality – A Public Trust Sponsor Agreement to the local IRS contact (when not affiliated with a partner or coalition).
- Advise customer (taxpayer) and IRS of information being used and retained for purposes other than the current year tax return preparation, and how this information/data will be protected. This generally applies to sites that are part of a coalition/partnership.
- Submit Forms 8453 U.S. Individual Income Tax Declaration for Electronic Filing to the appropriate IRS Submission Processing Center (including resolving any missing Form 8453 issues). If the Self Select PIN method is used for taxpayer signatures, Form 8453 does not need to be prepared, processed, or stored.
- Meet record keeping and documentation requirements, for example: retaining Declaration Control Number Reports (DCN) and Acknowledgement (ACK) files.
- Develop procedures to protect volunteer information (names, addresses, phone numbers, etc).
- Report e-file related information to the IRS via Form 13315 Partner/Outreach Activity Report (training volunteers), Form 13206 Volunteer Assistance Summary Report (reporting volunteer information), Preparer Electronic Filing Log, and Post Filing Season reports (from the transmitting computer), or other formats agreed upon with the IRS office.
- Perform site review(s) to ensure compliance with tax law and electronic filing procedures, and provide guidance on quality control procedures (return accuracy, improve processing, reduce errors, etc.).
- Assess overall operations annually to ensure goals are met and identify improvements and/or changes.
- Ensure quality of return preparation and site operations.

Site Coordinators assist in establishing a solid foundation for both site operations and tax return preparation through an effective training and certification program. IRS will provide the guidance, assistance, and support necessary to help make the site operational. It is important for site coordinators to assume the following responsibilities around the development of a training and certification plan and the delivery of training.

## ***Site Coordinators (continued)***

### **Training and certification:**

- Establish training and certification plan for tax law and electronic filing for volunteers and other site coordinators. This activity may be done by the coalition/partner, if the site is a member.
- Establish and communicate a training and certification schedule - times, dates, locations, instructors- for tax law and electronic filing.
- Deliver the training and certification, which includes preparing the training space, registering volunteers, securing/scheduling instructors, and so forth. This activity may be done by the coalition/partner, if the site is a member.
- Attend necessary training and certification sessions (tax law, privacy/disclosure, security, tax software, e-file administration).
- Administer and review testing of volunteers for certification of competency. Volunteer names plus their test results are reported to the IRS office. The site may wish to establish a volunteer database. This activity may be done by the coalition/partner, if the site is a member.

Site Coordinators ensure the accuracy of returns and provide faster return and refund processing by using tax return preparation software. IRS will provide the guidance, assistance, and support necessary to help make the site operational. Optimally, site coordinators will assume responsibilities for software utilization.

### **Software:**

- Adhere to software license agreement, whether it is software provided by IRS or software purchased by the site, the coalition, or the partner.
- Ensure software is compatible with equipment. This includes testing and resolving any issues with the operating system, security software, tax preparation software and office software to ensure proper functioning for volunteer program use. This activity may be done by the coalition/partner, if the site is a member.

- Load tax preparation software, including setting tax form and initial form defaults (for example: site identification number, volunteer address, EFIN). This also includes resolving problems such as inputting data, rejected data, frozen screens, etc.
- Update the software as required.

Site Coordinators contribute to the electronic filing program by identifying equipment resources. IRS will provide the guidance, assistance, and support necessary to help make the site operational. To be effective, site coordinators need to assume responsibilities for obtaining and protecting the equipment resources and its data.

### **Equipment:**

- Secure equipment (computers, printers, and switch-boxes) meeting software requirements (operating systems, memory, data security, etc.). This activity may be done by the coalition/partner, if the site is associated with a coalition/partner.
- Set up equipment (computers, printers, switchboxes, and extension cords) at the site(s). Retain packing and shipping material for IRS loaned equipment.
- Sign agreement and certification documents such as the Property Loan Agreement (on IRS loaned equipment) and IRS SPEC Annual Property and Data Deletion Certification, and Form 13325, Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships. (See Exhibit 6-1 for Form 13325)
- Safeguard equipment to prevent damage or theft.
- Delete taxpayer data from computers after return preparation activities are complete.
- Certify continued control of equipment during loan period when requested.
- Return loaned equipment when requested. For IRS equipment, instructions will be provided as to when and where to return equipment.

## ***Volunteers***

Volunteers are critical to the success of the volunteer tax preparation programs. They prepare basic tax returns for people who cannot afford professional assistance in meeting their tax responsibilities. Volunteer opportunities are numerous. Some operate a one-person site, some travel from location to location (roving), and others assist at an established site. The way in which the volunteer participates in the program will determine the type of role and responsibilities assumed. IRS will provide the guidance, assistance, and support necessary to help make the participation as rewarding as possible. Volunteers assume the following responsibilities to ensure the success and effectiveness of their local sites:

### **e-file:**

- Safeguard and protect the EFIN (Electronic Filing Identification Number) assigned to the site.
- Follow the rules and regulations for electronic filing as stipulated in Publication 1345, Handbook for Authorized IRS e-file Providers, and Revenue Ruling 2000-31, Requirements of Participants in the IRS e-file Program for Individual Income Tax Returns.
- Ensure the Site Identification Number (SIDN) (assigned by IRS) is entered in the PTIN field in the Preparer Information section and Form 8453 U.S. Individual Income Tax Declaration for Electronic Filing.
- For one-person or roving sites: Follow electronic filing procedures for creating and transmitting returns. This includes establishing quality control measures, transmitting income tax returns; retaining Declaration Control Number Reports (DCN) and Acknowledgement (ACK) files, working/resubmitting rejected returns, etc.
- Protect taxpayer privacy, confidentiality, tax information (physical and electronic), and tax data (physical and electronic) at all times.
- If applicable, advise customer (taxpayer) of information being used and retained for purposes other than the current year tax return preparation, and how this information/data will be protected. Generally this applies if the volunteer is a member of a coalition or partnership.

- Submit Form 8453 U.S. Individual Income Tax Declaration for Electronic Filing (See Figure 7-2) to the appropriate IRS Submission Processing Center (including resolving any missing Form 8453 issues). This generally applies to volunteers who operate a roving site or a one-person site. If the Self Select PIN method is used for taxpayer signatures, Form 8453 does not need to be prepared, processed, or stored.
- For one-person or roving sites: Meet record keeping and documentation requirements, for example, retaining Declaration Control Number Reports (DCN) and Acknowledgement (ACK) files.
- Protect volunteer information (names, addresses, phone numbers, etc).
- Report e-file related information to the IRS via Preparer Electronic Filing Log and Post Filing Season reports (from the transmitting computer) or other formats agreed upon with the IRS office. This generally applies to volunteers operating a roving site or a one-person site.
- Protect customer (taxpayer) information.

Volunteers contribute their time and effort to the program through attendance at training and certification events or self study to provide high-quality return preparation. IRS will provide the guidance, assistance, and support necessary to help make the participation as rewarding as possible. Volunteers show responsibility by successful completion of training.

### **Training and certification:**

- Attend necessary training and certification sessions (tax law, privacy/disclosure, security, tax software) or self-study the tax law training and certification material. The volunteer will need to attend e-file administration training and certification if she/he is a roving site or a one-person site.

