A handbook for site coordinators and an informational guide for partners participating in the Volunteer Return Preparation Program (VRPP)

coming ***together*** *to strengthen* ***communities***

IRS Volunteer Site Coordinator's Handbook

Contacts - Website and Phone Directory

Website Directory

Foreign Student/Scholar	www.irs.gov/taxlaw (select alien issues)
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
IRS Website	www.irs.gov
IRS Tax Forms and Publications	www.irs.gov
Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
Universal Tax Systems Inc® TaxWise®	www.taxwise.com
Volunteer Recruitment Opportunities	www.//monstertrak.com, www.//americorps.org/, and www.//volunteermatch.com/
Volunteer Quality Alerts	www.irs.gov/individuals/article/0,,id=120856,00.html
Where's My Refund Website	www.irs.gov

Contact Information for Taxpayers

IRS TAX-HELP	1-800-829-1040
IRS FORMS/PUBLICATION	1-800-829-3676
IRS TELE-TAX SYSTEM	1-800-829-4477
IRS REFUND HOTLINE	1-800-829-1954
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)
SOCIAL SECURITY ADMINISTRATION	1-800-772-1213

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 TAX FORMS	_____
STATE VOLUNTEER HOTLINE	_____

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

October 5, 2005

Dear Site Coordinators and Partners:

Welcome to the 2005/2006 Volunteer Return Preparation Program (VRPP). Whether you are a returning participant or brand new to the Program this year, we look forward to working with you during the coming months. The part you will play is critical to the success of this Program and we plan to do our best to support you in that effort.

There are a couple of areas you will want to promote and emphasize as part of this year's Program. First, electronic filing continues to be the way to file tax returns; we are asking all of our partners and site coordinators to continue to make e-filing the preferred method of preparing tax returns this year. E-file played a strong role in increasing the number of volunteer-prepared tax returns from 1.9 million in 2004 to well over 2 million in 2005.

Secondly, we will continue many of the quality improvement processes we used last year to be sure we provide the best service possible to the taxpayers we serve. Several forms and publications have been revised to reflect changes you and others have recommended. Here's a list of the primary ones:

Form 13614, Interview and Intake Sheet
Form 8158, Quality Review Checklist
Form 13715, SPEC Volunteer Site Information Sheet
Forms 6729, (also including B & C) VRPP Review Forms

More information on how these forms are used in conjunction with site preparation procedures is included in this booklet this year. You will also find that we have revised the format so activities are discussed chronologically for you.

We welcome any suggestions or recommendations you may have to improve this publication or any aspect of the Program. You may contact your Internal Revenue Service Stakeholder Partnerships, Education and Communication (SPEC) territory manager or 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 support of the Volunteer Return Preparation Program.

Sincerely,

Ellie Cimaglia
Director, Stakeholder Partnerships,
Education and Communication

Volunteer Coordinator Handbook
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Pre-Filing Season

SECTION I
Pre-Filing Season

Volunteer Return Preparation Program Overview

Since implementation in 1969, thousands of volunteers have provided free tax assistance and prepared millions of U.S. federal tax returns in the Volunteer Return Preparation Program (VRPP), which includes the VITA/TCE Programs. These services are for customers with low to moderate income and/or the elderly.

The quality of return preparation and operational services provided by volunteers are paramount to the success of the Volunteer Return Preparation Program (VRPP). This handbook is designed to provide guidance on how to establish and manage a quality volunteer tax preparation site. It contains IRS Stakeholder Partnerships, Education, and Communication (SPEC) national policies, VRPP procedures, management tools, and tips to create consistency in the delivery of the Volunteer Return Preparation Program (VRPP). Our primary goal is to provide quality in the application of tax law, and accuracy of return preparation among all VRPP sites.

You will be able to use this guide and other available resources to answer many questions that may arise while operating your tax preparation site. If after reading and using this guide you have any recommended changes, please provide them to your IRS SPEC contact.

VECTA

U.S. customers living abroad receive assistance from volunteers participating in the Volunteer Embassy/Consulate Tax Assistance (VECTA) Program. Through this program, customers receive assistance in various embassies/consulates in cities with a high concentration of U.S. customers. 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 Washington DC SPEC Territory Manager at 8401 Corporate Drive Suite 300, Landover MD 20785.

Program Participant Roles and Responsibilities

Each program participant's role will vary according to their mission and strengths. A local United Way agency, for example, may focus on outreach activities to raise awareness of the Volunteer Return Preparation Program while a community college may provide accounting students for course credits and real world experience in applying tax law through volunteer opportunities as return preparers.

Partner Roles and Responsibilities

A partner might be a state or local government agency, private or public business enterprise, non-profit or faith based organization, civic group, financial institution, educational or training institution, etc.

> **Partner defined** – Any intermediary that shares common goals and resources to deliver SPEC business objectives by facilitating access to and support of the Volunteer Return Preparation Program (VRPP). For example, a coalition is a partner.

While every partner will have specific roles and responsibilities, they generally agree to undertake the following suggested duties and responsibilities:

- Provide national and local points of contact to assist in coordinating partner and IRS initiatives.
- Ensure all VRPP services provided are free (at no cost to the taxpayers) for all taxpayers who qualify to received assistance from the program.

- Facilitate the connecting of local campaigns to established Community Based Partnership coalitions.
- Monitor the partner's rate of expansion and level of involvement in local initiatives.
- Encourage campaigns to utilize EITC as seed money for asset building activities.
- Invite IRS Representatives to participate in asset building seminars, conferences, etc.
- Establish multi-year standards for resources and accomplishments
- Provide timelines for delivering milestone assessments and objectives
- Utilize IRS data reports for planning and assessment purposes
- Align retention of support with performance accomplishments
- Adhere to the IRS quality and accuracy standards of the Volunteer Return Preparation Program (VRPP) detailed in this booklet.

IRS Roles and Responsibilities

As a sponsor to the Volunteer Return Preparation Program (VRPP), the IRS provides support and guidance. IRS agrees to undertake the following roles and responsibilities:

- Provide national and local points of contact to assist in coordinating the partner's and IRS initiatives.
- Provide training material, tax preparation software on a limited basis to support e~file, and other technical support.
- Facilitate the linking of partners to established Community Based Partnership coalitions and to encourage organizations within the Community Based Partnership coalitions to become partner sites.
- Explore options to include partner information in community coalition training sessions.
- Facilitate introductory meetings between IRS national partners and local partner campaigns as appropriate.
- Communicate on an as needed basis to the partner, a listing of community based partnership coalitions that have committed to participating in local partner campaigns.
- Monitor the rate of expansion and level of involvement of partner's campaigns in local initiatives.
- Provide Earned Income Tax Credit (EITC), Child Tax Credit (CTC) and relevant tax information.
- Provide statistical data on the impact of EITC in targeted areas.
- Provide information on existing VITA and TCE site locations.
- Submit articles, news releases and any other IRS related tax issues to the partner for publication in local partner newsletters, and inclusion on their website.
- Coordinate linking the IRS website to the partner's website.

Site Coordinator's Roles and 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.

As Site Coordinator, you will:

- Plan, organize, supervise, and promote the Volunteer Return Preparation Program (VRPP);
- Ensure the site services provided are free (at no cost to the taxpayers) for all taxpayers who qualify to received assistance from the program;
- Decide whether site will be open by appointment or walk-in;

- Adhere to and communicate program policies and procedures to volunteers such as Title VI, Privacy and Confidentiality;
- Maintain a list of all volunteers scheduled for each date and their home phone numbers;
- Make sure that sufficient tax forms and supplies and reference materials are available and properly used by volunteers:
- Ensure that the site opens as scheduled and is adequately staffed;
- If available, assign a volunteer to sign in customers so they are assisted on a first-come, first-served basis;
- Monitor customer traffic against available volunteers;
- Provide customers with information on other sites, assistance dates and/or times if they are turned away;
- Ensure that customers with more difficult tax questions are either referred to the appropriate IRS publication, help line, or advised to seek the assistance of a professional preparer;
- Provide technical assistance and encourage volunteers to use the IRS toll-free Volunteer Hotline (1-800-829-8482);
- 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;
- Explain the importance and ensure that all returns are marked with the correct Site Identification Number (SIDN) for the site;
- Verify that all computers have the correct EFIN & SIDN in the software defaults for both Form 1040 and Form 8453.
- List all volunteers on Form 13206, or partner developed document containing the same information. List volunteers as certified with their levels of training and non-certified who are or have been working at volunteer sites and forward to IRS local SPEC office.
- Maintain a file of signed Form 13615, Volunteer Certification and Standards of Conduct.
- Prepare and distribute Volunteer Return Preparation Program (VRPP) Wallet Cards (Form 13645) to certified volunteers
- 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.

A detailed description is provided for the site coordinator's roles, tasks, and skills in the Exhibits Section at the back of this guide.

Volunteer Roles and Responsibilities

Site Coordinators can use the following Roles and Responsibilities in planning targeted 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 performed by the same individual. Be sure to provide the volunteer with a copy of the Roles & Responsibilities position(s).

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.

A detailed description is provided for the various volunteer roles, tasks, and skills in the Exhibits Section at the back of this guide.

Federal Policies and Documents that Support VRPP

The Volunteer Return Preparation Program (VRPP) has been shaped over the years by federal laws, policies, and documents that protect both taxpayers and volunteers and provide standards for public service. The following policies and documents apply to the Volunteer Return Preparation Program (VRPP):

- **Volunteer Protection Act of 1997, PL 105-19** - Exempts a volunteer of a nonprofit organization or governmental entity from liability for harm caused by an act or omission of the volunteer on behalf of such organization or entity if: (1) the volunteer was acting within the scope of his or her responsibilities at the time; (2) the volunteer was properly licensed or otherwise authorized for the activities or practice in the State in which the harm occurred; (3) the harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed; and (4) the harm was not caused by the volunteer operating a motor vehicle, vessel, aircraft, or other vehicle for which the State requires the operator or owner to possess an operator's license or maintain insurance.
- **Privacy Act Notice** – The Privacy Act of 1974 requires that when a taxpayer is asked for information, IRS personnel and/or volunteers can inform the taxpayer of the legal right to ask for the information, why the information is being requested, how the information will be used, how long the information will be maintained, and the impact of the taxpayer not providing the information. We must also tell the taxpayer whether a response is voluntary, required to obtain a benefit, or mandatory. The IRS personnel and/or volunteer's right to ask for information is supported by Title 5 of U.S. Code 301.

  Based on this, all data listed with taxpayers' and volunteers' personal information that will be maintained by a partner or site must include the requirements above and be approved (signed) by the volunteer/taxpayer. This includes personal data maintained on partner created forms, surveys and/or electronically stored data. See Publication 4299 and the signature section of Form 13614 for more information.

  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.
- **Privacy & Confidentiality** – A Public Trust, Pub 4299 - Addresses the areas where diligence to detail is needed to ensure that public trust is protected and confidentiality is guaranteed. Volunteers are subject to the criminal penalty provisions of 18 U.S.C. § 1905 for any improper disclosures of customer information. It is critical to the program's success to ensure volunteers and their partnering organizations safeguard customer information AND understand their responsibilities in this respect.

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.

- **Title VI of the Civil Rights Act of 1964** – Requires certain IRS SPEC partners to sign Form 13325, Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships, prior to operating a SPEC supported free tax assistance site. The IRS SPEC local offices send a letter with an assurance form to each partner in the fall of each year. If you receive financial assistance from IRS/SPEC, you must sign the form annually. Examples of financial assistance include, but are not limited to:

  – Grants and money;

  – Non-monetary forms such as loans of computer equipment;

  – Software;

  – Direct training of volunteers

  Title VI explains that no one be subject to discrimination or denied services because of race, color, religion, national origin, sex, age, disability or reprisal. This information must be displayed or provided at all times at each VRPP site required to provide Title VI information. Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. The information is available on:

  – Pub 4053 and 4053SP, Your Civil Rights Are Protected poster. The posters are printed in both English and Spanish.

  – Pub 730, Important Tax Records envelope

  – Partner developed document containing the same information

  – Newly created Title VI stuffer (when a return is not completed)

- **Sponsor Agreement, Form 13533** – Lists the key principles that partners must follow, including confidentiality, protection of customer information, notification to customers if information is retained, deletion of customer information from computers after filing season tax return preparation activities are completed, observance of the software license agreement between IRS and the vendor, and adherence to electronic filing guidance. (A copy of Form 13533 can be found in the Exhibit Section of this booklet.)

- **Volunteer Standards of Conduct, Form 13615** – Asserts by signature that all volunteers will adhere to the policies of the Volunteer Return Preparation Program (VRPP) of providing quality service while upholding ethical standards and will not solicit business nor accept payment for services provided. The Standards of Conduct is part of the certification process, included in both **Link & Learn Taxes** and in the test package that comes with Publication 678, Student Guide. For volunteers who are serving in a non-technical capacity, e.g. as a greeter or screener, the Standards of Conduct is also available as a separate form and can be ordered using IRS Volunteer Order Form 2333V. (A copy of Form 13615 can be found in the Exhibit Section of this booklet.)

- **Quality and Accuracy Standards** – Sets operational processes known as quality initiatives for achieving widespread adherence to accuracy and quality of return preparation through the use of a consistent and detailed process.

- **Tax Counseling for the Elderly (TCE) grant application, Pub 1101** – Outlines the requirements of a cooperative agreement between IRS and private or non-governmental public non-profit agencies or organizations, exempt under Section 501 or the Internal Revenue Code and authorized by Section 163 of the Revenue Act of 1978, PL 95-600, that will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their Federal income tax return.
- Memoranda of Understanding (MOU) with National Partners – Various individual MOU are commonly signed to set multi-years standards for operations of national partners working with IRS in the VRPP.

