

Form **13615**
(October 2014)

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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

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

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

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

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

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

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

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

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

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

Volunteer:

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

Full name <i>(please print)</i>	Volunteer position(s)	<input type="checkbox"/> IRS Employee - VITA/TCE Volunteer
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Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
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Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date
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Volunteer Certification Levels

	Standards of Conduct <i>(Required for ALL)</i>	Basic	Advanced	Military	International	COD <i>(if extended)</i>	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										

Was the Intake/Interview & Quality Review PowerPoint Training completed? *(Required for site coordinators, quality reviewers, return preparers and instructors)*

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

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
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For Continuing Education (CE) Credits ONLY
(to be completed by the site coordinator, partner, and/or SPEC territory)

Instructions: The sponsoring partner or site coordinator will complete this section when an unpaid volunteer requests Continuing Education (CE) credits as an Enrolled Agent (EA), Other Tax Return Preparer (OTRP), or Certified Public Accountant (CPA) for volunteer hours as an instructor or quality reviewer/return preparer. Once the volunteer has completed the minimum hours allowable for CE credits, the partner or site coordinator will complete this section, sign and date where indicated to validate the hours, and send the completed form to SPEC Territory Office/Relationship Manager. SPEC territory will validate that all requirements were met (completed training and completed hours) prior to submission to SPEC HQ. The maximum allowable CE credits will be validated by HQ and forwarded to Return Preparer's Office (RPO). Note: The maximum number of CE credits and minimum volunteer hours apply to EA and OTRP. CPA CE credit eligibility requirements are determined by individual state law.

Name as listed on their PTIN card *(review the card)*

Volunteer's Preparer's Tax Identification Number (PTIN) P - _____

Address *(VITA/TCE Site or teaching location)*

<input type="checkbox"/> Quality Reviewer (QR)	<input type="checkbox"/> Enrolled Agent (EA) <input type="checkbox"/> Other Tax Return Preparers (OTRP)	<input type="checkbox"/> Certified Public Accountants (CPA)
<input type="checkbox"/> Return Preparer <i>(check all that apply) (*combined QR & return preparation - maximum 14 CE credits)</i>	Total hours performing quality reviews _____ Total hours performing return preparation _____ <i>(combined QR & return preparation - minimum 10 volunteer hours)</i>	Total hours performing quality reviews _____ Total hours performing return preparation _____
<input type="checkbox"/> Instructor <i>(* maximum 8 CE credits)</i> List tax law courses instructed	Total hours teaching tax law _____ <i>(minimum 4 hours teaching)</i>	Total hours teaching tax law _____
Allowable CE Credits <i>(completed by the SPEC Territory Office)</i>		

* Maximum combined QR/Return Preparer & Instructor CE credits: 18

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

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