4961

VITA/TCE Volunteer Standards of Conduct - Ethics Training

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2016 RETURNS

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How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: https://www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct (VSC)* certification and agree to adhere to the VSC by signing Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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Confidentiality Statement:
All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

Volunteer Standards of Conduct (Ethics) Training

Introduction

The integrity of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs depends on maintaining public trust. All taxpayers using VITA/TCE services should be confident they are receiving accurate return preparation and quality service.

All volunteers are responsible for providing the highest quality and best service to taxpayers. Along with this responsibility, all volunteers must sign and date Form 13615, Volunteer Standards of Conduct Agreement each year, stating they will comply with the Quality Site Requirements (QSR) and uphold the highest ethical standards.

Furthermore, all IRS Stakeholder Partnerships, Education and Communication (IRS-SPEC) Partners must sign Form 13533, Sponsor Agreement, certifying they will adhere to the strictest standards of ethical conduct. Form 13533 is valid for one year after the signature date.

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. **All** VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher. The VSC Training will provide:

- An explanation of the six Volunteer Standards of Conduct defined on Form 13615
- Information on how to report possible violations
- Consequences of failure to adhere to the program requirements
- Examples of situations that raise questions on ethical behavior
- An overview of the components included in a complete Intake/Interview & Quality Review Process

Why are we doing this?

During recent filing seasons, the Treasury Inspector General for Tax Administration (TIGTA) and IRS-SPEC discovered unacceptable practices at a few VITA/TCE sites. In response to these issues, IRS-SPEC enhanced the Volunteer Standards of Conduct. The intent is to provide guidance and a structure for regulating VITA/TCE volunteers and to protect taxpayers.

When unscrupulous volunteers intentionally ignore the law, it compromises the integrity of the VITA/TCE Programs and the public's trust. Unfortunately, due to the actions of a few, the VITA/TCE Programs' integrity and trust have been tested. In these cases, IRS-SPEC can and does take appropriate actions against the partners and volunteers involved.

TIP

IRS-SPEC is ultimately responsible for oversight of the VITA/TCE Programs. The agency often receives complaints from taxpayers, partners, and congressional members when assessment notices are issued. IRS-SPEC researches and responds to all inquiries, but ultimately it is the partner's/sponsor's responsibility to take corrective actions.

Objectives

At the end of this lesson, using your reference materials, you will be able to:

- List the six Volunteer Standards of Conduct
- Describe unethical behavior and how to use the external referral process to report unethical behavior
- Identify consequences for failing to comply with the standards
- Explain how volunteers are protected
- List the basic steps volunteers are required to use during the Intake/ Interview & Quality Review Process

What do I need?

- ☐ Form 13614-C, Intake/ Interview & Quality Review Sheet
- ☐ Form 13615, Volunteer Standards of Conduct Agreement
- ☐ Publication 1084, IRS Volunteer Site Coordinator Handbook
- ☐ Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- ☐ Publication 5101, Intake/ Interview & Quality Review Training
- ☐ Publication 5088, Site Coordinator Training

Unethical Defined

IRS-SPEC defines unethical as not conforming to agreed standards of moral conduct, especially within a particular profession. In most cases, unethical behavior is acted upon with the intent to disregard the established laws, procedures, or set policies.

Do not confuse an unethical action with a lack of knowledge or a simple mistake.

example

If volunteer Mary prepares a return, which includes a credit the taxpayer does not qualify for because Mary did not understand the law, Mary did not act unethically. However, if Mary knowingly allowed a credit for which the taxpayer did not qualify, Mary committed an unethical act and violated the Volunteer Standards of Conduct.

Volunteer Standards of Conduct (VSC)

Often volunteers face ethical issues, which arise in unexpected situations requiring quick decisions and good judgment. In many cases, the volunteer will react to unusual situations and not realize until after the fact that an ethical dilemma occurred.

The Volunteer Standards of Conduct were developed specifically for free tax preparation operations. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, applies to all conduct and ethical behavior affecting the VITA/TCE Programs. Volunteers must agree to the standards prior to working in a VITA/ TCE free return preparation site.

All participants in the VITA/TCE Programs must adhere to these Volunteer Standards of Conduct:

1. Follow the ten Quality Site Requirements (QSR).

All taxpayers using the services offered through the VITA/TCE Programs should be confident they are receiving accurate return preparation and quality service. The purpose of QSR is to ensure VITA/TCE sites are using consistent site operating procedures that will ultimately assist with the accuracy of volunteer prepared returns. See Publication 5166, VITA & TCE Quality Site Requirements, for a full description of each QSR.

Non-adherence to the Quality Site Requirements only become violations of the VSC if volunteers **refuse** to comply with the QSR. If the problem is corrected, it is not a violation of the VSC.

The ten QSR are briefly described below:

QSR#1, Certification

New volunteers must complete the VSC Training. Returning volunteers are encouraged to review the VSC Training as a refresher. **All** VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher.

Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns must be certified in tax law and Intake/Interview & Quality Review Process. At a minimum, all VITA/TCE instructors must be certified at the Advanced level or higher (based on the level of tax topics taught). At a minimum, quality reviewers must be certified to the Basic certification level or higher (including the specialty levels) based on the complexity of the tax return.

New volunteers in positions that require tax law certification must take the Intake/Interview & Quality Review Training by reviewing Publication 5101, Intake/Interview & Quality Review Training. Returning volunteers are encouraged to review Publication 5101 as a refresher. All tax law-certified volunteers and site coordinators are required to pass the Intake/Interview & Quality Review certification test with a score of 80% or higher.

Site coordinators must complete Site Coordinator Training annually by reviewing Publication 1084, Site Coordinator Handbook, and Publication 5088, Site Coordinator Training. In addition, site coordinators are required to pass the Intake/Interview & Quality Review certification test even if they do not perform tasks that require tax law certification.

New for 2017: VITA/TCE volunteers covered under Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service, have the option to take the Circular 230 Federal Tax Law Update certification as their tax law certification. These volunteers **are required** to certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review prior to taking the Circular 230 Federal Tax Law Update certification. In addition, if the volunteer covered by Circular 230 is going to perform the duties of a site coordinator, they are required to take the Site Coordinator Training. Circular 230 contains rules and regulations governing certain professionals (attorneys, certified public accountants, enrolled agents, etc.) representing taxpayers before the Internal Revenue Service. For more information about volunteers covered under Circular 230, see Publications 4396-A, Partner Resource Guide, and Publication 1084, Site Coordinator Handbook.

SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

QSR#2, Intake/Interview & Quality Review Process

All volunteer return preparation sites must use Form 13614-C, Intake/Interview & Quality Review Sheet, for every return prepared. It is a requirement for all IRS tax law-certified volunteers to use a complete intake and interview process when preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing and completing or correcting Form 13614-C prior to preparing the return.

All volunteer prepared returns must be quality reviewed and discussed with the taxpayer. A quality review must include a discussion with the taxpayer and an explanation of the taxpayer's responsibility for the accuracy of their tax return. Quality reviews should be conducted by a designated reviewer or by peer-to-peer review. SPEC encourages the quality reviewers to be the most experienced people in tax law application.

QSR#3, Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

Site coordinators are required to have a process in place to confirm taxpayer identities. This process must include using acceptable documents to confirm taxpayer identities by reviewing:

- Photo identification for primary and secondary taxpayers; and
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return.

At a minimum, volunteers will validate taxpayers' identities and identification numbers prior to preparing the tax return, before the return is transmitted electronically, or before a copy of the return is given to the taxpayer.

Married Filing Jointly (MFJ) taxpayers must both be present at the site (not necessary at the same time) or produce a power of attorney for the spouse who is unable to travel to the site.

QSR#4, Reference Materials

All sites must have at least one copy (paper or electronic) of the following reference materials available for use by the IRS tax law-certified preparers and quality reviewers:

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals

Site/local coordinators are required to have a process in place to ensure all Volunteer Tax Alerts or AARP Cyber Tax Messages have been reviewed and discussed with all volunteers, within five days after IRS issuance.