Volunteers ensure accuracy of returns and provide faster return and refund processing by using tax return preparation software. IRS will provide the guidance, assistance, and support necessary to help make the participation as rewarding as possible. Depending on the role, volunteers may need to assume responsibilities for software utilization.

## ***Volunteers (continued)***

### **Software:**

- Adhere to software license agreement, whether it is software provided by IRS or software purchased by the coalition or the partner.
- Load tax preparation software, including setting tax form and initial form defaults (for example: site identification number, volunteer address, EFIN). It may include resolving problems such as inputting data, rejected data, frozen screens, etc. This generally applies to volunteers who operate a roving site or a one-person site. This may or may not apply to members of a coalition/partnership.
- Update the software as required. This generally applies to volunteers who operate a roving site or a one-person site.

Volunteers contribute to the electronic filing program by protecting the equipment and its data. IRS will provide the guidance, assistance, and support necessary to help make the participation as rewarding as possible when using tax return preparation software. Through this use, volunteers assume responsibilities for protection of the equipment resources and the data captured on the equipment.

### **Equipment:**

- Set up equipment at volunteer site(s). This generally applies to volunteers who operate a roving site or a one-person site.
- Sign agreements such as Property Loan Agreement (on IRS loaned equipment) and IRS SPEC Annual Property and Data Deletion Certification. This generally applies to volunteers who operate a roving site or a one-person site.
- Safeguard equipment to prevent damage or theft.
- Delete taxpayer data from computers after return preparation activities are complete. This generally applies to volunteers who operate a roving site or a one-person site.
- Certify continued control of equipment during loan period when requested. This generally applies to volunteers who operate a roving site or a one-person site.
- Return loaned equipment when requested. For IRS equipment, instructions will be provided as to when and where to return equipment.





# EXHIBITS

## *Exhibit 2-1 - Volunteer Tax Preparation Information Sheet*

---

### VOLUNTEER RETURN PREPARATION PROGRAM CRITICAL INTAKE DATA

---

**Instructions:** These questions must be asked of each taxpayer and documented on Page 2 of this form or on a partner developed form.

---

#### **TAXPAYER IDENTIFICATION**

1. Valid picture identification for taxpayer and spouse
2. Taxpayer/spouse's name
3. Taxpayer/spouse's address
4. Taxpayer/spouse's phone number
5. Taxpayer/spouse's Social Security Number (SSN) or Taxpayer Identification Number (TIN) (need to see official documentation)
6. Taxpayer/spouse's birth dates

#### **TAXPAYER MARITAL STATUS**

1. Was taxpayer single as of December 31st of the tax year?
2. Was taxpayer legally married and living with their spouse as of December 31?
3. Has taxpayer's spouse died within the past two calendar years?
4. Can someone else claim the taxpayer/spouse as a dependent on his or her tax return?

#### **DEPENDENTS**

1. List all persons who lived in your home during the tax year and anyone living outside your home that you supported during the tax year.
2. For each listed person, please note:
  - a. Person's name as shown on taxpayer identification number documents
  - b. Person's birth date
  - c. Person's social security number or taxpayer identification number
  - d. Person's relationship to taxpayer
  - e. Number of months person lived in taxpayer's home
  - f. Support provided by taxpayer for each person

#### **TAXPAYER'S INCOME**

1. How many jobs did the taxpayer/spouse have during the tax year?
2. Did taxpayer/spouse bring W-2s or other proof of income for the jobs noted above?
3. Did the taxpayer/spouse receive income not reported on a W-2? (i.e. Social Security payments, interest, dividends, Form 1099s, etc.)

#### **TAXPAYER'S EXPENSES**

1. Did the taxpayer/spouse pay for childcare during the tax year that allowed them to work? If yes, did the taxpayer bring the address and the identification number of the provider?
2. Did the taxpayer/spouse or any member of their household attend college or vocational school in 2004?
3. Did the taxpayer/spouse or any member of their family pay student loan interest?

#### **OTHER TAXPAYER INFORMATION**

1. Have you ever had the Earned Income Tax Credit disallowed by the IRS?
2. Do you want to use Direct Deposit to your checking or savings account? If yes, did the taxpayer bring the account number and the routing number of the financial institution?

*Exhibit 2-1 - Volunteer Tax Preparation Information Sheet (continued)*

**TAX PREPARATION INFORMATION SHEET**

You will need: a) Valid Picture I.D.  
 b) Copies of ALL W-2, 1099 Forms and proof of other income received by you and your spouse  
 c) Social Security Cards or Individual Tax Identification Number (ITIN) Cards or ITIN Letters for you, your spouse **and any others shown on the tax return**  
 Did you bring a copy of your prior year's tax return?  YES  NO

**YOUR INFORMATION:**

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security No. / ITIN \_\_\_\_\_ - \_\_\_\_\_

**SPOUSE INFORMATION:**

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_ Social Security No. / ITIN \_\_\_\_\_ - \_\_\_\_\_

**ADDRESS:**

Street \_\_\_\_\_ Apt. \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**Telephone Numbers:**

Home \_\_\_\_\_

Business \_\_\_\_\_

Cell \_\_\_\_\_

**YOU**

**SPOUSE**

**OCCUPATION & # Jobs**

Your \_\_\_\_\_

Spouse \_\_\_\_\_

**Date of Birth:**

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

**MARITAL STATUS:**

Were you legally married as of December 31st?  YES  NO

If so, were you living with your spouse as of December 31st?  YES  NO

Did your spouse die within the last 2 years? If yes, date of death \_\_\_\_\_  YES  NO

Can someone else claim you or your spouse as a dependent on their tax return?  YES  NO

**FAMILY / DEPENDENT INFORMATION – Do not include yourself or your spouse.**

Please list all persons who lived in your home and anyone living outside your home that you supported during the tax year.

Name	Birth Date	Social Security Number or ITIN	Relationship	Months person lived with you in 2004	Did you provide more than 50% support for this person in 2004

Did you or your spouse have income during the tax year that was not reported on a W2?  YES  NO

Did you receive Social Security payments during the tax year?  YES  NO

Did you receive unemployment payments during the tax year?  YES  NO

Did you pay for childcare during the tax year that allowed you to work?  YES  NO

If yes, did you bring the address and tax identification number for the provider?  YES  NO

Did you or anyone in your family attend college or vocational school during the tax year?  YES  NO

Did you or anyone in your family pay student loan interest?  YES  NO

Did you own your own home during the tax year?  YES  NO

Have you ever had the Earned Income Credit disallowed by the IRS?  YES  NO

Do you want to use Direct Deposit to a savings or checking account?  YES  NO

If so, did you bring the account number and the routing number of the financial institution?  YES  NO

**AFTER YOUR TAX RETURN HAS BEEN COMPLETED, ATTACH THIS COMPLETED FORM TO YOUR COPY OF YOUR TAX RETURN.**

*I understand that this is a free service by volunteers. I will be patient and treat volunteers with courtesy and respect. I agree to provide all information necessary to complete an accurate tax return. I have reviewed the information contained in this document and agree that all the information is complete and correct.*

