

2011 Filing Season Tax Year 2010

SITE COORDINATOR'S WORKSHOP



Important Contribution



Without the Site Coordinator, we would not have volunteer return preparation sites. Your leadership is critical to the success of the volunteer programs. Our goal is to build on our combined success in improving the quality and accuracy of return preparation.

In recognizing our valued partnership, we welcome your suggestions to improve the program. You may contact your local relationship manager or e-mail us at partner@irs.gov.



Introduction



As site coordinators, you play a vital role in delivering free tax preparation services in your communities.

In addition to your regular day-to-day site management operations, your responsibilities also involve communicating new tax law and software updates to volunteers and monitoring your site's e-file activities.

This training will provide you with a roadmap to deliver quality services to taxpayers.



Materials List

The reference materials are in the References Tab and are available to you throughout the lesson. You should refer to Publication 1084 at all times during this training.

- **Publication 1084, *IRS Volunteer Site Coordinator's Handbook***
- **Publication 3189, *Volunteer e-file Administrator Guide***
- **Publication 4299, *Privacy and Confidentiality-A Public Trust***



Materials List Continued

The following critical products include information on site operations. They are located on the Partner page at www.irs.gov (keyword search: partner and volunteer resource center):

- **VITA/TCE Quality Site Requirements**
- **Intake and Interview Process**
- **Quality Review Process**
- **Volunteer Reporting and Certification Process**
- **Form 13206, *SPEC Volunteer Assistance Report***
- **Form 13614-C, *Intake/Interview and Quality Review Sheet***
- **Form 13615, *Volunteer Agreement, Standards of Conduct***
- **Form 13715, *SPEC Volunteer Site Information Sheet***



Objectives

At the end of this course, you will be able to:

- **Implement and adhere to the Quality Site Requirements (QSR).**
- **Describe the roles and responsibilities of the site coordinator.**
- **Locate appropriate reference materials and other references.**

Publication 1084

Last year Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, was streamlined for easier use. Publication 1084 is organized around the 10 Quality Site Requirements (QSR). Information related to major program components, copies of forms and publications, and a description of their use is located in Publication 4396-A *Partner Resource Package*. This package will provide you with the necessary tools to be successful during the filing season.

Keeping the QSR in mind when managing your site will keep you moving in the right direction.



Changes for 2011

- Taxpayers have the ability to research VITA and TCE tax preparation sites by visiting the internet link below to find their nearest site location:
<http://www.irs.gov/individuals/article/0,,id=219171,00.html>
- A phone number and e-mail address will be included on Form 13614-C, and in Publications 1084, 4491, 4012 and on Publication 730, should taxpayers need to contact the IRS to report a problem or concern with a VITA/TCE site.
- Quality Site Requirements (QSR) #1 has been changed and only applies to Volunteer Certification.
- Quality Site Requirements (QSR) #5 is the requirement for all volunteers to sign Form 13615, *Volunteer Agreement - Standards of Conduct*.



Changes for 2011, continued

- **Quality Site Requirements (QSR) #10** combines the adherence to **Privacy, Confidentiality and Security**.
- **Post filing season reviews** will be conducted at selected sites open after **April 15th**.
- **TaxWise** has incorporated **Form 13614-C, *Intake/Interview & Quality Review Sheet***, if the interview option questions are addressed.
- **Debt indicator** has been removed from all software. Taxpayer's can call toll free **Financial Management System (FMS)** for inquires of refund offsets at **1-800-304-3107**.



Quality Site Requirements (QSR)



Every VITA/TCE taxpayer should be confident they are receiving accurate return preparation.

SPEC developed Quality Site Requirements (QSR) to assure consistent quality service at VITA/TCE sites.

QSR #1 Volunteer Certification



Volunteers, who answer tax law questions, instruct tax law, prepare or correct tax returns, and/or conduct quality reviews must be certified.

Volunteers must provide proof of certification prior to performing any tax law related duties. Volunteers must provide certification from Link and Learn Taxes, Form 13615, *Volunteer Agreement, Standards of Conduct* or Form 13645, *Wallet Card*.

