



VITA / TCE

A photograph of three people in a professional setting, overlaid with a blue tint. A woman with glasses is leaning over a desk, smiling and looking at a man who is also smiling. A woman is seated at the desk, looking towards the man. The scene is set around a white curved desk with a computer keyboard and mouse visible.

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Welcome

Thank you for your support of the IRS Volunteer Tax Preparation Program and the vital assistance you provide taxpayers in your community. This publication contains information about major components of the program and descriptions of publications and forms you need to manage your program.

The products discussed in this publication are accessible from www.irs.gov or from your local IRS relationship manager.

The longevity of the program is founded on the trust that taxpayers have with our partners and volunteers. As explained later, the IRS taxpayer services program business model includes three approaches for providing free tax preparation. Tax education and financial education and asset building are integral to the success of the overall model.

Thanks again for your commitment to serve the individuals in your community. We welcome your suggestions for improving your experience, as well as that of the taxpayers you serve. Please e-mail your comments including suggestions for improving this publication to partner@irs.gov. You may also share your ideas with your local IRS support team.

SPEC - The IRS Outreach & Education Function

Stakeholder Partnerships, Education and Communication (SPEC) is the outreach and education function of Internal Revenue Service's Wage and Investment (W&I) Division. SPEC through its partners serves low to moderate income taxpayers (generally defined by the annual EITC threshold), the elderly, persons with disabilities and taxpayers with Limited English proficiency.

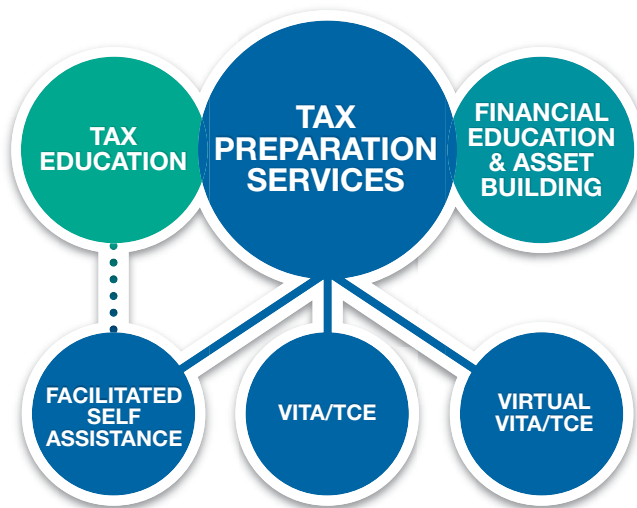
As a partner with the IRS, you will deliver one or more of the IRS' taxpayer preparation programs. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) are widely known programs in the tax preparation services business model.

The IRS Mission

“Provide America’s taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.”

Taxpayer Preparation Business (IRS-SPEC Business Model)

The IRS-SPEC Taxpayer Preparation Services Business Model



View the Virtual VITA/TCE video!

Two partners have incorporated this innovative technique into their free tax preparation program. View the video at www.irs.gov (keyword: online learning)

VITA/TCE

This traditional approach to free return preparation, uses a certified volunteer to prepare a return for a taxpayer in a face to face meeting using a standard intake sheet, interview and quality review process.

The IRS' preferred method for providing free tax preparation at VITA/TCE sites remains face-to-face assistance where an IRS-Certified volunteer conducts an interview, in person, with the taxpayer. However, as partners you are challenged to provide free tax preparation to a growing number of eligible taxpayers. Capacity at many sites has reached its limit; and some partners face challenges securing equipment and certified volunteers. Recognizing these challenges, SPEC has introduced two tax return preparation models that vary from the traditional VITA/TCE model.

Virtual VITA/TCE

This approach uses the same process as a traditional VITA/TCE site except that the preparer and the taxpayer are not face to face. Technology is used to connect the volunteer preparer and the taxpayer. Technology includes internet, fax, and video. Although suitable for rural environments where it is difficult to build a traditional VITA site, this approach can be used in urban settings to provide a free alternative to qualified taxpayers.

Facilitated Self-Assistance

This approach uses a certified volunteer to assist taxpayers in the preparation of their return. Since the role of the volunteer is a facilitator, multiple taxpayers can be assisted at one time by each volunteer. Because the taxpayers are preparing their returns, the quality process required in traditional and virtual VITA/TCE is not applicable.

Tax Education (Outreach)

Partners that utilized the facilitated self assistance model teach taxpayers to prepare their own return, tax education also includes providing critical information to taxpayers to ensure they understand and comply with their tax obligations. This includes providing taxpayers with information to enhance their knowledge of general income tax law, available tax credits, and legislative changes affecting tax law, filing and payment options. The following are tools available to partners:

- The Outreach Corner on www.irs.gov (keyword: outreach corner) offers you electronic communication materials to use in reaching out to the people you serve. Get free news you can use each month, targeted by time of year to coincide with what your customers, employees, volunteers, etc. need to know about new tax law legislation, IRS events and other activities that affect them.
- EITC Central is the one stop shop for outreach materials and information about the Earned Income Tax Credit or the EITC. The EITC is a refundable federal income tax credit for low to moderate income working individuals and families. Eligible taxpayers may receive an unexpected refund. EITC Central can be located from the EITC Home Page on www.irs.gov (keyword: EITC).

Financial Education and Asset Building (FEAB)

Financial Education and Asset Building (FEAB) is a SPEC collaborative effort with its partners to furnish taxpayers with the information, knowledge and skills needed to evaluate their financial options and to identify those choices that best suit their needs and circumstances. FEAB, in conjunction with tax education outreach and tax preparation, comprises the third prong of the SPEC business model.

SPEC FEAB Strategy

Facilitate the sharing of information among SPEC partners to promote financial education and asset-building opportunities for SPEC's targeted taxpayer audience. Examples include:

- direct deposit
- savings bonds
- home foreclosure
- cancellation of debt
- Monitoring and Oversight

For Additional Information

For more information contact your SPEC Relationship Manager

Policies and Other Considerations

The Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs offer free tax return preparation to low to moderate income taxpayers (*generally* defined by the annual EITC threshold), the elderly, persons with disabilities, and people with limited English proficiency. This publication contains detailed information about the forms and schedules prepared at each site. The information is also available on www.irs.gov (keyword: volunteer training).