### *Exhibit 3-1 - Suggested Timeline of Activities*

<p><b>June</b></p> <p><b>July</b></p> <p><b>August</b></p> <p><b>September</b></p>	<ul style="list-style-type: none"> <li>• New sites: Begin initial volunteer recruitment efforts.</li> <li>• New sites: Apply for EFIN (Electronic Filing Identification Number) and SIDN (Site Identification Number) through your IRS SPEC office.</li> <li>• Existing sites: Continue volunteer recruitment efforts for next filing season.</li> <li>• Order electronic filing software through your IRS SPEC office.</li> <li>• Complete Form 2333V for training material orders and submit to your IRS SPEC contact</li> </ul>
<p><b>October</b></p>	<ul style="list-style-type: none"> <li>• Continue volunteer recruitment.</li> <li>• Select or firm up site location(s).</li> <li>• Identify instructors for electronic filing and volunteer tax training and certification.</li> <li>• Schedule date and place for electronic filing training and certification.</li> <li>• Schedule date and place for volunteer tax training and certification.</li> <li>• Complete any additional Forms 2333V for training material orders and submit to your IRS SPEC contact.</li> <li>• Identify/secure computer equipment for volunteer tax site(s).</li> <li>• Begin both electronic filing and volunteer tax training and certification classes.</li> </ul>
<p><b>November</b></p>	<ul style="list-style-type: none"> <li>• Complete Form 2333V for site material orders and submit to your IRS SPEC contact.</li> <li>• Begin preparing site information sheet.</li> <li>• Continue volunteer training and certification.</li> </ul>
<p><b>December</b></p>	<ul style="list-style-type: none"> <li>• Complete site information sheet and submit to IRS SPEC contact.</li> <li>• Begin community awareness publicity.</li> <li>• Meet with volunteers to plan strategy for staffing/operating site(s).</li> <li>• Identify volunteer to serve as alternate site coordinator in your absence.</li> <li>• Verify order of forms and supplies for sites.</li> <li>• Continue volunteer training and certification.</li> </ul>
<p><b>January</b></p>	<ul style="list-style-type: none"> <li>• Continue volunteer training and certification.</li> <li>• Post publicity posters.</li> <li>• Conduct volunteer training/meeting to verify roles/responsibilities.</li> <li>• Open Volunteer Return Preparation Program e-file sites.</li> <li>• Submit Volunteer Assistance Summary Report, Form 13206, (or alternate document with the same information as requested on Form 13206) to IRS SPEC office, to IRS SPEC office (due 3rd day after the end of the month that site opens).</li> <li>• If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus, and SPEC Territory Office (if required).</li> <li>• Recognize volunteer efforts.</li> </ul>

## *Exhibit 3-1 - Suggested Timeline of Activities (continued)*

<b>February</b>	<ul style="list-style-type: none"><li>• Open Volunteer Return Preparation Program e-file sites.</li><li>• Submit Volunteer Assistance Summary Report, Form 13206, or alternate report (if you have new volunteers to report).</li><li>• If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required).</li><li>• Provide IRS SPEC contact complete list of volunteer names and addresses.</li><li>• Recognize volunteer efforts.</li><li>• Start Site Review.</li></ul>
<b>March</b>	<ul style="list-style-type: none"><li>• Submit Volunteer Assistance Summary Report, Form 13206, or alternate report to IRS SPEC office (if you have new volunteers to report).</li><li>• If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required).</li><li>• Schedule volunteer recognition ceremonies.</li><li>• Work with IRS SPEC contact to prepare certificates for volunteers.</li><li>• Initiate formal appreciation for site sponsor (certificate and letter).</li><li>• Recognize volunteer efforts.</li></ul>
<b>April</b>	<ul style="list-style-type: none"><li>• Submit Volunteer Assistance Summary Report, Form 13206, or alternate report to IRS SPEC office (if you have new volunteers to report).</li><li>• If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required).</li><li>• Plan/attend volunteer/sponsor recognition ceremonies.</li><li>• Initiate site close-out procedures as referenced in Section V. of this publication; and post-filing software procedures as referenced in Publication 3189, Volunteer e-file Administrator Guide.</li></ul>
<b>May</b>	<ul style="list-style-type: none"><li>• If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and SPEC Territory Office (if required).</li><li>• Evaluate filing season, site, and volunteers.</li><li>• Provide IRS SPEC contact with feedback to improve or enhance operation for next year.</li><li>• When applicable secure/confirm site location for next year.</li><li>• Schedule a closeout meeting with IRS SPEC contact.</li><li>• Begin volunteer recruitment for next filing season.</li></ul>

## *Exhibit 3-2 - Draft News Releases*

### **DRAFT NEWS RELEASE (COMMUNITY TAX PROGRAM VOLUNTEERS)**

#### **Volunteers Needed To Help People File Tax Returns**

Do you like helping people? Then the Volunteer Return Preparation Program sponsored by (*organization*) in (*city/town*), may be just what you're looking for. The Internal Revenue Service promotes this program that involves volunteers helping community members who cannot afford professional tax assistance.

The Volunteer Return Preparation Program helps those with low-to-moderate incomes. Trained Volunteer Tax Assistors explain the many special credits and deductions and how people may claim them on their tax returns. Volunteers will help individuals complete and electronically file their returns – all for free.

Who are these volunteers? People just like you — college students, law students, homemakers, members of volunteer or community organizations, and businessmen and women. You name it. Volunteer Tax Assistors receive free instruction and all training and certification materials necessary to prepare basic income tax returns. Training and certification 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. Training and certification is conducted at locations that are convenient for both instructors and volunteers.

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

If you or your organization wants to get involved and would like more information about the Volunteer Return Preparation Program, contact (*local number*).

#### **RADIO SPOT — LIVE COPY**

#### **The Volunteer Return Preparation Program Offers Free Tax Help**

:10

Need tax help, but can't afford to pay for it? Don't worry. If your family income is less than \$\_\_\_\_\_, bring your tax forms to (place) on (date) at (time) for free tax help.

:20

Need help filling out your tax return? The Volunteer Return Preparation Program sponsored by (*organization*) in (*city/town*), will help you with basic tax returns. If your family income is less than \$\_\_\_\_\_, 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? The Volunteer Return Preparation Program sponsored by (*organization*) in (*city/town*), provides free tax preparation assistance for low-to-moderate income community members. If your family income is less than \$\_\_\_\_\_, bring your tax forms and other necessary information to (place) on (date) at (time) for free tax assistance, or call (*number*) for further information.

## *Exhibit 3-2 - Draft News Releases (continued)*

### **DRAFT NEWS RELEASE**

#### **Coordinators Are Needed for the Volunteer Return Preparation Program**

Do you like to talk to people and do publicity work? Are you an organizer and good at getting other people involved? If so, the Volunteer Return Preparation Program sponsored by (*organization*) in (*city/town*), needs volunteers to help organize and manage free income tax assistance sites in the local community. If you are interested and would like to help make a real difference in our community, call (*local number*).

### **NEWSLETTER ITEM**

#### **The Volunteer Return Preparation Program Offers Free Tax Help**

Are you puzzled by the tax law and which credits and deductions you still can take? Free tax help is available through the Volunteer Return Preparation Program sponsored by (*organization*) in (*city/town*).