All instructors and site quality reviewers must certify at the Intermediate level at a minimum.



QSR #2 Intake/Interview Process, Continued

- **Your site must use an intake and interview process. This process must include correctly using an IRS approved intake & interview sheet for every tax return prepared.**
- **It is mandatory that all VITA/TCE and/or grant recipients use Form 13614-C, *Intake/Interview and Quality Review Sheet*.**
- **For additional guidance on the Intake/Interview Process, refer to the Intake/Interview & Quality Review Sheet Self Directed Learning Module (SDLM).**



QSR #2 Intake/Interview Process, Continued

New this year:

Form 13614-C has been incorporated in TaxWise, however, this year taxpayers are required to complete the paper form- pages 1 and 2.

Partners using IRS approved partner created forms can disable this feature in the software.

For the full process, refer to the Intake & Interview Self-Directed Learning Module (SDLM) located on Link & Learn Taxes or secure a power point from your IRS-SPEC Relationship Manager.



QSR #3 Quality Review Process

Your site must have a quality review process in place for all returns prepared at the site. This process must include correctly using an IRS approved quality review sheet for every return (Form 8158 or 13614-C).

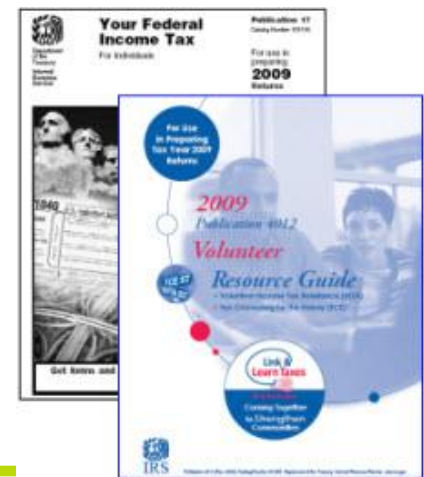
All VITA/TCE grant recipients must use Form 13614-C, which contains the quality review form. Quality reviewers can complete Form 13614-C - Sections C in TaxWise, using the printed form from TaxWise, or by completing the paper Form 13614-C Section C.

Section B. For Certified Volunteer Preparer Completion and Reminder	Section C. To be completed by a Certified Quality Reviewer
<p>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 the form as needed, especially when the taxpayer's information is missing or incorrect.</p> <p>Must be completed by Certified Volunteer Preparer</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p>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:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p>2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p>3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p>4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p>5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons listed in question 2? If yes, which ones:</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	<p>Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p> <p><input type="checkbox"/> 1. Section A & B of this form are complete.</p> <p><input type="checkbox"/> 2. Taxpayer's identity, address and phone number was verified.</p> <p><input type="checkbox"/> 3. Name, SSN or ITIN, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p> <p><input type="checkbox"/> 4. Filing Status is correctly determined.</p> <p><input type="checkbox"/> 5. Personal and Dependency Exemptions are entered correctly on the return.</p> <p><input type="checkbox"/> 6. All income shown on source documents and noted in Sections A, part IV is included on the tax return.</p> <p><input type="checkbox"/> 7. Any Adjustments to Income are correctly reported.</p> <p><input type="checkbox"/> 8. Unpaid Additional</p>

QSR #4 Reference Materials

Your site must have the following reference materials available for every volunteer return preparer and quality reviewer, preferably at each workstation:

- **Publication 17, *Your Federal Income Tax for Individuals***
- **Publication 4012, *Volunteer Resource Guide***
- **Volunteer Tax Alerts (VTA) or**
- **AARP Cyber Tax Messages**



QSR #5 Volunteer Agreement



All volunteers participating in the VITA/TCE program must sign Form 13615, *Volunteer Agreement, Standards of Conduct*.

Signing Form 13615 indicates the volunteer understands and agrees to adhere to the standards of conduct listed. This places specific importance on the volunteers signing and dating the form.