QSR#5, Volunteer Agreement

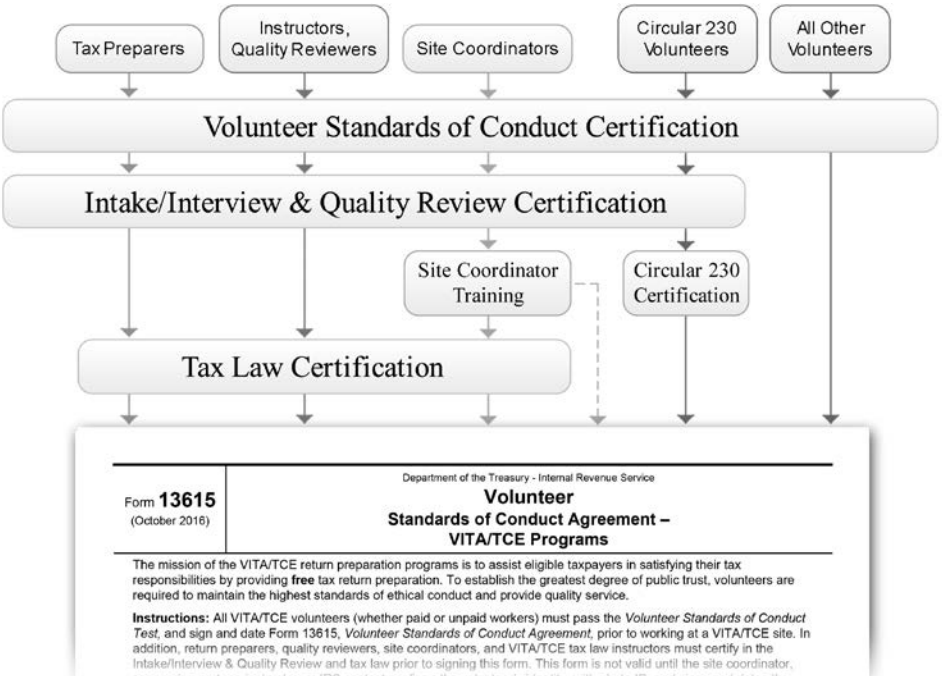
All volunteers (preparers, quality reviewers, greeters, etc.) must complete the VSC certification test and agree to comply with the VSC by signing and dating Form 13615 prior to working at a site. New volunteers must take the VSC Training and returning volunteers are encouraged to take the training. Form 13615 is also used to capture the levels of tax law certification the volunteer has achieved. See the chart that follows for the certification paths. Form 13615 is not valid until the sponsoring partner, site coordinator, or other partner-designated official has verified the required certification level(s) and checked proper identification (photo ID) for the volunteer prior to the volunteer working at the VITA/TCE site.

TIP

Greeters or client facilitators that will not answer tax law questions are only required to certify in the Volunteer Standards of Conduct.

TIP

Site coordinators who prepare tax returns, provide tax law assistance, correct rejected returns, or quality review tax returns must certify in tax law to the level required for the complexity of the returns. If they do NOT perform any of these duties, they are not required to certify in tax law, as shown by the dotted line in the certification paths chart.



QSR#6, Timely Filing

All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

QSR#7, Civil Rights

Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at the first point of contact between the IRS tax law-certified volunteer and the taxpayer even if a return is not completed.

QSR#8, Site Identification Number

It is critical that the correct Site Identification Number (SIDN) is reported on ***all*** returns prepared by VITA/TCE sites.

QSR#9, Electronic Filing Identification Number

The correct Electronic Filing Identification Number (EFIN) must be used on ***all*** returns prepared.

QSR#10, Security

All guidelines discussed in Publication 4299, Privacy, Confidentiality and Civil Rights – A Public Trust, must be followed.

Publication 4299 outlines the need to protect the physical and electronic data gathered for tax return preparation and keep confidential the information provided by the taxpayer. Included in these guidelines is the need to protect any client identification numbers, user names, and passwords used at the site. Partners and volunteers must not share client identification numbers, user names, and/or passwords.

TIP

For additional information on Quality Site Requirements, refer to Publication 5166, Quality Site Requirements, or search "Strengthening the Volunteer Programs" on www.irs.gov.

2. Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.

"Free" means we do not accept compensation for our services. Therefore, we do not want to confuse the taxpayer by asking for donations. Donation or tip jars located in the return preparation or taxpayer waiting area are a violation of this standard. A client may offer payment, but always refuse with a smile and say something like, "Thank you, but we cannot accept payment for our services." If someone insists, recommend cookies or donuts for the site. Taxpayers can make cash donations to the sponsoring organization, but not in the tax preparation area. Refer taxpayers who are interested in making cash donations to the appropriate website or to the site coordinator for more information.

example

You finish a time-consuming return and the client is very grateful. On her way out, the client stops by and tries to sneak a $20 bill in your pocket, saying, "I would have paid ten times that at the preparer across the street." Return the money and explain that you cannot accept money for doing taxes, but the center may appreciate a donation which can be made at the center's downtown office or via their website.

Donation or tip jars can be placed in another area at the site as long as that area does not give the impression that the site is collecting the funds for return preparation. This cannot be in the entry, waiting, tax preparation, or quality review areas.

Taxpayers' federal or state refunds cannot be deposited into VITA/TCE volunteers' or any associated partners' personal or business bank/debit card accounts. Generally, VITA/TCE sites should only request direct deposit of a taxpayer's refund into accounts bearing the taxpayer's name.

3. Do not solicit business from taxpayers you assist or use the knowledge gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.

As a volunteer, you must properly use and safeguard taxpayers' personal information. Furthermore, do not use confidential or nonpublic information to engage in financial transactions, and do not allow its improper use to further your own or another person's private interests.

example

You are a volunteer preparer and an accountant. You cannot solicit business from the taxpayer.

example

You are the site's greeter. Your daughter asks you to take candy orders at the site for her school fundraiser. You explain to her that as a VITA/TCE volunteer you cannot solicit personal business.

Keep taxpayer and tax return information confidential. A volunteer preparer may discuss information with other volunteers at the site, but only for purposes of preparing the return. Do not use taxpayer information for your personal or business use.

example

Your primary business includes selling health insurance policies. During the interview, you find out the taxpayer lost access to health insurance in January of the current year. You cannot offer to sell the taxpayer health insurance through your business.

Securing consent

There will be some instances when taxpayers will allow their personal information to be used other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure two consents from the taxpayer: consent to use the data and consent to disclose the data. The site coordinator will have a process in place if consents are required at your VITA/TCE site.

Exceptions to required consents

Volunteer sites that use or disclose the total number of returns (refunds or credits) prepared for their taxpayers at their site (aggregate data) for fundraising, marketing, and publicity are not required to secure taxpayers' consent. This information cannot include any Personally Identifiable Information (PII), such as the taxpayer's name, SSN/ITIN, address or other personal information, and does not disclose cells containing data from fewer than ten tax returns.

This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refunds, credits, rebates, or related percentages.

For additional information on IRC 7216 required consents, refer to Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.

4. Do not knowingly prepare false returns.

It is imperative that volunteers correctly apply tax law to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems down the road. Volunteers must not knowingly prepare false returns.

Trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns can result in many years of taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax, plus interest and penalties, resulting in an extreme burden. In addition, the taxpayer may seek damages under state or local law from the SPEC Partner for the volunteer's fraudulent actions. Even so, the IRS would still seek payment of the additional taxes, interest, and penalties from the taxpayer.

example

A volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The quality reviewer simply missed this omission and the return was printed, signed, and e-filed. The volunteer preparer has violated this standard.

However, since the quality reviewer did not knowingly allow this return to be e-filed incorrectly, the quality reviewer did not violate this standard. Remember not to confuse an unethical action with a lack of knowledge or a simple mistake.

example

A volunteer prepares a fraudulent return by knowingly claiming an ineligible dependent. The taxpayer received a notice from IRS disallowing the dependent and assessing additional taxes, interest, and penalties. The taxpayer may seek money from the SPEC Partner, but must still pay the IRS the additional taxes, interest, and penalties.

Hardship on the taxpayer

For a low-income taxpayer, it could be impossible to make full payment and recover from return fraud. If full payment is not received, the taxpayer will receive several demand notices. If full payment is still not received, the taxpayer will be sent through the IRS collection process. This could also involve the filing of a tax lien that will affect the taxpayer's credit report, or a levy (garnishment) on their bank accounts and/or wages. The taxpayer may be eligible for an installment agreement, but it could take several years to pay the IRS debt.

example

A taxpayer's return fraudulently contains the Earned Income Tax Credit (EITC). The taxpayer has already received the refund when an audit notice is issued. During the audit, the taxpayer cannot provide documentation to support the EITC claim.