Help with basic income tax returns will be offered on (*date*) at (*location*) by trained and certified community Volunteer Tax Assistors.

The Volunteer Return Preparation Program offers free assistance to those with low-to-moderate incomes, including persons with disabilities, limited-English proficiency and older taxpayers who file Form 1040EZ, Form 1040A, or basic Form 1040 Federal tax returns. Our Volunteer Tax Assistors also assist community members in claiming any special credits and deductions for which they may be eligible.

Community members who visit a Volunteer Tax Site should bring photo identification, this year's tax package, wage and earnings statement (Form W-2) from all employers, interest statements from banks (Form 1099), a copy of last year's tax return if available, and other relevant information about income and expenses. Volunteer Tax Assistors must complete an IRS training and certification course in basic income tax return preparation before they can assist customers.

If your family income is less than \$\_\_\_\_\_, bring your tax forms and other necessary information to (*place*) on (*date*) at (*time*) for free tax assistance, or call (*number*) for further information.

*Exhibit 3-2 - Draft News Releases (continued)*

**DRAFT NEWS RELEASE**

**Volunteers Needed for Free Community Tax Service**

Release date: (            )

Volunteers are needed to help people prepare their tax returns in the Volunteer Return Preparation Program sponsored by (organization) in (city/town).

Volunteer Tax Assistors provide free, basic income tax preparation services to community members with low-to-moderate incomes.

Volunteers also are needed to help in other ways. Some volunteers help organize tax sites, while others may do publicity for a site. If you have a skill and would like to help, the (*organization*) can find a way to involve you in the program.

If you or your organization want to get involved and would like more information about the Volunteer Return Preparation Program, contact (*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.

Volunteer Tax Assistors are specially trained to help older Americans with the tax credit for the elderly, their personal exemption, the proper method of reporting pension and Social Security income, 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 can bring your tax forms and other necessary information to (*place*) on (*date*) at (*time*) for free tax assistance, or call (number) for further information.



## *Exhibit 4-1 - Volunteer Roles and Responsibilities Chart*

### **Program Overview:**

The following guide outlines the various roles and responsibilities associated with a volunteer return preparation site. These roles and responsibilities are presented in two formats (chart and narrative), each addressing the specific responsibilities that each volunteer will have in their respective positions as a tax assistant, quality reviewer, site coordinator, recruitment and/or publicity specialist, training specialist, instructor, computer specialist, equipment procurement coordinator, interpreter or screener.

	TAX ASSISTOR	QUALITY REVIEWER	SITE COORDINATOR	RECRUITMENT /PUBLICITY SPECIALIST	TRAINING SPECIALIST	INSTRUCTOR	COMPUTER SPECIALIST	EQUIPMENT PROCUREMENT COORDINATOR	INTERPRETER	SCREENER
Complete Volunteer Training and certification	X	X	X		X	X				
Pass Test	X	X	X		X	X				
Provide Quality Assistance	X	X	X	X	X	X	X	X	X	X
Maintain confidentiality of customer information	X	X	X	X	X	X	X	X	X	X
Interview Customer	X	X							X	X
Electronically File Return	X		X				X			
Prepare return	X									
Computer Support			X				X	X		
Exclude service to no one because of race, color, sex, age, national origin, or disability	X	X	X	X	X	X	X	X	X	X
Install/maintain hardware and software							X			
Make Referral to IRS or Tax Professional	X	X								X
Quality Review	X	X	X						X	
Give Copy of Return to Customer	X									
Instructor					X	X				
Incorporate use of reference materials and quality review checklist in training					X	X				
Ensure volunteers are aware of and apply interviewing techniques					X	X				
Grade Test and submit names of certified volunteers to Site Coord.					X	X				
Manage Site			X							
Maintain relationship with local IRS			X	X	X	X	X			
Assist Tax Assistors as needed		X	X		X	X	X		X	X
Ensure no compensation is accepted	X	X	X	X	X	X			X	X
Ensure all are aware of the Quality Review process & job aids		X			X	X				
Locate/secure equipment in community							X	X		

## *Exhibit 4-1 - Volunteer Roles and Responsibilities Chart (continued)*

### **Program Overview:**

The following guide outlines the various roles and responsibilities associated with a volunteer return preparation site. These roles and responsibilities are presented in two formats (chart and narrative), each addressing the specific responsibilities that each volunteer will have in their respective positions as a tax assistant, quality reviewer, site coordinator, recruitment and/or publicity specialist, training specialist, instructor, computer specialist, equipment procurement coordinator, interpreter or screener.

	<b>TAX ASSISTOR</b>	<b>QUALITY REVIEWER</b>	<b>SITE COORDINATOR</b>	<b>RECRUITMENT /PUBLICITY SPECIALIST</b>	<b>TRAINING SPECIALIST</b>	<b>INSTRUCTOR</b>	<b>COMPUTER SPECIALIST</b>	<b>EQUIPMENT PROCUREMENT COORDINATOR</b>	<b>INTERPRETER</b>	<b>SCREENER</b>
Work with Recruitment/ Publicity Specialist			X		X		X	X	X	
Assist the Computer Specialist					X	X				
Provide electronic tax filing training and certification					X	X	X			
Provide all phases of classroom training and certification					X	X				
Develop recruitment methods to attract potential volunteers				X						
Locate/secure site locations										
Schedule site dates/times,										
Schedule volunteers, &										
Maintain list of volunteers			X							
Monitor site coverage and traffic			X							X
Log/check in customers & Complete customer information sheet										X

## *Exhibit 4-2 – Roles, Tasks, and Skills*

### **Volunteer Site Coordinator**

#### **Roles:**

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

#### **Tasks:**

- Locate and secure community locations that would make optimum Volunteer Tax sites. Preferable locations should include adequate parking, access to public transportation, telephone, copier and storage space access, and ability to maintain customer privacy.
- Maintain relationship with local Internal Revenue Service (IRS) office for obtaining site materials and other pertinent information.
- Schedule dates and times that Volunteer Tax 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 Volunteer Tax training and certification.
- 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 Volunteer Tax 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 Volunteer Tax 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
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- Organizational and leadership/management skills.
- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification 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.

## *Exhibit 4-3 - Roles, Tasks, and Skills*

### **Volunteer Tax Assistor**

#### **Roles:**

Provide free basic tax return preparation for eligible taxpayers. To establish the greatest degree of public trust, Volunteers have a responsibility to provide high quality service and uphold the highest of ethical standards.

#### **Tasks:**

- Attend basic and/or refresher tax law training and certification as needed, including the use of electronic filing software.
- Successfully pass a test on required tax law knowledge.
- Provide high-quality assistance to all customers. Directly prepare customer's return based on information provided by customer or answer tax related questions.
- Interview customer to determine if all income, deductions and allowable credits are claimed.
- Prepare only those tax returns for which training and certification were provided.
- Prepare tax returns using electronic filing software (whenever possible).
- Refer customers with complex returns to the IRS web site or help number, or to a tax practitioner or firm. However, volunteers should never refer customers 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 customer information.
- Ensure on-site quality review is performed on completed returns prior to being returned to customer.
- Ensure a copy of the completed return is provided to the customer.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer a minimum of 2 to 4 hours per week for the Volunteer Tax Program 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.

