

**A handbook for
Site Coordinators
participating in
the VITA and TCE
Programs.**

*coming
together
to strengthen
communities*

IRS Volunteer Site Coordinator's Handbook

**TCE ST
VITA ST**



Contacts - Website and Phone Directory

Website Directory

Foreign Student/Scholar	www.irs.gov/businesses/small/international/article/0,,id=96431,00.html
Frequently Asked Questions (FAQs)	www.irs.gov/faqs/index.html
IRS Website	www.irs.gov
IRS Tax Forms and Publications	http://www.irs.gov/formspubs/index.html?portlet=3
IRS Partner and Volunteer Resource Center	http://www.irs.gov/individuals/article/0,,id=111807,00.html
Link & Learn Taxes	www.irs.gov/app/vita/index.jsp
Universal Tax Systems Inc [®] TaxWise [®]	www.taxwise.com
Volunteer Recruitment Opportunities	www.monstertrak.com , www.americorps.org/ , and www.volunteermatch.com/
Volunteer Alerts	www.irs.gov/individuals/article/0,,id=120856,00.html
Where's My Refund Website	www.irs.gov

Contact Information for Taxpayers

IRS TAX-HELP	1-800-829-1040
IRS E-FILE HELP DESK	1-866-255-0654
IRS FORMS/PUBLICATIONS	1-800-TAX-FORM
IRS TELE-TAX SYSTEM	1-800-829-4477
IRS REFUND HOTLINE	1-800-829-1954
IRS TAX FRAUD REFERRAL HOTLINE	1-800-829-0433
IRS TAXPAYER ADVOCATE	1-877-777-4778
IRS TAX-HELP FOR DEAF (TDD)	1-800-829-4059
FOREIGN STUDENT/SCHOLAR ISSUES	1-215-516-2000 (not toll-free)
LOCATION OF VITA SITES	1-800-906-9887
LOCATION OF TAXAIDE/AARP SITES	1-888-227-7669
SOCIAL SECURITY ADMINISTRATION	1-800-772-1213

Important Contact Information for Coordinators, Volunteers, and Partners

VOLUNTEER HOTLINE (For Volunteers Only)	1-800-829-8482
ENTERPRISE SERVICE HELP DESK	1-866-743-5748
IRS SPEC CONTACT	_____
STATE DEPT OF REVENUE	_____
STATE TAX FORMS	_____
STATE VOLUNTEER HOTLINE	_____



WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

JUL 29 2009

Dear Site Coordinators,

Welcome to the 2010 Filing Season. We are embarking on another exciting filing season. Thank you for your commitment to the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. Your leadership is critical to the success of the volunteer programs.

We continue to build on our goal of providing the highest quality and accuracy in return preparation. There are several key tax law changes. The American Recovery and Reinvestment Act of 2009 (ARRA) identified in Publications 4012 and 17 includes key information on:

Making Work Pay Credit	EITC Increase
First-time Homebuyers Credit	Qualified Tuition Plans-Education Expense
New Sales Tax Deduction for Vehicle Purchases	Credit for Residential Energy Efficient Property

Your knowledge and awareness of these and other new credits, along with deductions and exclusions will serve your taxpayers well.

Form 13614-C, Intake/Interview & Quality Review Sheet and this publication have been enhanced to assist our volunteers in preparing accurate returns for taxpayers. I hope you will find both products useful tools as you operate your sites. Remember, all VITA/TCE sites are required to comply with IRS Quality Processes. Sites funded by IRS VITA or TCE Grants are to use the new improved IRS Form 13614-C.

Please continue to send your suggestions on improving this and other quality products used in the volunteer programs. You may contact your Territory Manager or write to the following address:

Internal Revenue Service
Stakeholder Partnerships, Education and Communication
Room 1520
401 W. Peachtree Street, NW
Atlanta, GA 30308

Again, thank you for "stepping up to the plate" and committing to such an important role in the VITA/TCE programs. We look forward to working with you and to another successful filing season.

Sincerely,

Julieta Garcia
Director, Stakeholder Partnerships,
Education and Communication

Volunteer Site Coordinator's Handbook

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INTRODUCTION

Introduction:

Since 1969, volunteers have provided free tax assistance and prepared millions of U.S. federal tax returns in the Volunteer Income Tax Assistance (VITA), and the Tax Counseling for the Elderly (TCE) Programs. Both VITA and TCE offer grant opportunities for our existing and prospective partners to help provide free tax preparation service for low to moderate income populations which include

- Elderly;
- Persons with Disabilities;
- Limited English Proficient;
- Rural Communities, and
- Native American Taxpayers.

The Goals of VITA/TCE are:

1. Promoting tax understanding and awareness;
2. Preparing accurate tax returns free for qualified taxpayers; and
3. Encouraging personal asset building through tax incentives.

You will be able to use this guide and other available resources to answer many questions that may arise while operating your tax preparation site. Please e-mail any suggestions for VITA/TCE Program changes to partner@irs.gov and/or your IRS SPEC contact.

Site Coordinator's Handbook:

The purpose of this handbook is to provide assistance with describing the roles and responsibilities of a Site Coordinator. This product is designed to explain the Quality Site Requirements (QSR) that must be used by all VITA and TCE sites. It should be used in conjunction with:

- ***Publication 4012, Volunteer Resource Guide, and***
- ***Publication 3189, Volunteer e-file Administrator Guide.***

Changes for 2010:

- Form 13614-C, Intake/Interview Job Aids were developed to provide step-by-step instructions for volunteers and taxpayers on how to complete the form.
- QSR #3 *Required Site Reference Materials* will now include:
 - Volunteer Tax Alerts (formerly known as Volunteer Quality Alerts), or
 - AARP Cyber Tax Messages for AARP volunteers.
- QSR #1 changed to *Certification and Volunteer Agreements*. This QSR will now include the requirement for all volunteers to sign *Form 13615, Volunteer Agreement – Standards of Conduct*. There is also a new requirement for all instructors and site quality reviewers to be certified at the intermediate level at a minimum.
- Use of Form 13614-C will be mandatory for all VITA and TCE Grant recipients.
- IRS SPEC shopping reviews have been discontinued for 2010; however, the TIGTA shopping program will continue.

INTRODUCTION (continued)

- The American Recovery and Reinvestment Act (ARRA) tax law provides qualified taxpayers with additional or new tax benefits, including (but not limited to):
 - Making Work Pay Credit
 - Economic Recovery Payment
 - Credit for Certain Government Retirees
 - Unemployment Benefits Exclusion
 - First-time Homebuyer Credit
 - Sales Tax Deduction for Certain New Cars
 - Credit for Residential Energy Efficient Improvements
 - Credit for Non-Business Alternative Energy Property
 - American Opportunity Credit (post-secondary education)
 - Qualified Tuition Plans - Education Expenses
 - Child Tax Credit Increase
 - Earned Income Tax Credit Increase

Additional information on these topics are included throughout Publications 4012 and 17.

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 QSR were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is IRS SPEC's responsibility to provide Site Coordinators and volunteers with the tools and support necessary to comply with each QSR.

The QSR are ten practices that have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These ten practices are listed below, and each is described in detail in a tab section of this publication:

1. All volunteers must agree to the volunteer standards of conduct by signing Form 13615, *Volunteer Agreement*. Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified.
2. All sites must use an Intake and Interview Process. This process must include correctly using an approved Intake and Interview Sheet for every return prepared.
3. All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation:
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - *Volunteer Tax Alerts* (AARP CyberTax messages at AARP sites)
4. All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return.
5. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
6. Privacy and Confidentiality guidelines are being followed.

INTRODUCTION (continued)

7. Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer. (if required)
8. The correct Site Identification Number (SIDN) is shown on ALL returns prepared.
9. The correct Electronic Filing Identification Number (EFIN) is used.
10. Security guidelines are being followed.

Where can you find information about the QSR?

Guidance on the Quality Site Requirements can be found at:

- www.irs.gov Partner Corner
- The Internal Revenue Manual (IRM) Section 22.30
- Publication 1084, *Site Coordinator's Handbook*

If you are having a difficult time with locating additional information on the Quality Site Requirements, please contact your local IRS SPEC contact or send an e-mail to Partner@irs.gov.

CHECKLIST FOR OPENING A SITE

Site Coordinator's Checklist:

Opening the site:

1. Forms to be completed:
 - Form 8633, *Application to Participate in IRS e-file Program*
 - Form 13632, *Volunteer Property Loan Agreement*
 - Form 13533, *Sponsor Agreement*
 - Form 13715, *Site Information Sheet*
 - Form 13615, *Volunteer Agreement/Standards of Conduct*
 - Form 13206, *Volunteer Assistance Summary Report*
 - Form 13645, *Wallet Card* (optional but recommended)
2. Review Pub 3189, *Volunteer e-file Administrator Guide*
3. Install/maintain hardware/software (CD version)
4. Set appropriate defaults (See Publication 3189)
5. Ensure internet connection is operating
6. Set up procedure to maintain Form 8879, *IRS e-file Signature Authorization* (including source documents)
7. Contacts in case of emergency
8. IRS Publications and Forms needed at the site:
 - Pub 4012, *Volunteer Resource Guide*
 - Pub 17, *Your Federal Income Tax for Individuals*
 - Pub 730, *Important Tax Records Envelope*
 - Form 13614-C, *Intake/Interview & Quality Review Sheet* (or IRS approved alternate form)
 - Instructions for 1040 series
 - Pub 3189, *Volunteer e-file Administrator Guide* (e-file site only)
 - Publications 4053, 4053SP or 4481, *Your Civil Rights are Protected*
 - Pub 4299, *Privacy and Confidentiality a Public Trust*
 - Pub 3676A, *VITA e-file poster*
9. Set up system of providing *Volunteer Tax Alerts* (or *AARP Cyber Tax Messages*) to volunteers throughout the filing season.

Volunteer Recognition

Volunteers find fulfillment when they know their assistance has been worthwhile. We must reinforce those positive feelings through proper recognition.

Your volunteers provide an important and valuable service. From site opening to site closing, let them know it. Always remember to give recognition frequently. Be consistent and sincere. Recognize achievement, but remember to praise the person.

QSR 1

CERTIFICATION AND VOLUNTEER AGREEMENT

All volunteers must agree to the Volunteer Standards of Conduct by signing Form 13615, *Volunteer Agreement*. Volunteers, who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified.

Volunteer Certification

Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns, or conduct quality reviews must certify by passing one or more IRS tests annually. IRS SPEC provides training courses to prepare volunteers for the tests. Contact your local IRS SPEC office for information on how to order training materials and access the electronic volunteer training course, Link & Learn Taxes.

The testing and certification process is used to measure a volunteer's understanding of tax law and its application to the return preparation process. A volunteer must pass each test with a score of 80% or higher to be certified. Volunteers must complete their annual certification requirements before engaging in tax law related activities at the site.

Certified Volunteer roles include:

- Tax Preparer
- Quality Reviewer
- Screener
- Instructor
- Electronic Return Originator or Transmitter (if responsible for resolving e-file rejects).

Volunteers assisting in roles that do not require tax law knowledge or provide tax law assistance do not require certification. These include:

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

Site Coordinators who provide tax law assistance, work rejects, or conduct quality reviews of returns must be certified. It is suggested that Site Coordinators certify at the highest level of returns prepared by the site. In addition, Site Coordinators must complete Site Coordinator Training prior to the site opening.

Levels of Certification

Volunteers are limited to preparing tax returns with tax law issues within the scope of their certification level. Following is a summary of issues that can be addressed by each of the five levels:

- **Basic:** wages, unemployment compensation and simple investment income (e.g interest and ordinary dividends); Standard Deduction only; several credits for low to moderate income taxpayers.
- **Intermediate:** Basic level plus simple pensions, self-employment income (Schedule C-EZ only); Standard or Itemized Deductions.
- **Advanced:** Basic and Intermediate level plus more complex pensions, capital gains/losses, sale of a home.
- **Military:** Basic, Intermediate and Advanced level plus residential rental income, moving expense, and other common issues that affect members of the military.

QSR 1 (continued)

CERTIFICATION AND VOLUNTEER AGREEMENT

- **International:** Basic, Intermediate and Advanced level plus Foreign Earned Income Exclusion and other common issues that affect U.S. citizens living abroad.
- **Puerto Rico:** Basic level plus issues that affect U.S. citizens who are bona fide residents of Puerto Rico who must file a U.S. federal income tax return.
- **Foreign Student:** may prepare Form 1040 NR-EZ for taxpayers who are nonresidents of the United States.

To take the Intermediate or Puerto Rico certification tests, the volunteer must first pass the Basic test. Testing at the Advanced, Military or International certification requires prior passage of Basic and Intermediate tests.

New Requirement for 2010

All instructors and site quality reviewers must be certified at the Intermediate level at a minimum. However, if a site prepares returns at the Advanced, Military, International, Puerto Rico, or Foreign Student levels, instructors and site quality reviewers' certification must be comparable.