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 (VRPP) the Site Coordinator should possess:

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

Review the Timeline of Activities chart on the next page for help in planning and managing your site.

TIMELINE OF ACTIVITIES

To assist you in planning and managing your site, review the timeline below:

June	❏ New sites: Begin initial volunteer recruitment efforts.
July	❏ New sites: Apply for EFIN (Electronic Filing Identification Number) and SIDN (Site Identification Number) through your IRS SPEC office.
August	❏ Existing sites: Continue volunteer recruitment efforts for next filing season.
September	❏ Order electronic filing software through your IRS SPEC office.
	❏ Complete Form 2333V for training material orders and submit to your IRS SPEC contact
October	❏ Continue volunteer recruitment.
	❏ Select or firm up site location(s).
	❏ Identify instructors for electronic filing and volunteer tax training and certification.
	❏ Schedule date and place for electronic filing training and certification.
	❏ Schedule date and place for volunteer tax training and certification.
	❏ Complete any additional Forms 2333V for training material orders and submit to your IRS SPEC contact.
	❏ Identify/secure computer equipment for volunteer tax site(s).
	❏ Begin both electronic filing and volunteer tax training and certification classes.
November	❏ Complete Form 2333V for site material orders and submit to your IRS SPEC contact.
	❏ Begin preparing site information sheet.
	❏ Continue volunteer training and certification.
December	❏ Complete Form 13715, Volunteer Site Information Sheet, and submit to IRS SPEC contact.
	❏ Begin community awareness publicity.
	❏ If required, sign Form13324 or 13425 and return to SPEC office.
	❏ Meet with volunteers to plan strategy for staffing/operating site(s).
	❏ Identify volunteer to serve as alternate site coordinator in your absence.
	❏ Verify order of forms and supplies for sites.
	❏ Continue volunteer training and certification.
	❏ After training, complete required Form 13615, Volunteers Standards of Conduct, from each volunteer.

	❏ After training, complete required Form 13615, Volunteers Standards of Conduct, from each volunteer.
January	❏ Continue volunteer training and certification.
	❏ After training, complete required Form 13615, Volunteers Standards of Conduct, from each volunteer.
	❏ After training, complete optional Form 13645, Wallet Card, for each certified volunteers and issue to all certified volunteers.
	❏ Post publicity posters.
	❏ Conduct volunteer training/meeting to verify roles/responsibilities.
	❏ Open Volunteer Return Preparation Program *e-file* sites.
	❏ Ensure a process is in place to notify taxpayers with Title VI procedures in all required sites.
	❏ All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month, after the site opens (report each volunteer only once on Form 13206 during a filing season).
	❏ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus, and SPEC Territory Office (if required).
	❏ Recognize volunteer efforts.
February	❏ Open Volunteer Return Preparation Program *e-file* sites.
	❏ All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season).
	❏ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required).
	❏ Provide IRS SPEC contact complete list of volunteer names, level of training (if applicable) and date certified.
	❏ Ensure a process is in place to notify taxpayers with Title VI procedures in all required sites.
	❏ Complete required Form 13615, Volunteers Standards of Conduct, from each volunteer.
	❏ Complete optional Form 13645, Wallet Card, for each certified volunteers and issue to all certified volunteers.
	❏ All TCE sites will provide the IRS SPEC Territory Office by February 2, 2006 a list of volunteers who passed the test or retest.
	❏ Recognize volunteer efforts.
	❏ Start Site Review.

March	❏ All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report, to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season). ❏ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required). ❏ Ensure a process is in place to notify taxpayers with Title VI procedures in all required sites. ❏ Schedule volunteer recognition ceremonies. ❏ Work with IRS SPEC contact to prepare certificates for volunteers. ❏ Initiate formal appreciation for site sponsor (certificate and letter). ❏ Recognize volunteer efforts.
April	❏ All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report, to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season). ❏ If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required). ❏ Plan/attend volunteer/sponsor recognition ceremonies. ❏ Initiate site close-out procedures as referenced in Section III of this publication; and post-filing software procedures as referenced in **Publication 3189, *Volunteer e-file Administrator Guide***.
May	❏ All open VITA and Non-AARP TCE sites will submit Form 13206, Volunteer Assistance Summary Report, to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season). ❏ If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and SPEC Territory Office (if required). ❏ Evaluate filing season, site, and volunteers. ❏ Provide IRS SPEC contact with feedback to improve or enhance operation for next year. ❏ When applicable secure/confirm site location for next year. ❏ Schedule a closeout meeting with IRS SPEC contact. ❏ Begin volunteer recruitment for next filing season.

Timeline Notes and Comments for next year:

To assist you in future planning, please note additional timeline notes here and share feedback with your SPEC contact.

Identifying and Evaluating a Potential VRPP Site

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 low-to-moderate income taxpayers. Your IRS SPEC contact can assist you by providing a demographic analysis of the proposed VRPP site to ensure the customer base is sufficient to support the site. Existing free tax services in the area should also be taken into consideration.

Ideally, sites should:

- Provide taxpayer privacy for volunteer tax assistors and customers when discussing tax issues.
- Be accessible for Persons with Disabilities
- Have computers and printers available for *e-file* tax preparation, preferably with Internet connectivity.
- Have access to telephones so tax assistors can call the toll-free IRS Hotline for technical assistance. A telephone is required if the site is open by appointment only
- Have adequate support space with tables and chairs, storage area, computer area, restrooms, and preferably a waiting area for customers.
- Have adequate electrical, light, ventilation, and an acceptable heating and cooling system.

Note: 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.

The most successful sites are:

- Located in public places convenient to the target populations
- Convenient to public transportation and/or parking
- Located in facilities that pose no evident security risks for volunteers or customers
- Located near community service facilities such as human resource services, voter registration, or driver's license centers. These facilities traditionally draw heavier traffic and may have security and other amenities already in place.

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

Site Identification Number (SIDN) Information

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 (SIDN). The SPEC Local Office 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.

SIDN: Your IRS SPEC office will assign the SIDN to your volunteer tax site. 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 is required and will enable the SPEC Local Office to gather accurate data on your site's production and to provide detailed statistical reports that show the results of your e~file 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, privileges and other resources for the next tax season.

- When *e-file* administrator's set-up computer defaults as provided in **Publication 3189-*Volunteer e-file Administrator Guide***, it is necessary to ensure the Site Identification Number automatically appears in the paid preparer's section of the tax return.
- If preparing PAPER returns volunteer tax sites must manually enter the Site Identification Number (SIDN) 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 SIDN, enter the 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.

NOTES:

- Refer to the *e-file* section of this publication and Publication 3189, ***Volunteer e-file Administrator Guide***, for additional information on setting the SIDN in computer defaults.
- 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.

Site Locations

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, and as an update **whenever changes occur**, you must complete Form 13715, *Volunteer Site Information Sheet*, or partner developed form containing the same information, indicating the location, days, and hours of operation of your Volunteer Return Preparation Program site(s). Fax or mail your completed sheet as quickly as possible to your IRS SPEC contact to ensure your site information is included in the database so SPEC can communicate the information to interested volunteers. It is imperative you notify your IRS SPEC contact of any site changes immediately so the corrected information can be entered in the database.

Exhibit 13 — Form 13715, Volunteer Site Information Sheet

SPEC VOLUNTEER SITE INFORMATION SHEET

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Purpose - This form will be used to secure accurate Volunteer Return Preparation Program (VRPP) site activity information on each site. The form will provide IRS with updated site locations, operating hours and current services offered to assist taxpayers with convenience VRPP site locations based on their specific needs. The initial form will be completed on each VRPP site no later than 12-15-05. It should be completed by the site coordinator or site partner familiar with the site operation and immediately updated as each site makes changes before, during or after the filing season. (including all year round sites). Upon the completion of this form, the original must be forwarded to the IRS territory office and a copy must be maintained at the site.

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SITE CONTACT & LOCATION INFORMATION

1	Site Name	
2	Site Address	
3	City, State, Zip	
4	Site Phone Number	

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). Keep the list of open sites handy should circumstances warrant the customer cannot be serviced at your site.

Electronic Filing (*e-file*)

One of the great advantages to opening a volunteer tax preparation site is free access to IRS approved tax software and IRS services. IRS *e-file* provides for accuracy, ensuring refunds normally within two weeks while filing a paper return takes much longer to receive a refund.

***e- File* Publications:**

- **Publication 3189, *Volunteer e-file Administrator Guide*** is designed to aid volunteer tax assistors 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 later.
- **Publication 1345, *Handbook for e-file Providers*** – outlines the specific requirements for authorized IRS *e-file* providers who have applied and been accepted into the IRS *e-file* program. This publication will be automatically shipped to the address of record on *e-file* Application Form 8633.
- **Publication 1345A, *Filing Season Supplement for Authorized IRS e-file Providers*** – is a supplement to Publication 1345 and is intended for Authorized IRS *e-file* providers already in the IRS *e-file* program. It contains helpful contact and filing season information, including explanations of *e-file* reject codes. **This publication is available in digital format only and can be downloaded from www.irs.gov by clicking on Forms and Publications (Publications and Notices).**

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).

EFIN (Electronic Filing Identification Number): To obtain an EFIN for your site you must complete Form 8633, *Application to Participate in the IRS e-file Program*. Contact your IRS SPEC Representative for guidance if a site needs an Electronic Filing Identification Number (EFIN) Application Form 8633. Form 8633 can be completed with *e-services - Online Tools for Tax Professionals* at **www.irs.gov**. 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 physical location. 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. (If required, contact your State Department of Revenue to ensure compliance with state requirements. See Publication 3189 for further information)

NOTES:

- "Suggested Timeline of Activities" in the front of this publication will give you the suggested timeframe for submitting your EFIN and SIDN requests.
- Refer to Publication 3189, Volunteer e~file Administrator Guide, for additional information on setting computer defaults.

Free File

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.

Software Product Choice

Beginning in 2006 SPEC Partners have a choice between using a TaxWise® software application that is client-server based (downloadable software CD

or stand-alone) or web-based (downloadable from the Internet or on-line). We recommend only Partners with Information Technology (IT) staff supporting their site choose the web-based option. After making their software choice, the SPEC Partner cannot make a change once the order is made. For more information see Publication 3189, **www.taxwise.com**, or call your local IRS contact.

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
- Printer Cartridges
- Blank CDs and/or blank disks
- Calculators
- Pens and pencils
- Paper
- Tables, desks and chairs
- Wastebaskets
- Staples, stapler and remover
- 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
- (For paper sites only)Tax forms and schedules (including overprinted Forms 1040, 1040A, 1040EZ)
- Shredder (recommended)
- Clipboard and sign in sheets

Recruiting and Retaining Volunteers

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 (VRPP).

In recruiting volunteer tax assistors 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-file* 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 reviews, interpreters, instructors, training specialists, equipment procurement coordinators, and computer specialists (descriptions of these positions can be found in the Exhibit Section of this booklet).

Recruitment Activities

Recruitment activities for existing Volunteer Return Preparation Program (VRPP) sites should begin shortly after the filing season (January – April) 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 of methods used for recruiting efforts:

- 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/**, **www.//americorps.org/**, and **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. If they are interested, provide them with contact number of the site partner or site sponsor.

Too often we tend to think of recruitment techniques solely in terms of posters, correspondence, and TV and radio announcements. Surveys indicate that the best recruitment approach is a personal one; the best recruiter is another volunteer. 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. Sometimes all it takes is asking a customer if they would be interested in volunteering next year.

Site Products Relating to Recruitment

The items listed below can be used to recruit volunteers 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 1246, VITA Recruitment Poster

> **NOTE:** Valuable sources for information on volunteer recruitment can also be found by searching the internet using keyword "volunteer".

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. People want to be appreciated and to know that what they do is significant. Consider recognition activities as suggested in Section III.

Training, Testing, and Certification

A basic component of quality service is assuring the accuracy of returns prepared at VRPP sites. A number of elements contribute to return preparation accuracy. Key among these elements is annual volunteer training, testing, and certification. Your IRS SPEC contact will provide free Volunteer Return Preparation Program training course materials that you can use in training your volunteers.

Delivering Training Options

Training and testing are tailored to the background of participants and take place at a time and location convenient to volunteers and instructors. The program offers a variety of options in how training content is presented:

- **Traditional Classroom** – tax law topics are taught using a theory approach in a classroom setting with students working exercises and comprehensive problems.
- **Integrated Classroom** – tax law topics are taught using an applied approach in a classroom setting with students immediately applying the information received to a sample or prototype taxpayer scenario
- **Link & Learn Taxes** (Online E-Learning) – tax law topics are taught using a theory approach online with students working exercises and comprehensive problems. Course may be taken **individually** at a location of your choice or in a group setting.
- **Self-Study** – tax law topics are presented in a Student Guide with an associated Workbook.
- **Partner Designed Training** – tax law training products approved by IRS

The traditional IRS training materials are Publications 678, *Volunteer Assistor's Guide and Publication 678-W, Workbook.* These bound kits cover Forms 1040EZ, 1040A, and the basic 1040, along with a number of the schedules associated with these forms. The Workbook contains comprehensive exercises and problems for paper and *e-file* volunteer tax preparers.

Link & Learn Taxes, is an on-line training, testing, and certification program available at **www.irs.gov/app/vita/index.jsp.** **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 certification at your own pace. Publication 4480, *Link & Learn Taxes Training Kit*, provides additional information.