Unauthorized use and disclosure of taxpayer information

Internal Revenue Code (IRC) 7216 and related provision of the code, section 6713 provide penalties against tax return preparers who make unauthorized use or disclosure of tax return information.

Treasury Reg. 301.7216-1(b) (2) strengthens taxpayers' ability to control their tax return information. The Reg. requires tax return preparers give taxpayers specific information, including who will receive the tax return information and the particular items of tax return information to be disclosed or used. Taxpayers will be allowed to make informed and voluntary decisions over disclosure or use of their tax information by their tax return preparer.

- **Definition of a tax return preparer**

A tax return preparer is defined in this code section as "...any person who prepares tax returns or assists in preparing tax returns, ...whether or not the person charges a fee for tax return preparation services."

Sections `§301.7216- 2 regulation provides guidance affecting tax return preparers' use and disclosure of tax return information related to maintaining and compiling lists for solicitation of tax return preparation services and disclosure and use of statistical compilations of data in support of their tax return preparation business.

- **The exception for anonymous aggregate data**

All volunteer sites using or disclosing anonymous aggregate data for fundraising, marketing, publicity or other uses related to the volunteer sites' tax return preparation business are not required to secure the taxpayers' consent.

Under the regulations, a statistical compilation is anonymous if it does not include any personally identifiable information, such as the taxpayer's name, SSN/ITIN, address or other personal information, and does not disclose cells containing data from fewer than ten tax returns.

This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refund, credit or rebate or percentages relating thereto.

IRS-SPEC policy:

All volunteer sites 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 these data.

Protecting the Taxpayer's Civil Rights

As an IRS partner, you are responsible for ensuring that your organization complies with Title VI of the Civil Rights Act of 1964. This means no taxpayer shall be excluded from participating in, be denied the benefits of, or be subjected to discrimination because of race, color, sex, national origin, reprisal, disability or age in programs or activities supported by the Department of the Treasury – Internal Revenue Service.

Reasonable accommodation for the persons with disabilities

Taxpayers with a disability may require a reasonable accommodation in order to participate or receive the benefits of a program or activity supported by the Department of the Treasury – Internal Revenue Service. Employees and volunteers at Taxpayer Assistance Centers (TAC), Low-Income Tax Centers (LITC), Volunteer Income Tax Assistance (VITA) sites and Tax Counseling for the Elderly (TCE) sites, are responsible for ensuring that all requests for reasonable accommodation are granted when the request is made by a qualified individual with a disability. IRS will provide you with the Title VI products to either post or provide to taxpayers.

Civil Rights Compliance Reports

All partners receiving financial assistance from IRS are required to complete and sign Form 13325 annually no later than January 10 before receiving financial assistance. Financial assistance includes: Grant funds, loaned equipment, direct employee support, use of federal property, issued computer software and waiver of any fees, etc. Form 13324 is required from sub-partners.

- Form 13325, *Statement of Assurance Concerning Civil Rights Compliance for Internal Revenue Service Stakeholder Partnerships, Education and Communication (SPEC)* – The signed forms are forwarded to SPEC Territory Offices and the External Civil Rights Division (CRD). Instructions and address are on the form.
- Form 13324, *Internal Revenue Service Civil Rights Assurance for Sub-Recipients under SPEC Partnership Agreements* – This form is signed by the sub-partner and maintained at the SPEC Partner level only. Do not forward to the Territory Office or the CRD.

Notifying Taxpayer of their Civil Rights

The IRS provides several products for advising taxpayers of their rights of Title VI. The local SPEC relationship manager will assist partners with ordering the products.

- Publication 730 (ENG/SP), *Important Tax Records Envelope* – This envelope should be used by all sites to provide taxpayer with a copy of their completed tax return and related documentation.
- Publication 4053 (EN/SP), *Your Civil Rights are Protected - A poster that provides information on taxpayers' civil rights and how to file a complaint of discrimination.* This poster must be displayed at all VITA/TCE sites.
- Publication 4454 (EN) & Publication 4454 (SP), *Your Civil Rights are Protected - A brochure that can be given to a taxpayer when a Pub 4053 poster is not posted or the taxpayer did not receive Publication 730.*

Maintain Taxpayers' Privacy & confidentiality

Taxpayers using the services at VITA or TCE sites, place a great deal of trust in the individuals preparing their return. While they expect an accurate return, they also expect that the information they provide will be protected in such a way as to respect their privacy and maintain the confidentiality of the information shared.

Taxpayers utilizing VITA/TCE sites provide personal information to the volunteers, such as name, 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 and Confidentiality – A Public Trust

Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as an IRS guide for you to ensure the integrity of and continued public trust in the volunteer return preparation program consisting of VITA and TCE.

Publication 4299 establishes the key principles in providing this protection for you as the sponsor (and your volunteers) operating VITA and TCE sites. This publication also provides guidance that must be followed if using or disclosing tax return information for other than current, prior, or subsequent year tax return preparation.

Sponsor Agreement

Form 13533, *Sponsor Agreement*, is requested annually from new partners and from existing partners. It reiterates the key principles of privacy and confidentiality and serves as an agreement between IRS and you as the sponsor on key privacy principles and handling of the information provided for return preparation. To maintain program integrity and provide for reasonable protection of information provided by the taxpayers serviced through the VITA/TCE program, it is essential that partners and volunteers adhere to the strictest standards of ethical conduct.

As a partner operating a VITA and TCE site, you are required to sign Form 13533, confirming you will:

- Maintain program integrity and provide reasonable protection of information provided by the individuals who use the services, and
- Observe the software license agreement and electronic filing guidance when supporting electronic filing through IRS provided software.

Publication 4391, *Privacy Act Notice*, is used to accompany requests for information specific to the partner or volunteers not collected on a published form. Published forms used by the IRS for solicitations of partner or volunteer information contain a Privacy Act Notice on the form itself.