Testing Methods

Two testing methods are used to certify volunteers:

- IRS paper test/retest - Form 6744, *Volunteer Assistor's Test/Retest*, includes scenarios and answer sheets.
- IRS Link & Learn Taxes (www.irs.gov/app/vita/index.jsp) – online training and certification process.

Proof of Certification

The Site Coordinator must be able to identify all certified volunteers **prior** to allowing them to perform certified related duties. Proof of certification can be validated by reviewing the following documents:

- Form 13615, *Volunteer Assistor's* (testing results must be listed on the form)
- Link & Learn certification report (available from your local IRS SPEC contact)

Wallet Card

The VITA/TCE Wallet Card, Form 13645, is recommended to acknowledge the accomplishment of certified volunteers as well as to assist internal and external stakeholders with identifying them. The optional Wallet Card can be issued to volunteers who show proof of certification. The Wallet Card is a tangible symbol of volunteer achievement and readiness to assist in the volunteer return preparation program. Wallet Cards should be physically controlled. Blank Wallet Cards must be secured to ensure they are only issued to volunteers who are certified.

AARP Certification Sticker

AARP also uses a sticker identifying their certified volunteers. The volunteer cannot receive a sticker unless they have passed the test and signed Form 13615, *Volunteer Agreement*. The distribution of the AARP certification stickers is controlled by AARP instructors upon successfully completing testing.

QSR 1 (continued)

CERTIFICATION AND VOLUNTEER AGREEMENT

Volunteer Agreement

Before working at a VITA/TCE site, **volunteers must agree to the Standards of Conduct by signing Form 13615 *Volunteer Agreement Standards of Conduct - VITA/TCE Programs***. Signed Forms 13615 should be maintained by the partner and a copy should be accessible for review at the site. To protect the privacy of the volunteers, Forms 13615 should be stored in a secure place and destroyed when the site closes. All volunteers, regardless of certification requirement, must sign Form 13615 prior to working at a site.

The Standards of Conduct prohibit VITA/TCE volunteers and sites from engaging in the following inappropriate activities:

- accepting tax account payments on balance due returns from taxpayers (Taxpayers must be advised to submit payments to the appropriate IRS Campus or Taxpayer Assistance Center. Provide the taxpayer with the appropriate addresses.);
- charging for tax preparation and assistance;
- soliciting and/or requiring donations for return preparation services rendered;
- selling or destroying government issued equipment and/or software;
- creating false documents and/or statements; or
- participating in high interest rate loans against the taxpayer's refund.

Corrective Actions:

If inappropriate actions or violations are identified, the Site Coordinator must make immediate corrections and notify the IRS SPEC office for assistance. If you are unable to reach your local IRS SPEC office, e-mail us at partner@irs.gov.

In those rare instances when a site refuses to comply with the Standards of Conduct, IRS SPEC will discontinue support of the site. IRS SPEC seeks to facilitate compliance with all Quality Site Requirements. Discontinuance of IRS support will be a **last resort** if the site or sponsoring partner refuses to comply. In such cases, the following actions may be taken:

- all IRS support including software, computers, printers, financial assistance, grants, and VITA/TCE logo references will be withdrawn from the site;
- the Electronic Tax Administrator (ETA) will be notified to deactivate the site EFIN preventing further transmission of electronic returns;
- all publicity posters referring to the site will be removed;
- the IRS SPEC Grant Office will be notified; and
- Forms 8879 and 8453 not previously forwarded to the appropriate processing center or IRS office must be forwarded. All copies will be removed from the site to the local IRS SPEC office.

QSR 1 (continued)

CERTIFICATION AND VOLUNTEER AGREEMENT

Volunteer Protection Act:

The VITA/TCE programs have been shaped over the years by federal laws, policies, and documents that protect both taxpayers and volunteers and provide standards for public service. The Volunteer Protection Act of 1997, PL 105-19 exempts a volunteer of a nonprofit organization or governmental entity from liability for harm caused by an act or omission of the volunteer on behalf of such organization or entity if:

- (1) the volunteer was acting within the scope of his or her responsibilities at the time;
- (2) the volunteer was properly licensed or otherwise authorized for the activities or practice in the state in which the harm occurred;
- (3) the harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed; and
- (4) the harm was not caused by the volunteer operating a motor vehicle, vessel, aircraft, or other vehicle for which the state requires the operator or owner to possess an operator's license or maintain insurance.

Reporting Volunteer Certification and Agreement to IRS SPEC

Prior to opening a site, the Site Coordinator should provide IRS SPEC with verification that volunteers have signed Form 13615 and their certification level. Form 13206, Volunteer Assistance Summary Report or a partner created form containing the same information can be used for this purpose. Your local IRS SPEC contact will give you specific instructions for submitting this information.

Tax Law Updates

Make sure all volunteers have received, reviewed and understand the tax law updates included in Publication 4491X, VITA/TCE Training Supplement. These updates will also be distributed in a Volunteer Tax Alerts.

FORM 13615

Form **13615**
(Rev. 9-2009)

Department of the Treasury – Internal Revenue Service
Volunteer Agreement
Standards of Conduct – VITA/TCE Programs

Cat. No. 38847H

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

Instructions: To be completed by all volunteers in the VITA/TCE program. VITA or TCE grant recipient sites and their partners shall retain a copy of this form until December 31st. Other sites should retain this form until the site closes. Proper guidance must be followed for safeguarding and properly destroying this form.

As a participant in the VITA/TCE Program, I agree to the following standards of conduct:

- I will treat all taxpayers professionally, with courtesy and respect.
- I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect personal benefit for me or any other specific individual.
- I will safeguard the confidentiality of taxpayer information.
- I will not accept payment from taxpayers for the services I provide. I may receive compensation as an employee of a program sponsor.
- I will apply the tax laws equitably and accurately to the best of my ability.
- I will ensure the returns I prepare follow the Intake/Interview and Quality Review Processes.
- I will only prepare returns for which I am certified. (Basic, Advanced, etc.)
- I will exercise reasonable care in the use and protection of equipment and supplies.

Volunteer Information

Print Full Name	Daytime Telephone
Home Street Address	E-mail Address
City, State and Zip Code	Signature
Site and/or Partner Name	Date

Volunteer position(s) _____
(screener, preparer, interpreter, reviewer, etc.)

(Partner Use Only) Test Results – Only volunteers preparing federal tax returns, answering tax law questions, or reviewing federal tax returns for accuracy are required to be certified.

	Basic	Intermediate	Advanced	Military	International	Foreign Student/Scholars		
						Part 1	Part 2	Part 3
Volunteer's Test Score								
Certification level – Mark the appropriate box								

Certified by (IRS or SPEC Partner Only): _____ **Date:** _____

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

FORM 13206

Department of the Treasury – Internal Revenue Service Volunteer Assistance Summary Report

Form **13206**
(Rev. 8-2007)

Please mail, fax or e-mail this form to your IRS reporting office by the 3rd business day after the end of the month for all volunteers that worked at your site. Additional submission of this form is necessary only if new volunteers reported to your site. Volunteers should only be reported once.

Contact your local IRS office for mail or e-mail address

Date: _____ Site Identification Number: S _____

Site Name: _____

Site Address: _____

Site Coordinator/Manager's Name: _____

Address: _____ City: _____ State: _____ ZIP: _____

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

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			

FORM 13206

Volunteer Information	Volunteer Certification (Check all that apply)	Does this volunteer also work at another VITA/TCE site?		If Yes, Indicate Site Name(s)
		Yes	No	
Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			
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Name _____ Volunteer Position _____ Address _____ _____	<input type="checkbox"/> Volunteer Agreement Signed (Form 13615) <input type="checkbox"/> VITA/TCE Basic <input type="checkbox"/> VITA/TCE Intermediate <input type="checkbox"/> VITA/TCE Advanced <input type="checkbox"/> VITA/TCE International <input type="checkbox"/> VITA Military <input type="checkbox"/> VITA Foreign Student <input type="checkbox"/> VITA Puerto Rico <input type="checkbox"/> NOT Certified (ex. Greeter)			

IRS Use Only

Before including the volunteer in STARS, make sure they have not been previously counted at another site this filing season. Once verified, enter the amount on line 1 below:

1. Total number of volunteers reported on this Form for the site _____

2. Total number of volunteers **previously** reported this filing season _____

3. Total number of volunteers reported this filing season (Add 1 & 2) _____

TS Name: _____ TS SEID: _____ Date entered into STARS: _____

Privacy Act Notice

Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.

The primary purpose of asking for this information is to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs, and to identify your skills. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites. For more information about uses, see the Privacy Act Notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056].

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

QSR 2

INTAKE AND INTERVIEW PROCESS

All sites must use an Intake and Interview Process. This process must include correctly using an approved intake and interview sheet for every return prepared.

Intake and Interview Process

Gathering complete and accurate information from the taxpayer is critical to successfully preparing an accurate tax return. It is your responsibility as Site Coordinator to ensure that your site has an Intake and Interview Process that is used by all volunteers to prepare every return. An Intake and Interview Process that meets the quality standards of VITA/TCE requires volunteer return preparers to do all of the following:

- Verify the identity and address of taxpayers.
- Advise taxpayers of their ultimate responsibility for information on their return and the need for them to review it prior to signing.
- Explain the tax preparation process to taxpayers and encourage them to ask questions throughout the interview.
- Complete an approved Intake and Interview Sheet (IRS Form 13614-C or an approved partner-developed form). This includes verifying that the taxpayer has addressed all items in the taxpayer section, completing the certified volunteer section, and noting changes or clarifications to information provided by the taxpayer.
- Interview the taxpayer using probing questions to develop information on the Intake and Interview Sheet and to confirm that all information provided by the taxpayer is complete and accurate.
- Review all source documents provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)

Except for verifying identity, any part of the Intake and Interview Process that involves review or consideration of information provided by the taxpayer may only be completed by a certified volunteer.

Intake and Interview Sheet

IRS has developed Form 13614-C, *Intake/Interview & Quality Review Sheet* for use in the Intake and Interview Process at VITA/TCE sites. Form 13614-C is revised annually to incorporate tax law changes and process improvements. Only the current year revision is approved for use.

New for 2010:

Form 13614-C, Intake/Interview & Quality Review Job Aids were developed providing line-by-line instructions for volunteers and taxpayers on how to complete the form. A copy of Form 13614-C Intake/Interview & Quality Review Job-Aid for Volunteers is included in this guide.

Use of Alternate Partner-developed Intake and Interview Sheet

All sites receiving VITA and/or TCE Grant funds must use Form 13614-C as their intake and interview sheet. Sites that do not receive IRS grant funds may, with IRS approval, develop and use an alternate form. Partner-developed intake and interview sheets must ask all the same or similar questions as those on Form 13614-C.

All partner-developed intake and interview sheets must be reviewed and approved by IRS SPEC prior to use. Contact your IRS SPEC local office for more information about form specifications, due dates, and the approval process. If you do not know who your IRS SPEC contact is, please email IRS SPEC headquarters at partners@irs.gov.

QSR 2 (continued)

INTAKE AND INTERVIEW PROCESS

Correct Use of Form 13614-C

Form 13614-C has three sections:

Section A

The taxpayer completes Parts I – V (pp.1 and 2) providing basic factual information needed to prepare an accurate tax return. A certified volunteer must then interview the taxpayer to confirm and develop the information provided. The volunteer must ensure that all items in Section A are addressed and note any changes or additions.

Section B

The certified tax preparer completes this section. It contains questions to facilitate the interview with the taxpayer and reminders about tax law issues that need to be addressed. Section B is a tool to assist tax preparers to use their tax law references to make correct tax law determinations based on the information provided by the taxpayer.

Section C

The certified quality reviewer completes this section after the return is complete. More information about the quality review process will be discussed under QSR 4 Quality Review Process.

Order Form 13614-C through your local IRS SPEC office. Notify your IRS SPEC contact immediately if you need additional supplies. Use of an Intake and Interview Process that includes completion of Form 13614-C or an approved alternate intake and interview sheet is mandatory for all VITA/TCE sites. As a last resort, failure to comply with this Quality Site Requirement could result in suspension of your tax preparation site from the VITA/TCE Program.

FORM 13614-C

Form **13614-C**
(Rev. 8-2009)

Department of the Treasury – Internal Revenue Service
Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions please ask.