The four tax law modules listed in Publication 678 and **Link & Learn Taxes** are curriculum driven to satisfy the need to focus on the complexity of returns volunteers prepare:

- **Basic**
- **Intermediate**
- **Advanced**
- **Military/Special Issues**

Note: Site coordinator must secure and verify to IRS the level of training for each volunteer preparing and/or quality reviewing tax returns to ensure they are preparing and reviewing tax returns within their levels of training.

Some partners/coalitions prefer to use their own partner created training materials for teaching students and/or volunteers to prepare tax returns.

For electronic filing sites, **Publication 3189, *Volunteer e-file Administrator 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.

Planning Training

Since the volunteer is the greatest resource in the volunteer program, volunteer training is a very important component of a successful program. When planning your training,:

- Select training dates. Allow up to 40 hours for technical training and certification sessions, and .an additional 4 -8 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.
- 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, and **Link & Learn Taxes** available at **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.
- Include Interviewing Techniques in the training plan as illustrated in Section II. It is very important that volunteer tax assistors use effective interviewing techniques when preparing tax returns to ensure accuracy.
- Alert your IRS SPEC contact as soon as possible of your training and certification plans. Submit training and certification dates, and the training material, and instructor needs with your request.

Ordering Training Materials

Training and certification materials 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 or Publication 4480, Link & Learn Taxes Training Kit*** (Both kits include Publication 1278, plastic bag, Publication 4012, *Volunteer Resource Guide*, Form 6744, *Test*, and a copy of Publication 678-W, *Workbook*. If you will exclusively use **Link & Learn Taxes**, please order the companion kit, Publication 4480, in lieu of the Publication 678 *Student Kit*.
- **Publication 17, *Your Federal Income Tax***

NOTE: Publication 1155, Instructor's Guide, and Publication 17, Your Federal Income Tax, should be ordered for each instructor. Publication 1155 includes instructor notes and tips, Pub 678-W, Workbook, and an embedded copy of the IRS PowerPoint presentation with notes. A downloadable PowerPoint presentation is available for those who chose to use it. Visit **www.irs.gov** and enter "Partnering Opportunities & Resources for National and Local Organizations" in the search box and scroll to "Partner Products and Volunteer Resource Center."

Scheduling Training

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.

Volunteer income tax training 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).

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.**

Administrating Instructor Evaluations

Instructor evaluations from the VRPP training classes are to be shipped immediately after each class using the postage-paid Business Reply Labels to SPEC at:

Internal Revenue Service

Attn: SPEC Education and Product Development

Stop 45-WI, 12th Floor

401 W. Peachtree St. NW

Atlanta, GA 30308

Testing Volunteers for Competency

Training and certification includes testing to ensure your customers are receiving accurate tax information and correctly prepared tax returns. All volunteer tests are open-book. All reference and resource materials may be used to complete the test. Volunteers are asked to complete the test on their own. Taking the test in groups or with outside assistance could prove to be a disservice to our mutual customers. The test is comprised of 30 Objective or True/False Test Questions covering Tax law, Administrative procedures, Quality Review **AND** Preparation of two (2) simulated tax returns. All volunteers must complete a tax return. Then, each volunteer will complete another return which demonstrates the level of training below they completed. The VRPP training courses include:

- **Basic Problem: VITA/TCE Basic** will certify the completion of wage earner type returns such as Forms 1040EZ, 1040A and simple Form 1040.
- **Intermediate Problem: VITA/TCE Intermediate** will certify completion of wage earner and pension earner type returns and more complex Form 1040.

- **Advanced Problem: VITA/TCE Advanced** will certify the completion of the full scope of returns prepared by the Volunteer Return Preparation Program.
- **Military Problem: VITA Military** will certify the completion of the full scope of returns presented by members of the Armed Forces, Reserve and National Guard.

Volunteers who do not pass the test may review the course materials and retake the Volunteer Tax Assistor test using Form 6745. Anyone who does not achieve the minimum grade score of 70% or above on the test or retest should be encouraged to participate in another role other than Instructor, Tax Assistor, or Quality Reviewer.

Note: All volunteers who teach tax law, prepare tax returns and/or conduct reviews including tax professionals, IRS employees, etc., are required to test, achieve a minimum score on the approved tax law test, and be certified.

Additional roles may include the greeter/screener, publicity specialist, or other roles listed later in this publication.

Volunteers may test at anytime however, they must complete and pass an IRS or IRS approved partner developed test **before** preparing, teaching or quality reviewing tax returns . It is recommended for volunteers attending training classes to take their test immediately following the class.

All IRS approved alternative tests generally includes Part A - Basic and Part B - Intermediate as listed above.

The three testing methods used to certify volunteers are:

1. Paper test - Form 6744 *Student Testing Materials (TEST)* or Form 6745, *Student Testing Materials (RE-TEST),*
2. IRS approved alternative test (a test created by the Partner and approved by IRS)
3. Electronic test - **Link & Learn Taxes**. Contact your local IRS, SPEC office for additional information on this topic, **(www.irs.gov/app/vita/index.jsp)**

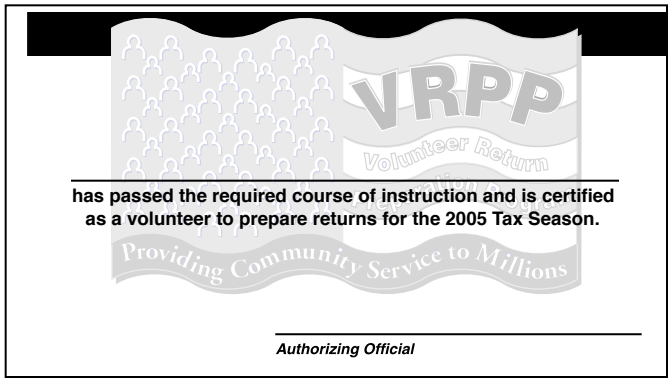
Certification and Reporting Process for Partners

A certified volunteer is defined as an individual who successfully trained and passes an approved IRS testing method with a score of 70% or above. The partner or the IRS Local SPEC Office should designate the approving official. Once volunteer certification is verified, the volunteer must agree by signing Form 13615, *Standards of Conduct Volunteer Return Preparation Program*. This form must also be approved by the designated training official or the site coordinator.

Wallet Cards

Site Coordinators/Partners/Site Sponsor have the option of issuing Form 13645, VRPP Wallet Card, to all certified volunteers to provide their certification

Exhibit 12



year and levels of training. These forms can be maintained at the territory or partner level.

Since the Wallet Cards will be under the control of the Local SPEC Manager and/or the Partner responsible for monitoring the training of volunteers, they will also be considered the approving official. The Local SPEC territory or partner may also designate this responsibility to the relationship manager of a Local SPEC territory or the instructor/grader of a VITA/TCE class.

The approving official must insert the current tax season, the volunteer's name and approving signature in the designated area on the Wallet Card.

Blank Wallet Cards must be kept secured to ensure they are only issued to volunteers who have been properly trained and certified.

If used, Wallet Cards should be issued by the Instructor after grading an IRS approved test or by a site coordinator under the following conditions:

- When a volunteer has provided proof of certification from the **Link & Learn Taxes** and the IRS relationship manager verified the certification.
- When the site coordinator has secured the test results from the Partner or instructor and the site coordinator has contacted the Partner and the volunteer's name was verified.

All volunteers, regardless of certification requirement, must sign Form 13615, Volunteer Standards of Conduct, before assisting at a site. This form now includes the certification training level and the date of certification. This form should be maintained at the site/partner level to provide proof of certification.

Exhibit 11 — Form 13615, Standards of Conduct Volunteer Return Preparation Program

Form **13615** (October 2005)	Department of the Treasury – **Internal Revenue Service** **Volunteer Agreement** **(Standards of Conduct –Volunteer Return Preparation Program)**	Cat. No. 38847H

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.

As a participant in the Volunteer Return Preparation Program I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect
- I will safeguard the confidentiality of taxpayer information
- I will apply the tax laws equitably and accurately to the best of my ability
- I will exercise reasonable care in the use and protection of equipment and supplies
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual

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All partners are required to provide their local IRS SPEC office a list of all volunteers working at VRPP sites, including certified volunteers, the dates that the volunteers received certification, and their level of training. The preferred document for reporting the list of certified volunteers is Form 13206 (Volunteer Assistance Summary Report). TCE Sponsors are required under the grant terms listed within the TCE grant guidelines to "Provide the IRS SPEC Territory Office by February 2, 2006, with a list of volunteers who passed the test or retest". The requirement is to provide a list of the volunteers certified, they are not required to utilize a particular form to do this.

Upon receipt of the certification of each volunteer, the site coordinator will add the volunteer's name, certification date, and level of training to Form 13206, Volunteer Assistance Summary Report (or similar Partner created form containing the same information). Site coordinators have a responsibility to complete and send the form to their local SPEC Office by the 3rd business day after the end of each month in which a new volunteer reports. Volunteers are only reported once on Form 13206 during the filing season. After completing and submitting Form 13206 to your territory office, additional Forms 13206 are only necessary if new volunteers enter the same site.

Volunteers who do not require testing/certification should also be included on the Form 13206. Non Applicable should be inserted under the certified date section. The actual certifications are to be maintained at the site or partner level.

Exhibit 8 — Form 13206, Volunteer Assistance Summary Report

Form **13206**
(Rev. 8-2005)

Department of the Treasury — **Internal Revenue Service**

Volunteer Assistance Summary Report

SPEC Use Only
TS Name: _____
TS SEID: _____
Date entered into STARS: _____

Date: _____

Site Identification Number: S ___ ___ - ___ ___ - ___ ___ ___ ___

Site Name: _____

Site Address: _____

Site Coordinator/Manager's Name: _____

The certification date should be the date the volunteer signed Form 13615 or partner developed document containing the same information. The **Link & Learn Taxes'** certification is systemically generated. The certification date will only be listed on the weekly spreadsheet provided to the partner when the volunteer approves to have notification provided by email.

Volunteers who instruct tax law, prepare tax returns, and/or conduct quality reviews on tax returns using tax law procedures must pass an IRS approved test and be certified annually. Volunteers cannot perform these activities above their levels of certification.

Volunteer duties which may require certification:

- Tax Preparer (mandatory)
- Quality Reviewer (mandatory)
- *Screener
- Instructor (mandatory)
- Electronic Return Originator, if resolving rejects

*In some cases, there may not be a need for a screener to be certified. If the screener addresses or provides assistance with tax law related issues, the volunteer screener must be certified.

Not all volunteer roles will require certification. There will be volunteers who will assist in various roles including, but not limited to:

- Site Coordinator
- Greeter
- Recruiter
- Equipment Coordinator
- Computer Specialist
- Interpreter

Volunteers assisting in roles that do not require tax law knowledge or assistance will not have to be certified, however, they must sign an appropriate Form 13615, Standards of Conduct and be included on Form 13206 (The certification date should not be completed, however, the volunteer role must be indicated on Form 13206.).

Volunteers requiring certification must complete the following actions prior to beginning volunteer service at their site:

- Take and pass the VITA/TCE Volunteer Certification requirement (Basic, Intermediate, Advanced, or Military)
- Complete the Certification, Levels of Training, and Form 13615, Standards of Conduct

Volunteers not requiring certification must sign an appropriate Form 13615.

Certification is the final stage of the training to be completed by the volunteers annually. Volunteers who prepare or review tax returns must complete the Basic testing module. Modules sections under Intermediate, Advanced, and Military can also be completed to secure the appropriate training levels for the specific needs at each site.

Certification and Reporting Process for Paper Test – IRS Form 6744

After each volunteer completes an IRS paper test using the test answer sheet located in Form 6744 *Student Testing Materials (TEST)* or 6745, *Student Testing Materials(RE-TEST)*, the answer sheet and Form 13615 *(to secure certification and/or volunteer standards of conduct)* must be provided to the appropriate grader as directed by the instructor, partner, or Local SPEC Office. **The volunteer should not send the entire test booklet unless otherwise directed.**

Certification and Reporting Process for Online Test – IRS Link & Learn Taxes

Any volunteer can choose to use **Link & Learn Taxes** to use for testing and/or certification. Volunteers may elect to take the pre-test without going through the training. After a volunteer has taken and passed a **Link & Learn Taxes** pre-test, the system will automatically grade the test and provide the test results to the volunteer. If the volunteer fails, he/she has the option of completing the training and taking the post-test available in **Link & Learn Taxes** or another approved method as listed above. Once the volunteer has passed the required test, **Link & Learn Taxes** will issue a certification form. The volunteer should print the form detailing the certification results and volunteer agreement to use as proof of certification.

> **Note:** If the volunteer fails to print or save the certification form in **Link & Learn Taxes**, they will not be able to go back to the form at a later time. The coordinator can secure this information from the territory relationship manager.

The **Link & Learn Taxes** certification can be presented to the site coordinator, however, as a precaution; it is advised that you verify the certified volunteer's name with the Local SPEC contact. The Local SPEC Manager can make available the certified volunteer names, received electronically from **Link & Learn Taxes**, to the sponsoring partners. **However, sites can only receive the names of the volunteers who pertain to their specific site.**

Once volunteer certification is verified, the volunteer must agree and sign *Form 13615*. The site coordinator must also approve certification by signing *Form 13615*. The signed form should be maintained at the partner or site level and appropriately destroyed by December 31st each year. If a site coordinator is unable to identify the certification of a volunteer through the partner, instructor, IRS office, or the **Link & Learn Taxes** certification report, the volunteer should be directed to take the test again using one of the approved testing methods.