Filing Season Action Plan

To assist you in planning and managing your site, review the Filing Season Action Plan below:

On-Going	Volunteer Recruitment
	Order additional training material as needed
	Update Form 13715, Volunteer Site Information Sheet and submit to IRS as site information change.
	Implement a quality review process at all sites
	Ensure a Title VI is posted or displayed at the sites
	Discuss and distribute Volunteer Tax Alerts to all volunteers
	Open e-file sites
	Recognize volunteer efforts and schedule recognition ceremonies
	Continue Volunteer Training and Certification
July	New sites: Apply for EFIN (Electronic Filing Identification Number) and SIDN (Site Identification Number) through your IRS SPEC office
August	Identify/secure computer equipment for volunteer tax site(s).
September	Complete Form 2333V for training materials order and submit to your IRS SPEC contact.
October	Order electronic filing software through your local IRS SPEC office.
	Select or firm up site location(s).
	Identify instructors for electronic filing, tax law training, and certification.
	Schedule date and place for electronic filing training and certification.
	Schedule date and place for volunteer tax training and certification.
November	Ensure all volunteers will have a name tag showing their first name and first letter of last name. IRS Form 14509, <i>Volunteer ID Insert</i> , can be used with Doc 13123, Volunteer ID Holder for this purpose. Contact your relationship manager to secure these two items. Optional name tags include work ID's or similar forms.
	Begin preparing Volunteer Site Information Sheet, Form 13715.
	Begin both electronic filing and volunteer tax training and certification classes.
	Begin Site Coordinators Training.
December	Complete or update Form 13715 and submit to IRS SPEC contact. The information should be provided to your local IRS office annually no later than December 20.
	Begin community awareness publicity
	If required, sign Form 13324 or 13325, Statement of Assurance Concerning Civil Rights and return to SPEC. All partners receiving financial assistance from IRS are required to complete and sign Form 13324 or 13325.
	Meet with volunteers to plan strategy for staffing/operating site(s).
	Identify volunteer to serve as alternate site coordinator in your absence.
	Verify order of forms and supplies for sites.
	After training, secure completed Form 13615, Volunteer Agreement, from each volunteer. Forward the original of the Form 13615 to your local IRS SPEC contact and retain a copy at the Partner or Site level.

Filing Season Action Plan

To assist you in planning and managing your site, review the Filing Season Action Plan below:

January	All VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office listing each volunteer by the 3rd day after the end of the month after the site opens (report each volunteer only once on Form 13206 during a filing season).
	All Site Coordinators training must be completed annually no later than January 31.
	Complete and sign Form 13324 or 13325 annually no later than January 10 (before receiving financial assistance)
	After training, ensure sites have a process to identify certification levels of all their volunteers. Using IRS Form 14509 and holder will meet this requirement.
	Conduct volunteer training/meeting to verify roles/responsibilities.
	Establish/Implement an Intake/Interview & Quality Review process for all returns prepared at the site.
	Complete the installation of the tax preparation software on computers used at e-file sites. Set defaults, including the SIDN, and enter passwords
	Open VITA/TCE program e-file sites.
	Ensure a process is in place to notify taxpayers of Title VI procedures in all sites.
February	TCE sites provide the IRS SPEC Territory office by February 2, a list of volunteers who passed the test or retest.
	Recognize volunteer efforts.
	Start Site Review
March	Schedule volunteer recognition ceremonies.
	Work with IRS SPEC contact to prepare certificates for volunteers
	Initiate formal appreciation for site sponsor (certificate and letter).
April	Plan/attend volunteer and sponsor recognition ceremonies.
	Initiate site close-out procedures as referenced in Section III of this publication; and post-filing software procedures as referenced in Publication 3189, Volunteer e-file Administrator Guide.
May	All open VITA and TCE-Non AARP sites are to submit Form 13206, Volunteer Assistance Summary Report (or similar partner created form or listing), to the IRS SPEC office, listing each volunteer – final report due May 16.
	If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and IRS SPEC office (if required).
	Evaluate filing season, site, and volunteers.
	Provide IRS SPEC local contact with feedback to improve or enhance operation for next year.
	When applicable, secure/confirm site location for next year.
	Schedule a closeout meeting with IRS SPEC contact.
	Begin volunteer recruitment for next filing season.

Program Development

The Ideal Site

The local SPEC relationship manager will provide specific expectations and requirements for establishing, developing and managing your program. So, what factors contribute to an ideal site?

Geographic:

- Visible and trusted community partner
- Organizational support with sufficient resources to adequately serve community needs
- Location should be strategically placed and accessible to targeted audience
- Site should be Americans with Disabilities Act compliant (wheel chair accessible)
- Adequate support space for service, secured storage, waiting area and restrooms
- Adequate parking and street visibility with access to public transportation
- Safe location for volunteers and taxpayers
- Site/staff accessible year round

Supplies/Equipment:

- Fixed site technology including computers and printers to support electronic filing
- Office equipment including copier, fax machine, phone and shredder
- Broadband Internet Access
- On-site information technology support
- Adequate number of desks, tables and chairs
- Adequate electrical, light, ventilation, and an acceptable heating and cooling system

Personnel:

- Site Coordinator and staff committed to quality
- Core of experienced volunteers/paid staff
- Sufficient staffing to meet site needs (customer and volunteer support)

Expanding Access

Expand taxpayer access to free return preparation using Virtual VITA/TCE or Facilitated Self Assistance. These options may reduce the amount of resources required to deliver services.

Quality:

- Well-trained and certified volunteer tax preparers
- Commitment to Quality Site Requirements and Volunteer Standards of Conduct
- Privacy for tax preparation and taxpayer interviews/reviews
- System and process to safeguard taxpayer information
- Effective intake and interview process to secure complete and accurate information
- Quality review on 100% of returns prepared by a second certified volunteer

Financial Education and Asset Building (FEAB)

- Financial education and asset building opportunities incorporated into return preparation process
- On-site coaches available for clients (credit services, establishing bank accounts, etc.)
- Customers are screened for benefit programs and tax credits
- Customers are surveyed for FEAB program

Site Coordinator Guidance

Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, contains an overview of the volunteer program with specific information about the scope of the program, program policies and the Quality Site Requirements that must be followed by all VITA and TCE sites. This publication should be used in conjunction with:

- Publication 4012, *Volunteer Resource Guide*
- Publication 3189, *Volunteer e-file Administrator*
- Publication 4299, *Privacy and Confidentiality*

The quality of return preparation and operational services provided by volunteers are paramount to the success of the volunteer tax preparation program.

Although Publication 1084 is written with Site Coordinators in mind, it contains information helpful to partners and volunteers also. It is intended to provide a step by step VITA/TCE site guidance ensuring success as well as providing the best service possible to the taxpayer. The Handbook includes detailed information about all aspects of volunteer tax preparation site operations.

