

FACT SHEET

2015 Filing Season: VITA/TCE Training & Site Products

September 2014



This document provides information regarding the 2014 volunteer training and site materials for the 2015 filing season.

Background

IRS is committed to offering technically accurate, timely and relevant electronic and printed products for internal and external use. These products support the leveraged approach to meet taxpayer needs for tax education and assistance through a network of partnerships with national and local businesses and organizations. Taxpayers also benefit with more accurate return preparation in our volunteer program.

Expired Legislative Provisions

The following legislative provisions (also referred to as extenders) expired as of December 31, 2013:

- Discharge of indebtedness on principal residence excluded from gross income of individuals (Cancellation of Debt)
- Qualified Charitable Distribution (QCD)
- Adjustments for up to \$250 for teacher classroom expenses
- Deduction for qualified tuition and related expenses
- Deduction for state and local general sales taxes
- Deduction for mortgage insurance premiums
- Nonbusiness energy property credit

By IRS policy, these expired provisions are not current law, thus, they have been removed from our training materials, specifically Publication 4491 (revised October 2014) and Link and Learn Taxes. If the laws are reinstated at the end of the year, we will notify volunteers via Publication 4491-X.

Update on Scope and Certification Changes

- The following scope changes/updates were approved for the 2015 Filing Season:
 - Simple royalty income received on Form 1099-Misc without associated expenses (Advanced)
 - Wash Sales (Advanced)
 - Medicaid Waiver payments (Basic)
 - Clarification on Roth IRA distribution
 - Cancellation of Debt - Nonbusiness Credit Card Debt Cancellation was removed from the Cancellation of Debt (COD) curriculum and inserted in the Advanced curriculum.
 - **UPDATE:** We removed all references to COD *for mortgages* from the training materials including Link and Learn Taxes. This is a **permanent** change due to the mortgage or principal residence indebtedness being affected by the expired legislative provisions.
 - Publication 5182 is the new publication for *Cancellation of Debt for Mortgages*. This publication will be available on IRS.gov if Congress extends the provision.
- The new name for the Publication 4942 is *Health Savings Account*.
- Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest* will contain certification tests and retests for Ethics, Basic, Advanced, Military, and International.
 - All retests will immediately follow each test.
 - Form 6744 will only be included in the Pub 4480 kit. It will not be available as a standalone document.
 - This form *will not contain the ethics training*, which can be found in Pub 4961, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*.
- The Basic test is now a prerequisite for the Foreign Students and Scholar test. This test cannot be taken until the Basic certification has been completed.

Available Training & Site Products for 2015 Filing Season ^(*denotes electronic product)

- Pub 4480, *VITA/TCE Link & Learn Taxes Training Kit* – contains Pub 4012 (*Volunteer Resource Guide*), Form 6744 (*VITA/TCE Volunteer Assistor's Test/Retest*), & Pub 5157 (*Affordable Care Act for VITA/TCE*) **Note: Pub. 4480 will be the only training kit offered.**
- Pub 4012, *Volunteer Resource Guide* (standalone)
- Pub 5051 (CD)*, *VITA/TCE Electronic Training Materials* (standalone)

This CD Rom will contain Pubs. 4012, 5157, 4491 *VITA/TCE Training Guide* (Rev. 10-2014), 4491-W *VITA/TCE Problems and Exercises* (Rev. 10-2014), 4942 *VITA/TCE Health Savings Accounts*, 4961 *Volunteer Standards of Conduct (Ethics)*, 4704-FS (*Foreign Student and Scholar Volunteer Test*), 4011 *Foreign Student and Scholar Volunteer Resource Guide*, 4695(PR) (*VITA/TCE Puerto Rico Volunteer Test*), 4696(PR) *VITA/TCE Puerto Rico Volunteer Resource Guide* Forms 6744 (Test/Retest), and 13614-C EN and SP (*Intake/Interview & Quality Review Sheet*). **Note: Pub 5051(CD) is available to those that have CD/DVD drives and would like to have copies of all the training products in one place. To link to other products, access to the website is necessary.**
- Pubs 4491 and 4491-W **Note: Volunteers must contact their Relationship Managers to order hardcopies of the 2013 evergreen version for new volunteers.** Consult IRS.gov for the latest updates to the electronic versions. **The updates and the corresponding page numbers will be shared with employees and volunteers in the Publication 4491-X (*VITA/TCE Training Supplement – Electronic Format*) and posted on the IRS.gov Partner page.**
- Pub 4961, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*. This training explains the six Volunteer Standards of Conduct and the consequences of failure to comply with the standards.