## *Exhibit 4-4 – Roles, Tasks, and Skills*

### **Volunteer Quality Reviewer**

#### **Roles:**

Provide on-site review of all tax returns completed by Volunteer Tax Assistors at the volunteer tax site. Ensure every customer visiting the site receives top quality service and that the tax returns are error-free.

#### **Tasks:**

- Attend basic and/or refresher tax law training and certification 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 customer and/or are electronically filed.
- Provide feedback to Volunteer Tax Assistors regarding errors made on tax returns prepared at the site.
- Maintain confidentiality of customer information.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification will be provided as needed.
- Willingness to share time, skills, and interests – e.g., volunteer an average of 2 to 4 hours per week at a Volunteer Tax Program site 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.

## *Exhibit 4-5 - Roles, Tasks, and Skills*

### **Volunteer Screener**

#### **Roles:**

Provide support to the Volunteer Tax Assistors that volunteer at a Volunteer Return Preparation site. Performs screening of all customers that are requesting assistance at the site to identify what type of return and tax schedules each customer will need assistance with and to ensure the customer has the necessary information required to complete his/her return. The screener usually does not have to pass the volunteer training and certification 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.

#### **Tasks:**

- Develop a log or check sheet to sign in customers needing assistance.
- Greet all customers visiting the site to create a pleasant atmosphere.
- Perform screening process of all customers:
- Survey customers to determine the type of assistance they will be needing and the tax forms that will be required to complete their tax return.
- Ensure the customer has brought the necessary information (e.g. W-2, 1099's, last year's return) from which a tax return can be completed.
- Complete customer information sheet for Volunteer Preparer's reference.
- Sign in customer and indicate what type of return needs to be completed.
- Monitor site traffic to ensure that sufficient time is allowed for all customers being checked in at the site to receive assistance.
- Refer customers with complex returns to the IRS website or toll-free help number, or to a tax practitioner or firm. However, volunteers should never refer customers to a specific practitioner or firm.
- Maintain confidentiality of customer information.
- Provide general assistance to site patrons.
- Assist Volunteer Tax Assistors as needed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- Basic tax knowledge (Form 1040, Form 1040A and Form 1040EZ). Basic tax training and certification 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 the Volunteer Tax Program 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.

## *Exhibit 4-6 – Roles, Tasks, and Skills*

### **Volunteer Recruitment/Publicity Specialist**

#### **Roles:**

Provide volunteer recruitment and program publicity campaign(s) for the corresponding Volunteer Tax site(s).

#### **Tasks:**

- Develop recruitment methods (e.g., ads in newspapers, flyers) to attract potential volunteers to work in the Volunteer Tax 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 Volunteer Tax Program.
- Work with the Volunteer Training Specialist in recruiting potential instructors.
- Share potential volunteer names with the Volunteer Training Specialist for notification of Volunteer Tax training and certification course(s).
- Work with the Volunteer Site Coordinator to publicize Volunteer Tax 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).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- 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 and certification will be provided as requested.

## *Exhibit 4-7 – Roles, Tasks, and Skills*

### **Volunteer Training Specialist**

#### **Roles:**

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

#### **Tasks:**

- Responsible for all phases of Volunteer Tax classroom training and certification, including the recruitment, selection and scheduling of instructors to deliver the training and certification.
- Evaluate, coordinate, and manage all phases of Volunteer Tax training and certification for the assigned volunteer sites.
- Maintain working relationship with local Internal Revenue Service (IRS) office to obtain Volunteer Tax training and certification materials, updates to tax laws and other pertinent training and certification information.
- Plan, coordinate, and deliver three training courses using materials provided by the IRS. The first course is the Basic Volunteer Tax Program Training and certification for volunteers with no or limited tax knowledge. The second course is the Refresher Training and certification 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 and Certification for Volunteer Tax Program instructors that can assist in instructing Basic and Refresher Training and certification.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software). The Volunteer Computer Specialist is responsible for the electronic filing training and certification.
- 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 Volunteer Tax Program training and certification course(s).
- Monitor and evaluate Volunteer Tax training and certification 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).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- Instructor and organizational skills.
- Ability to design and implement tax training and certification.
- 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 and certification in July, begin train-the-trainer training and certification in October and complete tax software training and certification by January.
- Basic computer skills for developing training and certification 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.

## *Exhibit 4-8 – Roles, Tasks, and Skills*

### **Volunteer Instructor**

#### **Roles:**

Instruct tax law classes and/or tax preparation software classes for Volunteer Return Preparation Program. Classes could be basic (for new volunteers), refresher (for those knowledgeable in taxes), or, train-the-trainer (for those who are going to instruct other classes). Classes may be an integrated class that combines tax law and software training and certification.

#### **Tasks:**

- Complete and pass the test provided with the Volunteer Student Guide.
- Assist the Volunteer Training Specialist as necessary to deliver the training and certification.
- Maintain working relationship with local Internal Revenue Service (IRS) office to obtain Volunteer Tax training and certification materials, updates to tax laws and other pertinent training and certification information.
- Plan, coordinate, and deliver tax law training and certification courses tailored to the needs of the volunteers using materials provided by the IRS.
- Assist the Volunteer Computer Specialist in coordinating and delivering electronic filing training and certification (including electronic filing software).
- Ensure that all volunteers are aware of and can apply interviewing techniques.
- Ensure that all volunteers are aware of their responsibility in protecting the customers' privacy and confidentiality.
- Ensure that all volunteers are aware of the need for accuracy in return preparation.
- Ensure that all volunteers are familiar with and know how to use reference materials such as Publication 17, Your Federal Income Tax.
- Ensure that all volunteers are aware of the Standards of Conduct.
- Ensure that all volunteers are aware of Title VI procedures.
- Ensure that all volunteers are familiar with the Quality Review Checklist.
- Ensure tests are graded and volunteers are certified and names submitted to Volunteer Site Coordinator(s).
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- Instructor and organizational skills.
- Ability to design and implement tax training and certification.
- Knowledgeable about adult learning and training and certification 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 and certification in July, begin train-the-trainer training and certification in October and complete tax software training and certification by January.
- Basic computer skills for developing training and certification 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.

## *Exhibit 4-9 – Roles, Tasks, and Skills*

### **Volunteer Equipment Procurement Coordinator**

#### **Roles:**

Solicit local businesses/organizations for equipment compatible with the electronic filing program. This is to include computers, printers and printer cartridges.

#### **Tasks:**

Locate and secure equipment from the community. This is to include asking for donations of new and/or used computer equipment from businesses and organizations.

#### **Skills:**

- Working knowledge of personal computers, software and communications systems.
- Good community connections.
- Outgoing personality.
- Creative nature.
- Pride in performing tasks completely and accurately.
- Friendly, dependable and flexible.

## *Exhibit 4-10 – Roles, Tasks, and Skills*

### **Volunteer Computer Specialist**

#### **Roles:**

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 Volunteer Tax Program. Provide technical (hardware/software) support to volunteer sites throughout the filing season.