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name	M. I.	Last Name	Are you a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address	Apt#	City	State Zip Code
4. E-mail		Phone	
5. Your Date of Birth	6. Your Occupation	7. Are you Legally Blind	<input type="checkbox"/> Yes <input type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind	<input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:

- Single
- Married: Did you live with your spouse during any part of the last six months of 2009? Yes No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

If additional space is needed please use page 4 and check here

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

FORM 13614-C

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- Yes No 1. If you are due a refund, would you like a direct deposit?
- Yes No 2. If you have a balance due, would you like a direct debit?
- During 2009 did you (or your spouse if filing a joint return):**
- Yes No 3. Buy a brand new vehicle? If yes, date of purchase: _____
- Yes No 4. Buy a home? If yes, closing date: _____
- Yes No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
- Yes No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? \$250 \$500
- Yes No 7. Are you or your spouse a government retiree?
- Yes No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- Yes No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
- Yes No 10. Pay college tuition for yourself, your spouse, or your dependents?
- Yes No 11. Have any student loans?
- Yes No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- Yes No 1. Wages or Salary
- Yes No 2. Tip Income
- Yes No 3. Scholarships
- Yes No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
- Yes No 5. State Tax Refund: If yes, did you itemize your deductions last year? Yes No
- Yes No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
- Yes No 7. Alimony Income
- Yes No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
- Yes No 9. Disability Income
- Yes No 10. Pensions, Annuities, and/or IRA Distributions
- Yes No 11. Unemployment Compensation
- Yes No 12. Social Security or Railroad Retirement Benefits
- Yes No 13. Income from Rental Property
- Yes No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- Yes No 1. Alimony: If yes, do you have the recipient's SSN? Yes No
- Yes No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
- Yes No 3. Educational expenses (such as a computer, books, etc.)
- Yes No 4. Classroom supplies if you are a teacher
- Yes No 5. Medical expenses
- Yes No 6. Home mortgage interest
- Yes No 7. Real estate taxes for your home
- Yes No 8. Charitable contributions
- Yes No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

FORM 13614-C

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

- Yes No N/A
1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

- Yes No N/A
2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:

- Yes No N/A
3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

- Yes No N/A
4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

- Yes No N/A
5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

- Yes No
6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____
- Yes No
7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

- Use Publication 4012 & 17 in making tax law determination.
- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
 - Qualifying Child/Qualifying Relatives - Rules have changed.
 - There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. **Section A & B** of this form are complete.
2. **Taxpayer's identity, address and phone number** was verified.
3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
4. **Filing Status** is correctly determined.
5. **Personal and Dependency Exemptions** are entered correctly on the return.
6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.
7. Any **Adjustments to Income** are correctly reported.
8. **Standard, Additional or Itemized Deductions** are correct.
9. All **credits** are correctly reported.
10. Withholding shown on **Forms W-2,1099 and Estimated Tax Payments** are correctly reported.
11. **If direct deposit or debit** was elected checking/saving account and routing information match the supporting documents.
12. Correct SIDN is shown on the return.

QSR 3

REFERENCE MATERIALS

All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation:

1. Publication 4012, *Volunteer Resource Guide*

- Publication 4012 is a training tool and site reference guide for the VITA/TCE program. It conveys tax information in the form of interview tips, decision trees, charts, and IRS provided software screen shots.

2. Publication 17, *Your Federal Income Tax for Individuals*

- Publication 17 covers the general rules for filing federal income tax returns. It supplements the information contained in the Form 1040 instruction booklet and explains the tax law in simpler terms.

3. *Volunteer Tax Alerts:*

- *Volunteer Tax Alerts* (formerly known as *Volunteer Quality Alerts*) – These alerts provide tax law updates, or guidance on identified tax law problem areas on tax law topics only.
- *AARP Cyber Tax Messages* – AARP issues Volunteer Tax Alerts and other alerts that pertain to their sites to all AARP volunteers as Cyber Tax Messages.

Note: IRS SPEC also issues Quality Site Requirement Alerts (QSRA) to provide updates or guidance on procedural problem areas that relate to the Quality Site Requirements. that relate to the Quality Site Requirements. As Site Coordinator, you will want to review all QSRA and pass along information to volunteers, as needed.

How to Secure Resource Materials:

- Volunteers will receive Pubs 4012 and 17 with their training materials; electronic copies are available at www.irs.gov and in IRS provided software.
- Order publications and forms for the site on Form 2333-V, Volunteer Order Form.
- Volunteer Alerts can be secured from the partner page at www.irs.gov-partner or your local IRS SPEC office.

The use of reference materials is important to producing an accurate return. Tax law determinations can be made in a quality fashion by simply following the flow charts or decision trees in Publication 4012. Training volunteer tax preparers to use these flow charts is critical; therefore, Site Coordinators should encourage volunteers to use the references materials during the screening, return preparation and quality review processes.

Reference materials such as Publication 17, Publication 4012 and all current year Volunteer Tax Alerts should be available for use by every volunteer return preparer and quality reviewer and, where possible, be located at every volunteer tax preparation workstation. Sites using IRS provided software have electronic access to Publications 17 and 4012.

Note: Publication 3189, Volunteer e-file Administrator Guide, should be available as a resource tool at all e-file sites.

QSR 3 (continued)

REFERENCE MATERIALS

Site Coordinator Corrective Actions:

If resource materials are not available at your site, you can download the them from irs.gov or the CD that accompanied IRS provided software. If you are not receiving Volunteer Alerts contact your IRS SPEC office to discuss a method for delivering these alerts. If you are unable to reach your local IRS SPEC contact, e-mail us at partner@irs.gov.

QSR 4

QUALITY REVIEW PROCESS

All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return.

Quality Review Process

In order to ensure the accuracy of returns prepared at your site, it is essential to implement a quality review process on all returns. This process confirms that the tax law was correctly applied according to taxpayer information. The tax return must reflect the information on the intake and interview sheet and supporting documents provided by the taxpayer. The quality review process at each site must contain the following:

- The taxpayer participates in the quality review
- The Quality Reviewer uses a standardized checklist (Form 13614-C Intake/Interview & Quality Review Sheet or an IRS approved quality review check list)
- The Quality Reviewer uses the intake and interview sheet and available source documents to confirm identity, exemptions, income, adjustments, deductions, credits and payments on the return
- The Quality Reviewer consults tax law references (Pub 4012, Pub 17 and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations

Having a second volunteer, who is not distracted by other duties, look at each prepared return increases the chance of catching inadvertent errors. The preferred method for quality reviews is to use a designated reviewer who is an experienced volunteer that is not simultaneously preparing tax returns. If staffing will not permit this, peer review, that is, having volunteers quality review returns prepared by each other is the next best choice. Only in single-person sites should a volunteer conduct the quality reviews of the same returns he or she prepared.

Consolidated Interview, Intake and Quality Review Sheet

IRS has developed Form 13614-C, *Intake/Interview & Quality Review Sheet* for use in the intake, interview, and quality review processes at VITA/TCE sites. Form 13614-C is revised annually to incorporate tax law changes and process improvements. Only the current year revision is approved for use.

New for 2010

Form 13614-C, *Intake/Interview & Quality Review Sheet* Job Aids were developed providing line-by-line instructions for volunteers and taxpayers on how to complete the form. A copy of Form 13614-C Intake/Interview & Quality Review Job-Aid for Volunteers is included in this handbook and will be included in Publication 4012, Volunteer Resource Guide.

QSR 4 (continued)

QUALITY REVIEW PROCESS

Use of Alternate Partner-developed Quality Review Sheet

All sites receiving VITA and/or TCE Grant funds must use Form 13614-C as their Interview, Intake and Quality Review Sheet. Sites that do not receive IRS grant funds may, with IRS approval, develop and use alternate forms. Partner-developed Quality Review Sheets must ask all the same or similar questions as those on Form 13614-C. All partner-developed Quality Review Sheets must be approved by IRS SPEC prior to use. IRS has developed a stand-alone quality review sheet (Form 8158), which may also be used in conjunction with a partner developed IRS approved alternate intake and interview sheet. Contact your IRS SPEC local office for more information about form specifications, due dates, and the approval process. If you do not know who your IRS SPEC contact is, please email IRS SPEC headquarters at partners@irs.gov.

Use of Form 13614-C for Quality Review

Section C of Form 13614-C is used for quality review. The certified quality reviewer completes this section after the return is complete, comparing information provided in Sections A and B and source documentation against the tax return to determine that the tax law was correctly applied.

Implementation of a quality review process that includes completion of an approved quality review check list is mandatory for all VITA/TCE sites. As a last resort, failure to comply with this Quality Site Requirement could result in suspension of your tax preparation site from the VITA/TCE Program.

FORM 8158

Form **8158 (EN/SP)**
(Rev. August 2009)

Department of the Treasury – Internal Revenue Service

Quality Review Sheet



Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided to the taxpayer.

Quality Reviews complete the Quality Process and help ensure an accurate return.

Verifying the Return		Check each item only when you verify that the review step is complete.
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No	An IRS approved Intake/Interview Sheet was completed for this return.
2.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Taxpayer's identity, address and phone number was verified.
3.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.
4.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Filing Status is correctly determined.
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Personal and Dependency Exemptions are entered correctly on the return.
6.	<input type="checkbox"/> Yes <input type="checkbox"/> No	All income shown on source documents and noted on the IRS approved Intake/Interview Sheet is included on the tax return.
7.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Any Adjustments to Income are correctly reported.
8.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Standard, Additional or Itemized Deductions are correct.
9.	<input type="checkbox"/> Yes <input type="checkbox"/> No	All credits are correctly reported.
10.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.
11.	<input type="checkbox"/> Yes <input type="checkbox"/> No	If direct deposit or debit was elected checking/saving account and routing information match the supporting documents.
12.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Correct SIDN is shown on the return.

QSR 5

TIMELY FILING

All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.

Refer to the link below for TaxWise reports that will identify potential problems with timely return processing at your site. The following reports provide a snapshot of potential problems with e-filing returns:

- Outstanding IRS Rejects Report – lists returns that were initially rejected, and have not been retransmitted and accepted. This could indicate that rejects are not being resolved.
- Acknowledgement Reports – provides a list of all e-filed returns that have been accepted.
- TaxWise Manager’s Report – provides a variety of information that allows you to track returns and analyze tax return data.
- Client List Without SSN’s – provides a complete list of returns prepared at the site and their status. This report is beneficial in helping to judge the effectiveness of site operations as it relates to accessing “acknowledgements” and/or working rejects. More importantly, this report provides information to help determine if there are returns that were prepared but not transmitted.

For more information on TaxWise reports please refer to the following link: www.Taxwise.com

Timely Delivery of Returns Must Include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission)
 - Refer to Publication 3189, *Volunteer e-file Administrator Guide*, TaxWise Filing Season Tab for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer e-file administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.
- Promptly working e-file rejects that can be corrected by the volunteer:
 - An attempt should be made to correct and resend all rejects as soon as possible. The TaxWise® Reject Report can be used as a tool to ensure all rejects are being corrected.
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected
 - Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject cannot be corrected or if the changes made exceed the following dollar limits, which means the taxpayer(s) must sign the return again:
 - \$50 to “Total Income” or “AGI” or
 - \$14 to “Total Tax”, “Federal Income Tax Withheld”, “Refund” or “Amount Your Owe”
 - Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects and the reject codes. These publications can be accessed by www.irs.gov. Use the following link to get the description of reject codes:
<http://www.irs.gov/taxpros/providers/article/0,,id=175012,00.html>

QSR 5 (continued)

TIMELY FILING

- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns)
 - If the taxpayer has an addressed envelope, use that to mail the return. If they do not or if the taxpayer has moved, refer to the IRS web site at www.irs.gov for Publication 17 and/or 1040 instructions for Submission Processing Center addresses for paper returns.
- Promptly notifying taxpayers if any other problems are identified with return processing.

Responsible Official on Form 8633

The responsible official designated on the site's Form 8633, *Application to Participate in the IRS e-file Program* is responsible for timely *e-file* operations and must ensure that the site follows IRS *e-file* rules:

- Submit electronic returns to your software provider as soon as possible but not later than within three calendar days from completion of the return
- Retrieve *e-file* acknowledgements promptly (preferably within 48 hours of transmission)
- Work and retransmit *e-file* rejects promptly
- Notify the taxpayer within 24 hours if a rejected *e-file* cannot be corrected
- If a paper return is prepared, provide the taxpayer with a file copy of the return and a copy to mail to IRS. Also provide the mailing address of the correct processing center.
- Promptly notify the taxpayer if any other problems are identified with return processing.
- Maintain signature documents and back-up *e-files* in compliance with IRS requirements. (Pub 3189)
- Adhere to provisions of the license agreement for the use of IRS provided software. (Pub 3189)

Site Coordinator's Corrective Actions:

If you are having problems with understanding the process or need assistance for:

- promptly working rejects,
- timely contacting taxpayers with unresolved rejects,
- providing taxpayers with the correct mailing addresses or
- promptly notifying taxpayers with any other problems with timely return processing,

Refer to Publication 3189 or contact your local IRS SPEC representative. If you are unable to reach your local IRS SPEC office, e-mail us at partner@irs.gov.