The taxpayer is disallowed $3,000 in EITC and now has a balance due of over $4,000, including penalties and interest. This amount reflects only the EITC disallowance. An additional disallowance of the dependency exemption, Head of Household (HOH) filing status, and Child Tax Credit (CTC) could generate a balance of over $6,000.

Identity Theft

Nationwide, identity theft continues to grow at an alarming rate. Unfortunately there have been instances of unscrupulous volunteers using information they have obtained at a VITA/TCE site to steal the identity of taxpayers. For example, using a stolen SSN to file a false tax return to obtain the refund is a form of identity theft. Any suspicion of identity theft will be reported to IRS Criminal Investigation (CI) and Treasury Inspector General for Tax Administration (TIGTA).

The IRS considers this a very serious crime and has put in place measures to detect possible identity theft situations at VITA/TCE sites. The IRS is continually implementing new processes for handling returns, new filters to detect fraud, new initiatives to partner with stakeholders, and a continued commitment to investigate the criminals who perpetrate these crimes.

example

Jane, an IRS tax law-certified volunteer, is working at a VITA site on the first day the site is open. She has volunteered to electronically file the tax returns for the site to help out the site coordinator. Therefore, she has been given the needed permission level in the tax preparation software.

That day, Joe, the site coordinator, opens the locked VITA file cabinet and discovers an e-file acceptance report he forgot to destroy from the previous year. He asks Jane to take the report down the hall to the shredder because it has several SSNs listed. Jane puts the report in her purse without Joe's knowledge.

Later that night at home, Jane opens the VITA tax preparation software and prepares falsified tax returns for the eight SSNs listed on the report she took from the VITA site that morning. She makes sure the returns all have high refunds. Jane puts her own bank account information in the direct deposit fields and electronically files the returns.

Jane has stolen the identity of these eight taxpayers by preparing false federal tax returns to steal the refunds.

Jane will soon discover SPEC has a system that extracts information pertaining to tax returns filed through the VITA/TCE Programs where multiple tax refunds are being deposited into a single bank account. Jane's actions will be reported to IRS CI and TIGTA.

5. Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.

Volunteers may be prohibited from participating in VITA/TCE Programs if they engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Take care to avoid interactions that discredit the program. In addition, a taxpayer may look to state or local law to seek money from the SPEC Partner for a volunteer's fraudulent actions.

Allowing an unauthorized alien to volunteer at a VITA/TCE site is prohibited. An "unauthorized alien" is defined as an alien not lawfully admitted into the United States. All volunteers participating in the VITA/TCE Programs must reside in the United States legally. Site coordinators are required to ask for proof of identity with a photo ID for each volunteer. However, site coordinators or partners are not required to validate the legal status of volunteers. Therefore, by signing Form 13615, volunteers are certifying that they are legal residents.

CAUTION

If you have information indicating that another volunteer has engaged in criminal conduct or violated any of the Volunteer Standards of Conduct, immediately report such information to your site coordinator and/or email IRS at WI.VolTax@irs.gov.

Consequences

Volunteers performing egregious activities are barred from volunteering for VITA/TCE Programs, and may be added to a registry of barred volunteers. The taxpayer is liable for any tax deficiency resulting from fraud, along with interest and penalties, and may seek money from the preparer and the SPEC Partner.

example

A partner's program director was convicted of embezzling funds from an unrelated organization. The program director's criminal conduct created negative publicity for the partner. The partner was removed from the VITA/TCE Programs.

example

A taxpayer's refund was stolen by a volunteer return preparer at a VITA site. The taxpayer sought monetary damages from the SPEC Partner for the volunteer's fraudulent actions.

6. Treat all taxpayers in a professional, courteous, and respectful manner.

To protect the public interest, the IRS and its employees, partners, and volunteers must maintain the confidence and esteem of the people we serve. All volunteers are expected to conduct themselves professionally in a courteous, businesslike, and diplomatic manner.

Volunteers take pride in assisting hard-working men and women who come to VITA/TCE sites for return preparation. Taxpayers are often under a lot of stress and may wait extended periods for assistance. Volunteers may also experience stress due to the volume of taxpayers needing service. This situation can make patience run short. It is important to remain calm and create a peaceful and friendly atmosphere.

example

You finish a difficult return for Millie, who has self-employment income, several expenses, and very few records. In addition, her son turned 25 and moved out early in the year. She owes the IRS about $50. After you carefully explain the return, Millie sputters, "You don't know what you're doing. I always get a refund! My neighbor is self-employed and she got $1,900 back." In this situation, you should take a deep breath and courteously explain that every return is different. If necessary, involve the site coordinator.

Taxpayer Civil Rights

In accordance with federal law and the Department of the Treasury - Internal Revenue Service policy, discrimination against taxpayers on the basis of race, color, national origin (including Limited English Proficiency), disability, sex (in education programs or activities), age or reprisal is prohibited in programs and activities receiving federal financial assistance.

Taxpayers with a disability may require a reasonable accommodation in order to participate or receive the benefits of a program or activity funded or supported by the Department of the Treasury – Internal Revenue Service. A reasonable accommodation is any change made in a business environment that allows persons with disabilities equal access to programs and activities. **Taxpayers with Limited English Proficiency (LEP) may require language assistance services in order to participate or receive the benefits of a program or activity funded or supported by the Internal Revenue Service.** Language assistance services may include oral interpretation and written translation, where necessary.

Site coordinators at federally assisted sites are responsible for ensuring that reasonable requests for accommodation are granted when the requests are made by qualified individuals with disabilities and that reasonable steps are taken to ensure that LEP persons have meaningful access to its programs or activities. For additional guidance, please visit the Site Coordinator Corner and review the Fact Sheets on Reasonable Accommodation and Limited English Proficiency.

If a taxpayer believes that he or she has been discriminated against, a written complaint should be sent to the Department of the Treasury - Internal Revenue Service at the following address:

Operations Director, Civil Rights Division
Internal Revenue Service, Room 2413
1111 Constitution Avenue, NW
Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact the Civil Rights Division at the address referenced above, or e-mail edi.civil.rights.division@irs.gov.

Due Diligence

By law, tax return preparers are required to exercise due diligence in preparing or assisting in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE Programs. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Doing your part includes confirming a taxpayer's (and spouse's, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, IRS certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, volunteers need to ask themselves if the information is unusual or questionable.

Make an effort to find the answer

When in doubt:

- Seek assistance from the site coordinator

- Seek assistance from a tax preparer with more experience
- Reschedule/suggest the taxpayer come back when a more experienced tax preparer is available
- Reference/research publications (i.e. Publication 17, Publication 4012, Publication 596, etc.)
- Research www.irs.gov for the answer
- Call the VITA/TCE Hotline at 1-800-829-VITA (8482)
- Research the Interactive Tax Assistance (ITA) on www.irs.gov to address tax law qualifications
- Advise taxpayers to seek assistance from a professional tax preparer

If at any time a volunteer becomes uncomfortable with the information and/or documentation provided by a taxpayer, the volunteer should not prepare the tax return.

Failure to Comply with the Standards of Conduct

Who enforces the standards?

Because the U.S. tax system is based on voluntary compliance, taxpayers are able to compute their own tax liability. Most taxpayers compute their tax accurately, but at times unscrupulous taxpayers and preparers evade the system by filing fraudulent returns. For this reason, some sponsoring organizations may choose to perform background checks on their volunteers.

The VITA/TCE Programs are operated by sponsoring partners and/or coalitions outside the IRS. However, IRS is responsible for the oversight of these programs. Generally, volunteers are selected by partners and not by the IRS. A volunteer tax preparer serves an important role. In fact, SPEC Partners and their volunteers are the most valuable resources in the volunteer tax preparation program.

IRS has the responsibility for providing oversight to protect the VITA/TCE Programs' integrity and maintain taxpayer confidence. IRS-SPEC recognizes its volunteers' hard work and does not want it overshadowed by a volunteer's lapse in judgment.

How are the standards enforced?

To maintain confidence in VITA/TCE Programs, IRS-SPEC enhanced Form 13615, Volunteer Standards of Conduct Agreement. The intent is to provide guidance to volunteers and a structure for regulating ethical standards.

If conduct violating the standards occurs at a VITA/TCE site, IRS-SPEC will recommend corrective actions. If the site cannot remedy the conduct, then IRS-SPEC will discontinue its relationship and remove any government property from the site.