You must have proof of certification for every volunteer return preparer, quality reviewer or any other volunteer assisting taxpayers with tax law related activities.



Example 1



Howard, a site coordinator at a community center, overheard Susan, the volunteer greeter, tell a taxpayer that making a \$10 donation to the center would be an appropriate way to show appreciation for the free tax preparation service.

Example 1, continued

Howard referred to Publication 1084 to see what, if any, action he should take.

Because the policy regarding the solicitation of donations is covered in the Volunteer Agreement (Form 13615), Howard looked under the tab titled *QSR #5 Volunteer Agreement, Standards of Conduct* for a summary of the requirement and corrective actions.

Example 1, continued

Exercise 1

Based on the previous example, what actions should Howard take? *(Use Publication 1084)*

- a Howard should advise Susan not to solicit donations and review the Volunteer Agreement with her; then notify her IRS SPEC relationship manager.
- b Howard should look into providing an on-line link for taxpayers to donate electronically, enabling volunteers to solicit donations without handling cash.
- c Howard should question Susan to confirm site volunteers have turned all donations from taxpayers over to the center.
- d Howard should do nothing; Susan's conversations with individual taxpayers at the site are not Howard's responsibility.



Answer to Exercise 1

Howard should advise Susan not to solicit donations and review the Volunteer Agreement with her; then notify her IRS SPEC relationship manager.

QSR #6 Timely Filing or Delivering of Tax Returns

You must have a process in place to ensure every return is timely filed or delivered to the taxpayer. This includes timely transmission of e-files, working your rejects, and notifying taxpayers when rejects cannot be corrected.



For paper returns, you must provide the taxpayer with a completed return along with the correct processing center mailing address.

Exercise 2

Fill in the blank.

Your site must use a quality review process in place, which includes a review of _____ % of all returns prepared at the site.

- A. 75%**
- B. 80%**
- C. 90%**
- D. 100%**

Answer to Exercise 2

- **D. 100%**

QSR #7 Title VI

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. This information may either be displayed at site by:



- **Posting Publication 4053, *Your Civil Rights are Protected* (Poster),**
- **Using Publication 730, *Important Tax Records Envelope* (or partner-developed envelope), or**
- **Providing taxpayers with copies of Publication 4481, *Your Civil Rights are Protected* (stuffer).**

Note: Government, Military, and other Partners may meet exceptions to this requirement. This means they have a requirement to post this information, however, they may post their own referral process poster.



QSR #8 Correct Site Identification Number (SIDN)

It is important that the correct Site Identification Number (SIDN) is included on each prepared tax return.

E-file administrators should set computer defaults so the correct SIDN automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults.

For paper returns, volunteers should use the overprint form with the bold format and manually enter the correct SIDN in the Paid Preparer's Section.



QSR #9 Correct Electronic Filing Identification Number (EFIN)

E-file administrators should also set computer defaults with the correct Electronic Filing Identification Number (EFIN) for the site.

Refer to Publication 3189, *Volunteer e-file Administrator Guide* for default procedures.



QSR #10 Security, Privacy and Confidentiality Guidelines

Publication 4299, *Privacy and Confidentiality - A Public Trust*, serves as the central document for providing guidance on security of information at VITA/TCE sites.

You must protect physical and electronic data gathered for tax return preparation both during and after the filing season.

If there is a need to retain and use the information (for purposes other than return preparation), you must follow IRS code section 7216 procedures in Publication 4299 for securing a signed notice from the taxpayer.



QSR #10 Security, Privacy and Confidentiality Guidelines, continued

You must obtain taxpayer-signed consent, before tax return information can be disclosed to any third party or used for any purpose other than filing the return. In addition, if a relational EFIN is used, an additional consent must be obtained from each taxpayer.

If you use IRS-loaned equipment, prior to returning the loaned equipment, you must delete taxpayer information saved on the computer.



You must protect the information provided by taxpayers for tax return preparation. You must also protect personal information provided by your volunteers.