#### **Tasks:**

- Work with the Volunteer Training Specialist in coordinating and delivering electronic filing training and certification (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 customer data has been backed-up and removed from all computer equipment and that all data deletion steps have been completed.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- 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 and certification will be provided by the IRS.
- Ability to plan, design, and implement hardware/software training and certification.
- Basic computer skills for developing training and certification 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 and certification in July, begin train-the-trainer training and certification in October, complete tax software training and certification 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.

## *Exhibit 4-11 – Roles, Tasks, and Skills*

### **Volunteer Interpreter**

#### **Roles:**

Provide FREE interpreter services to customers at a Volunteer Tax site (e.g., non-English speaking and hearing-impaired).

#### **Tasks:**

- Work with the Volunteer Site Coordinator to establish special Volunteer Tax 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 Volunteer Tax Program site promotions.
- Provide free interpreter services at Volunteer Tax Program site(s).
- Ensure no compensation of any kind is accepted for the volunteer services provided.
- Maintain confidentiality of customer information.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, age, national origin or disability.

#### **Skills:**

- 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 and certification 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.

## *Exhibit 6-1 - Title VI, Letter to Partners*

Partner's Name  
Partner's Address  
Partner's City, Partner's State Partner's Zip Code

Response Due:

Dear:

The Internal Revenue Service (IRS) National Office of Equal Employment Opportunity (EEO) & Diversity, Office of External Civil Rights, is responsible for ensuring that the IRS is in compliance with Title VI of the Civil Rights Act of 1964. As a partner with the IRS' Stakeholder Partnership, Education and Communication (SPEC) division, you are responsible for ensuring that your organization also complies with Title VI of the Civil Rights Act of 1964. This means that no one shall be excluded from participating in, be denied the benefits of, or be subjected to discrimination because of: race, color, religion, national origin, sex, age, disability, or reprisal in any programs or activities financially-assisted by the Department of Treasury, Internal Revenue Service. Financial assistance is defined as:

- (1) Grants and money;
- (2) Other non-monetary forms such as loans of computer equipment;
- (3) Loan of IRS personnel;
- (4) Direct training and certification of VITA volunteers;
- (5) Provisions, supplies and equipment;
- (6) Use of Federal property at no cost;
- (7) Grants of computer software; and
- (8) Waiver of fees for electronic filing of tax returns.

Therefore, we are requesting that any partner who receives Federal financial assistance as defined above, sign the attached assurance form acknowledging their compliance with Title VI of the Civil Rights Act of 1964. This request is made in accordance with Code of Federal Regulations 28 part 42, Subpart F, from the Department of Justice (DOJ) entitled "Coordination of Enforcement of Non-Discrimination in Federally Assisted Programs". A signed and dated "Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships" must be submitted to the SPEC Territory Office, prior to the response due date shown above in order for your organization to continue partnering with SPEC. We value your support with SPEC's Volunteer Programs and hope to continue the mutually rewarding partnership for many years to come.

Partners who have solicited other partners, also known as "sub-recipients" to assist in providing volunteer services, must secure a signed assurance forms from their sub-recipient. Please contact the Stakeholder Partnership, Education and Communication (SPEC) Territory Office shown below for a copy of the sub-recipient assurance form.

Please return the signed and dated assurance form in the enclosed postage paid envelope to:

Internal Revenue Service (SPEC)  
SPEC Territory Address  
SPEC City, SPEC State, SPEC Zip Code

We look forward to working with you in the future. Should you have any questions, please feel free to call me at 202-927-3497 or my staff member, Ms. Diana Cosme-Avery at 202-927-4665.

Respectfully Yours,

*/s/ Harry T. Takai*  
Harry T. Takai  
Director, Civil Rights Unit



*Exhibit 6-1a - Title VI, Form 13325 Assurance Form*

Form <b>13325</b> (Rev. August 2004)	Department of the Treasury – Internal Revenue Service <b>Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships</b>	Area _____ <small>If Headquarters (P&amp;PD), leave blank</small>
---	--	--

**SPEC/ECRU Partner Tracking Number #**

I, \_\_\_\_\_ shall fulfill the obligations set  
**(Name of Partner/Organization)**

forth in this assurance in consideration of and for the purpose of obtaining Federal property or other Federal financial assistance from the Internal Revenue Service. The "Partner" will agree:

1. To conduct its activities and its sub-recipients' activities so that no person is excluded from participation in, is denied the benefits of, or is subject to discrimination, as prohibited by the statutes identified in paragraph 2, in the distribution of services and/or benefits provided under this financial assistance program.

2. To compile, maintain, and submit information to the Internal Revenue Service (IRS) External Civil Rights Unit concerning its compliance with Title VI of the Civil Rights Act of 1964 (Pub L. 88-352), as amended, Section 504 of the Rehabilitation Act of 1973 (Pub L. 93-112), as amended, Title IX of the Education Amendments of 1972 (Pub L. 92-318), as amended, and the Age Discrimination Act of 1975 (Pub L. 94-135), as amended, in accordance with those laws and the implementing regulations. All Civil Rights Assurances signed by sub-recipients will be compiled and maintained by its "Partner" and submitted to the IRS External Civil Rights Unit upon request.

3. Within 30 days of any finding issued by a Federal or State court or by a Federal or State administrative agency that the "Partner" has discriminated on the basis of race, color, national origin, sex, age, or disability in the delivery of its service or benefits, a copy of such finding shall be forwarded to the IRS External Civil Rights Unit at the following address:

**NHQ: EEO:D  
Attn: Harry T. Takai  
Director, External Civil Rights Unit  
1111 Constitution Avenue N.W. Room 2422  
Washington, DC 20224**

4. To inform the public that persons who believe they have been discriminated against on the basis of race, color, national origin, sex, age, or disability, in the distribution of services and benefits resulting from this financial assistance program may file a complaint with the Director, External Civil Rights Unit U.S. Department of Treasury. Civil rights posters

*Exhibit 6-1a - Title VI, Form 13325 Assurance Form (continued)*

---

indicating the process for filing complaints of discrimination from the public must be conspicuously displayed at all times at each "Partner's" location, as well as by its sub-recipients.

---

5. To investigate all complaints of discrimination filed by the public against the "Partner" that is directly related to the service and/or benefit provided by this IRS financial assistance program. The "Partner" will be responsible for compiling and maintaining a record of these complaints at their location and also the resulting investigative report conducted by the "Partner" or any investigatory agency. The "Partner" shall notify the IRS External Civil Rights Unit, within 30 days after receipt of the complaint regarding any complaint investigation that is or will be conducted by the "Partner" or its' "Sub-recipient".
- 

Partners or sub-recipients receiving Federal financial assistance in the form of personal property or real property or interest therein shall be obligated to comply with this assurance for the period during which the property is used for a purpose for which the Federal financial assistance is extended. Partners and sub-recipients receiving Federal financial assistance in a form other than personal property or real property or interest therein shall be obligated to comply with this assurance for a period of one filing season. If the authorized official has changed during the effective one year filing season, another signed and dated assurance will be required by the new authorized official and submitted to the IRS External Civil Rights Unit at the above address.

The person whose signature appears below is authorized to sign this assurance and commit the "Partner" to the above provisions.