In cases of malfeasance, illegal conduct, and/or management practices that violate the VSC, IRS-SPEC may terminate a grant. A volunteer's conduct could put a site or partner in jeopardy of losing its government funding.

What if an unethical situation is discovered at a site?

If volunteers, site coordinators, or taxpayers identify potential problems at the partner, site, or volunteer level that they feel may require additional, independent scrutiny, they can report these issues using the external referral process (VolTax) by emailing WI.Voltax@irs.gov. SPEC employees and managers who identify unethical behavior or violations to the VSC will use an internal referral process.

Volunteer's role in reporting questionable activity

Honest taxpayers and tax preparers preserve the tax system's integrity. To sustain confidence in the VITA/TCE Programs, you should report violations that raise substantial questions about another volunteer's honesty, trustworthiness, or fitness as a tax preparer.

Taxpayers and tax preparers who violate tax law are subject to civil and criminal penalties. Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation of a materially false or fraudulent return is subject to criminal punishment.

IRS-SPEC will refer violations to the IRS Criminal Investigation Division or the Treasury Inspector General for Tax Administration. You can report a violation by emailing WI.Voltax@irs.gov.

Site Coordinator's Responsibility

If a site coordinator determines a volunteer has violated the Volunteer Standards of Conduct, the site coordinator needs to immediately remove the volunteer from all site activities and notify both the partner and IRS-SPEC with the details of the violation. The site coordinator can notify IRS-SPEC by either contacting their SPEC Relationship Manager or using the external referral process (VolTax). If the site coordinator contacts the territory, the territory will use the internal referral process to elevate the referral to headquarters.

It is critical that SPEC Headquarters be notified as quickly as possible of any potential misconduct by any volunteers to preserve the integrity of the VITA/TCE Programs.

example

While reading the newspaper, Violet, the site coordinator at Pecan Public Library, learns that one of her volunteers, Dale, was arrested for identity theft. The article indicates Dale has been using other people's identities to apply for credit cards and then using these cards for unauthorized purchases. Violet sends an e-mail to WI.voltax@irs.gov with the details from the news article. When the site opens the next day, Violet pulls Dale aside and advises him that he cannot work at the site due to his arrest on identity theft charges.

External Referral Process

The external referral process (VolTax) provides taxpayers, volunteers, site coordinators, and others an avenue to report potential unethical problems encountered at VITA/TCE sites. Volunteers and taxpayers can send an e-mail to WI.Voltax@irs.gov.

The e-mail address is available in:

- Publications 4836 and 4836(SP), VITA and TCE Free Tax Preparation Program
- Form 13614-C, Intake/Interview & Quality Review Sheet
- Publication 730, Important Tax Records Envelope

All VITA and TCE sites are required to display Publications 4836 and 4836(SP), or D-143 for AARP sites, in a visible location to ensure taxpayer awareness of the ability to make a referral.

It is critical that volunteers and taxpayers immediately report any suspicious or questionable behavior. The IRS will investigate the incidents reported to the email address to determine what events occurred and what actions need to be taken. In addition, your reported violations should be shared with your sponsoring partner and local SPEC Territory Office.

Taxpayers and tax preparers who violate tax law are subject to civil and criminal penalties. Any person who willfully aids or assists in, procures, counsels, or advises the preparation of a false or fraudulent return is subject to criminal punishment.

Volunteer Registry

Volunteers and partners released from the VITA/TCE Programs for egregious actions can be added to the IRS-SPEC Volunteer Registry. The IRS-SPEC Director will determine if a volunteer or partner should be added to the registry. The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners who were removed from the VITA/TCE Programs. The registry will include partner or individual names, locations, and affiliated agency or sponsors. Volunteers and/or partners on this list are unable to participate in VITA/TCE Programs indefinitely. Egregious actions include, but are not limited to, one or more of the following willful actions:

- Creating harm to taxpayers, volunteers or IRS employees
- Refusing to adhere to the Quality Site Requirements
- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, notorious, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE Programs

What is the impact on VITA/TCE Programs?

Unfortunately, one volunteer's unethical behavior can cast a cloud of suspicion on the VITA/TCE Programs as a whole. IRS-SPEC has closed tax sites due to unethical behavior, which left taxpayers without access to free tax preparation in their community. The consequences to the tax site or sponsoring organization may include:

- Terminating the partnership between the IRS and the sponsoring organization
- Discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating IRS Electronic Filing Identification Number (EFIN)
- Removing all IRS products, supplies, and loaned equipment from the site
- Removing all taxpayer information
- Disallowing use of IRS logos

What is the impact on taxpayers?

A taxpayer is responsible for paying only the correct amount of tax due under the law. However, an incorrect return can cause a taxpayer financial stress. Although a return is accepted, it may not be accurate. Acceptance merely means the required fields are complete and that no duplicate returns exist.

It is imperative to correctly apply the tax laws to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems in the future.

How might the taxpayer find relief?

If tax collection would cause significant hardship, the taxpayer may be able to find relief. Significant hardship means serious deprivation, not simply economic or personal inconvenience to the taxpayer. In this case, collection action may stop, but interest and penalties will continue to accrue until the balance is paid in full.

What if the taxpayer is not telling the truth?

As described under VSC #4, the tax controversy process can be long and drawn-out. A volunteer who senses

that a taxpayer is not telling the truth should not ignore it. Conduct a thorough interview to ensure there is no misunderstanding. If that does not resolve the matter, refer the taxpayer to the site coordinator. Remember, if a volunteer is not comfortable with the information provided from the taxpayer, the volunteer is not obligated to prepare the return.

Taxpayer review and acknowledgement

After the return is finished, an IRS tax law-certified volunteer must briefly discuss the filing status, exemptions, income, adjusted gross income, credits, taxes, payments, and the refund or balance due with the taxpayer. If the taxpayer has any questions, concerns, or requires additional clarification about the return, the volunteer must assist the taxpayer. If necessary, ask the site coordinator for assistance.

Tax returns include the following disclosure statements:

- For the Taxpayer: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete."
- For the Preparer: "Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge."

Volunteers must remind taxpayers that when they sign the return (either by signing Form 1040, U.S. Individual Income Tax Return or signing Form 8879, IRS e-file Signature Authorization), they are stating under penalty of perjury that the return is accurate to the best of their knowledge.

Volunteer Protection Act

Public Law 105-19, Volunteer Protection Act of 1997 (VPA) generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for whom they volunteer. The VPA is not owned or written exclusively for Internal Revenue Service. This is a public law and relates to organizations that use volunteers to provide services.

What is a volunteer?

Under the VPA, a "volunteer" is an individual performing services for a nonprofit organization or a governmental entity (including as a director, officer, trustee, or direct service volunteer) who does not receive for these services more than $500 total in a year from the organization or entity as:

- Compensation (other than reasonable reimbursement or allowance for expenses actually incurred), or
- Any other thing of value in lieu of compensation

Although an individual may not fall under the VPA definition of a "volunteer," which means they may not be protected under the VPA, they are still considered volunteers by the VITA/TCE Programs. To ensure protection, those who do not fit this VPA volunteer definition should seek advice from their sponsoring organization's attorneys to determine liability protection rights.

What does the VPA do?

The purpose of the VPA is to promote the interests of social service program beneficiaries and taxpayers and to sustain the availability of programs, nonprofit organizations, and governmental entities that depend on volunteer contributions. It does this by providing certain protections from liability concerns for volunteers serving nonprofit organizations and governmental entities.

The VPA protects volunteers from liabilities if they were acting within the scope of the program and harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer. The VPA does not protect conduct

that is willful or criminal, grossly negligent, reckless, or conduct that constitutes a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

Volunteers should only prepare returns that are within their tax law certification level, their site's certification level, and the level of certification under the VITA/TCE Programs. See the Scope of Service Chart in Publication 4012 for more information.

In general, if volunteers are performing their responsibilities while adhering to the Volunteer Standards of Conduct, they are protected. However, local and state laws still must be considered. Sponsoring organizations should seek advice from their attorneys to determine how this law protects their volunteers.

Instructions for Completing Training, Certification, and the VSC Agreement

Before working at a VITA/TCE site, all volunteers must present a current-year VSC Agreement (Form 13615) to the sponsoring partner and/or site coordinator with the volunteer section completed, signed, and dated. When the volunteer signs Form 13615, they are agreeing to adhere to the VSC. Form 13615 is also used to capture the levels of certification the volunteer has achieved. Form 13615 is not valid until it is signed and dated by the sponsoring partner, site coordinator, instructor, or other partner-designated official after verifying the volunteer's identity (with photo ID) and certification level.