Certification and Reporting Process for IRS Approved Partner Test

After each volunteer completes an approved non-IRS alternative test, using a test answer sheet located in the Partners' training materials, the test answer sheet and Form 13615 or similar document must be provided to the appropriate grader as directed by the instructor or Partner. The IRS approved alternative Partner test may or may not include a method for receiving the volunteer agreement for the standards of conduct. If it does not, the instructor must order Form 13615 in advance. Each test must include both a process for securing the volunteer certification and the volunteer standards of conduct agreement.

The appropriate test grader designated by the Partner could include one of the following individuals:

- IRS Local Relationship Manager
- Site Coordinator
- Instructor (Volunteer, Partner or IRS)
- Sponsored Partner

In most cases, the classroom instructor will review and grade each completed test. The instructor will return the test results to each student. If a failing grade is received, the student has the option of taking an IRS retest or another IRS approved alternative retest.

The person grading the test will submit all successful test results to the Partner, site coordinator, or IRS office as designated by the site sponsor. The grader must sign the certification approval and send the completed Form 13615 to the partner and/or site coordinator, as designated by the partner. Bottom line, the partner and site coordinator must be able to identify all certified volunteers and their levels of training working at their site.

Staffing and Site Setup

Having recruited and trained volunteers, you should consider a publicity campaign to ensure customer demand and schedule staff and supplies to meet that demand.

Staffing Estimates

You should plan on a minimum of a site coordinator to manage the site, a greeter to screen and organize customers, and at least a couple volunteer tax preparers per session so that a second preparer, or volunteer trained and certified at the appropriate level, is available to quality review each other's work. You need to factor in your site hours and total days of operation when determining staffing needs. For a ballpark estimate, begin with an assumption that assisting each customer will take approximately an hour from start to finish and adjust this timeframe with experience. By multiplying the number of hours your site will be open by the number of preparers available, you will also get an approximate number of returns your site will prepare. Typically, there can be busy times and also be gaps in traffic during the filing season of January through April. Public awareness and acceptance by the community, as well as site accessibility and management, affect results.

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.

Publicity and Outreach

The most organized Volunteer Return Preparation Program may never get off the ground without good local publicity. Publicity can serve as outreach to educate your customers on the benefits of your services and to also solicit recruitment. Discuss with your local SPEC contact the tax benefits you will want to promote, IRS e-services, and IRS products that might help your publicity campaign.

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. Track your publicity to various media and non-media sources on Form 13315, *Partner/Contact Outreach Activity Report.*

Exhibit 7 — Form 13315, Partner/Contact Outreach Activity Report

Form **13315** (7-2005)	Department of the Treasury – **Internal Revenue Service** **Partner/Contact Outreach Activity Report** **(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. Coalition or Partner Name: _____

2. Contact Name: _____

3. Number of Volunteers: _____

4. Beginning Date of Activity: _____ Ending Date of Activity: _____

5. Type of activity conducted. Please check only ONE item. If you conducted more than one

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.

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 15 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.

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 copy of the form and fax, mail, or e-mail the original 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.

Exhibit 1 — Form 2333V, Volunteer Order Form

CIDS Order Number:

Form **2333V** (Rev. August 2005)	Department of the Treasury–Internal Revenue Service **Volunteer Order Form** **(Review Instructions on Reverse Side Before Ordering)**		**Order Number**
1. Current Date			**SPEC Use Only**
2. Name	3. Daytime Telephone Number	4. Date Needed (MM/DD/YY)	12. Order Point Number
5. Delivery Location (Organization Name/Building/Room/Floor)			13. Reviewed By
6. Complete Mailing Address (A P. O. Box May Delay Your Order)			14. Reviewer's Telephone Number
7. City, State And ZIP Code	8. Last Date Item Can Be Accepted _____		15. Alternate Contact Phone # _____

9. **Form 2333X attached** ☐ 10. Site Material ☐ 11. Training Material ☐

For SPEC use only. All items in the shaded area MUST be entered into CAPS by SPEC.

For Tax Forms and Publications
Place a check next to the year of tax form needed ☐ **2004 or** ☐ **2005**

Note: 2005 tax forms and publications are not available until December.

CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	CAT NO	QTY	ITEM
VRPP (VITA/TCE) Orders			**Publications**			37853B		P 4269 Language ID Card
61206C		P 678 Volunteer Assistor's Guide, Student Text (Kit contains one copy each of P 678; F 6744; P 4012; P 1278; F 12466; F 12469; & P 678 W)	10311G		P 17 Your Federal Income Tax	38846W		P 4391 Privacy Act Stuffer
			Poster Size Forms			61027D		F 8158 Quality Review Checklist
			46808K		P 853 (1040 Series)	33257Z		D 9282D Business Reply Labels, Andover
			10413D		P 1429 (W-4 2006)			
			Overprinted Tax Forms			33261H		D 9282E Business Reply Labels, Austin
13740R		P 678FS Foreign Student	61104F		F 1040 VITA/TCE-SIDN			

Figure 1 — Form 2333X, SPEC Attachment Sheet

Form **2333X**
(June 2002)

Department of Treasury
Internal Revenue Service

(Stakeholder Partnerships, Education and Communication)

SPEC Attachment Sheet

Order Point Number—

Form 2333X, SPEC Attachment Sheet is for use by VITA/TCE volunteers and SPEC staff for ordering materials that are not listed on Form 2333V, Volunteer Order Form or Form 2333TE, SPEC Order Form.

1. Order Number _____

Please enter the order number (indicated in red) from the upper right corner of the Form 2333V or Form 2333TE or other applicable number if ordering by e-mail.

2. Enter the catalog number, quantity and item name of the materials you wish to order:

When to Order Site Materials

Site materials 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 the name and telephone number of an individual who can assist you with securing state forms.

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.

Suggested Products and Reference Materials:

- Pub. 17, Your Federal Income Tax
- Pub. 730, Important Tax Records envelopes
- Pub. 1084, Volunteer Coordinator's Handbook
- Pub. 1303, Volunteer Badges (may also be created by partner)
- Pub. 1345, Handbook for Authorized IRS *e-file* Providers
- Pub 1345A, Filing Season Supplement for Authorized IRS *e-file* Providers (Note: this can not be ordered in hard copy. Download the digital version from www.irs.gov.)
- Pub. 3189, Volunteer *e-file* Administrator Guide
- Pub. 4012, Volunteer Resource Guide
- Pub. 3676, Will Prepare/Will NOT Prepare poster
- Pub. 4053 (and Pub 4053SP), Your Civil Rights Are Protected poster
- Insert Pub 4481, Your Civil Rights Are Protected Stuffer
- TaxWise Reference Manual (or your own tax return preparation/e~file software manual)
- Envelopes and IRS Service Center mailing labels
- Envelopes and IRS/SPEC local mailing labels
- Form 8158, Quality Review Checklist
- Form 13206, Volunteer Assistance Summary Report (or partner developed document containing the same information)
- Form 13614, Interview and Intake Sheet (or partner developed form with same content)
- Form 13645, Wallet Card
- Form 13715, Site Information Sheet (or partner developed form with same content)

Filing Season

SECTION II
Filing Season

OPENING DAY

As site coordinator it is your responsibility to ensure that the site is prepared to run efficiently. Opening day or immediately prior to opening day be sure to verify that you:

- Have all the equipment/supplies/resources that are listed on page 18 of this publication.
- Have your volunteers listed on the Form 13206 Volunteer Assistance Summary Report as shown on page 25 of this publication.
- Review Volunteer Orientation this page with your volunteers.
- Your Site Identification Number (SIDN) and EFIN are properly displayed on all necessary forms as shown in Publication 3189.
- Ensure Form 13715, *Volunteer Site Information Sheet*, has the most current information and has been submitted to your local SPEC contact.

Volunteer Orientation

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 discuss with volunteers the requirements to:

- Greet customers courteously and provide efficient service;
- Complete the training and certification process;
- Adhere to the Volunteer Standards of Conduct;
- Avoid keeping copies of returns prepared or names and other personal information of customers served at their site unless the taxpayer has signed an agreement to do so;
- Respect the confidentiality of the information on all returns and protect individual rights to privacy;
- Refuse to prepare tax returns when the accuracy of the information provided by the customer is open to questions;
- Use Form 13614, *Interview and Intake Sheet*, or partner developed document containing the same information, Publication 4012, *Volunteer Resource Guide*, and Publication 17, *Your Federal Income Tax*.

Volunteer Readiness Check List

Ask each volunteer to complete the Volunteer Readiness Checklist found in the Publication 4012, *Volunteer Resource Guide*. Advise the volunteer if he/she has questions about any item on the checklist to discuss it with you to resolve any incomplete issues. See copy of the checklist below.

Are you ready to "Get Started?"

Complete this assessment by entering a check mark in the box for "Yes".

Bring all "NO" (uncheck boxes) responses to your Site Coordinator's attention prior to assisting taxpayers.

1. Have you signed . . .
   [ ] a. The Volunteer Agreement/Standards of Conduct?
   [ ] b. The Property Loan Agreement (if applicable)?
2. Do you know the following . . .
   [ ] a. Your duties at the site?
   [ ] b. Site contacts (emergency, reporting delays, technical issues, etc.)?
   [ ] c. When you are expected at the Site?
   [ ] d. Your site identification number (SIDN)?
3. Do you have your …
   [ ] a. Volunteer Resource Guide (Publication 4012)?
   [ ] b. Guide to Federal Income Tax (Publication 17)?
   [ ] c. Wallet card (Form 13645) depicting your certification level (if applicable)?
4. Are the following items at the Site . . .
   [ ] a. Intake and Interview Sheets (Form 13614 or equivalent)?
   [ ] b. Overprinted return forms, schedules, worksheets, etc.?

Volunteers should report to the Site Coordinator upon arrival. The Site Coordinator keeps track of the volunteers working at the site and reports this list to the local IRS SPEC contact on Form 13206, *Volunteer Assistance Summary Report*. Refer to the Certification and Reporting Process for Partners in Section I.

Designate a check-in area for customers to sign up for services. You should place posters in this area such as Publication 3676, *Will Prepare/Will NOT Prepare*, and Publication 4053, *Your Civil Rights Are Protected*. Ideally, someone should be assigned to greet the customers as they walk in and explain the type of services the site offers. Form 13614, Interview and Intake Sheet, or partner developed form containing the same information, can be used as a starting point when the customer arrives. Screening can help you determine whether the customer qualifies for your service.

Exhibit 10 — Form 13614, Interview and Intake Sheet

Form **13614** (Rev. 11-2005)	**INTERVIEW AND INTAKE SHEET**	**OMB # 1545-1432**

Instructions: This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

You will need:

- ☐ Valid Picture I.D.
- ☐ Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
- ☐ Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
- ☐ Provider's address and Tax Identification Number for Child/Dependent Care Credit
- ☐ Form 8332 or copy of divorce decree for non-custodial parent claiming child
- ☐ Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
- ☐ Copy of prior year's tax return, **if available**

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Ensuring Accuracy and Quality of Return Preparation

Accuracy and quality of return preparation have always been important aspects of the Volunteer Return Preparation Program (VRPP).

To complete accurate returns, volunteer assistors must ask certain questions about the customers and, if relevant, their families. Using an integrated strategy is effective for all volunteers. The combined use of Form 13614, *Interview and Intake Sheet* (or partner developed form with same content), a probing interview using Publication 4012, *Volunteer Resource Guide*, and use of Form 8158, *Quality Review Checklist*, or Pub 730, *Important Tax Records*, will deliver an accurate, quality tax return. Additionally, involving the customer in the entire process creates not only a learning experience for the customer but a better opportunity to prepare an accurate return.

Key Definitions:

- **Accuracy** – Completion of a return based on the correct application of tax laws given the facts provided.
- **Quality** – Application of the standardized VRPP procedures and tax laws to ensure customers meet their tax responsibilities.

Achieving widespread adherence to accuracy and quality of return preparation demands a consistent and detailed process. These operational processes are known as our quality initiatives.

Quality Initiatives

The operational processes in place to ensure accuracy and quality group into three critical milestones:

- **Pre-tax preparation** – includes Volunteer Certification and Standards of Conduct as covered earlier in Section I.
- **Tax preparation** – includes Form 13614, Interview and Intake Sheet, or partner developed document containing the same information, and a probing, comprehensive interview
- **Quality Review** – includes interaction with customer and use of source documents along with Form 8158, Quality Review Checklist, or the checklist on Publication 730, Important Tax Records envelope

Taxpayer Data

Tax return preparation requires the taxpayer to share personal, sensitive information with volunteers, with the expectation that their information will be protected. Protecting taxpayer information is critical to the continued success of the Volunteer Return Preparation Program. The IRS is fortunate to have partners who have committed so much enthusiasm and dedication to the program and who realize the importance of ensuring proper safeguards are in place. Publication 4299, *Privacy and Confidentiality-A* Public Trust, outlines your responsibilities for how you can educate your volunteers to ensure taxpayer information is always protected.

- **Required Items for Completing an Accurate Return**

  When scheduling customers for appointments or answering questions as to what to bring with them, provide volunteers with the following:

  – 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

  – All forms, W-2, 1099s and 1098s

  – Information for all other income

  – 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, proof of all deductible expenses.

- Items to Help Speed the Completion of the Return:

– Copy of last year's Federal and State return, if available

– Current year's tax package, if received

– Documentation to substantiate any deductible items.

Site Reviews

IRS has implemented a four-pronged strategy of reviews to validate adherence to the operational processes of the quality initiatives above. Quality measures associated with these reviews will establish baselines in 2006 with anticipated goals to be set for 2007. All reviews, except the shopping review, will be conducted at the same site, on the same day, and by the same IRS SPEC Tax Specialist. The first review focuses on quality, while the last two measure accuracy.