TaxWise Updates

To ensure returns are *e-filed* timely, make sure all certified volunteers have received all TaxWise updates. These updates can be secured from the TaxWise Help Center and will be issued on a Quality Site Requirement Alert the beginning and during the filing season, as needed.

QSR 5 (continued) TIMELY FILING

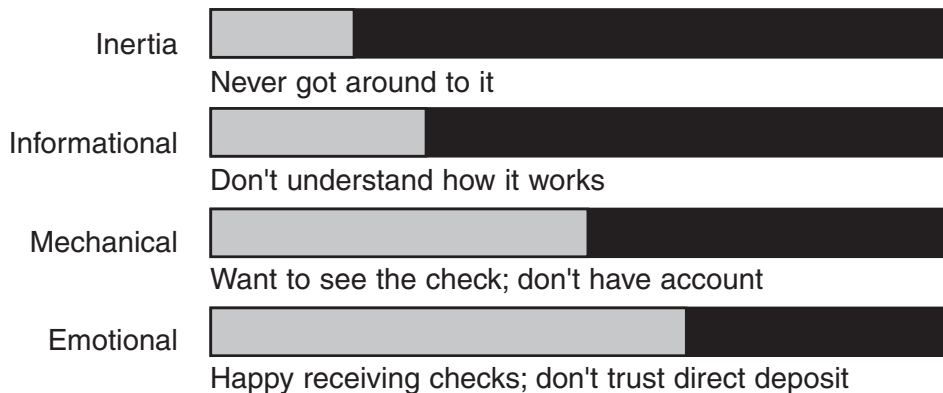
How You Can Increase Direct Deposit & Split Refund Options

- VITA/TCE Direct Deposit Rate for TY2008 (ending June 2009) was 53.28%. This percentage is based on 1,254,552 filed returns.
- VITA/TCE Split Refund Rate was 0.15% or 3,449 returns.

Program	Direct Deposit %	Split Refund %
VITA	43%	0.28%
AARP/TCE	42%	>0.01%
Grant	55%	0.23%
Military	95%	0.14%

Reference Source: May 31, 2009 TaxWise® Report- Grant includes VITA & AARP Grant recipients. Percentages are based on Direct Deposits and Split Refunds from e-filed returns.

Barriers to direct deposit include:



* Respondents could choose more than one answer.

Reference Source: Go Direct Power Point on “A Study of Federal Benefit Check Recipients and the Barriers to Boosting Direct Deposit”.

How You Can Overcoming the Barriers

- Volunteers should encourage direct deposit on every e-file and paper return because they are:
 - Safe – paper checks can be stolen from mailboxes or returned as undeliverable.
 - Quick – direct deposit refunds are faster than paper checks. Split refund options can be deposited in up to three accounts.
- Partners should form Partnerships with banks and credit unions to open accounts and provide financial services.
- Encourage taxpayers to use Publication 4677, *Direct Deposit and You*.
 - Hand out with intake sheet
- Use Publication 2043, *IRS e-file Refund Cycle Chart* to show:
 - How Direct Deposits can take 7 to 10 days to process
 - How paper checks can take up to 21 days to process.
 Caution: Dates in the Pub 2043 are approximate and can vary.
- Pub 2043 is available in Pub 4012 Volunteer Resource Guide

QSR 5 (continued) TIMELY FILING

Split Deposits

- When taxpayers elect to direct deposit their refund into two or three accounts, you must complete Form 8888- Direct Deposit of Refund to More Than One Account. (Screen shot of Form 8888 from TaxWise®)

- To add Form 8888 to the forms tree in TaxWise®, select “Add Form/Display Form List” tab at the top of the Main Information screen.

- Caution: Do not enter the routing or account number on the TaxWise® Main Information Screen if using Form 8888 Direct Deposit of Refund to More Than One Account.

Summary

- Volunteers should encourage taxpayers to use direct deposit/split refund options.
- Ensure all volunteers preparing returns understand how to use the direct deposit/split refund options.
- Volunteers should verify taxpayers understand the benefits of direct deposit.
- Taxpayer account information is to be secured from clients’ checkbook.
- Volunteers can refer to Pub. 4012 for instructions on routing & account numbers.

QSR 6

PRIVACY AND CONFIDENTIALITY GUIDELINES

Privacy and Confidentiality guidelines are being followed.

The Internal Revenue Service sponsors the VITA and TCE programs that provide free tax return preparation for low to moderate income and elderly taxpayers. Details governing the operation of these two programs are covered in various materials; however, one of the foundational principles for both programs is that the confidentiality of the information provided is guaranteed so that the public trust is protected.

Taxpayers utilizing volunteer program services provide personal information to the volunteers, such as names, addresses, social security numbers, birth dates, and bank account information. This type of information is a prime target for identity theft. Therefore, partners and volunteers must keep the information confidential and protect it from unauthorized individuals and misuse.

Privacy Act Notice – The Privacy Act of 1974 requires that when a taxpayer is asked for information, IRS personnel should inform the taxpayer of the legal right to ask for the information, why the information is being requested, how the information will be used, how long the information will be maintained and the impact of the taxpayer not providing the information. We must also tell the taxpayer whether a response is voluntary, required to obtain a benefit (return preparation) or mandatory. The IRS personnel and/or volunteer's right to ask for information is supported by Title 5 of U.S. Code 301.

Based on this, all information listed with taxpayers' and volunteers' personal information maintained by a partner or site must include the requirements above and the taxpayer must give consent. This includes personal data maintained on partner created forms, surveys and/or electronically stored and data. See Publication 4299, *Privacy and Confidentiality – A Public Trust*.

Publication 4299 – This publication addresses the areas where diligence to detail is needed to ensure that public trust is guaranteed and confidentiality is protected. Volunteers are subject to the criminal penalty provisions of 18 U.S.C. § 1905 for any improper disclosures of taxpayer information. It is critical to the program's success to ensure volunteers and their partnering organizations safeguard taxpayer information AND understand their responsibilities in this respect.

Note: All taxpayer information you receive from taxpayers in your volunteer capacity is strictly confidential and cannot, under any circumstances, be disclosed to unauthorized individuals.

Privacy and Confidentiality – Key Principles have been identified below that can ensure the integrity of and continued public trust in the volunteer tax preparation programs.

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after filing season.
- Partners using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use or disclose their data.
- Partners and volunteers must delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and site coordinators must keep confidential any personal volunteer information

QSR 6 (continued)

PRIVACY AND CONFIDENTIALITY GUIDELINES

SPEC Policy on Internal Revenue Code (IRC) Section (§) 7216 –

Note: At the time of submission for printing this is the latest release of IRC § 7216 ruling. Please contact your IRS SPEC representative for any updates.

- All volunteer sites (paper or *e-file*) using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer's consent to use and disclose the data.

Exception: All volunteer sites using or disclosing anonymous aggregate data for fundraising, marketing, publicity or other business related uses are not required to secure taxpayer's consent. This exception applies to disclosures of anonymous statistical compilations occurring on or after February 9, 2009, and only to disclosures made during the calendar year 2009. This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting average amounts of refund, credits, or rebate, which use and disclosure is governed by the provisions of IRC §301.7216-2(o).

Taxpayer's Right to Privacy –

- IRC § 7216 confirms the taxpayer's right to privacy and provides the ability for them to control their personal information.
- Right of Refusal: A taxpayer's refusal to give consent to the use of or disclosure of their data will not be used to deny tax preparation service.

Soliciting Taxpayer Consent

- All return preparers must provide taxpayers with specific written information, including who will receive the tax return information and the specific return data that will be disclosed or used.
- Volunteers must be prepared to explain the organizational impact and need for the requested disclosure/ use consent form.

Mandatory Consent Requirements –

- Identify the intended purpose of each disclosure and/or use
- Identify the recipients and describe each specific authorized disclosure and use
- Include mandatory language provided in the Publication 4299, Privacy and Confidentiality, -A Public Trust
- Must be typed in a 12-point font on 8.5 x 11 inch paper

TaxWise software will contain three consent form letters for partner customization:

- Generic Consent to Use
- Generic Consent to Disclose
- Relational EFIN Consent to Disclose

Consents may be attached to the Forms 8879 and forwarded to the IRS SPEC Territory Office for storage.

QSR 6 (continued)

PRIVACY AND CONFIDENTIALITY GUIDELINES

Reference Materials

For further information and guidance please refer to the following:

- **Publication 4299**, *Privacy and Confidentiality – A Public Trust*
- **Publication 4600**, *Safeguarding Taxpayer Information*
- **Publication 1345**, *Handbook for Authorized IRS e-file Providers*
- **Publication 1345A**, *Filing Season Supplement for Authorized IRS e-file Providers*
- **Publication 3189**, *Volunteer e-file Administrator Guide*
- **Form 8633**, *Application to Participate in IRS e-file Program*
- **Publication 1101**, *Application Package and Guidelines for Managing a TCE Program*

QSR 7

TITLE VI of the Civil Rights Act of 1964 Requirements

Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer.

Title VI applies to IRS SPEC partners who are involved in a federally funded program or activity located in the United States which has the purpose of providing benefit to others and receives federal financial assistance.

The IRS must ensure that the recipient of government financial assistance does not discriminate against potential beneficiaries of the assistance. Also, recipients must promptly provide the Title VI notification explaining the procedures for filing complaints. Notification should be provided at the point of contact between the volunteer and the taxpayer but before the taxpayer leaves the site.

Federal financial assistance is defined as grants and money, and other non-monetary forms such as loans of computer equipment, loan of IRS personnel, direct training of VITA volunteers, provision of supplies and equipment, use of federal property at no cost, grants of computer software, and waiver of fees for electronic filing of tax returns.

Note: Financial assistance does not include training publications unless IRS SPEC is providing additional assistance including the publications (such as an instructor or e-file software).

IRS created a Title VI Assurance Form that is required to be signed by IRS SPEC partners prior to receipt of federal financial assistance. IRS SPEC is required to solicit new assurance forms annually from partners.

Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to taxpayers

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed.

Any of the following products can be used to meet this requirement:

- **Publication 4053**, *Title VI Poster in English* - to be used by VITA (Publication 4053 SP-Title VI Poster in Spanish)
- **Publication 4025** *Title VI Poster in English* - to be used by TCE (Publication 4025 SP-Title VI Poster in Spanish)
- **Publication 730** (or TCE created publication with the same Title VI notification)
- **Publication 4481** - The optional Title VI stuffer (English & Spanish) can be used if a taxpayer is turned away from a site and was not provided their Title VI rights (no poster was displayed or no return was prepared).

Military Exception: Per General Legal Services and the External Civil Rights Unit, Military sites do not have a requirement to provide Title VI posters to their taxpayers unless they have sites that are operated by non-military private organizations such as a church, community or non-profit organization. The Military is required to use and uses their own process for resolving EEO issues and all alleged discriminatory actions.

QSR 7 (continued)
TITLE VI of the Civil Rights Act of 1964
Requirements

Site Coordinator's Corrective Actions:

If the above products are not available at the site, contact your local IRS SPEC representative for assistance. If you are unable to contact your IRS SPEC office please e-mail us at www.partner@irs.gov.

QSR 8 – SITE IDENTIFICATION NUMBER

QSR 9 – ELECTRONIC FILING IDENTIFICATION NUMBER

The correct Site Identification Number (SIDN) is shown on ALL returns prepared.

The correct Electronic Filing Identification Number (EFIN) is used.

Site Identification Number (SIDN)

The composition of the **Site Identification Number (SIDN)** follows the format of the Preparers Tax Identification Number (PTIN), identifying the territory, program and volunteer tax preparation site. All volunteer tax preparation sites are assigned a SIDN number. The SIDN is unique to allow the local IRS SPEC office to determine the number of returns filed by your tax site. A SIDN starts with an “S” followed by 8 numerical digits.

When filing a paper return, site volunteers will enter the SIDN by writing, stamping, or placing a label with the SIDN on the return in the Paid Preparer’s use only section, in the box titled Preparer’s SSN or PTIN.

For returns prepared using the IRS provided software, volunteers will simply pre-set (default) the SIDN in the Paid Preparer sections, PTIN field so it will be present on every return e-filed or mailed in. See Publication 3189 for step by step instructions.

Electronic Filing Identification Numbers (EFIN)

Form 8633, Application to Participate in the IRS e-file Program, must be completed to obtain an Electronic Filing Identification Number (EFIN) for a site. A **“Responsible Official” completes the application form online at www.irs.gov** and submits to the IRS local SPEC office for processing. A separate EFIN number must be requested for each physical location. Contact your IRS SPEC office for specific instructions on the EFIN application process.

E-file administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. See Publication 3189 for step by step instructions. Generally, EFINs applied for after December 1 will not be issued before the official start date of the filing season.

Note: Be aware that if your EFIN is not used for two years, it will be deemed inactive and possibly reassigned to another Authorized IRS e-file provider.