Volunteers may view training and take the certification tests by using:

- Link & Learn Taxes (preferred), OR
- The following products, available for download at www.irs.gov:
  - Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training
  - Publication 5101, Intake/Interview & Quality Review Training
  - Form 6744, Volunteer Assistor's Test/Retest

For more information on the certification levels and process, see Publication 4491, VITA/TCE Training Guide, Course Introduction or Link & Learn Taxes, Course Introduction.

TIP

Only **new volunteers** are required to view the VSC Training before taking the VSC certification test. In addition, **new volunteers** planning to be a site coordinator or hold a position requiring tax law certification are also required to view the Intake/Interview & Quality Review Training before taking the associated certification test.

Volunteers using Link & Learn Taxes must:

- Pass the VSC certification test with a score of 80% or higher.
- Complete the Intake/Interview & Quality Review certification and pass the appropriate tax law certification tests (Basic, Advanced, etc.) if preparing returns, performing quality review, or other position requiring tax law knowledge. Site coordinators not performing duties that require tax law certification must also pass the Intake/Interview & Quality Review certification.
- Check the Volunteer Agreement digital signature checkbox in Link & Learn Taxes acknowledging that Form 13615, Volunteer Standards of Conduct Agreement, has been read and agreed to.
  - After each test, the Link & Learn system on VITA/TCE Central will add the letter "P" to Form 13615 indicating a passing score for the VSC Training and (if applicable) Intake/Interview & Quality Review certification and tax law certification levels.
- Finish the form by completing the applicable fields (if missing): name, home address, site name, partner name, daytime phone number, e-mail address, volunteer position, and any other required fields.
- Print and review the form and give the completed form to the partner-designated official or site coordinator.
  - The partner-designated official or site coordinator will verify your identity by using your photo identification, and certify by signing and dating the form.

Volunteers using the paper test must:

- Take the VSC certification test in Publication 4961 or Form 6744. New volunteers must review the VSC Training in Publication 4961 prior to taking the certification test.
- Complete the Intake/Interview & Quality Review certification test in Form 6744 if they will be certifying in tax law or if they are a site coordinator. New volunteers must view the Intake/Interview & Quality Review Training (Publication 5101) prior to taking the certification test.
- Use Form 6744 to take and pass the appropriate tax law certification tests (Basic, Advanced, etc.) if they will be preparing returns, performing quality review, or other position requiring tax law testing.
- Complete the volunteer section of Form 13615, Volunteer Standards of Conduct Agreement, by adding full name, home address, sponsoring partner/site name, daytime phone number, e-mail address, volunteer position, and number of volunteer years.
- Sign and date Form 13615.

TIP

VSC and tax law certification can be completed by using Publication 4961, Form 6744, VITA/TCE Volunteers Assistor's Test/Retest, or by using Link & Learn Taxes online. If Link & Learn Taxes is used, volunteers can certify by signing Form 13615 electronically after all required tests are completed with a passing score.

Instructors will:

- Use Publication 4961 to administer the VSC training and test.
- Review Publication 5101, Intake/Interview & Quality Review Training when instructing new volunteers. This publication can be downloaded from www.irs.gov or secured from your SPEC Relationship Manager.
- Use Form 6744 to administer the certification tests.
- Provide any information that volunteers do not know, such as the partner name.
- Mark "P" for the VSC and Intake/Interview & Quality Review tests, indicating passing scores.
- Mark "P" for each appropriate tax law certification level indicating a passing score.
- Return the form to each volunteer for their signature and date.
- Use photo identification to verify the volunteer's identity and certify by signing and dating Form 13615.
- Provide additional processing instructions for the form.

Resolving Problems

In general, the site coordinator is the first point of contact for resolving any problems that a volunteer may encounter. If a volunteer feels an ethical issue can't be handled by the site coordinator, email IRS at WI.VolTax@irs.gov and/or contact the local IRS-SPEC Relationship Manager. The following chart lists common issues that a taxpayer may have and where they can be referred. Publication 5136, Service Guide, also may be helpful when a taxpayer has a question unrelated to tax preparation. Publication 5136 can be located at https://www.irs.gov/pub/irs-pdf/p5136.pdf.

For this type of issue:	The appropriate action is:
Individual or company is violating the tax laws	Use Form 3949-A, Information Referral. Complete this form online at www.irs.gov/pub/irs-pdf/f3949a.pdf. Print the form and mail to: Internal Revenue Service, Fresno, CA, 93888.

For this type of issue:	The appropriate action is:
Victims of identity theft	Refer taxpayers to Identity Protection Specialized Unit at 1-800-908-4490. The Protection Specialized Unit may issue these taxpayers a notice. Volunteers may prepare returns for taxpayers who bring in their current CP01A Notice or special PIN (6 digit IPPIN). Include the IPPIN on the software main information page. Instructions are located at: https://www.irs.gov/uac/Identity-Protection.
Taxpayers believe they are victims of discrimination	Refer taxpayers to: (Written complaints) Operations Director, Civil Rights Division; Internal Revenue Service, Room 2413; 1111 Constitution Ave., NW; Washington, DC 20224. (Email complaints) edi.civil.rights.division@irs.gov
Taxpayers have account questions such as balance due notices and transcript or installment agreement requests	Taxpayers should be referred to www.irs.gov: • If they want to make a payment, they will click on **Pay Your Tax Bill** icon. • If they are requesting an installment agreement they will select, **Can't Pay Now?** • If they have a notice, they will enter **understanding your notice** in the Search feature on IRS.gov. If they still need help, refer the taxpayer to a local Taxpayer Assistance Center or they can call the toll-free number 1-800-829-1040.
Federal refund inquiries	Refer the taxpayer to www.irs.gov and click on **Where's My Refund?**
State/local refund inquiries	Refer to the appropriate state or local revenue office.
Taxpayers have been unsuccessful in resolving their issue with the IRS	Tell taxpayers that the Taxpayer Advocate Service can offer special help to a taxpayer experiencing a significant hardship as the result of a tax problem. For more information, the taxpayer can call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or go to www.irs.gov and enter **Taxpayer Advocate** in the Search box.

Exercises

Using your reference materials, answer the following questions.

Question 1: Taxpayer Edna brings her tax documents to the site. She completes Form 13614-C, Intake/Interview & Quality Review Sheet. She indicates in Part III of Form 13614-C that she has self-employment income along with other income and expenses.

Joe, a volunteer tax preparer, reviews Form 13614-C with Edna. He asks if she brought all of her documents today, and asks to see them. Included in the documents is Form 1099-MISC, Miscellaneous Income, showing $7,500 of non-employee compensation in Box 7. She tells Joe that she has a cleaning business that provides services to local businesses.

Edna says she also received $4,000 in cash payments for additional cleaning work. When Joe asks if she received any documentation supporting these payments, she says no, the payments were simply paid to her for each cleaning job she performed.

At this point, Joe suggests that because the IRS has no record of the cash payments, Edna does not need to report these payments on her return. Edna is concerned and feels like she could “get in trouble” with the IRS if she does not report all of her income. Joe assures her that the chance of the IRS discovering that she did not report cash income is very small.

Joe prepares Form 1040, Individual Income Tax Return. On Schedule C, Line 1 he reports only the $7,500 reported in Box 7 of Form 1099-MISC. When Joe completes the return, he hands it to Edna to sign Form 8879, IRS e-file Signature Authorization.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

C. What should the volunteer have done?

Question 2: Taxpayer George completes Form 13614-C indicating in Part II that his marital status is single with one dependent, Amelia. Volunteer preparer Marge reviews the intake form and the taxpayer’s information documents.

When Marge asks if Amelia is related to George, he says no, that Amelia is the child of a personal friend who is not filing a tax return. Amelia’s mother told George to claim the child and even gave him Amelia’s Social Security card. Marge then asks whether George provided more than one-half of Amelia’s support, but George says no. He goes on to say that he should be able to claim Amelia as a dependent because no one else is claiming her.

Marge agrees that although Amelia is not George’s qualifying child or relative, he can still claim her as a dependent because no one else will. Marge goes on to suggest that the child could be listed as George’s niece who lives with him, so that he can file as a Head of Household and claim the Earned Income Tax Credit (EITC). Marge completes Form 13614-C, Section B, accordingly.