- Site Review, *Form 6729*. The site review is pre-approved by the site coordinator and is a scheduled appointment by an IRS SPEC Relationship Manager to help determine the extent to which the volunteer preparation site adheres to standard operating procedures and guidelines as outlined in Pub 1084 and 3189 when performing their daily activities.
- Shopping Review, *Form 6729B*. A limited number of shopping reviews will be conducted by a neutral party (non-IRS) to measure the accuracy of return preparation provided by volunteers. Shoppers may be members of the American Institute of Certified Public Accountants (AICPA), the Armed Forces Tax Council (AFTC), or Treasury Inspector General for Tax Administration (TIGTA).
- Return Review, *Form 6729C*. While conducting the site review, the same Relationship Manager will review completed returns and cross check them against corresponding intake sheets to help determine the accuracy of return preparation. Return reviews are not designed to involve the taxpayer(s), so it is essential intake sheets have been completed and retained. In most cases, this review should be conducted before the taxpayer leaves the site. If errors are identified, the return must not be filed until corrected. If the taxpayer has left the site, procedures for notifying the taxpayer that the return has not been filed (see "Resubmission of Rejected Tax Returns") and for signing a return that has been changed after the taxpayer's signed Declaration of Taxpayer are in Publication 1045, *Handbook for Authorized IRS e-file Providers*. For paper returns, if the return was already mailed, the site coordinator should advise the taxpayer that an amended return, if needed, must be filed and that it be mailed to the submission processing center that handled the taxpayer's paper return.

With quality tools and processes in place, volunteers can more effectively ensure that they have all the facts and information to accurately prepare the returns. Accuracy and quality of return preparation have always been important aspects of the Volunteer Return Preparation Program (VRPP).

Greeting/Intake Process

Greeting the customer sets the stage for success in operating your site. Using a model of what you like best in commercial businesses you regularly patronize can help set the professionalism you wish to exhibit at your volunteer site.

Customer Screening and Assistance

Some sites use greeters to answer non-technical, procedural or tax law questions, organize taxpayer documents, or screen customers into Forms 1040, 1040A and 1040EZ categories upon arriving at the site. You may designate volunteers to prepare one form or the other to reduce waiting time.

As pre-determined, customers may be assisted on a first-come, first-served basis or by appointment. The style of assistance offered will vary, depending on your site type, volume of customers visiting the site, etc. (Note: TCE sites have a requirement to prioritize the elderly when providing assistance.)

Referrals

If your site is understaffed or there is a long wait time for customers, you may want to refer customers 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**, 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.)

Intake Process

Whether you use a greeter or not will generally dictate whether the greeter or tax preparer initiates the intake process of gathering taxpayer data. In either case, the process is generally the same. The volunteer should introduce themselves to the customer and take the time to put the customer at ease (e.g. discuss the weather, any difficulty in locating site, apologize if long wait etc.). The volunteer should preface what will take place, explain the tax return preparation process, share intentions, allow the customer to share expectations, and ask if he or she has any questions before beginning. The volunteer should encourage the taxpayer to ask for clarification as needed during tax return completion.

All volunteers are required to use Volunteer Interview and Intake Sheet (Form 13614), or partner created form containing the same information. This form provides a standard list of questions. Completion is mandatory but may be completed by the customer, greeter/screener or tax assistor. Regardless of the process being used, a Volunteer Interview and Intake Sheet opens the dialogue between customer and volunteer, providing an opportunity for the volunteer to get acquainted with the customer and the customer's unique set of facts. If the customer has completed the Volunteer Interview and Intake Sheet prior to the interview, or authorized prior year tax return information to be carried forward, the volunteer should use that information as a basis for the interview and review with the customer all information to gather facts for their current year's tax return.

Exhibit 10 — Form 13614, Interview and Intake Sheet

Form **13614** (Rev. 11-2005)	**INTERVIEW AND INTAKE SHEET**	**OMB # 1545-1432**

Instructions: This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

You will need:

- ☐ Valid Picture I.D.
- ☐ Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
- ☐ Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
- ☐ Provider's address and Tax Identification Number for Child/Dependent Care Credit
- ☐ Form 8332 or copy of divorce decree for non-custodial parent claiming child
- ☐ Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
- ☐ Copy of prior year's tax return, **if available**

Your First Name	M.I.	Last Name

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The volunteer should confirm the identity of the customer with a picture ID.

Confirm the Social Security Number and dates of birth. The Volunteer should explain how critical it is to have the correct information in order to receive the qualified tax benefits.

Tax Preparation

As the interactive conversation continues, the volunteer can use either the interview questions or the decision trees in Publication 4012, Volunteer Resource Guide, to assist in probing for a filing requirement, identification, filing status, dependents (Qualifying Child/Relative), income, adjustments, deductions, and credits. There are also tips on finishing the return (federal income tax withholding, estimated payments, use of the tax table or Qualified Dividends and Capital Gains Worksheet), signing, and using direct deposit or payment procedures. Any incomplete or erroneous information on the Volunteer Interview and Intake Sheet should be completed or corrected to enable the follow up quality review to document and reach an accurate assessment.

> Note: Fully complete the customer's return at the time of service. Do not retain customers' documents for a follow-up visit.

Effective Interviewing

To complete accurate returns, the volunteer assistors 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 assistor 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 tests that must be met to claim a dependent. It is the responsibility of the volunteer assistor to ask the questions to determine that all tests are met. The same customer, when asked his/her filing status may say head of household. The volunteer assistor knows there 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 assistor to ask questions to determine what entries to put on the tax return. It is very important that the assistor feels comfortable with asking questions. Active customer participation may be encouraged by offering visual access to the computer screen during the return preparation process.

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 Exhibit #12
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 customer.
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 interview techniques and skills. Ask clear, concise

questions to get complete answers to prepare an accurate return. In Publications 678 and 4012, *Volunteer Resource Guide*, 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.

Volunteer Technical Assistance

After training, if additional assistance is required on topics within the volunteers' certification level, technical assistance is available from several IRS sources:

- IRS Volunteer Hotline **(1-800-829-8482) (1-800-TAX-VITA)** is 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 and should only be used to assist with questions within each volunteer's level of training.

- **Link & Learn Taxes**, a complete training resource that can be used to research a tax topic. Go to **www.irs.gov/app/vita/index.jsp**,
- Volunteer Quality Alerts, on-line tax tips and reminders, at **www.irs.gov/individuals/article/0,,id=120856,00.html**,
- TeleTax topics. Call **1-800-829-4477** 24 hours a day, 7 days a week, to listen to pre-recorded messages covering about 150 tax topics.
- Frequently Asked Questions (FAQs) at **www.irs.gov/faqs/index.html.**

Completing and Filing Returns

Quality Review

Quality Review (QR) takes many forms throughout the country (e.g. self-review, exchange with another preparer, or dedicated QR staff). Regardless of the process being used, there are three critical components to effective and thorough QR. First and foremost, the customer should participate in the QR. Second, the reviewer should use a standardized checklist (Form 8158 or Publication 730) to confirm the information provided by the customer. Third, the reviewer should use the available source documents to confirm the income, expenses and credits reported on the return.

Exhibit 5 — Form 8158, Quality Review Checklist

Form **8158** (Rev. 8-2005)	**Quality Review Checklist**	

Instructions: This form is designed for use by individuals responsible for confirming the accuracy of the taxpayer's return prior to obtaining the taxpayer(s)'s signature. **Check each box as the task is completed.**

The customer should sign the return after the information is verified and the return is reviewed.

All Returns

☐ Verified name and Social Security/ITIN number of the taxpayer(s), including a spouse and any dependents. (e.g. Social Security card, Social Security 1099 benefit statement, letter from Social Security, ITIN card or ITIN letter from IRS).

e-file Returns

Verify that the Site Identification Number (SIDN) appears in the paid preparer's section of the tax return either in the Preparer's Tax Identification Number (PTIN) field or in the Social Security Number (SSN) field if there is not a PTIN field in the software being used. No other information should be entered in this section.

NOTE: *e-file* administrators should have set-up computer defaults to ensure the Site Identification Number (SIDN) automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults.

Paper Returns

Volunteer tax sites should manually enter the Site Identification Number (SIDN) on each tax return. Use the overprint form with the bold format indicated in the Paid Preparer's Section. 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.

Tax assistors are not responsible for mailing completed paper tax returns; this is the responsibility of the customer. If the customer chooses to mail 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. The customer must always be given a copy for his or her records.

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

Signing the Return

- **Paper** - The return is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s).
- ***e-file*:**
  - **Important Note: Discuss use of PINs with your IRS SPEC contact.**
    Self-select PIN - To the extent possible, volunteers should use the Self-Select PIN option for taxpayer signatures. It can be used when the taxpayers provide their dates of birth, their 2004 Adjusted Gross Income (AGI) and enter their own Self-Selected PIN. A PIN is any combination of five digits the taxpayer chooses except five zeroes. Use of the PIN eliminates the need for a signed Form 8453. When a Self-Select PIN is used you do not need to retain copies of Forms W-2 and 1099-R. Specific instructions on the Self-Select PIN are included in the "Guidelines" section of Publication 3189.
  - **Practitioner PIN** - Provide Form 8879 (Form 8878 if filing Form 4868) to the taxpayer for signature. The volunteer may enter the taxpayer's PIN in the electronic return record before the taxpayer signs Form 8879, but the taxpayer must sign and date the form BEFORE the ERO originates the electronic submission of the return.

– **Form 8453** - If the Self-Select PIN or Practitioner PIN options are not used, then Form 8453 must be signed by the taxpayer(s) prior to transmission of the return(s). Three copies of Forms 8453 must be obtained with original signature(s) — one will be mailed to the service center, one retained by the site or the local IRS SPEC office, and one for the taxpayer. The signature must be an original; not a copy, stamp or facsimile. If the filing status is "married filing joint" return, both signatures are required prior to the transmission of the return. A rejected return may contain errors that, when corrected, require substantive changes. If this occurs, a new Form 8453 must be signed by the taxpayer(s). Substantive changes are defined as changes of more than $50 to "Total Income" or "AGI" or more than $14 to "Total Tax," "Federal Income Tax Withheld," "Refund" or "Amount you owe."

Note: To file taxes electronically on a married filing joint return, both spouses must sign the Form 8453, Individual Income Tax Declaration or if using self select PIN, both spouses must enter their own PIN into the computer.

Information to Provide the Customer

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 their information is kept confidential and protected from unauthorized individuals and misuse per Publication 4299, Privacy and Confidentiality - A Public Trust.

Note: See Pub 4012, Volunteer Resource Guide, "Finishing the Return"

Customers may be provided:

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 Interview and Intake Sheet (if not retained per taxpayer's signed authorization)
5. If *e-filed*:
   - If not using self-select PIN or signature Form 8453, provide Form 8879 (Form 8878 if filing Form 4868) to the taxpayer for signature.
   - Signed Form 8453 for federal and applicable state form, unless self-select PIN or practitioner PIN was used
   - Information 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

   If refund:
   - Expected receipt date per Refund Cycle Chart
   - Contacts if refund not received: **www.irs.gov**; 1-800-829-1954, 1-800-829-4477, or 1-800-829-1040

- 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.

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, Volunteer Resource Guide or Pub 17, Your Federal Income Tax
- W-4 information if balance due to inadequate 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.

8. 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.

Post Filing Season

SECTION III
Post Filing Season

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.
- Submit Form 13715, Site Information Sheet, to the SPEC Territory Office on any site closures.
- 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.
- Review procedures in Pub 4473, if applicable, for IRS Computer Loan Program and hardware procedures.

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.

Exhibits

Exhibit 1 — Form 2333V

CIDS Order Number:

Form **2333V**
(Rev. August 2005)

Department of the Treasury–Internal Revenue Service

Volunteer Order Form

(Review Instructions on Reverse Side Before Ordering)

Order Number

SPEC Use Only

1. Current Date
2. Name
3. Daytime Telephone Number
4. Date Needed (MM/DD/YY)
5. Delivery Location (Organization Name/Building/Room/Floor)
6. Complete Mailing Address (A P. O. Box May Delay Your Order)
7. City, State And ZIP Code
8. Last Date Item Can Be Accepted _____
9. **Form 2333X attached** ☐
10. Site Material ☐
11. Training Material ☐
12. Order Point Number
13. Reviewed By
14. Reviewer's Telephone Number
15. Alternate Contact
Phone # _____

DRAFT

For SPEC use only. All items in the shaded area MUST be entered into CAPS by SPEC.

For Tax Forms and Publications
Place a check next to the year of tax form needed ☐ **2004 or** ☐ **2005**

Note: 2005 tax forms and publications are not available until December.