---

**NAME AND TITLE OF AUTHORIZED OFFICIAL**  
(Please Print)

---

**SIGNATURE OF AUTHORIZED OFFICIAL**

---

**DATE**

---

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

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

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

## Exhibit 6-2 - Form 13533, Sponsor Agreement

### Sponsor Agreement

We appreciate your willingness and commitment to serve as a sponsor in the Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) volunteer tax return preparation programs.

To maintain program integrity and provide for reasonable protection of information provided by the individuals who use the services, it is essential that the following key principles be followed.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners with a need to retain and use the information (for purposes other than the preparation of the current year tax return) must provide written notice to customers outlining what information will be retained, for how long, how the information will be used, that it will be protected and obtain their approval. The customer must be provided an option allowing them to refuse this use of their information.
- Partners and volunteers who use IRS loaned equipment must delete data after filing season tax return preparation activities are completed.
- Partners and site coordinators are expected to keep confidential any personal volunteer information provided.

In addition if you support electronic filing through IRS provided software, it is essential to observe our software license agreement and electronic filing guidance.

#### Software License

IRS provides a software package used for electronic return generation and transmission. The software product provided by IRS is Tax Wise© developed by Universal Tax Systems (UTS). The IRS agreement with UTS states: UTS agrees the IRS will purchase one piece of software per site per Electronic Filing Identification Number (EFIN), which may be loaded on all computers located at the physical address of the site as long as only one machine serves as a transmitter. In addition, UTS agrees to laptop computers used to support multiple locations, such as providing tax return preparation for shut-ins or rural communities with no primary physical site location, and one machine serves as a transmitter, a single software license is needed. The software media may also be duplicated for the purpose of speeding installation of the product on the machines.

Sponsor Name	Street Address	Telephone Number	E-Mail Address

Please complete the information requested above and sign below acknowledging receipt of Publication 4299, (11-2004), Privacy and Confidentiality-A Public Trust, and software license requirements.

\_\_\_\_\_  
Sponsor Signature

\_\_\_\_\_  
Date

#### Privacy Act Notice

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

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

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



*Exhibit 7-1 - Form 13315 Partner/Contact Outreach Activity Report*

Form <b>13315</b> (9-2004)	Department of the Treasury – Internal Revenue Service <b>Partner/Contact Outreach Activity Report</b> (See instructions on reverse)
-------------------------------	---

Please use this form to record your volunteer activities. Your data is very important for the current and future success of our programs.

1. Partner/Contact Name: \_\_\_\_\_
2. Number of Volunteers: \_\_\_\_\_
3. Beginning Date of Activity: \_\_\_\_\_ Ending Date of Activity: \_\_\_\_\_
4. Type of activity conducted. Please check only ONE item. If you conducted more than one activity, please use a separate Form 13315 for each activity.

	Media Contacts	Non-Media Contacts
Compliance Outreach	<input type="checkbox"/>	<input type="checkbox"/>
EITC Outreach	<input type="checkbox"/>	<input type="checkbox"/>
E-Services Outreach	<input type="checkbox"/>	<input type="checkbox"/>
All Other Outreach	<input type="checkbox"/>	<input type="checkbox"/>

5. How many taxpayers did you reach during this activity? \_\_\_\_\_
6. Description of Activity and how the targeted audience was determined.

---

---

---

---

---

---

---

---

---

---

**7. To be completed by the IRS Territory Office Only:**

Date Input:	Input By / (Name & SEID)
-------------	--------------------------

**Our office values your feedback. Please share stories, comments, or any additional information.**

---

## **Instructions for Completing Form 13315**

All Partners who participate in the Internal Revenue Service (IRS) Stakeholder Partnerships, Education and Communication (SPEC) outreach activities are asked to complete Form 13315 immediately following the activity. Please forward completed Forms 13315 to your local SPEC Territory office.

SPEC Territory Managers, or their designee, should enter this data into STARS, in the month the event occurred for timely transmission.

**Line 1** — Partner or Contact Name

**Line 2** — Enter the number of volunteers participating in the outreach activity. Record volunteers only once per fiscal year. If volunteers participate in more than one outreach activity, then please only report the volunteer once to SPEC and not each time they participate in an event.

**Line 3** — Dates outreach activity was conducted.

**Line 4** — Select from the list of activities the type of outreach being conducted. If the list does not specify the outreach type, then please explain on line 6 — Description of Activity.

**Line 5** — Enter the number of taxpayers contacted through this outreach activity. Please distinguish between Media and Non-media events. The number of taxpayer contacts is based on a reasonable correlation between the tax law information provided in the outreach event and the targeted audience. The targeted audience is the estimated number of listeners, subscribers, seminar participants, or the television audience, etc., who will benefit from the message being delivered (i.e., EITC information given to low income taxpayers). Targeted audience information should be obtained before the outreach event, if possible.

**Line 6** — Please provide a brief description of the outreach activity and the resources used to target the audience, (i.e., Conducted a seminar for low income housing recipients, 9,000 low income taxpayers attended that were currently in the program, EITC rules were discussed and Form XXXX was distributed).

**Line 7** — To be completed by the IRS Territory Office only: Enter the date the activity was entered into STARS and SEID for the individual performing the data input.

---

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

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.





# GLOSSARY

**American Association of Retired Persons (AARP)** – A national organization that has a Tax Counseling for the Elderly (TCE) grant which is operated under the name Tax-Aide.

**Certified Public Accountant (CPA)** – A person who has fulfilled all the legal requirements and is certified by the state in which he met the requirements. CPA's are often willing to instruct Volunteer Return Preparation Program classes and may receive Continuing Professional Education (CPE) credit.

**Customer Survey Cards** – An opinion card distributed to the sites to give to each customer for whom a tax return is prepared.

**Electronic filing (e-file)** – IRS provides 3 methods of e-filing individual income tax returns: using an Authorized IRS e-file Provider, using a personal computer, or using a telephone.

**Electronic Filing Identification Number (EFIN)** – An identification number assigned by the Internal Revenue Service to an electronic filer. Form 8633 must be filed to receive the number. The number is required for all e-file sites not using on-line filing. The same number will be used as long as the site is in operation.

**Enrolled Agent (EA)** – A person who has met the requirements of the Director of Practice and is granted permission to practice before the Internal Revenue Service. EA's are often willing to instruct Volunteer Return Preparation Program classes and can receive Continuing Professional Education (CPE) credit.

**Internal Revenue Service (IRS)** – The IRS is the nation's tax collection agency and it administers the Internal Revenue Code enacted by Congress.

**Individual Taxpayer Identification Number (ITIN)** – A nine-digit number issued by the Internal Revenue Service to be used for tax purposes only by individuals who do not qualify for a Social Security Number. The first digit is 9.

**Refund Cycle Chart** – A chart that IRS puts out annually to show the dates refund checks will be direct deposited or mailed based on the transmission date of the e-filed return.

**Site** – A term used by IRS SPEC to refer to Volunteer Tax Sites.

**Site Identification Number (SIDN)** – A number assigned to each Volunteer Site for identification purposes. This number must be entered in the "PTIN" field" in the Preparer Information section on the Main Information Sheet and the Form 8453 if the return is e-filed. If paper filed, it must be entered in the "Paid Preparer's use Only" section on the Form 1040, 1040A, or 1040EZ.