Marge assures George that chances of the IRS discovering that he and Amelia are not related would be very small. Marge prepares the return with the Head of Household status and claiming the EITC and Child Tax Credits for “qualifying child” Amelia. George signs Form 8879.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

C. What should the volunteer have done?

Question 3: Taxpayer Isabel’s completed Form 13614-C indicates that she does not have an account to directly deposit a refund. When volunteer James prepares Isabel’s return, it shows that Isabel is entitled to a $1,200 refund.

James tells Isabel that a paper check may take up to 6 weeks to arrive, but if she has the funds directly deposited to a checking account, the amount would be available in up to 21 business days. He offers to have the money deposited to his own checking account, stating that on receipt of the money he would turn it over to her. Isabel agrees and allows James to enter his routing number and account information on her return. James gives the money to Isabel when he receives it.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

Question 4: While volunteer James is completing Isabel's return, he notes that she is single and asks her if she would like to meet some evening at a local bar so they could get to know each other better. Although Isabel says that she would prefer that he not call her, James says he does not give up that easily and that he will call her later in the week.

Isabel reports the conversation to the site coordinator before she leaves the site.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

Question 5: Volunteer John is preparing a return for taxpayer Max, who sold stock during the tax year. Max says he does not want to report capital gains and tells John that the cost basis on the stock sold was equal to or higher than the sales price. Based on his own stock portfolio, John believes Max is lying. John explains to Max that if the IRS examines the return, the cost basis will have to be supported by written statements or other documents of the purchases. Max says he understands, but he still wants the return completed with the amounts he has given to John. After John completes the return and Max signs Form 8879, the return is e-filed.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

Question 6: When Joelle, site coordinator, returns from a lunch break, she notices the waiting area is nearly empty. When she asks Greeter Jade what happened, Jade says that volunteer Nathan and a taxpayer had a loud, bitter argument, and many taxpayers got concerned and left.

Joelle takes Nathan to a private area and asks him to explain what happened. Nathan says the taxpayer became upset when Nathan told him that as a noncustodial parent he had to have a signed Form 8332, Release/Revocation of Release of Claim to Exemption for Child By Custodial Parent, or he could not claim his children as dependents. Nathan admits that he got angry when the taxpayer started name calling. Nathan says he told the taxpayer, "If you don't like our free service, then you can go somewhere else." Nathan also says there was a lot of yelling and cussing on both sides and then the taxpayer left the site.

A. Is there a Volunteer Standards of Conduct violation? If yes, describe.

B. What should happen to the volunteer?

C. What should the volunteer have done?

Intake/Interview & Quality Review Processes

Introduction

Taxpayers should be confident they receive quality service when using services offered through the VITA/TCE Programs. This includes having an accurate tax return prepared. A basic component of preparing an accurate return begins with a conversation with the taxpayer and includes asking the right questions.

Form 13614-C, Intake/Interview & Quality Review Sheet, is a tool designed to assist IRS tax law-certified volunteers in asking the necessary questions to obtain the information necessary to prepare an accurate tax return. IRS reviews indicate that tax return accuracy is improved when Form 13614-C is used correctly with an effective interview of the taxpayer.

Purpose of this Training

The training provided here will educate all volunteers, especially greeters, who are not certified in tax law and who work in the intake area, on their role and involvement in the return preparation process. All volunteers need to understand the process used at a site to prepare a tax return from start to finish. This process should be explained to the taxpayer when they enter the site.

This training is designed to only provide an overview of the Intake/Interview & Quality Review Process so all IRS volunteers understand their responsibilities. All site coordinators and volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns must be certified in Intake/Interview & Quality Review in addition to the tax law and VSC certification requirements. The certification test is based on the more detailed training on how to use the intake sheet to prepare and quality review tax returns. The detailed training is available on VITA/TCE Central and by downloading Publication 5101, Intake/Interview & Quality Review Training, from www.irs.gov. The detailed training is required for new IRS tax law-certified volunteers and is recommended for returning volunteers.

Adherence to the Intake/Interview Process Tool

Form 13614-C is a tool similar to what is required when a taxpayer visits a professional tax preparer or uses tax preparation software. It is a starting point to engage the taxpayer in discussion to gather all the necessary information to prepare an accurate tax return.

Just like any tool, it has to be used properly to reach the desired outcome. Each year the IRS SPEC has seen improvements with using Form 13614-C. In most cases, taxpayers are completing their sections. However, many tax law-certified volunteer preparers do not:

- Look at the information completed by the taxpayer
- Engage in a conversation with the taxpayer
- Clarify any “unsure” answers the taxpayer has marked

example

During TIGTA and SPEC shopping reviews, analysts posed as taxpayers at volunteer return preparation sites. The “taxpayers” checked the question on Form 13614-C indicating they had interest income but did not provide a Form 1099-INT. Many volunteers never asked about the interest income during the interview. As a result, the interest income was omitted from the tax return and the tax return was incorrect. Had a thorough interview and review of the Form 13614-C been conducted by the tax law-certified volunteer, the interest income would have been discovered and an accurate return would have been prepared.

The Intake Process

Unless noted, most steps of the intake process can be done by a greeter who has not been certified in tax law. An experienced IRS tax law-certified volunteer should be consulted when tax law questions require clarification at any point during the intake process.

The Intake/Interview & Quality Review Process includes the following components to ensure volunteers obtain the necessary information to prepare an accurate return:

1. The Intake Process:
   a. Greeting the taxpayer
   b. Ensuring the taxpayer and spouse, if applicable, have photo identification
   c. Verifying the taxpayer has SSN or ITIN required documentation

d. Explaining the return preparation process

e. Providing Form 13614-C to the taxpayer for completion, explaining documents required

f. Determining the return certification level, and

g. Assigning the taxpayer to a qualified tax preparer

2. The Interview Process

   a. Interviewing the taxpayer

   b. Checking photo identification for the taxpayer and spouse, if applicable, and verifying SSN or ITIN for everyone on the return

   c. Preparing the tax return

3. The Quality Review Process

   a. Inviting the taxpayer to participate

   b. Reviewing the return for accuracy (The steps for performing the quality review are listed on Form 13614-C, Part VII.)

   c. Informing taxpayers they are responsible for the information on their tax return

Greet the taxpayer

During this stage, an assessment should be made to ensure the taxpayer has everything the tax preparer needs to prepare the tax return. Performing this task right away ensures taxpayers are not wasting their time by waiting and then being turned away for reasons that could have been discovered early. The volunteer working in the intake area should:

- Make sure the taxpayer and spouse, if applicable, have brought photo identification with them to show the return preparer and/or the quality reviewer.
- Verify they have SSN cards and/or ITIN letters or cards, or other acceptable verification, for everyone on the return. More information on acceptable documentation is found in Publication 4299.
- Ask the taxpayer if they have received and brought all their tax documents, like Forms W-2 and 1099-R.
- If the site has gross income limits, take a quick check to make sure the taxpayer(s) income is below the limit.
- Verify both spouses are at the site that day if filing a joint tax return.

Explain the steps of the Intake/Interview & Quality Review Process to the taxpayer

Explain the Intake/Interview & Quality Review Process so that the taxpayers understand that they are expected to:

- Complete Form 13614-C prior to having the return prepared
- Be interviewed by the return preparer and answer additional questions as needed
- Participate in a quality review of their tax return by someone other than the return preparer

Provide the taxpayer Form 13614-C

Ask the taxpayer to complete pages 1, 2 and 3 of Form 13614-C. An IRS tax law-certified volunteer might need to offer assistance in the following cases. As a reminder, Form 13614-C is required to be used at all VITA/TCE sites.

If taxpayers…	Then a tax law-certified volunteer should…
Cannot complete the form for any reason	Fill out the form by asking them the questions and recording their answers.
Do not understand a question, they can mark "unsure"	Assist them with answering the question.
Have income, expenses, or life events not listed on Form 13614-C, which might indicate an out-of-scope tax return	Review the information and determine if the return is within scope for the site requirements and volunteer certifications.

Determine the certification level of the tax return

A greeter can perform this part of the process. When a greeter is not available, an IRS tax law-certified preparer should go through similar steps before starting the return preparation.

