HIGH POINT
NORTH CAROLINA'S INTERNATIONAL CITY™

ROLES OF VITA VOLUNTEERS

- GREETERS (Does not require tax law certification)
- INTAKE INTERVIEWERS
- TAX PREPARERS
- QUALITY REVIEWERS

Certification requirements

- All VITA volunteers must be trained in:
  - Volunteer Standards of Conduct

- All VITA volunteers must take a certification test on the Volunteer Standards of Conduct (whether preparing taxes or not)

- All VITA tax preparers must certify at the Basic level (at minimum). The certification test alternates between the test and retest and may only be taken twice.

VITA Site Workflow

Greeter

- Welcomes taxpayers
- Sign-in taxpayers
- Make sure taxpayers have photo identification and forms
- Gives Intake Form to taxpayers to complete

Intake Interviewer

- Reviews Intake Form with taxpayers by confirming all responses and resolving any "unsure" responses
- Reviews all supporting documents to ensure taxpayers have all the necessary documents to prepare their returns

Tax Preparer

- Prepares taxpayer returns within certification level

Quality Reviewer

- Reviews prepared returns to ensure accuracy using Intake Forms, supporting documents and reference materials
- Once quality review is completed, has taxpayers sign returns and completes exit interviews

Tax returns ready to e-file

Greeter

Responsibilities:

1. Greet all taxpayers visiting the site to create a pleasant atmosphere.

2. Sign-in taxpayers using VITA sign-in form.
   - Record taxpayer's name, phone number, filing status (if known), and if they would like direct deposit for any refund.

3. Ensure the taxpayer has brought the required documents for tax return completion.
   - Verify photo identification and social security card(s) for everyone on return
   - Ask if they have income documents such as: W-2, 1099s, etc.
   - If completing a joint return, both taxpayers must be present.

Greeter cont…

4. Give each taxpayer Form 13614-C, *Intake/Interview & Quality Review Sheet* to complete and direct them towards the waiting area.

5. Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.

Intake/Interview

Responsibilities:

1. Review with taxpayer all questions on Form 13614-C, Section A (Intake Form).

2. Clarify all "Unsure" responses with “Yes” or “No”. It is okay to make changes anywhere on Form 13614-C or on Page 4, “Additional Tax Preparer Notes Section”.

3. Review all supporting documents to ensure the taxpayer has all necessary information.

4. Based on the documents provided by the taxpayer, use the Service Scope Chart to determine which volunteer IRS certification level is required to prepare the return.
    - Refer customers with returns out of scope of the VITA programs to a professional return preparer.

HIGH POINT
NORTH CAROLINA'S INTERNATIONAL CITY™

Tax Preparation

Responsibilities:

1. All IRS certified volunteer preparers must only prepare returns that are within their certification level(s) and within scope of VITA programs.

2. Successfully certify in tax law.

3. Keep up-to-date on any tax law updates that might occur during tax season.

4. Provide high-quality tax return preparation to all taxpayers.

HIGH POINT
NORTH CAROLINA'S INTERNATIONAL CITY™

Quality Review

Responsibilities:

1. Certify at the minimum, at the Intermediate level.

2. Conduct a quality review using Form 13614-C, Section C, on all returns prepared at the site.

3. Before asking the taxpayer to sign Form 8879 or the return, advise the taxpayer that he/she is ultimately responsible for the information on the return.

4. Explain to the taxpayer that signing the return guarantees that the taxpayer has examined the return and its accompanying forms and schedules for accuracy.

5. Provide feedback to your IRS certified volunteer preparer regarding any errors made on tax returns.