The Publication 1084 can be downloaded at www.irs.gov on the Forms and Publications page. You can also order a CD-ROM copy via the Form 2333V, VITA/TCE Order Form, discussed later in this document.

Site Coordinator Training

Your training plan must include providing VITA/TCE Site Coordinator training to all site coordinators and their backups. Site Coordinators are the key to ensuring volunteers are following the quality processes. They play a critical role in the quality of volunteer prepared returns and influence how volunteers implement the various quality processes.

Since this training is a critical component to the success of the VITA/TCE program, SPEC provides Site Coordinator training through Link & Learn Taxes (our web-based training program), or through a stand-alone Power Point. It details the roles and responsibilities of the Site Coordinators, available resources, and delivers an effective "how to" approach in using Publication 1084 and Publication 3189. The training is designed to allow flexibility at the territory and partner level to add local procedures or guidance. The training must be completed prior to the site opening or January 31, whichever is earlier.

Site Coordinator and Volunteer Training Plans

Sponsors/partners should develop a training plan detailing how tax law and software training for volunteers is provided and address the following (at a minimum):

- Training delivery method, e.g., classroom, self-study, blended training.
- Total training hours per volunteer.
- Timeframe for classroom training.
- Resources requirements (in addition to IRS materials).
- Specialized training for screeners, quality reviewers, electronic return originator, site coordinators, return preparers, etc. beyond IRS provided resources.
- Mentoring/coaching for new volunteers.
- Method used to obtain student satisfaction feedback and steps taken to enhance training.

Your local IRS-SPEC relationship manager will work with you to assess your training plans and assist you with your training needs.

Ten Mandatory Site Requirements

All taxpayers using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. The purpose of the Quality Site Requirements (QSR) is to ensure quality and accuracy of return preparation and consistent operation of sites.

There are 10 practices, outlined below, that have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. For an explanation of the ten QSR, please refer to Publication 1084.

1. Certification
2. Intake and Interview Process
3. Quality Review Process
4. Reference Materials
5. Volunteer Agreement
6. Timely Filing
7. Civil Rights
8. Site Identification Number
9. Electronic Filing Identification Number
10. Security, Privacy and Confidentiality

The Volunteer – A Critical Element for Success

Annually IRS assists partners in securing VITA/TCE volunteers by soliciting on www.irs.gov for volunteers, and by issuing News Releases, and Public Service Announcements. Each partner is responsible for soliciting and securing volunteers to staff their sites.

Volunteer Recruitment

Volunteers are the key to the success of any VITA/TCE program. Volunteer recruitment should be a year round activity.

- Consider recruitment opportunities at local businesses, like banks and brokerage firms, educational institutions especially those with accounting and business curriculum and professional associations like CPA's and financial planners.
- Develop and maintain relationships with local media contacts and organizations with websites and newsletters where informational articles can be posted.
- Look for opportunities to distribute volunteer recruitment flyers like public gatherings, libraries, government offices, non-profit events, etc.

Volunteer Standards of Conduct

All taxpayers using VITA/TCE services should be confident they are receiving accurate return preparation and quality service. All volunteers must sign Form 13615, Volunteer Standards of Conduct Agreement, stating they will comply with the program requirements and uphold the highest ethical standards. Verification should be maintained at the site by the Site Coordinator.

Form 13615 must be signed each year. It serves three purposes. It obtains the volunteer's agreement to the standards of conduct for the VITA and TCE programs; it provides the IRS and/or partner a place to record the level of training received and the corresponding test scores used to determine whether a IRS volunteer is certified to provide return preparation and/or tax law assistance; and it records the necessary information for Certified Public Accountants, Enrolled Agents or Other Tax Return Preparers to receive Continuing Education credits, if all requirements are completed.

IRS Recruitment

Visit www.irs.gov for volunteer recruitment information. Form 14310, Volunteer Sign-up, utube videos, news releases, etc are available on the web site.

Don't forget to seek the information from your local IRS-SPEC relationship manager about volunteer interest in your area.

The six volunteer standards of conduct are:

1. Follow the 10 Quality Site Requirements (QSR)
2. Not accept payment or solicit donations for federal or state tax return preparation
3. Not solicit business from a taxpayer they assist or use the knowledge gained about a taxpayer for any direct or indirect personal benefit
4. Not knowingly prepare false returns
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs
6. Treat all taxpayers in a professional, courteous, and respectful manner

Validation Notification to SPEC: Form 13615 is validated when:

- Signed and dated by the volunteer (electronic or paper),
- Volunteer's identity is validated by viewing proper identification, and
- Signed and dated by the designated site coordinator, instructor, partner or IRS employee.

Once validated, Form 13615 is retained by the designated partner and/or site coordinator. All volunteers who sign Form 13615 are added to Form 13206, *Volunteer Assistance Summary Report* or similar document containing the same information. Form 13206 is only available electronically as a fillable form through irs.gov. After completing the form, it can be printed, or saved and emailed to the local SPEC contact.

For more information about the Standards of Conduct and the training see the Publication1084.

Certification Requirements

All Program Participants (including support staff)

All volunteers must complete the Standards of Conduct (Ethics) and Intake/Interview and Quality Review training. All volunteers must also sign Form 13615 prior to working at a site. Volunteers, who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of tax returns must complete and pass one or more IRS tests annually to be certified. Volunteers can only prepare returns based on their level of certification.

Volunteers who assist in various roles (for example, greeters, client facilitators, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues do not have to certify in tax law.

Instructors and Site Quality Reviewer

All instructors must be certified, at a minimum, at the Advanced level. Quality reviewers must be certified, at a minimum, at the Basic level but must be certified at the level comparable to the level of tax returns being reviewed.

Site Coordinators

Site coordinators must have a method to verify certification the day the volunteer reports to the site and must develop a process to ensure volunteers are preparing and/or quality reviewing returns based on their appropriate level of certification.

Site coordinators must also certify completion of Site Coordinator Training prior to the site opening. This training may be obtained via Link & Learn Taxes or from the local IRS SPEC territory office. See the Site Coordinator Training section for more information.