- Page 2 of Form 13614-C identifies the required tax law certification level for each question. The levels are identified as B (Basic), A (Advanced), M (Military), HSA (Health Savings Accounts).
- Determine the potential certification level required for the tax return based on how the intake sheet was completed. All questions marked as "yes" and "unsure" should be reviewed to determine the highest certification level needed to prepare the return or to discuss the "unsure" responses.
- The volunteer assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return.
- The volunteer will also want to ensure the taxpayer does not have other income or expense items that may be out of scope for the program or site. The greeter, if not tax law-certified, may need to enlist the assistance of a tax law-certified volunteer to make the final determination on potential out-of-scope issues.

If the greeter cannot assign the taxpayer to a tax law-certified preparer with the required certification level listed on Form 13614-C, the greeter is required to seek assistance to determine if the taxpayer's return can be prepared at the site. The determination will be based on a combination of the site's return preparation policy and Scope of Service Chart listed in Publication 4012. This will ensure taxpayers are not mistakenly turned away from the site.

example

A taxpayer completes Form 13614-C, answering "Yes" to the question, "Have a Health Savings Account?" The certification level next to this question is HSA (Health Savings Accounts). All other checked questions show the certification level B (Basic). Because of the need for HSA knowledge, the taxpayer should be assigned to a volunteer who is certified in the HSA course.

Assign tax return to the volunteer preparer

Every site is required to have a process for assigning taxpayers to volunteer preparers who are certified at or above the level required to prepare their return. The method for identifying certification levels for volunteers can include indicators on name badges, stickers, nameplates, or other partner-created products. Having the certification levels easily identified will assist the site coordinator, greeter, or whoever is responsible for assigning the tax return. SPEC has an optional ID badge (Form 14509) that can be used for this purpose or the site can use its own method to satisfy this requirement.

The Interview Process

Only IRS tax law-certified volunteers may interview the taxpayer. All IRS tax law-certified volunteer preparers and site coordinators are required to certify in the Intake/Interview & Quality Review Process. Publication 5101 provides detailed training on how to perform the interview process with the taxpayer. The basic steps are:

- **Verify taxpayer ID.** Check photo identification for the taxpayer (and spouse, if applicable) and request verification of SSN or ITIN for everyone listed on the tax return.
- **Review Form 13614-C.** Make sure the taxpayer has answered all required questions on Form 13614-C. Any questions left blank or marked "unsure" must be clarified and the correct answer should be recorded on Form 13614-C.
- **Interview the taxpayer.** Use probing questions to develop and/or clarify information on the intake sheet and to confirm the information provided by the taxpayer is complete and accurate.
- **Review documentation.** Look at all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.).
- **Verify certification level.** Make sure the taxpayer's return is within the preparer's certification level and within the scope of the VITA/TCE Programs. Make all dependent exemption and filing status determinations before preparing the return.

Preparing the Tax Return

After interviewing the taxpayer, the IRS tax law-certified preparer enters information into the software and prepares the tax return.

The Quality Review Process

The quality reviewer assigned to a taxpayer should have a certification equal to or above the level needed to prepare the tax return. The site is required to have a process in place for assigning tax returns to the appropriate quality reviewer. Volunteers are not permitted to quality review a tax return that they prepared.

example

Following preparation of the tax return in the previous HSA example, a quality reviewer assigned to this taxpayer must also have HSA certification.

The taxpayer must be interviewed during the Quality Review Process.

The last step of the quality review is informing the taxpayer of their responsibility for the information on the tax return. The taxpayer must be advised to review the return to ensure the information is accurate and complete.

Summary

- All volunteers must agree to the Volunteer Standards of Conduct (VSC) outlined on Form 13615. The partner-designated official or site coordinator must verify the identity (with photo identification) and certification level of the volunteer before the volunteer is allowed to work at the site.
- Failure to comply with the standards may adversely affect the taxpayer, the site, the partner and the VITA/TCE Programs.
- Violations of the VSC will not be tolerated. If a violation is discovered, appropriate actions will be taken, up to removal of the volunteer, closing of the site, and discontinuing IRS support to the sponsoring partner.
- Review Publication 1084, Site Coordinator Handbook, for actions the site coordinator should take if a VSC violation is identified.
- The Volunteer Protection Act generally protects volunteers from liability as long as they are acting in accordance with the standards.
- Volunteers and partners with questions about the standards should contact their IRS-SPEC Relationship Manager.

Summary of the Intake/Interview & Quality Review Processes

To meet VITA/TCE Quality Site Requirements, volunteers must perform each of the following tasks during the intake/interview process:

- Verify the identity (photo ID) and address of the taxpayer(s) and request verification of SSN or ITIN for everyone listed on the tax return.
- Explain the tax preparation process and encourage taxpayers to ask questions throughout the interview.
- Complete Form 13614-C, Intake/Interview & Quality Review Sheet.
  - Verify all items in the taxpayer section have been answered
  - Note changes and clarifications provided by the taxpayer on the form
- Interview the taxpayer using probing questions to confirm the information provided on Form 13614-C is complete and accurate.
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.). If the taxpayer has income or expenses listed on the return that do not require a source document and none were provided, the intake sheet should be notated to show a verbal response was provided.

To meet VITA/TCE Quality Site Requirements, a quality review requires all of the following:

- Inviting the taxpayer to participate. The taxpayer must be involved during the Quality Review Process because the quality reviewer needs to be able to ask additional questions.
- Reviewing the return for accuracy using:
  - Form 13614-C, with all sections completed,
  - The completed tax return, and
  - All documents provided by the taxpayer, including those used to verify identity, income, expenses, payments, and direct deposit.
- Advising the taxpayers of their responsibility for the information on the tax return.

Exercise Answers

Answer 1

A. Yes, Standard 4, knowingly preparing a fraudulent return.

B. Volunteer should be removed and barred from working at a VITA/TCE site and added to the Volunteer Registry.

C. Cash income should be reported as income on Schedule C.

Answer 2

A. Yes, Standard 4, knowingly preparing a fraudulent return. Although the taxpayer insisted on including the dependent, Marge knew this was wrong.

B. Volunteer should be removed and barred from working at a VITA/TCE site and added to the volunteer registry.

C. Volunteer should educate George on dependent eligibility using Publication 4012, Volunteer Resource Guide, refuse to prepare the tax return, or report the incident to the site coordinator.

Answer 3

A. Yes, Standard 2, do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation. Although the volunteer's intention was to help Isabel get her refund sooner by having it direct deposited instead of mailed, putting it into his own account is problematic and could raise the question of misappropriation of a tax refund or be perceived as receiving payment for tax return preparation. Generally, VITA/TCE volunteers should only request direct deposit of a taxpayer's refund into accounts bearing the taxpayer's name.

B. Volunteer must be counseled that he cannot put any other taxpayer's refund into his own account. If this continues, he will be removed and barred from the site.

Answer 4

A. Yes, Standard 3, using knowledge gained from the taxpayer for volunteers' personal benefit.

B. He should be reminded that he cannot use taxpayer's personal information (marital status and phone number) for his benefit.

Answer 5

A. Maybe. Even though Max insists on using the cost basis he provides to John, as long as John has conducted a thorough interview, especially about the stock sales, he can prepare the return. John should remind Max that taxpayers sign their returns under penalty of perjury, and that Max is ultimately responsible for the return.

   If Max tells John that the basis amounts are wrong and John prepares the return anyway, then John is violating Standard 4, knowingly preparing a false return.

B. As long as John did not knowingly prepare a false return, nothing should happen. However, if John does know the information is false, then he should be removed, barred from the site, and he could be added to the Volunteer Registry.

Answer 6

A. Yes, Standard 6. Volunteers must deal with people at the site with courtesy and in a respectful and professional manner.

B. Nathan should be warned that future outbursts will result in his immediate removal as a volunteer.

C. Nathan should have taken a deep breath and courteously explained the Form 8332 requirements using Publication 4012. If the situation still could not be resolved, Nathan should have requested the taxpayer speak to the site coordinator upon her return.

Volunteer Standards of Conduct (Ethics) Test

It is important that all individuals who volunteer their time and services in the VITA/TCE Programs understand their roles and responsibilities under the program. All volunteers are expected to:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE Programs
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (i.e., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE Programs.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct test.

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:

a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.

b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.

c. Pass the Advanced tax law certification.

d. All of the above.

e. A and B

2. Can a volunteer be removed and barred from the VITA/TCE Programs for violating the Volunteer Standards of Conduct?

a. Yes

b. No

3. If a taxpayer offers you a $20 bill because they were so happy about the quality service they received, what would be the appropriate action to take?
   a. Take the $20 and thank the taxpayer for the tip.
   b. Tell the taxpayer it would be better to have the $20 deposited directly into your bank account from his refund.
   c. Thank the taxpayer, and explain that you cannot accept any payment for your services.
   d. Refer the taxpayer to the tip jar located on the quality review and print station.