Limited printed copies of this publication will be available. It has been updated to reflect additional information on Identity Theft and clarification on direct deposit accounts.
- Pub 1084, *Site Coordinator's Handbook**. This handbook provides guidance on effective site operations for the VITA/TCE programs.
- Pub 5088, *Site Coordinator Training**. This course explains changes and updates to SPEC Quality Site Requirements, Volunteer Standards of Conduct, and Oversight of the VITA/TCE programs.
- Publication 5101, *Intake/Interview and Quality Review Training**. This course details the correct Intake/Interview & Quality Review Process and how to use Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare and quality review returns.

General Information about Training Products

- Electronic files of training and site products will be accessible on the IRS website by Friday, October 3, 2014.
- Publication 4491 and Publication 4491-W are evergreen products that may require minimal tax law updates. Any updates and revisions will be made electronically. Furthermore, revisions are anticipated to be minimal and will not affect the usefulness of the printed product for reference. The updates and the corresponding page numbers will be shared with employees and volunteers via the IRS.gov Partner Page and in the Publication 4491-X. **Note: Evergreen products should be maintained at the end of the filing season and used again the next filing season.**

Special Note: The year 2013 was the last year these products were printed. They are only available electronically. There are limited copies of the 2013 evergreen version available for new volunteers. Partners may not order these products through the Computer Assisted Publishing System (CAPS) or Form 2333-X. Partners should contact their Relationship Managers to order copies on their behalf.

- CAPS will be available for orders on Friday, October 3, 2014. This means the system will not share the 2014 versions of the Form 2333-V or pre-populated spreadsheets nor accept these items until the above mentioned date.

Form 2333-V was updated to allow volunteers and partners to include the actual quantity that is needed instead of notating the quantities available per carton.

- The shipping schedule will be sent separately after it is finalized.
- Emergency printed product orders will not be processed and can be satisfied with the electronic products available on IRS.gov.
- Link and Learn Taxes and the Practice Lab will be available on Friday, November 7, 2014.

Link and Learn Taxes will not include training or a certification test for the mortgage or principal residence COD unless Congress extends the provision. If the provision is extended after Link and Learn becomes available, volunteers should consult the Publication 5186, Cancellation of Debt for Mortgages via IRS.gov for the training and certification on the tax law topic. The certification test can only be taken on paper.

- Understanding Taxes will be available on Monday, December 8, 2014.
- Publication 4491-X will contain any corrections to the training publications or updates to expired tax law. This includes updates to the Affordable Care Act (ACA).
- NDC has a number of prior year 2013 products available for sites that prepare prior year returns or use these items for training purposes. All items listed below will be available until February 2015 with the exception of the Publication 17, which will be available until December 2014. Prior year items should be ordered using the Form 2333-X.
 - Pub 4012
 - Pub 5051 CD
 - Form 13614 C
 - Form 13614 SP
 - Pub 17
- Pub 17 is not normally available for training. Volunteers and partners are encouraged to use the Interactive Tax Assistant on the IRS web site until printed copies of Pub 17 become available.
- SPEC has implemented its eMigration Strategy to convert training products to electronic and ePublication formats, which is accessible on most mobile and tablet devices.

Product	Electronic only	ePublication (if approved)	PDF on irs.gov (Y/N)
Pub 4491	2015	2015	Y
Pub 4491W	2015	TBD	Y
Pub 6744	2017	TBD	Y
Pub 4961	2017	TBD	Y
Pub 4012	2018	2015	Y
Pub 4011	2018	TBD	Y

- 2013 was the last year we printed the P4491 and P4491-W
- 2016 will be the last year we print the F6744 and P4961
- 2017 will be the last year we print the P4012 and P4011 (*Foreign Student and Scholar Volunteer Resource Guide*)
 - Note: We will attempt to print the P4012 if funds are available; however, the final decision will always be based on our budget.

Update on Volunteer Site Materials

- Electronic only files of site products will be accessible on the IRS website by Friday, October 3, 2014. These include:
 - Pub1084, *Volunteer Site Coordinator's Guide*
 - Pub 3189, *Volunteer e-file Administration Guide*
 - Pub 4396-A, *Partner Resource Package*
- Pub 5052 (CD), *Volunteer Site Assistance Guides* will contain Pubs 1084, 3189, 1345 (*Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*), Pub 5110, SPEC Partners e-Services Training Guide, and 3112 (*IRS e-File Application and Participation*).
- Limited quantities of the Document 13123 (Volunteer ID Holder) are available. Partners may not order this product through CAPS or Form 2333-X. Partners should contact their Relationship Managers to order on their behalf.