When to Submit a New Application

Sites must submit a new application for any of the following reasons:

- New to the IRS e-file program
- Previously denied participation in IRS e-file
- Suspended from IRS e-file
- Inactive status for more than two years
- Changes to the responsible official for the site

QSR 8 – SITE IDENTIFICATION NUMBER

QSR 9 – ELECTRONIC FILING

IDENTIFICATION NUMBER (continued)

The following changes do not require a new Form 8633 and can be updated online:

- Change or add contact name or alternate contact name
- Change telephone number, fax number, business address
- Change in the Doing Business As (DBA) name

Contact your local IRS SPEC Office for instructions.

Relational EFIN

In 2007 TaxWise introduced the **Relational EFIN**. The Relational EFIN allows partners who operate multiple sites to keep informed by accessing the production reports available at taxwise.com for all the sites they support. Each individual EFIN can only be included in one Relational EFIN. Multiple levels of supervision cannot include the same EFINs.

How it works: Partners with oversight or management responsibility for multiple volunteer sites can have their EFIN flagged as the Relational EFIN for each of the sites. Once identified as the Relational EFIN, the partner can access reports through the Internet at taxwise.com using their EFIN.

How to request Relational EFIN access: At the time the software is ordered you should notify your local SPEC Relationship Manager of all the sites for which you provide management support or oversight. The SPEC Relationship Manager will identify your EFIN and list each of the sites you are requesting Relational EFIN access for when placing the software order. If the request is not completed at the time the software order is placed it must be completed prior to the start of e-file for the sites. A Relational EFIN will not enable you to transmit for multiple EFINS, which is discussed later. All the Relational EFIN permits is access to production and other statistical management reports available through TaxWise.

For additional information refer to your Publication 3189 and your IRS SPEC representative.

Note: Use of the Relational EFIN requires taxpayer consent. Refer to Publication 4299, *Privacy and Confidentiality - a Public Trust* for more details on obtaining consent.

Transmitting Returns for Multiple EFINS

Requests must be made when your software order is made to ensure receipt of transmitting EFIN(s), also known as XMIT Codes. More information may be obtained in Publication 3189, *Transmitting Returns for Multiple EFINS* in the yellow tab section entitled TaxWise Pre-Filing Season.

Reporting Site Information to IRS SPEC

Prior to opening your site, provide your IRS SPEC office with Form 13715, *Volunteer Site Information Sheet*. Include all request information: site location, contacts, hours of operation and services offered. Update during the filing season whenever changes occur.

FORM 13715

Form 13715 (Rev. August 2009)	Department of the Treasury — Internal Revenue Service SPEC Volunteer Site Information Sheet	
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Purpose: Information from this form is used by our IRS toll-free assistance line to help taxpayers locate the nearest volunteer tax preparation site. Please carefully **review and update** the information below to correct missing **and/or existing** information. Once complete, return to your local IRS contact. **Once this form is submitted, if the site information changes, immediately contact your local SPEC contact person.**

SITE General Information

Site Name:		Is the site an Appointment only Site?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Site Address:		Appointment Phone Number	
City, State, ZIP:		Name of Site Contact for Appointments	
County:		Program Type: VITA, VITA Grant, Military, AARP, TCE	
Name of Grant Organization			
Site ID Number (SIDN)		Federal e-file State e-file	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
First day open/ Last day open	/	Is the site open to public?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Languages Offered at Site		Does site offer Financial Education and Asset Building Services?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Schedule

Day	Time		Comments (e.g. holiday closures, alternative opening times)
	Open	Close	
MON			
TUE			
WED			
THUR			
FRI			
SAT			
SUN			

Site Coordinator or Contact

Name:		Best Time to Call:	<input type="checkbox"/> AM <input type="checkbox"/> PM
Mailing Address:		Email Address:	
City, State ZIP:		Is this a revision of information you previously provided for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Phone Number:		Date of this revision	

IRS Use Only

Date Form 13715 Received in Territory Office	
Territory Manager Approval (Signature & Date)	
Date STARS Updated	
SEID of employee who updated STARS	

Privacy Act Notice – Our legal right to ask for information is 5 U.S.C. 301 and 26 USC 7801.
 The primary purpose of asking for this information is to assist us in providing services to taxpayers at sites supporting IRS volunteer income tax preparation and outreach programs. We may provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.
 For more information about uses, see the Privacy Act notice for the Taxpayer Assistance Reporting System (STARS) in the Federal Register: July 19, 2004 (Volume 69, Number 137) [Notices] [Pages 43055-43056]
 Your response is voluntary. However, if you do not provide all or part of the requested information, the IRS may not be able to provide accurate information regarding the locations and services at volunteer tax preparation sites.

QSR 10 SECURITY

Security Guidelines are being followed as outlined in Publication 4299, *Privacy and Confidentiality – A Public Trust*.

Providing a Safe Environment for Information

Implement a process to ensure information is adequately protected at all times. The process should include but is not limited to the following:

- Ensure that the information provided during the course of tax return preparation is under the care of volunteers at all times.
- Use locked storage. Keep devices (i.e., diskettes, CDs, flash drives, pen drives, key drives, thumb drives, etc.) containing taxpayer information secure.
- Label and account for the devices.
- Secure the equipment used for electronic tax return preparation and filing.
- Use passwords to prevent unauthorized access to the computer and software.
- Ensure portable equipment is under the care of volunteers at all times.
- Use passwords to prevent unauthorized access to the computer and software.
- Guard equipment connected to the Internet with virus protection software.
- Ensure information is not accessible to general computer users who share equipment.
- Use data encryption processes when available to secure data stored on computers and on back-up devices.
- Ensure computer settings do not store passwords and any other key information that could provide access to information on the computer.
- Record the make, model, serial number, and bar codes of all computer equipment used and keep in a secure location. This can save valuable time if it is necessary to report the equipment as lost or stolen.

Stolen Equipment

If a Site Coordinator or volunteer determines an IRS computer or printer is stolen, you must report it to the IRS SPEC Office within 48 hours and file a police report. Once notified of a theft, IRS SPEC will initiate its internal reporting process. IRS will contact you within a few days for additional information and a copy of your police report. If you are unable to reach your IRS SPEC contact, email: Partner@irs.gov for assistance.

Stolen and Lost Information – Taxpayer Notification

No matter how diligent partners and volunteers are at protecting information, there is always a chance that it will be stolen or lost. If this occurs, notify the appropriate authorities and your IRS SPEC contact; then thoroughly evaluate the incident. Be sure to take action to prevent other losses of information. Because each incident of loss is unique, Site Coordinators and their partners should evaluate the circumstances surrounding the loss and decide whether to the risk of identity theft warrants notification of the individuals whose information may have been compromised.

QSR 10 (continued)

SECURITY

The following table depicts situations that have occurred and may prove helpful in evaluating risk and determining whether notification should be considered. All examples assume that individual tax return information is present.

ID	Situation	Risk Assessment
	A laptop and its bag are stolen. The passwords to the computer programs were recorded on a note card in the bag.	Risk is high because the password was with the computer and makes the data easily accessible.
	A laptop is stolen. Passwords are required to access the programs on the computer and they were not compromised. The software program used to prepare returns encrypts the data and return information is only stored within this software.	Risk is low. Use of passwords and encryption greatly reduce the risk of compromised data.
	A folder with information reports (W-2, 1099) and/or Forms 8453 or 8879 is stolen from the site by an angry taxpayer.	Risk is high because the information is easily accessible.
	A disk containing return information is lost. The data on the disk was saved using a tax preparation software program that encrypts the data when saved to a disk.	Risk is low. Use of encryption on the disk greatly reduces the risk of compromised data.
	A laptop is stolen with encryption and the passwords are not compromised but the briefcase contained a Return Acknowledgement Report for accepted returns.	Risk is high. The information on the Return Acknowledgement Report is easily accessible.

VITA/TCE Computer Loan Program

Reporting a Problem:

Phone IRS Computer Support - 1-866-743-5748, select Option 2 for information technology support or email mits.eues.enterprise.service.desk@irs.gov. Do not give this phone number to taxpayers.

Please identify yourself as working with the VITA, TCE or AARP Volunteer Tax Preparation Programs. You must have the IRS bar code of the computer ready to provide to the assistor when you call.

The following publications are also useful sources of information:

- **Publication 4390** – *VITA/TCE Computer Loan Program*
- **Publication 4473**, *IRS Computer Loan Program Welcome Package*

IRS SPEC QUALITY REVIEWS

IRS Quality Reviews:

New for 2010:

IRS SPEC Shopping reviews have been eliminated from the Quality Review Program.

Note: the Taxpayer Inspector General for Tax Administration (TIGTA) will continue its shopping review program.

Purpose:

IRS SPEC will conduct site and return reviews as part of the Volunteer Return Preparation Program – Quality Improvement Process. The goal of the reviews is to ensure that sites are operating effectively, efficiently, and adhering to the Quality Site Requirements. Review data will be used enhance to quality of volunteer return preparation and taxpayer service.

What is an Accurate Tax Return?

A federal tax return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer information provided in the intake and interview process and all supporting documentation.

Components of IRS Reviews

Return Reviews:

The purpose of Forms 6729C, *Criteria Return Review Sheet* and 6729R, *QSS Return Review Sheet*, is to gather information about the accuracy of a federal tax return. A return review is a process used to determine the accuracy of key elements on the federal tax return based on the intake and interview sheet and supporting documentation provided by the taxpayer.

The determination is made by comparing the volunteer prepared return to the completed intake sheet and supporting documents, thus ensuring that the law has been correctly applied. Return reviews are conducted on the same day, by the same individual conducting a site review. If possible, the return review should be conducted in a semi-private area with access to an electrical outlet.

Site Review

The purpose of Form 6729, *Quality Site Review Sheet* is to gather information about administrative aspects of a volunteer site. The reviewer will observe the site's activities and procedures. In some cases, you may be asked for clarification on the processes used at your site.

Types of Reviews

There are two types of IRS SPEC reviews: Criteria reviews and Quality Statistical Sample reviews. In addition, the Treasury Inspector General for Tax Administration (TIGTA) conducts Shopping reviews of VITA/TCE sites. The chart below provides details of each review:

IRS SPEC QUALITY REVIEWS (continued)

IRS Stakeholder Partnerships, Education and Communication (SPEC) Quality Reviews			
Type of Review	IRS SPEC Criteria Review	Treasury Inspector General for Tax Administration (TIGTA) Shopping Reviews	IRS SPEC Quality Statistical Sample (QSS) Reviews
Selection Process	<p>The IRS SPEC office will use specific criteria to select a mixture of VITA and TCE sites. Some of the criteria are:</p> <ol style="list-style-type: none"> 1. New sites during their initial year of operation. 2. Established sites with a new Site Coordinator (without prior Site Coordinator experience) or a Site Coordinator who did not complete IRS SPEC Site Coordinator training. 3. IRS SPEC manager's discretion. Managers may exercise their judgment in site selection based upon individual site circumstances and needs. 	<p>TIGTA will select sites for the Shopping Reviews using specific criteria to identify the selected sites.</p>	<p>The Statistics of Income (SOI) office will use specific criteria to select a mixture of VITA and TCE sites. Some of the criteria are:</p> <ul style="list-style-type: none"> – Even geographic distribution among the IRS SPEC Areas. – Limited number of reviews per specific partner to avoid the appearance of targeting any one partner. – Sites open for the year – Sites open to the public – Private sites not open to the public
Reviewer	<p>Local IRS SPEC employee will perform the criteria review.</p>	<p>The TIGTA Shopper will perform the shopping review and the IRS SPEC reviewer will perform a site review.</p>	<p>The QSS cadre reviewer will perform the review.</p>
Form Used to Capture Results	<p>The Criteria Reviewer will use Form 6729, Site Review and 6729-C, Criteria Return Review to capture the accuracy of the return and adherence to the QSR. The results will be recorded in the Quality Database.</p>	<p>The TIGTA Shopper will capture the TIGTA Shopping results into their database. The IRS SPEC reviewer will use Form 6729 to capture the site review results in the Quality Database.</p>	<p>The QSS Reviewer will use Form 6729, Site Review and 6729-R, QSS Return Review to capture the results in the Quality Database.</p>

IRS SPEC QUALITY REVIEWS (continued)

IRS Stakeholder Partnerships, Education and Communication (SPEC) Quality Reviews			
Type of Review	IRS SPEC Criteria Review	Treasury Inspector General for Tax Administration (TIGTA) Shopping Reviews	IRS SPEC Quality Statistical Sample (QSS) Reviews
Post Review Discussion	Reviewer will lead the feedback discussion with the Site Coordinator. During the discussion, the reviewer will discuss the results. Notification will be provided to the responsible partner.	The local IRS SPEC office representative will lead the feedback discussion with the Site Coordinator. During the discussion, the IRS SPEC representative will discuss both the TIGTA Shopping and Site Review findings. The IRS SPEC representative should also attempt to notify the responsible partner during the feedback discussion or after the review.	The QSS Reviewer will lead the feedback discussion with the Site Coordinator. During the discussion, the reviewer will discuss both the Site Review and return review findings. If possible, the QSS Reviewer should also attempt to notify the responsible partner during the feedback discussion or after the review.
Follow-up and Corrective Actions	Corrective and follow-up actions will be recommended by the reviewer to the Site Coordinator. Form 6729 and Form 6729-C will be provided to the Partner and Site Coordinator within seven business days from the date of the review.	The local IRS SPEC office will provide the Site Coordinator and/or IRS SPEC Partner with the results of the Site Review by sending the completed Form 6729 Quality Site Review Sheet within seven business days from the date of the review.	Corrective and follow-up actions will be recommended by the QSS Reviewer to the Site Coordinator and the assigned – IRS SPEC representative. The IRS SPEC representative or their manager will provide a copy of the Form 6729 and Form 6729-R to the Partner/Site Coordinator.