CAT NO	QTY	ITEM
VRPP (VITA/TCE) Orders		
61206C		P 678 Volunteer Assistor's Guide, Student Text (Kit contains one copy each of P 678; F 6744; P 4012; P 1278; F 12466; F 12469; & P 678 W)
13740R		P 678FS Foreign Student and Scholar Volunteer Student Guide
10458Q		P 678PR Puerto Rico Supplement
61267P		P 1155 Guide/Kit (Kit contains one copy each of: P 1155; P 678; F 6744; F 6745; P 4012; P 1278; P 4189, F 12462, F 12467; D 12107; & P 678 W)
34182T		P 4011 Quick Reference Guide for International Issues
34183E		P 4012 VRPP (VITA/TCE) Resource Guide
46317Q		P 4480 **Link & Learn Taxes** Kit (Kit contains one copy each of: P 678 W, F 6744; P 4012; P 1278 & P 678 W)
43560V		F 6744 Test/Answer Book
43561G		F 6745 Retest
Alert: The following items can not be ordered individually: P 678, P 1155, P 4189, P 4480; F 12462, F 12467, F 12466, F 12469 and D 12107.		
Poster Size		
30765A		P 3676 VITA e-file Poster
38835P		P 3676A Small e-file Poster
Site Management		
37287B		P 730 Important Tax Records Envelope
46945O		P 1084 Volunteer Coordinator's Guide
26657L		P 3189 Vol e-file Handbook
31083Z		P 3711 VITA/TCE Cert. Folder
11924Z		F 9234 Certificate
38836A		F 13614 Intake Sheet
38847H		F 13615 Volunteer Standards of Conduct

CAT NO	QTY	ITEM
Publications		
10311G		P 17 Your Federal Income Tax
Poster Size Forms		
46808K		P 853 (1040 Series)
10413D		P 1429 (W-4 2006)
Overprinted Tax Forms		
61104F		F 1040 VITA/TCE-SIDN
17166F		F 1040A VITA/TCE-SIDN
61106B		F 1040EZ VITA/TCE-SIDN
Forms/Instructions Description on Back		
11325E		I 1040
12088U		I 1040A
12063Z		I 1040EZ
11340T		F 1040ES (2006)
11862M		F 2441
10842K		I 2441
62766T		F 8453 Tax Declaration/e-file
10220Q		F W-4 (2006)
10227P		F W-5 (2006)
12075R		F 1040A Schedule 1
10749I		F 1040A Schedule 2
30139Y		I 1040A Schedule 2
12064K		F 1040A Schedule 3
12059R		I 1040A Schedule 3
11330X		F 1040 Schedules A&B
11338H		F 1040 Schedule D
13339M		F 1040 & 1040A Sch EIC
11359K		F 1040 Schedule R
11357O		I 1040 Schedule R
Other Publications		
15146T		P 579 (SP) Tax Guide
15173A		P 596 Earned Income Credit
60047L		P 1194 Vol 1 (1 per site)
62016G		P 1194 Vol 2 (1 per site)
20497L		P 1796 CD-ROM
Volunteer Site Management		
63005J		P 1278 Plastic Bag
63334P		P 1303 Badges
21601T		P 1857 IRS e-file
18356V		F 2333V Order Form
11754L		F 2333X Attach Sheet
37659N		P 4262 Easy as 1, 2, 3 (Small SIDN/ID/W-2 Poster)
37661Z		P 4262A Easy as 1, 2, 3 (Large SIDN/ID/W-2 Poster)

CAT NO	QTY	ITEM
37853B		P 4269 Language ID Card
38846W		P 4391 Privacy Act Stuffer
61027D		F 8158 Quality Review Checklist
33257Z		D 9282D Business Reply Labels, Andover
33261H		D 9282E Business Reply Labels, Austin
33190J		F 13206 Volunteer Asst. Summary Report
35244Q		F 13357 Partner Certificate
39748B		F 13614 NR Intake Sheet
39658W		F 13614 (SP) Intake Sheet
39462C		F 13645 VRPP Wallet Card
TCE		
63573Q		P 1113 A Poster
46978J		P 1114 Brochure
Miscellaneous		
34292Q		P 4025 Your Civil Rights Are Protected (LITC/TCE)
34293B		P 4025 (SP) Your Civil Rights Are Protected (LITC/TCE) Spanish
34303M		P 4053 Your Civil Rights Are Protected (VITA/TACs/Partners)
34304X		P 4053 (SP) Your Civil Rights Are Protected (VITA/TACs/Partners) Spanish
38458K		P 4327 (ENG/SP) ITIN (English/Spanish)
47150J		P 4481 (ENG/SP) EEO Stuffer (English/Spanish)
34841F		F 13324 IRS Civil Rights Assurance for Subrecipients under SPEC Partnership Agreements
34842Q		F 13325 Statement of Assurance Concerning Civil Rights Compliance for IRS SPEC Partnerships
Other		
CAT NO	**QTY**	**ITEM**

See instructions for ordering guidelines for items not listed.

Cat. No. 18356V

VOLUNTEER ORDER FORM INSTRUCTIONS FOR VRPP VOLUNTEERS

Form 2333V, *Volunteer Order Form*, allows volunteers to order VRPP material for training and site assistance. As such, this material is intended only for taxpayers who receive assistance at the VRPP sites; and not intended for general distribution to taxpayers.

DRAFT

Volunteer Site Coordinators:

— Complete a separate form for each address. A list of addresses may only be attached if each addressee is to receive the same quantity of each item ordered. Indicate in Box 5 "See Attached List."
— Orders should be submitted as much in advance as possible. Orders are held until 3 weeks prior to the date shown in Box 8. This allows 3 weeks to fill and ship order.
— Items not in stock will automatically be placed on backorder and shipped when available or canceled 2 days before the date in Box 8; no further action is required on your part.
— Fax, e-mail, or mail your order directly to the Territory Office for approval. Never submit an order directly to the NDC.
— SPEC contact will assign a number for tracking purposes for e-mail orders.
— Direct order inquiries to the Territory Office.

Territory Offices:

— Assign tracking numbers to e-mailed forms.
— Products available through the CAPS system must be ordered online by SPEC.
— AARP sponsored sites should not order Form 13206, *Volunteer Assistance Summary Report*.
— We recommend that Territory Offices e-mail in their orders for best results.
— Order confirmations are not provided by the NDC. E-mailed orders can receive a read receipt confirmation when you select Outlook tracking options.

FORMS/INSTRUCTIONS/PUBLICATIONS

Descriptions

Forms 1040/1040A/1040EZ	U.S. Individual Income Tax Returns & Instructions	Form W-4	Employee's Withholding Allowance Cert.	F 1040 Schedules A&B	Itemized Deductions/ Interest & Dividend Income
Form 1040 ES	Estimated Tax For Individuals	Form W-5	Earned Income Credit Advance Payment Cert.	Pub. 596	Earned Income Credit Publication
Form 2441	Child and Dependent Care Expenses	Instructions Form 1040 Schedule R	Instructions for Form 1040 Schedule R	Pub 1796	Tax Products CD ROM

Other Common Use Forms/Instructions/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 item name and catalog number.

Item		Catalog Number	Item		Catalog Number
Form 1040 Schedule C	Profit or Loss from Business	11334P	Instructions 1040 X	Instruction for Form1040X	11362H
Form 1040	U.S. Individual income Tax Return	11320B	Form 3903	Moving Expenses	12490K
Form 1040A	U.S. Individual Income Tax Return	11327A	Form 4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	13141W
Form 1040ES (2006)	Estimated Tax for Individuals	11340T	Form 8812	Additional Child Tax Credit	10644E
Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	11329W	Form 8822	Change of Address	12081V
Form 1040NR	U.S. Non Resident Alien Income Tax Return	11364D	Form 8843	Statement of Exempt Individuals and Individuals with a Medical Condition	17227H
Instructions 1040 NR	Instruction for Form 1040NR	11368V	Form 8863	Education Credit	25379M
Form 1040NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents	21534N	Form 8880	Credit for Qualified Retirement Saving Contributions	33394D
Instructions 1040NR EZ	Instruction for Form 1040EZ	21718P	Form 9452	Filing Assistance Program	14695J
Form 1040V	Payment Voucher	20975C	Form 9465	Installment Agreement Request	14842Y
Form 1040X	Amended U.S. Individual Income Tax Return	11360L	Publication 1101	Application Package and Guidelines for Managing a TCE	46965G

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

Exhibit 2 — Form 6729

Form **6729** (Rev. 9-2005)	Department of the Treasury – **Internal Revenue Service** **Volunteer Return Preparation Program Site Review**	**Type of Review:** Sample ☐ Other ☐

Site Name _____ Date of Review _____

SIDN s - - Name of Reviewer _____

City _____ State _____

Area # _____ Territory # _____

Site Type Mark only one: E-file ☐ Free File ☐ Paper Only ☐

Instructions: This form is to be used by IRS Staff and others performing administrative duties to help determine whether the Site is using operating standards as outlined in Pub 1084 and 3189. Use the SPEC Site Review Guidelines for additional information on how to conduct the review. (IRM 22.30.1.4) Every effort should be made to observe each of the following attributes. When observation is not possible, the testimony of the site representative is acceptable. Do not enter any information that identifies a specific person or taxpayer in the comments box. The comments box is for general observations about whether processes are met.

	Site Requirements	**YES**	**NO**	**N/A**	**Comments**
1	Are all volunteer preparers and reviewers at the site today certified?				
	Are the following available at the site?				
2a	Publication 17, Your Federal Income Tax For Individuals				
2b	Publication 4012, Volunteer Resource Guide				
2c	Title VI, Your Civil Rights Are Protected, information				
	Quality Review	**YES**	**NO**	**N/A**	**Comments**
3	Does the site have a Quality Review process? Indicate which method is in place				
3a	Designated Reviewer (anyone other than the preparer)				
3b	Self Reviewer (Pub. 730, Tax Record Envelope; Pub. 4012, Volunteer Resource Guide; or Form 8158, Quality Review Checklist)				
	Site Operations	**YES**	**NO**	**N/A**	**Comments**
4	Is information obtained from the site representative consistent with information as advertised for the following?				
	Confidentiality	**YES**	**NO**	**N/A**	**Comments**
	For Walk-in sites				
4a	Days				
4b	Hours				
4c	Languages				
4d	Location				
	For Appointment only sites				
4e	Contact Name				
4f	Contact Telephone number				
4g	Location				

Catalog Number 61054K Form **6729** (9-2005)

Exhibit 2 (continued) — Form 6729

	Confidentiality	YES	NO	N/A	Comments
	Per observation/site representative:				
5	Is sensitive information shredded, burned, or returned to taxpayer?				
6	Are taxpayer paper documents safeguarded?				
7	Is an aurhorized Form 13614, Interview and Intake Sheet, or partner developed form, maintained for the retention of sensitive taxpayer information?				
	E-File Sites Only	**YES**	**NO**	**N/A**	**Comments**
8	Is Publication 3189, Volunteer e-file Administrator Guide, available at the site?				
9	Is the site's correct EFIN set as the default?				
10	Per observation/site representative, are Forms 8453 mailed to the designated submission processing center?				
11	Per observation/site representative, are e-file rejects worked within 24 hours of receiving an acknowledgement file?				
12	Per observation/site representative, are the taxpayers notified within 24 hours for e-file rejects that can't be corrected?				
13	Is the use of a PIN promoted at this site?				
	TaxWise Software Users Only	**YES**	**NO**	**N/A**	**Comments**
14	Does the Main Information Sheet contain the correct SIDN as the default for every computer checked?				
15	Does the Form 8453 contain the correct SIDN as the default for every computer checked?				
16	Are passwords protected?				
	Paper Returns	**YES**	**NO**	**N/A**	**Comments**
17	Does the Form 1040 contain the correct SIDN on every return checked?				

Remarks: This section should be used to solicit feedback from our Volunteers and Partners.
Do not enter any information that identifies a specific person or taxpayer in the comments box. The comments box is for general observations about whether processes are met.

Privacy Statement

Volunteer Return Preparation Site Review – The primary purpose of requesting the site name and site identification number (SIDN) is to identify the site that has been reviewed. We may provide this information to individuals who coordinate activities and staffing at volunteer sites. Your response is voluntary. If you do not provide all or part of the requested information, the IRS may not be able to identify the location of the site.

Catalog Number 61054K Form **6729** (9-2005)

Exhibit 3 — Form 6729B

Form **6729B**
(Rev. Septemer 2005)

Department of the Treasury – **Internal Revenue Service**

Volunteer Return Preparation Program Shopping Visit Review

Date of Review _____ Scenario # _____

Site Name _____

City _____ State _____

Area # _____ Territory # _____

SIDN S [ ][ ]-[ ][ ][ ]-[ ][ ][ ][ ]

Instructions: IRS Staff and others performing administrative duties will use this form to document the preparation of a tax return by volunteers. No taxpayer information will be captured during the process. Indicate your answer by marking the appropriate box. Do not enter any information that identifies a specific person or taxpayer in the comments box. The comments box is for general observations about whether processes are met.

	Intake Procedures	**YES**	**NO**	**Comments**
1	A Form 13614, Interview and Intake Sheet, or partner developed intake sheet was completed.			
2	Picture ID was requested.			
3	You were asked for documents to verify the Tax Identification Numbers for all persons in the scenario used.			
	Dependents	**YES**	**NO**	**Comments**
4	The dependents listed on the return match the scenario used.			
	Filing Status	**YES**	**NO**	**Comments**
5	The filing status entered on the return matches the scenario used.			
	Income	**YES**	**NO**	**Comments**
6	The income entered on the return matches the income from the documents provided for the scenario used.			
7	You were asked about other sources of income that were not reported on a Form W-2 or Form 1099 (i.e. gambling winnings, jury duty).			
8	The total income on the return matches the scenario used.			
	Adjustments/Deductions	**YES**	**NO**	**Comments**
9	The preparer asked questions regarding adjustments to income.			
10	The adjustments to income match the scenario used.			
11	The preparer asked questions regarding itemizing deductions.			
12	The itemized deductions match the scenario used.			
	EITC/CTC	**YES**	**NO**	**Comments**
13	The amount of **EITC** matches the scenario used.			
14	The amount of **CTC** matches the scenario used.			