IRS-Tax Law Certified Volunteers

At a minimum, volunteer return preparers must be IRS-tax law certified at the Basic level. However, there may be a need for a higher certification level based on the complexity of tax returns prepared at the site. Your local relationship manager can provide specifics about certification requirements.

Training Products and Instructor Guidance

The IRS' e-learning application, Link & Learn Taxes (L<) is the preferred method for volunteer training. It is available 24/7 on www.irs.gov and is designed for classroom, self-study and a combination of self-study and classroom training (blended training). The application contains instructor lesson plans with links to IRS social media products. L< also includes the Electronic Tax Software Practice Lab. The Practice Lab connects the students to the tax preparation software used at volunteer sites and is highly recommended for taking the certification test.

For information about the certification levels, courses of study, and L< visit the Partner and Volunteer Resource Center on www.irs.gov (keyword search: volunteer training) or contact your local SPEC Office.

Guidance for VITA/TCE Instructor

Publication 4555-e, e-instructor guidance contains information and guidance for new and returning VITA/TCE volunteer return preparer instructors. The guide is accessible online at www.irs.gov and contains:

1. Answers to Frequently Asked Instructor Questions about attributes of effective instructors, suggestions for instructor preparation and starting a class, etc.
2. Suggestion for addressing students concerns about what is expected of them, how to keep them engaged and what is a tax return.
3. Testing and certification requirements and why the test is not a team effort.
4. Guidance for teaching each lesson including interactive lesson plans, suggested presentation times and the content of each course.
5. Links to useful training resources including the TaxWise training modules, software practice lab, Form 1040 instructions, 1040 Central, etc.

Products and Ordering

Computer Assisted Publishing System (CAPS) is the IRS ordering system for VITA/TCE site, training and outreach materials. There are two methods for ordering products, e-mail using Form 2333V (VITA/TCE Order Form) and excel spreadsheets. Guidance for submitting and monitoring orders using the two ordering methods is issued by the local SPEC relationship manager. All orders are approved by the relationship manager before processing.

Download Quantities of 10 or less

Where possible, quantities of 10 or less of any product should be downloaded from the forms and publications section in www.irs.gov. Visit the Volunteer and Partner Resource page on www.irs.gov for a listing of the IRS-SPEC products planned for the filing season or contact your local SPEC Office.

Volunteer Communications & Appreciation

Volunteer Tax and Quality Site Requirement Alerts

Volunteer Tax Alerts (VTA), and *Quality Site Requirement Alerts (QSRA)* are issued to partners and site coordinators throughout the filing season. Site coordinators must have a process in place to ensure all Volunteer Tax Alerts have been distributed and discussed with all volunteers.

www.irs.gov - keyword
“Community Network”

VTA messages must be available at the site within 5 days of IRS issuance. It is recommended that the site coordinator check the Site Coordinators Corner on www.irs.gov regularly for new VTA.

- Volunteer Tax Alerts update, correct or clarify tax law topics. VTA messages have proven to be a useful educational tool and are most valuable when delivered immediately to their intended audience (SPEC VITA/TCE Partners’ and their certified volunteers).
- Quality Site Requirement Alerts are issued to SPEC employees, VITA sites and National AARP when improvement opportunities are identified during quality reviews. The alerts can be accessed on the VITA topic page at the TaxWise Solution Center, forwarded from the local SPEC Territory office or issued as Cyber Alerts.

The Community Network

The Community Network web page on www.irs.gov, features valuable products, resources and tools to help SPEC’s national network of partners and volunteers better serve taxpayers. In the Partner and Volunteer Resource Center, you’ll find valuable products to use when implementing your tax partnership efforts. This page contains links to materials for current partners, potential partners and volunteers who assist with free tax preparation.

Outreach Corner (www.irs.gov)

Subscribe now to receive email alerts when the page is updated! Get free news you can use each month, targeted by time of year to coincide with what your customers, employees, volunteers, etc. need to know about new tax law legislation, IRS events and other activities of interest to them.

Feel free to use the content in your websites, in electronic products, publications, etc. as needed. Also submit your suggestions for topics you would like to see. Access the outreach corner through a keyword search at www.irs.gov

Volunteer Appreciation and Recognition

The IRS SPEC organization would like to recognize volunteers and organizations for their dedication during the filing season. Certificates of Appreciation are available from your IRS SPEC relationship manager to present to individuals and organizations that have made noteworthy contributions to the program.

Volunteer Milestone Recognition

SPEC will provide partners, volunteers and sites honors for their dedicated years of service. SPEC honors milestones of 10 years to mark partner, volunteer, and site dedication. SPEC will only consider those partners, volunteers, and sites whose years of service are increments of 10.

The table below depicts the milestone and type of recognition available.

Milestone	10 Years	20 Years	30 Years	40 Years	Submit Form
Partner	Certificate	Plaque Wooden	Plaque Wooden	SPEC Director's Award	Form 14307
Volunteer	Lapel Pin	Plaque Acrylic	Plaque Wooden	Plaque Wooden	Form 14309
Site	Certificate	Plaque Acrylic	Plaque Wooden	Plaque Wooden	Form 14308

To obtain the IRS appreciation items, complete the applicable form(s) above and submit through partner@irs.gov no later than February 25th annually. **Please confirm all name spelling.**

Electronic Filing Resources

(Available from the IRS)

One advantage of partnering with the IRS to open a volunteer tax preparation site is free access to IRS provided tax preparation software. IRS e-file makes filing a tax return more accurate and use of direct deposit provides refunds in less than 21 calendar days after IRS receives your tax return.

The following resources are provided to ensure you are successful in your role as an Electronic Return Originator (ERO).

- *Volunteer e-file Administrator Guide* (Publication 3189): This product is designed to be used by VITA/TCE volunteers. It is intended for use in conjunction with electronic return preparation and transmission software.
- *Handbook for Authorized IRS e-file providers and Individual Income Tax Returns* (Publication 1345) and *Modernized e-File (MeF) Guide for Software Developers and Transmitters* (Publication 4164): These publications provide important information for Authorized IRS e-file Providers of Individual Income Tax Returns, including information regarding return submission, record keeping requirements, payment options, and refunds.

These publications are available for download at www.irs.gov on the Forms and Publications page.

Modernized e-File

The Modernized e-File (MeF) system is a replacement of the legacy IRS tax return filing technology with a modernized, Internet-based electronic filing platform. This transaction-based system allows tax return originators to transmit returns electronically to the IRS in real-time, improving turnaround times.