FORM 6729

Form 6729 (Rev. September 2009)	Department of the Treasury – Internal Revenue Service Site Review Sheet	Date of Review:
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Site Name:	SIDN:	Reviewer SEID:
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Review conducted by: <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> TC non-RM <input type="checkbox"/> RM <input type="checkbox"/> TM <input type="checkbox"/> Partner <input type="checkbox"/> Other						
Type of Review: <input type="checkbox"/> QSS <input type="checkbox"/> Criteria <input type="checkbox"/> Post Shopping		Site Type: <input type="checkbox"/> E-file <input type="checkbox"/> Paper Only		Advanced Notice: <input type="checkbox"/> Announced <input type="checkbox"/> Unannounced		

Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR) of the Volunteer Income Tax Assistance/Tax Counseling for the Elderly programs. The QSR are provided in the following publications: P1084, *IRS Volunteer Site Coordinator's Handbook* and P3189, *Volunteer E-file Administrator's Guide*. Do not enter any information that identifies a specific person in the comments box. The comments box should include identified errors and corrective actions. Provide detailed comments where corrective actions are needed.

Training Return Preparation				YES	NO	N/A	Comments
1	What type of Intake/Interview sheet was observed being used to prepare returns? <input type="checkbox"/> Form 13614-C <input type="checkbox"/> IRS Approved Partner Sheet <input type="checkbox"/> Unapproved Form <input type="checkbox"/> None						
2	Which method does the site generally use to conduct Quality Reviews? <input type="checkbox"/> Self-review <input type="checkbox"/> Designated Review <input type="checkbox"/> Peer Review <input type="checkbox"/> None						
3	What type of Quality Review tool was observed being used to review returns? <input type="checkbox"/> Form 13614-C <input type="checkbox"/> IRS Approved Partner Sheet/F8158 <input type="checkbox"/> Unapproved Form <input type="checkbox"/> None						
4	How did the Site Coordinator receive training? <input type="checkbox"/> Interactive <input type="checkbox"/> Link and Learn Taxes <input type="checkbox"/> Self Study <input type="checkbox"/> None						
5	How many years has the Site Coordinator been in their current position? <input type="checkbox"/> 1st year <input type="checkbox"/> 2 - 4 years <input type="checkbox"/> 5 - 10 years <input type="checkbox"/> 11 or more years						
6	Are all Volunteer Preparers and Quality Reviewers at the site today certified?						
7	Have all volunteers working at the site today signed the Form 13615, <i>Volunteer Agreement</i> , and Form 13206, <i>Code of Conduct</i> ?						

Site Operations				YES	NO	N/A	Comments
8	Is Publication 4012, <i>Volunteer Resource Guide</i> , available for use at the site?						
9	Is Publication 17, <i>Your Federal Income Tax For Individuals</i> , available for use at the site?						
10	Did you observe the site preparing out-of-scope returns?						
11	Is the Title VI, <i>Your Civil Rights Are Protected</i> , information available at the site?						
12	Is the current site operating information recorded in STARS correctly?						
13	Is the site using the correct SIDN?						
14	Are all current Volunteer Tax Law Alerts and/or AARP Cyber Tax Messages available at the site?						
15	Does the site offer loans, such as RALs and RACs?						
16	Does the site inform the taxpayers of the direct deposit option?						
17	Does the site offer debit cards?						
18	Does the site inform taxpayers of the split refund option, including savings bonds?						

FORM 6729

E-File Sites Only		YES	NO	N/A	Comments
19	Is the site using the correct EFIN?				
20	Does site take reasonable steps to transmit completed returns within 3 calendar days?				
21	Does the site take reasonable steps to retrieve e-file acknowledgments within 2 calendar days after return transmission?				
22	For e-file rejects that cannot be corrected, does the site take reasonable steps to notify taxpayers within 24 hours?				
23	Is the site properly retaining or forwarding Forms 8879, <i>IRS e-file Signature Authorization</i> ?				
24	Is the DCN included on Forms 8879, <i>IRS e-file Signature Authorization</i> , and/or Forms 8453, <i>U.S. Individual Income Tax Transmittal for an IRS e-file Return</i> ?				
Privacy & Confidentiality		YES	NO	N/A	Comments
25	Is sensitive information being properly disposed of (e.g. shredded, burned, or returned to taxpayer), as defined in Publication 4299, <i>Privacy and Confidentiality - A Public Trust</i> ?				
26	Are all site computers protected with a "strong" password?				
27	Is the site properly backing-up all returns?				
28	Are all portable data media (e.g. flash drives, etc.) containing taxpayer data protected?				
29	Are "strong" passwords required to access the tax preparation software?				
30	Is taxpayer information disclosed or used for purposes other than return preparation (IRC 7216)?				
31	Based on IRC 7216, are consent notices properly solicited from required taxpayers prior to return preparation? <input type="checkbox"/> Yes - Consent notices properly solicited <input type="checkbox"/> No - Consent notices improperly solicited <input type="checkbox"/> No - Consent notices not solicited at all, but should be <input type="checkbox"/> N/A - TP info not used for other purposes				
Adherence to Quality Site Requirements		YES	NO	N/A	Comments
32	Does the site adhere to all of the VITA/TCE Quality Site Requirements?				Measurement of this question is based on the answers to questions 1, 3, 6-11, 13, 14, 19-29 and 31.

Remarks:

FORM 6729-C

Form 6729C (Rev. August 2009)	Department of the Treasury – Internal Revenue Service Criteria Return Review Sheet	Date of Review:
Site Name:	SIDN:	Site Review ID:
Review conducted by: <input type="checkbox"/> TC non-RM <input type="checkbox"/> RM <input type="checkbox"/> TM <input type="checkbox"/> Partner <input type="checkbox"/> Other		
Site Type: <input type="checkbox"/> E-file <input type="checkbox"/> Paper Only	Type of Return: <input type="checkbox"/> 1040 <input type="checkbox"/> 1040A <input type="checkbox"/> 1040EZ	Reviewer SEID:

Instructions: Use this form to assess the accuracy of the return by comparing the Intake and Interview Sheet (I&I), return and all other supporting documentation. Choose the most appropriate answer because you can not select more than one. Be sure to enter a detailed comment for all No or underlined answer options. The Quality Database will not allow moving to the next question until a comment is entered where required. A detailed comment would include identified errors and corrective actions. Do not enter any information that identifies a specific person.

	Quality	Comments
1	Prior to the review, what type of Intake/Interview Sheet was used to prepare this return? <input type="checkbox"/> Form 13614-C <input type="checkbox"/> IRS Approved Partner Sheet <input type="checkbox"/> <u>Unapproved Form</u> <input type="checkbox"/> <u>None</u>	
2	What type of Quality Review tool was used on this return? <input type="checkbox"/> Form 13614-C <input type="checkbox"/> IRS Approved Partner Sheet/F8158 <input type="checkbox"/> <u>Unapproved Form</u> <input type="checkbox"/> <u>None</u>	
3	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> International	
4	What is the highest certification level of the volunteer preparer? Comment required when certification level of volunteer is lower than required. <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> International <input type="checkbox"/> <u>None</u>	
5	What is the highest certification level of the volunteer quality reviewer of this return? Comment required when cert. level of QR is lower than required. <input type="checkbox"/> <u>Basic</u> <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> International <input type="checkbox"/> <u>None</u>	
6	How many years has the volunteer preparer prepared taxes? <input type="checkbox"/> 1st year <input type="checkbox"/> 2 - 4 years <input type="checkbox"/> 5 - 10 years <input type="checkbox"/> 11 or more years	
	Label	YES NO N/A
7	Are all names on the return correct?	
8	Are all SSNs/ITINs on the return correct?	
9	Were the names and SSNs/ITINs validated using proper documentation? <input type="checkbox"/> Yes - Proper docmtn used <input type="checkbox"/> <u>No - Improper docmtn used</u> <input type="checkbox"/> <u>No - No validation done</u>	
	Filing Status	YES NO N/A
10	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW	
11	Is the filing status on the return correct?	
12	If the filing status is incorrect, what is the correct filing status? If the filing status is correct, answer N/A. <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW <input type="checkbox"/> N/A	
	Exemptions	YES NO N/A
13	Is the number of personal exemptions correct?	
14	Is the number of dependency exemptions correct?	

FORM 6729-C

Income		YES	NO	Comments
15	Are wages correct?			
16	Is investment income correct?			
17	Is all other Income correct?			
Adjusted Gross Income		YES	NO	Comments
18	Are Adjustments to Income correct?			
Tax and Credits		YES	NO	Comments
19	Is the standard deduction correct?			
20	Are the itemized deductions correct?			
21	Is the Child and Dependent Care Credit amount correct?			
22	Is the non-refundable Education Credit amount correct?			
23	Is the Retirement Savers Credit amount correct?			
24	Is the Child Tax Credit amount correct?			
25	Are all other Tax and Credits amounts correct?			
Other Taxes		YES	NO	Comments
26	Is the self-employment tax correct?			
27	Is the tax on unreported Social Security and Medicare income correct?			
28	Is the additional tax on IRA distributions correct?			
29	Is the tax payment of Advanced Earned Income Tax Credit amount correct?			
30	Are all Other Taxes correct?			
Payments		YES	NO	Comments
31	Is the federal withholding correct?			
32	Are the estimated tax payments correct?			
33	Are the Schedule M benefits (Making Work Pay and Government Retiree Credits) correct?			
34	Is the Earned Income Credit amount correct?			
35	Is the Additional Child Tax Credit amount correct?			
36	Is the refundable Hope Education Credit amount correct?			
37	Is the First-Time Homebuyer Credit amount correct?			
38	Are all other Payments correct?			
Accuracy of Return		YES	NO	Comments
39	Based on the information provided, was an accurate return prepared?			Measurement of this question will be based on answers to questions 7, 8, 11, and 13-38.

Remarks:

FORM 6729-R

Form 6729-R (Rev September 2009)	Department of the Treasury – Internal Revenue Service QSS Return Review Sheet	Date of Review
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Site Name:	SIDN:	Site Review ID:
------------	-------	-----------------

Review conducted by: <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> QSS Manager	Reviewer SEID:
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Site type: <input type="checkbox"/> E-file <input type="checkbox"/> Paper only	Type of return: <input type="checkbox"/> 1040 <input type="checkbox"/> 1040A <input type="checkbox"/> 1040EZ	Return <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
---	---	--

Instructions: Use this form to assess the accuracy of the return by comparing the 6729-R, Intake and Interview Sheet (I&I), return and all other supporting documentation. Consider all answer options prior to making a selection. Choose the most appropriate answer because you can not select more than one. Choose the "Ripple Effect Error" answer option when the error was caused by incorrect entries elsewhere in the return as indicated in parenthesis. If one of the specific answer options does not apply, choose "Other" and provide a comment. Be sure to enter a detailed comment for all underlined answer options. The Quality Database will not allow moving to the next question until a comment is entered where required. A detailed comment, for example, would include the name of a missing form and the relevant amount. Comments should include any corrective actions.