Catalog Number 39259D Form **6729B** (9-2005)

Exhibit 3 (continued) — Form 6729B

	Other Credits	YES	NO	Comments
15	The amount for Child & Dependent Care Credit matches the scenario used.			
16	The amount for Education Credit matches the scenario used.			
17	The amount of Retirement Savings Contributions Credit matches the scenario used.			
	Application of Tax Law	**YES**	**NO**	**Comments**
18	The total federal refund/balance due amount was correctly calculated.			
	Quality Review Process	**YES**	**NO**	**Comments**
19	Site was open as advertised			
20	Does the site have a Quality Review process? If yes, indicate which method was used below.			
20a	Designated reviewer (anyone but the preparer)			
20b	Self reviewer (Pub. 730, Tax Record Envelope; Pub. 4012, Volunteer Resource Guide; or Form 8158, Quality Review Checklist).			
21	The taxpayer was present during the quality review process.			

Additional Comments

Catalog Number 39259D Form **6729B** (9-2005)

Exhibit 4 — Form 6729C

Form **6729C** (Rev. September 2005)	Department of the Treasury – **Internal Revenue Service** **Volunteer Return Preparation Program Return Review**	**Type of Review:** Sample ☐ Other ☐

Site Name _____ Date of Review _____

SIDN s - -

City _____ State _____

Area # _____ Territory # _____

Site Type Mark only one: E-file ☐ Free File ☐ Paper Only ☐

Instructions: This form is used by IRS Staff and others performing administrative duties to help determine the accuracy of return preparation. Indicate your answer by marking the appropriate box. Determine the accuracy of tax law application by matching the information provided in Form 13614, Interview and Intake Sheet, or Partner developed intake sheet to the reviewed return.
Do not enter any information that identifies a specific person or taxpayer in the comments box. The comments box is for SPEC Tax Specialist/Reviewer use only for general observations about whether processes are met.

	Label/Identity	**YES**	**NO**	**N/A**	**Comments**
1a	Does Taxpayer name(s) on the return match the intake sheet?				
1b	Does the taxpayer TIN(s) on the return match the source documents? • If NO, add comments to explain.				

	Filing Status			**YES**	**NO**	**N/A**	**Comments**
2	Is the filing status on the return consistent with the intake sheet? • If Q2 is YES, go to Q3. • If Q2 is NO, indicate below FS per return and per review.						
	Filing Status	Per Return	Per Review				
2a	Single						
2b	MFJ						
2c	MFS						
2d	HOH						
2e	QW						

	Dependents	**YES**	**NO**	**N/A**	**Comments**
3a	If provided, is the name of the dependent(s) on the return consistent with the intake sheet? • If N/A, go to Q5.				
3b	Is the dependency exemption(s) claimed on the return consistent with the intake sheet? • If YES go to Q5. • If NO go to Q4 and mark each test missed.				
4a	Member of Household\Relationship Test				
4b	Citizenship\Resident (Canada or Mexico) Test				
4c	Support Test				
4d	Gross Income Test				
4e	Joint Return Test				

Catalog Number 43859X Form **6729C** (9-2005)

Exhibit 4 (continued) — Form 6729C

	Earned Income Credit	YES	NO	N/A	Comments
5a	Is EITC correctly computed? • If N/A skip to Q7.				
5b	Is EITC tax law correctly applied? • If Yes go to Q7. • If NO, go to Q6 and mark all principles missed.				
	Rules for Everyone:				
6a	AGI within limits				
6b	Valid SSN				
6c	Filing Status (not MFS)				
6d	US Citizen or Resident Alien all year				
6e	No Form 2555, Foreign Earned Income Exclusion				
6f	Investment Income within limits				
6g	Earned Income				
	Rules With Qualifying Child/Children:				
6h	Child meets Relationship, Age, and Residency tests				
6i	Child is not a Qualifying child of another person				
	Rules Without Qualifying Child/Children:				
6j	Age (25-64)				
6k	Not a dependent				
6l	Not a qualifying child of another person				
6m	Lived in US for more than 6 months				
	Income/Adjustments and Deductions/Other Credits	**YES**	**NO**	**N/A**	**Comments**
7a	Are income items noted on Form 13614 shown on the return or explained?				
7b	Are adjustments and deductions noted on the Form 13614 shown on the return or explained?				
7c	Are non-EITC Credits noted on the Form 13614 shown on the return or explained?				

Remarks: This section is to solicit feedback from our Volunteers and Partners.
Do not enter any information that identifies a specific person or taxpayer in the comments box.
The comments box is for general observations about whether processes are met.

Catalog Number 43859X Form **6729C** (9-2005)

Form **8158** (Rev. 8-2005)	**Quality Review Checklist**	

Instructions: This form is designed for use by individuals responsible for confirming the accuracy of the taxpayer's return prior to obtaining the taxpayer(s)'s signature. **Check each box as the task is completed.**

The customer should sign the return after the information is verified and the return is reviewed.

All Returns

- ☐ Verified name and Social Security/ITIN number of the taxpayer(s), including a spouse and any dependents. (e.g. Social Security card, Social Security 1099 benefit statement, letter from Social Security, ITIN card or ITIN letter from IRS).
- ☐ Verified the correct address with your customer.
- ☐ Verified the filing status. (Use Publication 4012, *Volunteer Resource Guide*, decision tree/interview tips to check).
- ☐ The total income includes all Forms W-2, 1099, and other taxable income sources.
- ☐ Withholding equals total from the W-2's, 1099's and other source documents.
- ☐ For refund returns, Direct Deposit information matches routing and account numbers from customer's check (or bank statement).
- ☐ For balance due returns, explained payment instructions.
- ☐ Form 13614, *Interview and Intake Sheet*, is signed to authorize retention of customer information.
- ☐ The Site Identification Number is entered on the return.

E-File Returns

- ☐ Document Control Number (DCN), Electronic Filing Identification Number (EFIN), and Site Identification Number (SIDN) are all correct on Form 8453.
- ☐ Customer(s) signed associated signature documents, as appropriate.

Paper Returns

- ☐ Copies of all 1099's showing withholding and all W-2's are attached to the return.
- ☐ Reminded customer of required signature(s) and mailing address.

Exhibit 6 — Form 13206, Volunteer Assistance Summary Report

Form **13206**
(Rev. 8-2005)

Department of the Treasury — **Internal Revenue Service**

Volunteer Assistance Summary Report

SPEC Use Only

TS Name: _____

TS SEID: _____

Date entered into STARS: _____

DRAFT

Date: _____

Site Identification Number: S __ __ - __ __ - __ __ __ __

Site Name: _____

Site Address: _____

Site Coordinator/Manager's Name: _____

Site Coordinator/Manager's Mailing and Email Address: _____

Site Coordinator/Manager's Phone Number: ( ) _____

Reminders:

1. Total Number of Volunteers Previously Reported on Form 13206 This Filing Season _____
2. Total Number of Volunteers Reported on This Form _____
3. Total Number of Volunteers Reported This Filing Season (Add 1 & 2) _____
4. For "Date Certified" an entry must be made for all volunteers who prepare tax returns and conduct quality reviews. 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.
****Note:** Site Coordinators please include your name in the list of volunteers below.

Volunteer Name and Volunteer Role	Date Certified	Volunteer Certified Training Levels (Check all that apply)	Check if volunteer worked at more than one site*		If Yes, Indicate Site Name(s)
			Yes	**No**	
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			
Volunteer Name _____ Volunteer Role _____		☐ N/A ☐ VITA Basic ☐ VITA Military ☐ VITA/TCE Intermediate ☐ VITA/TCE Advanced ☐ VITA Foreign Student ☐ VITA Puerto Rico			

Catalog Number 33190J

Form **13206 Page 1** (Rev. 8-2005)

Exhibit 7 — Form 13315, Partner/Contact Outreach Activity

Form **13315**
(7-2005)

Department of the Treasury – **Internal Revenue Service**

Partner/Contact Outreach Activity Report

(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. Coalition or Partner Name: _____

2. Contact Name: _____

3. Number of Volunteers: _____

4. Beginning Date of Activity: _____ Ending Date of Activity: _____

5. 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	☐	☐
EITC Outreach	☐	☐
E-Services Outreach	☐	☐
All Other Outreach	☐	☐

6. How many taxpayers/partners did you reach during this activity? _____

7. Description of Activity and how the targeted audience was determined.

_____

_____

_____

_____

_____

_____

_____

_____

8. To be completed by the IRS Territory Office Only:

Date Input:	Input By / (Name & SEID)

Cat. No. 34687B Form **13315** (Rev. 7-2005)

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 — Coalition or Partner Name. Enter the name of the Coalition or Partner that performed the outreach event.

Line 2 — Enter the name of the contact.

Line 3 — 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 4 — Dates outreach activity was conducted.

Line 5 — 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 6 — 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 7 — 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 8 — 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.

Exhibit 8 — Title VI, Letter to Partners (regarding Form 13325)

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

Form **13325** (Rev. August 2004)	Department of the Treasury – **Internal Revenue Service** **Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service SPEC Partnerships**	**Area** _____ If Headquarters (P&PD), leave blank

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:

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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 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".

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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.

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.

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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.

Form **13533** (Rev. 11-2004) Catalog Number 38129E Department of the Treasury — **Internal Revenue Service**

Exhibit 10 — Form 13614, Interview and Intake Sheet

Form **13614** (Rev. 11-2005)	**INTERVIEW AND INTAKE SHEET**	**OMB # 1545-1432**

Instructions: This form will be used by screeners, preparers, or others involved in the return preparation process. Please complete all information. The partner or site may request additional information. The service statement and request for the taxpayer's signature(s) on page 2 must be included on partner in-take forms used in lieu of this IRS Form 13614.

You will need:

- ☐ Valid Picture I.D.
- ☐ Copies of ALL W-2, 1098, 1099 Forms and the amount of other income received by you and your spouse
- ☐ Tax Identification Number (TIN) for you, your spouse and any others shown on the tax return
- ☐ Provider's address and Tax Identification Number for Child/Dependent Care Credit
- ☐ Form 8332 or copy of divorce decree for non-custodial parent claiming child
- ☐ Proof of Account Number and Routing Transit Number of the financial institution for direct deposit into a savings or checking account
- ☐ Copy of prior year's tax return, **if available**

Your First Name	M.I.	Last Name	
Spouse's First Name	M.I.	Spouse's Last Name, if different	
Address	City	State	Zip Code
Telephone Number: Daytime		Evening	Cell
Your Date of Birth (mm/dd/yyyy) / /		Spouse's Date of Birth (mm/dd/yyyy) / /	

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Critical Data

Check if U.S. Citizen or resident alien all year: ☐ Taxpayer ☐ Spouse	Check if lived in U.S. for more than 6 months: ☐ Taxpayer ☐ Spouse
Check if Legally Blind: ☐ Taxpayer ☐ Spouse	Check if Permanently Disabled: ☐ Taxpayer ☐ Spouse

As of December 31st were you: ☐ Single ☐ Legally Married ☐ Separated ☐ Divorced

If married, were you living with your spouse at anytime during the last 6 months of the year? ☐ Yes ☐ No ☐ N/A

Is your spouse deceased? ☐ Yes ☐ No | If yes, date spouse died (mm/dd/yyyy) / /

Can your parents or someone else claim you or your spouse as a dependent on their tax return? ☐ Yes ☐ No

Did you provide more than half the cost of keeping up a home for the year? ☐ Yes ☐ No

Has the Earned Income Credit been disallowed by IRS? ☐ Yes ☐ No

Family and Dependent Information

List everyone who lived in your home and anyone living outside your home that you or your spouse supported during the tax year. For example: Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them, also mother or father. **Do not include yourself or your spouse.**

First Name	Last Name	Date of Birth (mm/dd/yyyy)	Relationship to you	Months in home, *see Special Rules below	US Citizen, Resident of US, Canada or Mexico	Did person file joint return?	Is child a full-time student or permanently and totally disabled?	Did child provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of $3200 or more?	Is person qualifying child of another person?

***Special Rules** for Divorced, Legally Separated, or Never Married parents; if the child lived in your home for 6 months or less:

- Did one or both parents provide over half of the child's total support? ☐ Yes ☐ No
- Is the child in custody of one or both parents for more than half of the year? ☐ Yes ☐ No
- Did the custodial parent sign the Form 8332 or similar statement releasing the exemption? ☐ Yes ☐ No

Form **13614** (Rev. 11-2005) Catalog Number 38836A Department of the Treasury — **Internal Revenue Service**

During the tax year did you, your spouse, or anyone in your household:

Receive any investment Income (For example: interest or dividends)?	☐ Yes	☐ No	Pay student loan interest?	☐ Yes	☐ No
Receive a distribution from an IRA or retirement plan?	☐ Yes	☐ No	Attend college or vocational school?	☐ Yes	☐ No
Receive Social Security payments?	☐ Yes	☐ No	Own a home?	☐ Yes	☐ No
Receive unemployment payments?	☐ Yes	☐ No	Pay for child/dependent care that allowed you to work?	☐ Yes	☐ No
Have income that was not reported on a W-2 or 1099? (For example: gambling winnings, jury duty, alimony or self employment income)	☐ Yes	☐ No	Can someone other than you use your child to claim the EITC?	☐ Yes ☐ No	☐ N/A
Make contributions to an IRA or a retirement plan?	☐ Yes	☐ No			

Authorization

- Do you authorize the retention of Form 13614, Interview and Intake Sheet, to help with the processing of your tax return? ☐ Yes ☐ No
- Do you authorize the retention of your electronic tax return information for subsequent return preparation? ☐ Yes ☐ No
- Do you authorize the retention of your name, address, and telephone number for the purpose of mailing of product and/or services that may be of value to you? ☐ Yes ☐ No

Note: Answer all three questions, each one stands on its own merit.