IRS began transitioning Form 1040 Series to the MeF platform with the 2010 filing season. In January 2012 the third and final phase was implemented. Most all VITA/TCE tax returns qualify for MeF filing.

MeF also allows prior year returns to be filed electronically, with some limitations. See Prior Year Returns section for more information.

For more information on MeF go to www.irs.gov (keyword: MeF).

Beginning in filing season 2012, VITA/TCE partners are not required to retain Form 8879, IRS e-file Signature Authorization.

EFIN Application

To participate in electronic filing you must apply to become an ERO and receive an Electronic Filing Identification Number (EFIN). An EFIN is required to electronically transmit Federal tax returns and to order software. To obtain an EFIN you must register for e-Services then submit an e-file application online, via the internet at www.irs.gov (keyword: e-services for tax professionals).

For more detailed information on becoming an IRS ERO refer to Publication 3189.

IRS Provided Tax Preparation Software

SPEC currently offers two versions of tax preparation software: Desktop (CD Version) which is loaded to the users' computers/servers or a web-based application. The software ordering process is coordinated through your local SPEC Territory office and begins annually in early October with receipt of the software in early December.

The web-based application, is the recommended software choice if you have the necessary internet speed and the required equipment to run smoothly. Online does not require any software installation and maximizes data security because all tax return information is stored with the software company rather than on individual computers.

Please contact the local SPEC Office for assistance or questions about the best software version for your sites and about placing software orders.

Recordkeeping and Documentation Requirements

As an ERO there are record retention requirements that must be met. Certain records must be retained and made available to the IRS upon request until the end of the calendar year in which they were obtained or generated. They must be retained at the business address of the Responsible Official or at a location that allows the Responsible Official to readily access the material during any period of time the office is closed, as it must be available at the time of IRS

request through the end of the calendar year. The records that require retention are:

- Copies of IRS e-file consent disclosure forms for taxpayers who signed using an electronic signature;
- Signed copies of use or disclosure consent notices
- A completed copy of the electronic portion of all tax returns that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgment file for IRS accepted returns.

EROs may electronically image and store all paper records they are required to retain for IRS e-file. The storage system must satisfy the requirements of Revenue Procedure 97-22.

Note: VITA/TCE volunteers are not required to retain Forms 8879, IRS e-file Signature Authorization. These documents should be returned to the taxpayer along with a copy of their tax return. If you decide to retain these forms, you cannot send them to the IRS for storage.

Prior Year Return Preparation

Volunteers, with the necessary tax preparation software and reference materials, may prepare the three previous tax years' returns. Every effort should be made to secure experienced preferably 2 years volunteers for preparing prior year returns. Volunteers preparing prior year returns must be certified at basic level; however, if the level of the return is more advanced, the preparers' level must be comparable.

MeF will allow electronic filing of prior year returns on a limited basis. It accepts the current tax year and two prior tax years. For more information on the forms that can be electronically filed go to the MeF home page (use keyword: MeF) on www.irs.gov.

Resources for Prior Year Returns

- Software: If your site uses TaxWise® desktop software the tax year's final version of the software issued by TaxWise® will contain the federal software needed to prepare the returns. The state returns can be downloaded on the TaxWise® CD using the applicable state's website. If your site does not have the final version you may contact TaxWise® Customer Support at 1-800-411-6391 to request a copy. You may utilize your EFIN and Registration Code issued for the appropriate year or you may use the Generic EFIN and Codes provided in Publication 3189 *e-file Administration Guide*.

If your site used TaxWise® Online (TWO) you may access the prior year software using the URLs provided in Publication 3189 *e-file Administration Guide*.

Reference Material: Publication 17, *Your Federal Income Tax for Individuals*, Publication 4012, *Volunteer Resource Guide* and all Volunteer Tax Alerts must be available for the prior years. TaxWise software includes both the Publication 17 and Publication 4012. This is located on the TaxWise CD in the Document Folder. Prior year quality alerts are located on www.irs.gov (keyword: Site Coordinator Corner).

For prior year Publication 17 go to www.irs.gov Forms and Publications page and use the Previous Years link.

- Intake and Interview Sheet, Form 13614C: A current year Intake and Interview Sheet must be completed for every prior year tax return to determine if the tax topics are within scope of service and within the IRS-tax law certification level of its volunteers, based on their current year certifications. Sites will assign the prior year returns to appropriately certified volunteers. preparers.

- Quality Review: Each site must perform a quality review on every prior year tax return prepared. The quality review must be conducted by a an IRS-tax law certified volunteer who has certified in the current year at the appropriate level required for the tax topics of each tax return.
- Correct Site Identification Number (SIDN): To allow sites credit for filing prior year returns, the proper defaults must be set in the tax preparation software to ensure prior year returns contain the correct SIDN.

Advertising Standards

All authorized IRS e-file providers must adhere to IRS advertising standards outlined in Publication 3112, *IRS e-file Applications and Participation*, and Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*. Additionally, all IRS SPEC partners must adhere to SPEC's advertising policy regarding the use of the term "IRS-certified" to ensure they do not misrepresent the VITA/TCE parameters and that it reflects the following:

- The use of the term, IRS-certified, is used only as a modifier to the word, volunteer, i.e., IRS-certified volunteer, and
- Any reference to income thresholds adhere to the annual EITC eligibility amounts for families.

SPEC Partners may not alter the sequence of the term (e.g. "volunteers certified by the IRS") nor promote amounts in excess of the maximum EITC.

Program Reports and Oversight

Site Information for Taxpayers

SPEC Volunteer Site Information Sheet, Form 13715, provides a consistent method of requesting and capturing accurate site information that is then provided to taxpayers who call the IRS or go to www.irs.gov seeking free tax assistance. It is very important the information is accurate.

The information should be provided to your local SPEC Territory office annually **no later than December 20**. This will allow SPEC to finalize or update the site location, hours/days of operation and services to be provided. The information you provide will be used by the IRS telephone assistants and the IRS website to direct taxpayers to your location for return preparation during the filing season. If at any time site information changes, like hours of operation, complete a revised Form 13715 and submit it immediately to your local SPEC Office. It is essential accurate information is provided to taxpayers seeking assistance.