**Social Security Number (SSN)** – A nine-digit number issued to individuals by the Social Security Administration.

**Stakeholder Partnerships, Education & Communication (SPEC)** – SPEC is the outreach and education function of Internal Revenue Service's Wage and Investment Division. SPEC administers the Volunteer Return Preparation Program.

**Tax Counseling for the Elderly (TCE)** – The TCE program provides free tax counseling and income tax preparation aimed at taxpayers 60 years of age or older. Emphasis is on reaching older persons who are disabled or who have other special needs. Although the focus of the TCE program is on older individuals, assistance may be provided to all taxpayers provided the elderly are given priority service.

**Volunteer Income Tax Assistance (VITA)** – The VITA program provides free income tax return preparation for taxpayers who have limited or moderate incomes, have limited English skills, or are elderly or disabled.

**Volunteer Return Preparation Program** – The term used in this text to refer to VITA and TCE sites.

**Volunteer Tax Assistor** – a trained volunteer who prepares tax returns for the customers at the volunteer site.

**Wage and Investment Division (W& I)** – Wage & Investment Division is the part of IRS that works with taxpayers who file a 1040 series tax return with no accompanying Schedules C, E, or F or Form 2106 and no international activity.







# INDEX

## A

- Accuracy p. 11
- Apply for EFIN p. 22, 23, 50, 53, 54, 55, 56, 57, 58, 61, 87
- Assisting persons with disabilities p. 22, 64

## B

## C

- Coalition responsibilities p. 48
- Confidentiality p. 31, 38, 43, 44, 50, 51, 53, 55, 57, 69, 72, 73, 78
- Continuing Professional Education Credits p. 26
- Customer survey cards p. 73

## D

- Disabilities, Assisting Person p.22, 64

## E

- e-file p. 9, 13, 16, 22, 23, 26, 33 37, 38, 39, 40, 42, 45, 50, 51, 53, 55, 57, 61, 62, 84
- EFIN p. 22, 23, 50, 53, 54, 55, 56, 57, 58, 61, 87
- Electronic filing p. 9, 10, 12, 21, 22, 23, 37, 43, 47, 50, 51, 53, 54, 55, 56, 57, 58, 61, 70, 71, 73, 74, 75, 76, 77, 79, 82

- Evaluating the site p. 21

## F

- Form 13206 p. 25, 27, 30, 40, 42, 50, 49, 52, 55, 61, 62
- Form 2333V p. 26, 34, 36, 38, 44, 61
- Form 6729 p. 40, 41, 51, 53,

## G

- Glossary p. 50, 85

## H

## I

- Identifying potential sites p. 21
- Interviewing p. 13, 14, 15, 29, 33, 70, 75
- IRS contact numbers p. 1, 12
- IRS responsibilities p. 37

## L

- Link & Learn Taxes p.11, 12, 27

## O

- Ordering forms & materials p. 34

## P

- Paper returns p. 38
- Planning p. 7, 10, 21, 23, 25, 29, 47, 75
- Privacy p. 10, 22, 40, 43, 44, 50, 51, 53, 54, 55, 56, 57, 69, 75
- Policies and Procedures p. 9, 10, 33
- Program Guide Overview p. 9
- Publication 730 p.13, 16, 40, 43
- Publication 4012 p. 12, 13, 33, 37, 40, 50
- Publication 1345A p. 22, 50
- Publication 3189 p. 12, 13, 22, 33, 38, 40, 42, 50, 62

- Publication 678 p. 11, 14, 15, 37, 44

- Publicity p. 10, 11, 12, 23, 24, 26, 28, 29, 61, 63, 64, 65, 68, 68, 69, 73, 74, 77, 78

- Publicity sample drafts p. 61

## Q

- Quality Review p.11, 13, 16, 25, 28, 29, 40, 43, 70, 71, 72
- Quality Review Checklist p. 9, 16, 18, 34, 40, 75

## R

- Recruiting volunteers p. 27, 73, 74
- Recruitment Products p. 28
- Referring customers p. 11, 36, 70, 72
- Refund Cycle Chart p. 17, 85
- Retaining volunteers p. 25, 28

## S

- Scope of Volunteer Return Preparation Program p. 8, 10, 11, 12, 16, 20, 21, 22, 23, 24, 27, 28, 29, 30, 32, 38, 40, 42, 43, 44, 47, 51, 61, 62, 63
- Screening customers p. 9, 30, 36, 72

# INDEX (continued)

Site closing	p. 41	Responsibilities	p. 26, 71
Site Coordinator responsibilities	p. 70	Volunteer Recognition	p. 40, 62
Site Identification		Volunteer Screener	
Number (SIDN)	p. 22, 23, 38, 50, 54, 55, 57, 61, 87	Responsibilities	p. 26, 72
Site Information	p. 24, 26, 61, 66, 73, 77	Volunteer Site Coordinator	
Site lists	p. 24	Responsibilities	p. 26, 53, 54, 55, 69, 73, 74, 75, 79
Site locations	p. 10, 24, 69	Volunteer Tax Assistor	
Site reviews	p. 36, 37, 51, 53	Responsibilities	p. 10, 12, 22, 25, 26, 27, 63, 64, 65, 70, 71, 72
Sponsor responsibilities	p. 27, 46, 47, 51, 52, 55, 83	Volunteer Training Specialist	
Standards of Conduct		Responsibilities	p. 26, 73, 74, 75, 77
for Volunteers	p. 42		
Staffing	p. 9, 27, 28, 42, 62		
Supplies & Equipment	p. 9, 25, 26, 32, 44, 52 56, 58, 76		
<b>T</b>			
Technical assistance	p. 11, 12, 22, 31, 41		
Timeline of activities	p. 21, 23, 60, 62		
Title VI of the Civil Rights			
Act of 1964	p. 38, 41, 69, 70, 71, 72, 73, 74, 75, 77, 78, 79, 80, 81		
Training and certification	p. 9, 10, 11, 12, 25, 27, 31, 32, 35, 47, 51, 52, 54, 55, 56, 57, 60, 62, 67, 70, 71, 72, 73, 74, 75, 77, 78, 79		
Training and certification material	p. 35, 51, 54, 57, 63, 74, 75		
<b>V</b>			
VECTA	p. 26		
Volunteer Assistance Summary			
Reports	p. 27, 28, 29, 30, 31, 38, 50, 51, 55, 61, 62		
Volunteer Computer Specialist			
Responsibilities	p. 74, 75, 77		
Volunteer Hotline	p. 1, 12, 32		
Volunteer Equipment			
Procurement Coordinator	p. 26, 43, 52, 76		
Volunteer Instructor	p. 26, 27, 75		
Volunteer Interpreter			
Responsibilities	p. 26, 80, 74		
Volunteer Protection			
Act of 1997	p. 28		
Volunteer Publicity Specialist			
Responsibilities	p. 23, 26, 67, 68, 69, 73, 74, 77, 78		
Volunteer Quality Reviewer			





---

Department of the Treasury  
Internal Revenue Service

---

[www.irs.gov](http://www.irs.gov)

---

Publication 1084 (Rev. 11-2004)  
Catalog Number 469450

---