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Service Statement: You will not be denied service if you do not authorize any of these retention options. The information retained will not be shared with any unauthorized persons and will not be sold, given away, or used for commercial purposes. This information will be properly disposed of when no longer needed and retained no longer than 3 years from the due date of the return.

Signature Date

Interview Notes:

- (Volunteer Use Only: Be sure to note anything that changed on this intake sheet because of your interview. Coordinator and IRS Site Reviewer will use this information to verify accuracy of return.)

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Form **13614** (Rev. 11-2005) Catalog Number 38836A Department of the Treasury — **Internal Revenue Service**

Exhibit 11 — Form 13615, Volunteer Standards of Conduct

Form **13615** (October 2005)	Department of the Treasury – **Internal Revenue Service** **Volunteer Agreement** **(Standards of Conduct –Volunteer Return Preparation Program)**	Cat. No. 38847H

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.

As a participant in the Volunteer Return Preparation Program I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect
- I will safeguard the confidentiality of taxpayer information
- I will apply the tax laws equitably and accurately to the best of my ability
- I will only prepare returns 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 or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor

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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.

Certification (IRS or Sponsor Use Only)

	Basic	Intermediate	Advanced	Military	Foreign Student/Scholar			Non-Tested Volunteer
					Part 1	Part 2	Part 3	
Number of Correct Answers								
Certified (yes/no)								
Not Applicable								

Certified by: _____ Date: _____

Privacy Act Notice

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

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

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

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

Cat. No. 38847H Form **13615** (Rev. 10-2005)

Exhibit 12 — Form 13645, Wallet Card

VRPP

Volunteer Return Preparer Program

_____

has passed the required course of instruction and is certified as a volunteer to prepare returns for the 2005 Tax Season.

Providing Community Service to Millions

_____

Authorizing Official

Exhibit 13 — Form 13715, Site Information Sheet

SPEC VOLUNTEER SITE INFORMATION SHEET

DRAFT 07-27-05

Purpose - This form will be used to secure accurate Volunteer Return Preparation Program (VRPP) site activity information on each site. The form will provide IRS with updated site locations, operating hours and current services offered to assist taxpayers with convenience VRPP site locations based on their specific needs. The initial form will be completed or each VRPP site no later than 12-15-05. It should be completed by the site coordinator or site partner familiar with the site operation and immediately updated as each site makes changes before, during or after the filing season. (including all year round sites). Upon the completion of this form, the original must be forwarded to the IRS territory office and a copy must be maintained at the site.

SITE CONTACT & LOCATION INFORMATION

1	Site Name				
2	Site Address				
3	City, State, Zip				
4	Site Phone Number				
5	Date Completed				
6	Site ID Number (SIDN)				
7	Electronic Filing ID Number (EFIN)				
8	Site Coordinator or Contact Name				
9	Site Coordinator or Contact Phone Number	( )	____:____	AM PM	
		Phone numbers:	Best Time to Call	Please Circle One	
10	Site Coordinator/Contact Mailing address				
11	Site Coordinator/Contact E-mail address				
12	Site Partner/Coalition Affiliation (if applicable)				

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SITE SERVICES & AVAILABILITY

1	Site Program Type	VITA	MILITARY	TCE	AARP	CO-LOCATED		REO
		Please Circle One						
2	Site Government REO Site Type (If, Applicable)	HIRE	ASPIRE	AIM	CFIRE			
		Please Circle One						
3	Primary Site Type	E-file	Paper	Free -file				
		Please Circle One						
4	Date Site Will Open	/ /						
5	Date Site Will Close	/ /						
6	Days Site Will Operate	SUN	MON	TUE	WED	THU	FRI	SAT
		(Please Circle each Day Site will be Open)						
7	Site Hours of Operation	SUN Hours	MON Hours	TUE Hours	WED Hours	THU Hours	FRI Hours	SAT Hours
		Open _____ Close_____	Open _____ Close _____	Open _____ Close _____	Open _____ Close _____	Open _____ Close _____	Open _____ Close _____	Open _____ Close _____
		Please include the exact time the site will open and close for each day the site operates.						
8	Site Available to the Public	YES	NO					
		Please Circle One		If no, who do you service				
9	Appointment Only Site (If no, # 7 must be completed)	YES	NO	Appointment Phone Number	( ) -			
		Please Circle One						
10	Languages Offered							
		Please list all languages offered at the site						

(Add privacy statement here)

TO BE INPUT BY IRS TERRITORY OFFICE ONLY

1	New Site ID Number (SIDN)	
2	New Electronic Filing ID Number (EFIN)	
3	Date submitted to IRS	
4	Date entered into STARS	
5	STARS updated by (Name & SEID)	
6	Relationship Manager name and SEID	

COMMENTS

Exhibit 14 — Customer Satisfaction Survey

Volunteer Return Preparation Program (VRPP) Customer Satisfaction Survey Site Responsibilities

In order to determine the level of satisfaction and the quality of actions at VITA and Non-AARP TCE Volunteer Return Preparation Programs (VRPP), a customer satisfaction survey has been prepared in English and Spanish. Your site has been identified as a part of a statistically selected sample; therefore, it is important that you to distribute the VRPP survey to your clients and return the completed VRPP surveys in the envelopes that were provided.

The IRS appreciates your assistance in administering the distribution and collection of these VRPP surveys at your site. Following are guidelines and information that will be useful in successfully completing the project. Results from the VRPP survey will be used to assist IRS in identifying customer needs and understanding customer expectations. Results from the VRPP survey will be shared with IRS partners after the filing season.

1. Please ensure that the identifying number on the VRPP survey documents provided matches the SIDN for your site. If the identifying number on the VRPP survey documents does not match the SIDN for the site, notify your IRS contact immediately.
2. Set aside a location in the site to collect completed customer satisfaction VRPP surveys. The location should be convenient to the tax return preparation area. A box would be ideal for depositing the completed VRPP survey documents, but it is not mandatory. Other methods might include a mail box, a folder, an envelope, etc. Whatever you feel best fits the needs of the site may be used. However, be sure to label it and direct the taxpayer to the location to place the completed VRPP survey document. Also, ensure that your collection method will not damage the VRPP survey documents. They should not be folded.
3. Provide a VRPP survey document to each person for whom a tax return is completed. This includes electronically filed returns, paper returns and computer prepared returns that are not transmitted for *e-file*. The recommended method for providing the VRPP survey document is to have the assistor give it to the taxpayer at the end of assistance, and ask the customer to complete it before leaving. There may be other methods for providing the VRPP survey document to customers. Utilize the method that meets the site's needs and gets the VRPP survey documents into the customer's hands. It is important that every customer is given an opportunity and is encouraged to complete the VRPP survey. You should distribute only the VRPP survey documents that you receive. Do not duplicate the VRPP survey document if you run out.
4. If a customer has special language needs and asks for assistance in completing the VRPP survey document, when possible please provide assistance. VRPP survey documents are available only in English (front) and Spanish (back).
5. Completed VRPP survey documents should be placed in the provided self-addressed, postage paid envelopes and mailed every week. If the site is open for a shorter period of time, mail the completed VRPP survey documents at the end of the site's operation. No other information should be included when mailing the completed VRPP surveys. Please do not include paper tax returns, Forms 8453, or any other partner created surveys, etc. Do not bend or fold the VRPP surveys.
6. If you have unused VRPP surveys when the site closes for the season, please return them to:

   Vivianne Johns
   Internal Revenue Service-SPEC
   Mail Stop: 47 W-I
   401 W. Peachtree St., NW
   Atlanta, GA 30308

All feedback is important and will help us understand our mutual customers' needs and expectations.
Thank you for your assistance in making this process successful!

Exhibit 14 (continued) — Customer Satisfaction Survey

YOUR OPINION COUNTS! Please take about 5 minutes to provide us with information about your experience with our return preparation services. Your voluntary feedback is important to us and will be used to help improve our service to you. Your survey responses will remain confidential; individual answers will not be shared. Only summary information will be used in our reports. When completing the survey, please use a dark ballpoint pen or pencil and fill-in the circles completely. Please do not make any stray marks on the survey.

(Shade Circles Like — ➤ ● Not Like — ➤ ⊘ ✓)

1. How did you find out about this free tax return preparation site? (**Select one response**)
   ○ IRS Toll-Free Number ○ Poster/Flyer ○ Friend or Relative ○ Employer ○ Internet ○ Media ○ Other

2. If you had a choice, would you prefer to visit a site on (**Select one response**)
   ○ Monday through Friday – days ○ Saturday/Sunday – days ○ No Preference
   ○ Monday through Friday – evenings ○ Saturday/Sunday – evenings

3. Do you require special assistance? (**Select all that apply**)
   ○ English Interpreter ○ Hearing ○ Vision ○ Wheelchair Access ○ Other

4. If we had not helped you, who would have prepared your return? (**Select one response**)
   ○ IRS Office ○ Paid Tax Professional ○ Yourself ○ Friend or Relative ○ Other

5. Was the site open as expected? ○ Yes ○ No

6. Was your return prepared on a computer? ○ Yes ○ No

7. Was your return reviewed by the preparer or someone else after completion? ○ Yes ○ No

8. Was the return explained to you? ○ Yes ○ No

9. Were you given a copy of your return? ○ Yes ○ No

10. Was your return electronically filed? ○ Yes (Go to Question 12) ○ No

11. Why didn't you file electronically (**Select one primary reason**)
    ○ I owed money this year.
    ○ I do not trust the security or technology of electronic filing.
    ○ I have a form or schedule that prevented me.
    ○ I prefer to file a paper return.
    ○ My spouse was not present to sign.
    ○ Other

For the next set of questions, use the following rating scale: 1 for very dissatisfied, 2 for somewhat dissatisfied, 3 for neutral, 4 for somewhat satisfied, 5 for very satisfied, and 6 if the question does not apply to you.

How satisfied were you with:	Very Dissatisfied				Very Satisfied	Does Not Apply
12. The amount of time you had to wait.	①	②	③	④	⑤	⑥
13. The privacy during your meeting.	①	②	③	④	⑤	⑥
14. The preparer's ability to explain the return filing process.	①	②	③	④	⑤	⑥
15. The preparer's ability to understand your tax situation.	①	②	③	④	⑤	⑥
16. The preparer's ability to answer your questions.	①	②	③	④	⑤	⑥
17. The preparer's professionalism.	①	②	③	④	⑤	⑥

18. Considering all your responses, how satisfied are you with the entire return preparation experience?

① ② ③ ④ ⑤ ⑥

19. Please provide any comments or suggestions for improvement.

_____

_____

_____

Thank you for completing the survey.

Paperwork Reduction Act Notice. We ask for this information to improve the quality of service you received from the IRS. Your response is voluntary. You are not required to provide the information requested on the form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. We estimate the time required to fill out this questionnaire will average 5 minutes. If you have any comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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.

DRAFT NEWS RELEASE

Coordinators Are Needed for the Volunteer Return Preparation Program

Do you like to talk to people and conduct publicity campaigns? 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 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.

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 16 — 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.
- Provided current site operating data and immediately notify SPEC territory of any necessary changes.
- 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 16 (continued) — 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 16 (continued) — 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 16 (continued) — Roles, Tasks, and Skills
Volunteer Screener

Roles:

Provide support to the Volunteer Tax Assistors who 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 16 (continued) — 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 16 (continued) — 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.
- Complete Standards of Conduct and the volunteer certification training levels.
- Issue optional wallet cards to all certified volunteers.
- 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 16 (continued) — 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 16 (continued) — 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 16 (continued) — 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.

Exhibit 16 (continued) — 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.

Glossary

GLOSSARY

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

(CPA) Certified Public Accountant – A person who has fulfilled all the legal requirements and is certified by the state in which the requirements are met. 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.

(***e-file***) **Electronic filing** –Your tax return is prepared on a computer and the information is transmitted via modem to an electronic return transmitter. The electronic return transmitter converts the file you send to a format that meets IRS specifications, and transmits it to the IRS. IRS checks the return and notifies the transmitter (who then informs you) whether the return has been accepted or rejected. IRS provides methods of e-filing individual income tax returns through an Authorized IRS *e-file* Provider or by using a personal computer. *e-file* is a registered ® trademark of IRS.

(EFIN) Electronic Filing Identification Number – 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.

(EA) Enrolled Agent – 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.

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

(ITIN) Individual Taxpayer Identification Number – 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.

Partner – Any intermediary that shares common goals and resources to deliver SPEC business objectives by facilitating access to and support of the Volunteer Return Preparation Program (VRPP). For example, a coalition is a partner.

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 a volunteer tax preparation location.

(SIDN) Site Identification Number – A number assigned to each Volunteer Site for identification purposes. This number must be entered in the "PTIN" field" of the tax preparation software Preparer Information section (e.g. the Main Information Sheet of TaxWise®) so that it prints on page 2 of Form 1040 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.

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

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

(TCE) Tax Counseling for the Elderly – One of the Volunteer Return Preparation Programs (VRPP). 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.

VECTA – One of the Volunteer Return Preparation Programs (VRPP). U.S. customers living abroad receive assistance from volunteers participating in the Volunteer Embassy/Consulate Tax Assistance (VECTA) Program.

(VITA) Volunteer Income Tax Assistance – One of the Volunteer Return Preparation Programs (VRPP). The VITA program provides free income tax return preparation for taxpayers who have limited or moderate incomes, have limited English skills, are elderly or disabled.

(VRPP) Volunteer Return Preparation Program – The term used in this text to refer to all VITA and TCE programs, including Military VITA and VECTA.

Volunteer Tax Assistor – A trained and certified volunteer who prepares tax returns for the customers at the volunteer site.

(W& I) Wage and Investment Division – 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.

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