	Quality	Comments
1	Prior to the review, what type of Intake/Interview Sheet was used to prepare this return? Form 13614-C <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete IRS Approved Partner Sheet <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete Unapproved Form <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete <input type="checkbox"/> None	
2	What type of Quality Review tool was used on this return? Form 13614-C <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete IRS Approved Partner Sheet/F8158 <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete Unapproved Form <input type="checkbox"/> Complete <input type="checkbox"/> Incomplete <input type="checkbox"/> None	
3	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> International	
4	What is the highest certification level of the volunteer preparer? <u>Comment required when certification level of volunteer is lower than required.</u> <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> International <input type="checkbox"/> None	
5	What is the highest certification level of the volunteer quality reviewer of this return? <u>Comment required when certification level of QR is lower than required.</u> <input type="checkbox"/> Basic <input type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> International <input type="checkbox"/> None	
6	How many years has the volunteer preparer prepared taxes? <input type="checkbox"/> 1 st year <input type="checkbox"/> 2-4 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 11 or more years	

	Label	Comments
7	Are all names on the return correct? <input type="checkbox"/> Yes-All names are correct <input type="checkbox"/> No-One or more names are incorrect	
8	Are all SSNs/ITINs on the return correct? <input type="checkbox"/> Yes-All SSNs/ITINs are correct <input type="checkbox"/> No-One or more SSNs/ITINs are incorrect	
9	Were the names and SSNs/ITINs validated using proper documentation? <input type="checkbox"/> Yes-Proper doc. was used to validate <input type="checkbox"/> No-Proper doc. was not used to validate <input type="checkbox"/> No-No validation done	

	Filing Status	Comments
10	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW	
11	Is the filing status on the return correct? <input type="checkbox"/> Yes-FS is correct <input type="checkbox"/> No-No qualifying person <input type="checkbox"/> No-Lived w/ spouse last 6 mos. <input type="checkbox"/> No-Could be claimed by someone else <input type="checkbox"/> No-Still married 12/31 <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> No-Dependent filed joint w/ spouse	

FORM 6729-R

Form **6729-R**
(Rev September 2009)

QSS Return Review Sheet

Page 2 of 4

Exemptions		Comments
12	If the filing status is incorrect what is the correct filing status? If the filing status is correct, answer N/A. <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW <input type="checkbox"/> N/A-Filing status is correct	
13	Is the number of personal exemption(s) correct? <input type="checkbox"/> Yes-# of personal exemptions correct <input type="checkbox"/> No-Person cannot claim themselves <input type="checkbox"/> No-Cannot claim spouse as an exemption	
14	Is the number of dependency exemptions correct? <input type="checkbox"/> Yes-# of dependency exemptions correct <input type="checkbox"/> No-Claiming ineligible persons <input type="checkbox"/> No-Not claiming eligible persons <input type="checkbox"/> N/A-No dependents & none claimed	
Income		Comments
15	Are wages correct? <input type="checkbox"/> Yes-Wages correct <input type="checkbox"/> No-Omitted wages <input type="checkbox"/> No-Included something other than wages <input type="checkbox"/> No-Other <input type="checkbox"/> N/A-No wages & none claimed	
16	Is investment income correct? <input type="checkbox"/> Yes-Investment income correct <input type="checkbox"/> No-Omitted investment income <input type="checkbox"/> No-Included something other than investment income <input type="checkbox"/> No-K-1 input error <input type="checkbox"/> No-Error in basis on Sch. D <input type="checkbox"/> N/A-No investment income & none claimed <input type="checkbox"/> No-Other	
17	Is all other Income correct? <input type="checkbox"/> Yes-Other Income correct <input type="checkbox"/> No-Omitted other Income <input type="checkbox"/> No-Ripple effect error (taxable SSA) <input type="checkbox"/> No-Sch C-EZ income error <input type="checkbox"/> No-Sch C-EZ expense error <input type="checkbox"/> No-Sch E rental income error <input type="checkbox"/> No-Sch E rental expense error <input type="checkbox"/> No-1099R Box 2 Taxable Amount error <input type="checkbox"/> No-State income tax refund error <input type="checkbox"/> No-Other <input type="checkbox"/> N/A-No other Income & none claimed	
Adjusted Gross Income		Comments
18	Are Adjustments to Income correct? <input type="checkbox"/> Yes-Adjustments to Income correct <input type="checkbox"/> No-Omitted Adjustments to Income <input type="checkbox"/> No-Ripple effect error (SE tax) <input type="checkbox"/> No-Educator and/or reservists expenses <input type="checkbox"/> No-Penalty for early withdrawal on savings <input type="checkbox"/> No-Student loan interest <input type="checkbox"/> No-IRA deduction <input type="checkbox"/> N/A-No Adj to Income & none claimed <input type="checkbox"/> No-Other	
Tax and Credits		Comments
19	Is the standard deduction correct? <input type="checkbox"/> Yes-Standard deduction correct <input type="checkbox"/> No-Ripple effect error (filing status) <input type="checkbox"/> No-Age/blindness <input type="checkbox"/> No-Real estate taxes for home <input type="checkbox"/> No-New vehicle sales tax <input type="checkbox"/> No-Other <input type="checkbox"/> N/A-Itemized & no standard deduction claimed	
20	Are the itemized deductions correct? <input type="checkbox"/> Yes-Itemized deductions correct <input type="checkbox"/> No-Ripple effect error (AGI) <input type="checkbox"/> No-Medical <input type="checkbox"/> No-Taxes <input type="checkbox"/> No-Interest <input type="checkbox"/> No-Contributions <input type="checkbox"/> No-Other <input type="checkbox"/> N/A-Used std ded & did not itemize	
21	Is the Child and Dependent Care Credit amount correct? <input type="checkbox"/> Yes-Entitled to CDCC & correct <input type="checkbox"/> No-Ripple effect error (earned income) <input type="checkbox"/> Yes-Entitled to CDCC, but no tax liability & did not claim <input type="checkbox"/> No-Failed to show income for spouse <input type="checkbox"/> No-Ripple effect error (AGI) <input type="checkbox"/> N/A Not entitled to CDCC & none claimed <input type="checkbox"/> No-Other	

FORM 6729-R

Form **6729-R**
(Rev September 2009)

QSS Return Review Sheet

Page 3 of 4

	Tax and Credits (continued)	Comments
22	Is the non-refundable Education Credit amount correct? <input type="checkbox"/> Yes-Entitled to non-ref. Ed. Credit and correct <input type="checkbox"/> Yes-Entitled to non-ref. Ed. Credit, but no tax liability & none claimed <input type="checkbox"/> No-Ripple effect error (income) <input type="checkbox"/> No-Ripple effect error (personal exemptions) <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> N/A-Not entitled to non-ref. Ed Credit & none claimed	
23	Is the Retirement Savers Credit amount correct? <input type="checkbox"/> Yes-Entitled to Retirement Savers Credit & correct <input type="checkbox"/> Yes-Entitled to Ret. Savers Credit, but no tax liability & none claimed <input type="checkbox"/> No-Ripple effect error (taxable income) <input type="checkbox"/> No-Failed to input Roth IRA contribution <input type="checkbox"/> No-Withdrawal prohibition error <input type="checkbox"/> N/A-Not entitled to Ret. Savers Credit & none claimed <input type="checkbox"/> <u>No-Other</u>	
24	Is the Child Tax Credit amount correct? <input type="checkbox"/> Yes-Entitled CTC & correct <input type="checkbox"/> Yes-Entitled CTC, but no tax liability & none claimed <input type="checkbox"/> No-Ripple effect error (taxable income) <input type="checkbox"/> N/A-Not entitled to CTC & none claimed <input type="checkbox"/> <u>No-Other</u>	
25	Are all other Tax and Credits amounts correct? <input type="checkbox"/> Yes-Entitled other Tax and Credits & correct <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> Yes-Entitled to other Tax Credits, but no tax liability & none claimed <input type="checkbox"/> No-Ripple effect error (taxable income) <input type="checkbox"/> N/A-Not entitled to other Tax & Credits & none claimed	
	Other Taxes	Comments
26	Is the self-employment tax correct? <input type="checkbox"/> Yes-Self-employment tax <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> Yes-SE income below threshold & none claimed <input type="checkbox"/> N/A-No SE income & none claimed <input type="checkbox"/> No-Ripple effect error (expenses) <input type="checkbox"/> No-Ripple effect error (income)	
27	Is the tax on unreported Social Security and Medicare income correct? <input type="checkbox"/> Yes-Tax on unreported Soc. Sec. & Med. income correct <input type="checkbox"/> <u>No-Tax on unreported Soc. Sec. & Med. income incorrect</u> <input type="checkbox"/> N/A-No unreported Soc. Sec. & Med. income & none claimed	
28	Is the additional tax on IRA distributions correct? <input type="checkbox"/> Yes-Additional tax on IRA distributions correct <input type="checkbox"/> Yes-Taxpayer over 59-1/2, not taxable & not claimed <input type="checkbox"/> <u>No-Additional tax on IRA distribution incorrect</u> <input type="checkbox"/> N/A-No IRA distribution & none claimed	
29	Is the tax payment of Advanced Earned Income Tax Credit amount correct? <input type="checkbox"/> Yes-Tax Payment of AEIC correct <input type="checkbox"/> <u>No-Tax Payment of AEIC incorrect</u> <input type="checkbox"/> N/A-No AEIC & none claimed	
30	Are all Other Taxes correct? <input type="checkbox"/> Yes-All Other Taxes correct <input type="checkbox"/> <u>No-All Other Taxes incorrect</u> <input type="checkbox"/> N/A-No Other Taxes & none claimed	
	Payments	Comments
31	Is the federal withholding correct? <input type="checkbox"/> Yes-Federal withholding correct <input type="checkbox"/> <u>No-Federal withholding incorrect</u> <input type="checkbox"/> N/A-No federal withholding & none claimed	

FORM 6729-R

Form **6729-R**
(Rev September 2009)

QSS Return Review Sheet

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	Payments (contunued)	Comments
32	Are the estimated tax payments correct? <input type="checkbox"/> Yes-Estimated tax payments correct <input type="checkbox"/> <u>No-Estimated tax payments incorrect</u> <input type="checkbox"/> N/A-No estimated tax payments & none claimed	
33	Are the Schedule M benefits (Making Work Pay and Gov't Retiree Credit) correct? <input type="checkbox"/> Yes-Sch. M benefits correct <input type="checkbox"/> No-Ripple effect error (earned income) <input type="checkbox"/> No-Government retiree error <input type="checkbox"/> N/A-Not entitled to Sch. M & none claimed <input type="checkbox"/> No-\$250 (\$500 MFJ) offset error <input type="checkbox"/> <u>No-Other</u>	
34	Is the Earned Income Credit amount correct? <input type="checkbox"/> Yes-Entitled to EIC and correct <input type="checkbox"/> No-Ripple effect error (filing status) <input type="checkbox"/> No-Misclassified qualifying child <input type="checkbox"/> N/A-Not entitled to EIC (income/wage) & none claimed <input type="checkbox"/> No-Ripple effect error (income) <input type="checkbox"/> <u>No-Other</u>	
35	Is the Additional Child Tax Credit amount correct? <input type="checkbox"/> Yes-Entitled to ACTC & correct <input type="checkbox"/> No-Ripple effect error (filing status) <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> N/A-Not entitled to ACTC (no dependents) & none claimed <input type="checkbox"/> No-Ripple effect error (income)	
36	Is the refundable Hope Education Credit amount correct? <input type="checkbox"/> Yes-Entitled to refundable Hope Ed. Credit & correct <input type="checkbox"/> No-Ripple effect error <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> N/A-Not entitled refundable Hope Ed. Credit & none claimed	
37	Is the First-Time Homebuyer Credit amount correct? <input type="checkbox"/> Yes-Entitled to refundable First-Time Homebuyer Credit & correct <input type="checkbox"/> No-Bought outside of required time (1-1-09 thru 12-1-09) <input type="checkbox"/> <u>No-Other</u> <input type="checkbox"/> N/A-Not entitled refundable First-Time Homebuyer Credit & none claimed	
38	Are all other payments correct? <input type="checkbox"/> Yes-All other Payments correct <input type="checkbox"/> <u>No-All other Pavments incorrect</u> <input type="checkbox"/> N/A-No other Payments & none claimed	
	Accuracy of Return	Comments
39	Based on the information provided was an accurate return prepared?	Measurement of this question will be determined from questions 7, 8, 11, and 13-38.

CHECKLIST FOR CLOSING A SITE

Site Coordinators Checklist:

Closing the site:

At the end of the filing season, care should be taken to ensure that your site is closed properly. (Refer to Publication 3189 for detailed post-filing season e-file procedures.) The following actions should be taken:

1. Ensure that no taxpayer information has been left at the site.
2. Dispose of all unused forms, publications and posters (recycle if possible).
3. Submit a revised Form 13715, *IRS SPEC Volunteer Site Information Sheet*, to your IRS SPEC contact.
4. Ensure all acknowledgements have been retrieved and all rejects have been resolved.
5. Follow IRS procedures for retention or storing Forms 8879 and required attachments.
6. Submit any post-season e-file reports as required by your local IRS SPEC office.
7. Follow IRS procedures for backup, retaining or storing electronic return files.
8. Delete all taxpayer information contained in return preparation computers.
9. Follow procedures in Pub 4473 on returning IRS loaned equipment.

Volunteer Recognition

You should plan to have an awards celebration in late April or May. It doesn't have to be elaborate, but you do need a forum to say "Thank You" to your volunteers. The IRS SPEC organization would also like to recognize volunteers and organizations for their dedication during the filing season. Certificates of Appreciation are available from your IRS SPEC contact to present to individuals and organizations that have made noteworthy contributions to the program.