Volunteer Assistance Summary Report

Partners and military VITA sites report critical information related to their volunteers working at VITA/TCE sites to the local SPEC Territory Office on Form 13206, *Volunteer Assistance Summary Report*. Partners and military Vita sites must provide Form 13206 or equivalent to the SPEC territory office by February 3rd and the 3rd business day of each month as new volunteers report to the site. Form 13206 includes a validation response of Form 13615 completion.

Note: AARP does not use Form 13206. AARP provides a volunteer listing to the SPEC territory office by February 3rd and the 3rd business day of each month as new volunteers report to the site. The following volunteer statistical information is maintained by IRS and used in various reports:

The following volunteer statistical information is maintained by IRS and used in various reports:

- Number of Volunteers
- Volunteer Position
- Date Certified
- Volunteer Training Level attained
- Validation of Form 13615 completion

VITA/TCE Site Location on

www.irs.gov

Taxpayers visit www.irs.gov (keyword: vita) for site locations and service information

Oversight of VITA/TCE Sites

You are the first line of defense in deterring wrong doing by volunteers at the sites you sponsor. As such, it is critical you conduct reviews of your sites annually. As a SPEC partner, you are encouraged to review all of the sites you sponsor at a minimum once over a four year period. Form 6729, *Site Review Sheet*, and Form 6729C, *Return Review Sheet*, are available for your use in conducting these reviews.

In addition to your reviews, SPEC conducts reviews to maintain adequate oversight of the VITA/TCE program. Below is information on the type and purpose of our reviews.

- **Quality Statistical Sample (QSS) Reviews**
SPEC conducts site and return reviews as part of the volunteer Return Preparation Program – Quality Improvement Process. The goal for reviewing is to ensure sites are operating effectively and efficiently; are adhering to the Quality Site Requirements: taxpayers are receiving quality service and to enhance the quality of volunteer return preparation.

These reviews are conducted on an annual basis on a statistically valid number of VITA/TCE sites nationwide. The results of these reviews can be extrapolated to determine the official accuracy rate of returns prepared by VITA/TCE volunteers.

- **SPEC Shopping Reviews**

SPEC shopping reviews are intended to gauge taxpayer experience and test tax law accuracy based on specific scenarios. Shopping reviews involve SPEC employees posing as taxpayers using a pre-defined scenario to have their federal tax return prepared by VITA/TCE volunteers. The result of these reviews cannot be attributed to the VITA/TCE program as a whole but are critical in gauging taxpayer experience and provides valuable information to IRS for improvement opportunities.

- **Field Site Visits**

Field site visits are critical to the oversight of the VITA/TCE program and play an integral role in improving the quality of service provided at volunteer sites. These visits are generally conducted by your relationship manager and provide opportunities to identify and correct problem areas or share best practices.

For more information on the types of reviews conducted by IRS, refer to Publication 1084.

Focus and Strategies

For several years the IRS has worked with national partners, local non-profit organizations, government agencies and other entities to develop a Community Based Partnership model that links EITC outreach and free tax preparation to a wide variety of asset development opportunities. Listed below are some of IRS emerging initiatives and strategies:

Disability Program

The goal of the Disability Program is a focused effort to reach working taxpayers with disabilities and provide economic impact by educating this segment of the population about specific tax credits and deductions, free tax preparation and asset building strategies available to them. The disability strategy will:

- Collaborate fully with the National Disability Institute through their Real Economic Impact Program (www.realeconomicimpact.org). This campaign for people with disabilities is a national program delivering financial education and tax preparation services to low-income persons with disabilities in all IRS Territories.
- Expand the reach of existing community-based coalitions by targeting efforts to include national and local disability organizations into existing coalition efforts around education/outreach, free tax preparation services and asset-building opportunities.
- Develop and implement unique marketing plans to educate and inform low-income persons with disabilities about tax credits and deductions they are entitled to.

Limited English Proficiency (LEP) Hispanic

The LEP goal is to provide information in Spanish to increase communication, education, awareness and services to the LEP community. The SPEC LEP Hispanic four strategic goals are:

- Align SPEC service content delivery and resources with LEP Hispanic taxpayer and partner needs.
- Enhance relationships with existing community coalitions and establish new partnerships to support LEP programs.
- Increase the effectiveness of communication with the LEP Hispanic population.
- Improve and expand education and awareness activities to influence behavior regarding voluntary tax compliance.

Research Data

IRS-SPEC is committed to providing a wide variety of research based data and information to assist partners with developing local strategies to enhance services provided to taxpayers.

Native American Initiative

The goal of the Native American Initiative is partner with a network of organizations (i.e., financial institutions, educational institutions, non profits, and advocates), to increase awareness and accessibility to tax services and benefits throughout Indian Country.

The key to this initiative is to collaborate and build alliances with partners that have extensive existing infrastructures throughout Indian country. Equally important is their intricate knowledge of cultural barriers. It is therefore critical that our collaborations build trust as well as develop relationships that will foster compliance.

The strategy of the Native American Initiative is to:

- Promote awareness about the availability of EITC refunds to eligible native families.
- Encourage the usage of free tax preparation and Facilitated Self Assistance sites.
- Provide support of emerging Native community coalitions.
- Provide financial educational to link families to asset-building opportunities.
- Bring potential investors and Native community leaders together to provide access to a broader array of resources and experiences for implementing asset-building strategies, which include VITA and EITC.
- Establish a much broader distribution of information through trusted tribal sources.

Rural Strategy

The goal of this strategy is to build alliances with workgroups that have extensive preexisting rural infrastructures and knowledge to reach rural populations. The Rural strategy was developed to provide outreach, free tax return preparation (VITA) and financial literacy training to selected areas of low income rural America. The strategy utilizes identification of, collaboration with and building alliances with groups that have extensive pre-existing rural infrastructures as a means of reaching even the most rural population.

IRS Grant Opportunity

Volunteer Income Tax Assistance

In December 2007, Congress appropriated funds to the Internal Revenue Service (IRS) to establish and administer a matching grant program for community volunteer income tax assistance. This funding allowed the IRS to provide grants to partner organizations to achieve the following program objectives:

- Enable the Volunteer Income Tax Assistance (VITA) Program to extend services to underserved populations in hardest-to-reach areas, both urban and non-urban;
- Increase the capacity to file returns electronically;
- Heighten quality control;
- Enhance training of volunteers; and
- Improve significantly the accuracy rate of returns prepared at VITA sites.