4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does not have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three or four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
   a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
   b. Jake should explain that a taxpayer's federal or state refund cannot be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
   c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is true?
   a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
   b. Max has violated the VSC because he is using confidential information to engage in a financial transaction to further his own or another's personal interest.
   c. Max is doing Ali a favor by using her personal information to secure business for his wife.
   d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.

6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS does not know about it. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?

   a. Bob, the tax law-certified volunteer who prepared the return.

   b. Jim, the designated quality reviewer who missed the omission of the cash income when he reviewed the return.

   c. Betty, the site coordinator.

   d. No one has violated the Volunteer Standards of Conduct.

7. Sue, a VITA/TCE site coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue uses the external referral process to report the details to IRS-SPEC by sending an email to WI.Voltax@irs.gov. Did Sue take appropriate actions as the site coordinator?

   a. Yes

   b. No

8. Heidi, a VSC-certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?

   a. Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.

   b. You will be interviewed by the return preparer and asked additional questions as needed.

   c. You need to participate in a quality review of your tax return by someone other than the return preparer.

   d. All of the above.

9. During the intake process, the volunteer should verify the taxpayer and spouse, if applicable, have photo identification. Additionally, taxpayers must provide verification of taxpayer identification number (SSN or ITIN) for everyone who will be on the tax return.

   a. True

   b. False

10. Mary, a VSC-certified greeter, reviews the taxpayer's completed Form 13614-C, page 2, to identify what potential volunteer certification level is needed for this tax return. Mary sees the taxpayer has checked the "yes" box indicating he has self-employment income and the certification level next to the question is (A). All other questions answered "yes" have a (B) certification. When Mary assigns the return to a tax preparer, what tax law certification level should the tax preparer have?

a. Advanced

b. Basic

c. It doesn't matter, any level is fine

d. No tax law certification is necessary

Retest Questions

Directions

Using your resource materials, answer the following questions:

1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?

a. Site coordinators/local coordinators

b. Quality reviewers and tax return preparers

c. Greeters or client facilitators

d. All VITA/TCE site volunteers must pass the VSC certification test

2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?

a. The volunteer's removal from the VITA/TCE Programs.

b. Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.

c. Termination of the sponsoring organization's partnership with the IRS.

d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring partner's corrective actions.

3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?

a. Yes

b. No

4. Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?

a. Yes

b. No

5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE Programs. Pat explains to the taxpayer that the tax return cannot be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Has Pat violated the Volunteer Standards of Conduct (VSC)?

   a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.

   b. No, it is not a violation since the return cannot be prepared at the site.

   c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.

6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does not need to be reported because the IRS will never know about it. Ann prepared the return without the cash income. The designated quality reviewer simply missed this omission and the return was printed, signed, and e-filed. Did the designated quality reviewer violate the Volunteer Standards of Conduct?

   a. Yes

   b. No

7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?

   a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.

   b. Tell the site coordinator what she heard, so he can immediately remove Jim from the site and report the incident using the external referral process by sending an email to WI.Voltax@irs.gov.

   c. Mind her own business and do nothing.

8. Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:

   a. Have a completed Form 13614-C, Intake/Interview & Quality Review Sheet, prior to having the return prepared.

   b. Answer the tax preparer's additional questions during the interview.

   c. Participate in the quality review of their tax return.

   d. All of the above.

9. During the intake process, which of the following should the volunteer verify that the taxpayer and spouse, if applicable, have with them to ensure the taxpayers can be served that day?

a. Photo identification for both

b. Social Security or taxpayer identification number verification documents for everyone listed on the return

c. All tax statement documents, including Forms W-2, 1099-R, etc.

d. All of the above

10. To ensure quality service and accurate return preparation, every site is required to have a process for assigning taxpayers to IRS tax law-certified preparers who are certified at or above the level required to prepare their tax return.

a. True

b. False

Form **13615**
(October 2016)

Department of the Treasury - Internal Revenue Service

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must pass the *Volunteer Standards of Conduct Test,* and sign and date Form 13615, *Volunteer Standards of Conduct Agreement,* prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, site coordinators, and VITA/TCE tax law instructors must certify in the Intake/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, with photo ID, and signs and dates the form.

Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:

1) Follow the Quality Site Requirements (QSR).
2) Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3) Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4) Not knowingly prepare false returns.
5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6) Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on his or her return.

Volunteer Protection: The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 1084, Site Coordinator Handbook.

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. Please note: Sponsoring organizations may perform background checks on their volunteers.

Volunteer:

By signing this form, I declare that I have completed Volunteer Standards of Conduct Certification and have read, understand, and will comply with the volunteer standards of conduct.

Full name *(please print)*	Volunteer position(s)

Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
Number of years volunteered *(including this year)*	Volunteer signature	Date

Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Standards of Conduct ***(Required for ALL)***	Intake/Interview & Quality Review	Basic	Advanced	Circular 230 Federal Tax Law Update*	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	

***Circular 230 Federal Tax Law Update Certification:** Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. *(Advanced, HSA, Military, etc.)* A Scope of Service Chart is located in Publication 4012, *VITA/TCE Volunteer Resource Guide*. **See Publication 1084, *Site Coordinator Handbook*, for additional requirements and instructions.**

Professional designation *(Attorney, CPA, or Enrolled Agent)*	Licensing jurisdiction *(insert state)*	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date *(if provided)*

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

Site Coordinator, Sponsoring Partner, Instructor or IRS: By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's *(printed)* name and title *(site coordinator, sponsoring partner, instructor, etc.)*	**Approving Official's signature and date**

For Continuing Education (CE) Credits ONLY

(to be completed by the site coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents or Non-credentialed preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The site coordinator, partner designated official, or instructor must sign and date this form and send the completed form to the SPEC Territory Office/Relationship Manager for further processing. **See Publication 4396-A, *Partner Resource Guide*, for additional requirements and instructions.**

Name as listed on PTIN card	Volunteer Preparer's Tax Identification Number (PTIN) P - ___ ___ ___ ___ ___ ___ ___ ___
Address *(VITA/TCE Site or teaching location)*	Site Identification Number (SIDN) S - ___ ___ ___ ___ ___ ___ ___ ___

Professional Status *(check only one box)*

- ☐ Enrolled Agent (EA)
- ☐ Attorney
- ☐ Certified Public Accountant (CPA)
- ☐ Certified Financial Planner (CFP)
- ☐ Non-credentialed Tax Return Preparer *(Participating in the Annual Filing Season Program)*

Certification Level *(Check only one box below)*	**Volunteer Hours** *(Minimum of 10 volunteer hours required to issue CE Credits)*
☐ Advanced	Total hours volunteered _____ *(qualifies for 14 CE credits)*
OR	**OR**
☐ Advanced and One or More Specialty Courses	Total hours volunteered _____ *(qualifies for 18 CE credits)*

Site Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare that I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's *(printed)* name and title *(site coordinator, sponsoring partner, instructor)*

Approving Official's signature	Date signed

Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

Link & Learn Taxes for 2016 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest

Go to www.irs.gov, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

The Virtual VITA/TCE approach uses the same process as traditional VITA/TCE except that the preparer and/or quality reviewer and taxpayer are not face-to-face. Technology such as internet, fax and video are used to connect the IRS-tax law certified volunteer preparer and/or quality reviewer and the taxpayer.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.

www.irs.gov

Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center

https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs

https://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs

- Volunteer Tax Alerts

Volunteer Training Resources

https://www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Corner

https://www.irs.gov/Individuals/Outreach-Corner

Tax Trails for Answers to Common Tax Questions

https://www.irs.gov/Individuals/Tax-Trails---Main-Menu

Online Services and Tax Information for Individuals

https://www.irs.gov/Individuals

File Your Return

- Direct Deposit your refund

Make a Payment

- Direct Pay
- Other ways you can pay (Electronic funds withdrawal, debit and credit card, and IRS2Go)
- myRA

Manage Your Tax Info

- Withholding Calculator
- Answers about the Health Care Law
- Protect your identity

After You File

- Where's My Refund?
- Get Transcript

eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: https://www.irs.gov/Individuals/Site-Coordinator-Corner.

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: https://www.irs.gov/uac/irs2goapp.

and much more!

Your direct link to tax information 24/7:

www.irs.gov