Evaluating the Filing Season

Site Coordinators should be alert to changes and suggestions throughout the filing season that will improve site operations. A written summary of your program and your suggestions will be valuable information for the next year. It is a good idea to have a meeting with your volunteers to thank them for their work and to get their suggestions for program improvement. IRS SPEC is interested in what it can do to improve the VITA/TCE programs. So, be sure to discuss your ideas with your IRS SPEC contact.

FORM 13614-C JOB AID FOR VOLUNTEERS

Form **13614-C**
(Rev. 8-2009)

Department of the Treasury – Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB # 1545-1964

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. If you have any questions please ask.

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

If no, use Pub 4012, Determining Residency Status Decision Tree to verify that taxpayer and/or spouse meet requirements to be U.S. residents for tax purposes.

1. Your First Name	M. I.	Last Name	Are you a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
Name as shown on Social Security records; see P4012, TAB 1 for information about hyphenated or double names			
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address Apt#			Current address where taxpayer will receive refund and/or other correspondence about the return
4. E-mail E-mail address where taxpayer can be reached		Phone Daytime or message number	
5. Your Date of Birth Verify date taxpayer/spouse was born	6. Your Occupation Job or Situation (e.g. retired, student)	7. Are you Legally Blind	Refer to Pub 17, Chapter 20, for definition of 'Legally Blind'.
9. Spouse's Date of Birth	10. Spouse's Occupation	8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
		11. Is Spouse Legally Blind	Refer to Pub 17, Chapter 33, for definition of 'Totally and Permanently Disabled'.
		12. Totally and Permanently D	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part II. Family and Dependent Information

Use Pub 4012, TAB C Interview Tips to verify dependency status of taxpayer and spouse.

1. As of December 31, 2009 your marital status was:

Single See Pub 4012, TAB B Interview Tips for definition of marriage recognized by the federal government for tax purposes.

Married: Did you live with your spouse during any part of the last six months of 2009? Yes No

Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Taxpayer should include everyone (except taxpayer and spouse) who lived in the taxpayer's home and everyone the taxpayer supported who lived elsewhere. List names as shown on Social Security records; see Pub 4012, TAB 1 for information about hyphenated or double surnames.	Verify date each person was born. Note: Incorrect birth dates may result in rejection of e-file.	See Pub 17, Chapter 3 for a list of relatives who do not need to live with the taxpayer to qualify as a dependent.	Verbally confirm the number of months each person listed lived in the taxpayer's home.	If not a US citizen, determine residency for tax purposes. See Pub 4012, Determining Residency Status-Decision Tree.	Important Reminder: Review all information in Section A, Part II and Section B, questions 1-5 before determining filing status and dependency exemptions. Use Pub 4012, TABs B and C to make your determinations.		

If additional space is needed please use page 4 and check here Review page 4 to see if taxpayer has provided additional information. Use page 4 to record interview notes.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

FORM 13614-C JOB AID FOR VOLUNTEERS

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- Yes No 1. If you are due a refund, would you like a direct deposit? -If yes to Q1 or Q2, verify routing and account numbers
-If deposit to 2 or 3 accounts requested, complete Form 8888
-If balance due, discuss W-4 adjustment or ES Payments
- Yes No 2. If you have a balance due, would you like a direct debit?
- During 2009 did you (or your spouse if filing a joint return):**
- Yes No 3. Buy a brand new vehicle? If yes, date of purchase: _____ ARRA - See Vehicle Sales Tax Deduction (Sch L)
- Yes No 4. Buy a home? If yes, closing date: _____ ARRA - See Firsttime Homebuyer Credit (F5405) Excludable Qualified Principal Residence Indebtedness only; all other amounts on F1099-C are out of scope; See Pub 4681
- Yes No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
- Yes No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? \$250 \$500
- Yes No 7. Are you or your spouse a government retiree? ARRA - If yes to Q6 or Q7, see Making Work Pay Credit (Sch. M)
- Yes No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.) ARRA - See Residential Energy Efficiency Credit
- Yes No 9. Live in an area that was affected by a natural disaster? If yes, where? _____ Check for tax benefits for declared disaster areas
- Yes No 10. Pay college tuition for yourself, your spouse, or your dependents?
- Yes No 11. Have any student loans? Student Loan Interest adjustment; See Pub 4012 TABs E and 3 ARRA - See new American Opportunity Credit (Hope)
- Yes No 12. Make estimated tax payments or apply last year's refund to your 2009 tax? If yes, amount _____

Important Reminder:
All items on this page must be checked either 'Yes' or 'No'.
Explain and assist taxpayers to complete any items they have questions about.

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- Yes No 1. Wages or Salary Enter all W-2 information; see Pub 4012, TAB 4 for entry instructions
- Yes No 2. Tip Income If yes, verify tips were reported to employer; if not, complete Form 4137
- Yes No 3. Scholarships See Pub 4012, TAB D (F1098-T)
- Yes No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc. If yes, complete worksheet
- Yes No 5. State Tax Refund: If yes, did you itemize your deductions last year? Yes No
- Yes No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
- Yes No 7. Alimony Income See Pub 4012, TAB E for alimony definition
- Yes No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home) Check Pub 4012 TAB 2 for Sch C-EZ eligibility; if not eligible, refer to a tax professional
- Yes No 9. Disability Income If yes, probe to determine that it is other than non-taxable SSI or VA benefits
- Yes No 10. Pensions, Annuities, and/or IRA Distributions See Pub 4012, TAB 2 (F1099-R)
- Yes No 11. Unemployment Compensation ARRA - See new exclusion (F1099-G)
- Yes No 12. Social Security or Railroad Retirement Benefits See Pub 4012, TAB 2 (Forms SSA-1099 and RRB-1099)
- Yes No 13. Income from Rental Property Tax preparer must be certified at the Military or International level; See Pub 4012, TAB 2 (Sch. E)
- Yes No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Documentation
On page 4, list the type and amount of any income not shown on a source document.

Use page 4 for additional notes

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- Yes No 1. Alimony: If yes, do you have the recipient's SSN? Yes No See Pub 4012, TAB E for alimony definition
- Yes No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
- Yes No 3. Educational expenses (such as a computer, books, etc.) See Pub 4012, TABs G and 6; compare credits and adjustment
- Yes No 4. Classroom supplies if you are a teacher Educator Expense adjustment; see Pub 4012, TAB 3
- Yes No 5. Medical expenses Include only qualified unreimbursed expense (Sch A); see Pub 17, Chapter 21
- Yes No 6. Home mortgage interest See Pub 17, Chapter 23 (Form 1098)
- Yes No 7. Real estate taxes for your home May be included in Standard Deduction (Sch. L) or Itemized Deductions (Sch. A)
- Yes No 8. Charitable contributions Advise taxpayer of records requirements (Sch A); see Pub 17, Chapter 24
- Yes No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

Documentation
On page 4, list the type and amount of any deductible and/or qualified expense not shown on a source document.

If yes, ask taxpayer for provider's TIN, check 'CDC' box on TaxWise Main Info Sheet, and complete F2441; See Pub 4012 TABs G and 5

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

FORM 13614-C JOB AID FOR VOLUNTEERS

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and the correct tax return! Verify the taxpayer's information on pages 1 & 2 of Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

See Qualifying Child, Qualifying Relative and Tie-Breaker rules, Pub 4012, TAB C.

No 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

See EIC Qualifying Child, Pub 4012, TAB H and Child and Dependent Care Credit Qualifying Person, Pub 4012, TAB G.

Important Reminder:

The volunteer must complete all questions in Section B.
(Check N/A only if there are no names listed in Section A, Part II).

See Qualifying Child requirements, Pub 4012, TAB C.

Yes No
 N/A

See Qualifying Relative requirements, Pub 4012, TAB C.

2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:

3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

See Qualifying Person for Head of Household filing status, Pub 4012, TAB B.

No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

See Disallowance of EIC, Pub 4012, TAB H

No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____

ARRA - See Section A Part III, Pub 4012 and Pub 17

No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Important Reminder:

The certified volunteer completes Section B while reviewing Section A and source documents with the taxpayer.

It must be completed prior to any return preparation.

Section C. To be completed by Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects the correct tax law application to the information provided by the taxpayer.

1. Section A & B of this form are complete.

2. Taxpayer and phone number verified.

3. Names, dates of spouse match the documents.

4. Filing Status determined.

5. Personal and Dependency Exemptions are entered correctly on the return.

6. All income shown on source documents and noted in Sections A, part IV is included on the tax return.

7. Any Adjustments to Income are correctly reported.

8. Standard, Additional or Itemized Deductions are correct.

9. All credits are correctly reported.

10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.

11. If direct deposit or debit was elected checking/saving account and routing information match the supporting documents.

12. Correct SIDN is shown on the return.

Important Reminder:

Section C must be completed by a Quality Reviewer (minimum Intermediate certification) after the return is prepared. The taxpayer should be present. The return must be checked against Sections A and B, source documents, and other information provided by the taxpayer.

ACRONYM GLOSSARY

AARP – A non-profit organization and IRS SPEC partner that operates the nationwide Tax-Aide network of VITA/TCE sites, which primarily serve seniors.

ARRA American Recovery and Reinvestment Act – Law (P.L. 111-5) signed 2/19/09 , includes provisions for new tax benefits for individuals and families, primarily for the 2009 and 2010 tax years.

e-file Electronic filing – Electronic transmission to IRS of a tax return prepared on a computer.

EFIN Electronic Filing Identification Number – An identification number assigned by the Internal Revenue Service to authorized IRS e-file providers. An EFIN is required to electronically file a federal tax return. To apply for an EFIN, submit Form 8633, Application to Participate in IRS e-file Program.

EIC or EITC Earned Income Tax Credit – A refundable tax credit. Eligibility and amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home.

IRS Internal Revenue Service – The Federal agency responsible for administering the Internal Revenue Code enacted by Congress.

ITIN Individual Taxpayer Identification Number – A nine-digit identification number issued by the Internal Revenue Service – for tax purposes use only by individuals who do not qualify for a Social Security Number. The first digit is 9, the fourth and fifth digits range from 77-88.

QSRA Quality Site Requirement Alert – An IRS SPEC communication to VITA/TCE sites during the filing season that updates, corrects, and/or clarifies operational procedures and processes related to the Quality Site Requirements.

SIDN Site Identification Number – A number assigned by IRS SPEC to identify each VITA/TCE site. SIDNs start with the letter "S" followed by 8 digits.

SPEC Stakeholder Partnerships, Education & Communication – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE Programs.

TCE Tax Counseling for the Elderly – One of the volunteer return preparation programs administered by IRS SPEC, TCE provides free tax preparation services primarily to taxpayers who are age 60 or older. The TCE Grant Program offers financial support to TCE sites.

TIGTA Treasury Inspector General for Tax Administration - Agency of the U.S. Department of Treasury that provides oversight of IRS activities.

VITA Volunteer Income Tax Assistance – One of the volunteer return preparation programs administered by IRS SPEC, VITA provides free tax preparation services primarily to low and moderate income taxpayers (incomes below the EITC upper limitation). VITA sites may focus on serving special needs populations, such as limited English proficient, persons with disabilities, or those in rural areas. The VITA Grant Program offers financial support to some VITA and TCE sites.

VTA Volunteer Tax Alerts – An IRS SPEC communication to VITA/TCE sites during the filing season that updates or clarifies tax law issues. All current year VTAs must be available at the VITA/TCE site as a reference tool for all volunteers.

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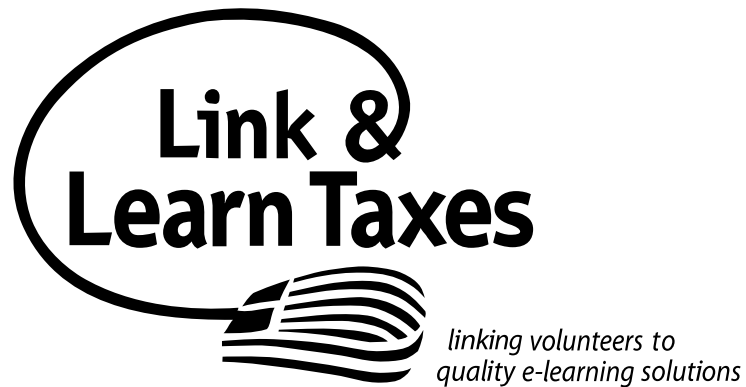
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This course is available on-line

www.irs.gov

Enter keyword: "volunteer training" or "link and learn"

The benefits.....

- Work at your own pace
- Access it anytime, anywhere-24/7...it's on the Internet
- Complete your volunteer certification online

Share your opinion.....

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partner@irs.gov

Volunteer Alerts – Tax Tips and Updates

Go to www.irs.gov and type "Volunteer Alerts" in the keyword field.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. If you believe taxpayers are eligible for TAS assistance, you can reach TAS by calling their toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.