The VITA Program uses trained volunteers to prepare basic tax returns for low income taxpayers in both urban and non-urban locations including persons with disabilities, non-English speaking persons, elderly taxpayers, and Native Americans. Because the VITA grant is in support of the VITA Program, grant recipients are required to follow existing guidance governing VITA site operations and to file all eligible returns electronically. IRS provides the software for filing electronically. The Publication 1084, IRS Volunteer Site Coordinator's Handbook, which is available on irs.gov, is a guide that is useful for existing and potential VITA Program sponsors.

Eligibility Requirements

To be eligible for funding under the VITA Grant Program, applicants must meet the following requirements:

- Qualify as a non-profit organization or government entity
- Demonstrate tax compliance with federal tax obligations
- Provide matching funds
- Not be debarred or suspended
- Have an A-133 unqualified opinion or qualified opinion without significant deficiency when required by OMB A-133
- File all required reports timely if a previous VITA grant or TCE recipient
- Maintain active registration in the Central Contractor Registration (CCR)
- Have and Dun & Bradstreet Universal Number (DUNS)

Grant Resources

- VITA
(Publication 1101)
- TCE
(Publication 4671)
- www.irs.gov
(community network)
- www.grant.gov

Non-profit Organization or Government Entity Status

The applicant must be classified as one of the following:

- Organizations that have applied for recognition as tax-exempt but have not received their IRS determination letter confirming the organization as exempt are not eligible to apply for this grant.
- A state or local government agency
- A federally recognized Indian Tribal government, or
- A regional, statewide, or local **coalition** with one lead organization that meets one of the eligibility requirements noted above. The lead organization filing the application must have a substantive role in the coalition.

Section 501(c)(4) organizations may apply. However, if awarded a grant, federal law prohibits your organization from lobbying.

Acceptable documentation includes one of the following based on the type of entity:

- Copy of IRS determination letter recognizing organization as exempt under IRC Section 501(c);
- Copy of letter of academic accreditation for college, university or other institution of higher learning; or
- Letter submitted by agency or government head on its official stationery indicating it is a government entity.

Be sure to complete block 9, Application for Federal Assistance, Standard Form 424 (SF 424), with the appropriate designation.

Applicants that apply on behalf of a group of organizations are responsible for ensuring all participants within their coalition adhere to VITA Grant Program requirements. The applicant is the only organization that will be given access to the funds if awarded. After the award is made, an agreement (letter of intent or memorandum of understanding) is required between the VITA Grant recipient and its coalition members (sub-recipients) to ensure adherence to program guidelines.

For further information refer to Publication 4671, *VITA Grant Program Overview and Application Package*.

Tax Counseling for the Elderly

The Tax Counseling for the Elderly (TCE) Program offers free tax help to individuals who are age 60 or older. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978, authorizes this cooperative agreement. This Act authorizes the

IRS to enter into agreements with private or non-governmental public non-profit agencies and organizations, exempt under Section 501 of the Internal Revenue Code, which will provide training and technical assistance to volunteers who provide free tax counseling and assistance to elderly individuals in the preparation of their federal income tax returns. This Act authorizes an appropriation of special funds, in the form of grants, to provide tax assistance to persons age 60 or older. The IRS receives the funds as a line item in the budget appropriation. The total funds are distributed to the sponsors for their expenses.

Note: If your organization is included as a subordinate in a group exemption ruling, include the current official subordinate listing approved by the central organization.

Note: Eligible entities may only submit one application for consideration per grant period.

Eligibility Requirements

- Private or public non-profit organization that qualify for tax exemption under Section 501 (c) of the Internal Revenue Code of 1986;
- Have experience in coordinating volunteer programs;
- Operates programs that serve and assist elderly individuals;
- Not be a federal, state, or local governmental agency or organization;
- Demonstrate tax compliance with federal tax obligations;
- File all required reports timely if a previous VITA grant or TCE recipient;
- Maintain active registration in the System for Award Management (SAM);

- Have and Dun & Bradstreet Universal Number (DUNS);
- Have an A-133 unqualified opinion or qualified opinion without significant deficiency when required by OMB A-133; and
- Compliant with applicable administrative requirements set forth in OMB Circulars.

For further information refer to Publication 1101, *Tax Counseling for the Elderly Application Package and Guidelines for Managing a TCE Program*.

Free Tax Preparation



IRS Certified Volunteer

Will Prepare:

- Form 982 (limited)
- Form 1040EZ, 1040A, 1040
- Schedules A, B, D, C-EZ, R, SE
- Schedule E (limited)
- Schedule C (limited)
- Form 1040 – V
- Form 1040 – ES
- Form 2441 (*Child and Dependent Care credit*)
- Form 5329 (Part 1)
- Form 5405
- Form 5695 (Part I only)
- Form 8863 (*Education Credits*)
- Form 8880 (*Credit for Qualified Retirement Savings Contributions*)
- Form 8812 (*Additional Child Tax Credit*)
- Form 8888 (*Direct Deposit*)
- Form 8889 (*Health Savings Accounts*) limited
- Form 8917
- Form 1040-X (limited)

Will Not Prepare:

- Schedule C with losses
- Complicated & advanced Schedule D (*Capital Gains and Losses*)
- Form SS-5 (*Request for Social Security Number*)
- Form 8606 (*Non-Deductible IRA*)
- Form 8615 (*Minor's Investment Income*)
- Form SS-8 (*Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*)

Refer taxpayers to professional preparers for assistance (as discussed in training).

What to Bring:

- For married filing joint, both spouses must be present.
- All Forms W-2 and 1099's.
- Information for other income.
- Information for all deductions/credits.
- A copy of last year's tax return.
- Proof of account for direct deposit of refund (e.g., voided check).
- Social Security cards or Individual Taxpayer Identification notices/ cards for you, your spouse, and/or dependents.
- Proof of identification for yourself and/ or your spouse.
- Total paid to day care provider and their tax ID number.
- Birth dates for you, spouse and or dependents on the return.
- Proof of foreign status if applying for ITIN.



www.irs.gov

Your online resource for volunteer and taxpayer assistance

The Volunteer Resource Center (Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

Tax Information for Individuals (Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Tax Trails for answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

and much more!

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