Exercise 3

What is not considered being in compliance for Title VI purposes?

- **Using Publication 730**
- **Distributing Title VI stuffer**
- **Referencing Publication 17**
- **Displaying Title VI poster**

Answer to Exercise 3

Referencing Publication 17

Exercise 4

True or False:

Your SIDN must be shown on every return prepared at your site.

Answer to Exercise 4

True

Corrective Actions

Partner corrective actions are included in Publication 1084. These corrective actions were added to help site coordinators determine what steps to take when the site is not adhering to a QSR.

IRS reviewer corrective actions are also included so you are aware of actions the reviewer will take to assist you with QSR adherence.

Accurate Site Information

It is imperative that we have your accurate site operating information because taxpayers now have the ability to research VITA and TCE tax preparation sites by visiting the internet link below to find their nearest location:

<http://www.irs.gov/individuals/article/0,,id=219171,00.html>

Roles and Responsibilities

Site coordinator roles and responsibilities involve ensuring adherence to Quality Site Requirements and managing daily site operations. Daily site operations include:

- **Volunteer and site management.**
- **Ordering necessary forms and publications.**
- **Assurance of accurate tax return preparation and quality reviews.**
- **Education and distribution of tax law updates.**
- **Distribution of tax preparation software updates.**
- **Assistance with IRS quality review programs.**
- **Performance of corrective actions as identified.**

Volunteer and Site Management

- **It is important that you act as a liaison between your volunteers, Partner, and your IRS SPEC Relationship Manager.**
- **Your responsibilities also include opening and closing your site in accordance with the guidance provided in Publications 3189 and 4299.**
- **You play a key role in educating your volunteers about any updates to tax law or the tax preparation software.**
- **You should work with your Partner to host a volunteer recognition event or ceremony for volunteers who assisted at your site.**



Changes to Volunteer and Site Information

Communication with your relationship manager (RM) is crucial to a successful program.



Be sure to advise the RM of any new volunteers and any updates to the site's days and hours of operation.

Update Form 13206, *Volunteer Assistance Report* and Form 13715, *Volunteer Site Information Sheet*, and submit timely to your local IRS SPEC office.

You need to develop and maintain volunteer schedules to ensure adequate volunteer coverage for the site.

Reminders

- **Volunteers should complete all training including tax law and software training at a minimum.**
- **Volunteers should only prepare returns within the scope of the training for which they are certified.**
- **The debt indicator will no longer be included in the acknowledgement file.**
- **Record retention guidelines should be followed as described in site reference materials.**



Confidential Information

- **Remember that privacy and confidentiality of taxpayer data is critical.**
- **Remind volunteers of security issues involved when working with sensitive data.**
- **Refer to Publication 4299 for privacy, confidentiality, and security guidelines.**
- **VITA site sponsors must sign Form 13533, *Sponsor Agreement*.**



Initiatives

You should be aware of SPEC's initiatives to serve taxpayers that may need special assistance. These include Rural Strategy, Disability Initiative, Limited English Proficient (LEP), and the Native American Initiative.



Financial Education and Asset Building (FEAB) was removed as an initiative and is now a critical component for every VITA and TCE return preparation site.

Since FEAB is now a consistent component for tax preparation sites, we are encouraging partners to deliver FEAB services.

Initiatives, continued

For additional information on specific FEAB services, please contact your local IRS/SPEC relationship manager.



If you are interested in procedures relating to the Disability, Limited English Proficiency (LEP), Rural Strategy and/or Native American Initiatives, contact your local IRS/SPEC relationship manager for additional information.



Publications

In addition to Publication 1084, SPEC provides site coordinators with several other publications to help with other aspects of running a site including:

- **Publication 3189, *Volunteer e-file Administrator Guide***
- **Publication 4012, *Volunteer Resource Guide***
- **Publication 4299, *Privacy and Confidentiality - A Public Trust***
- **Publication 4396-A, *Partner Resource Package***



Publication 3189, *Volunteer e-file Administrator Guide*

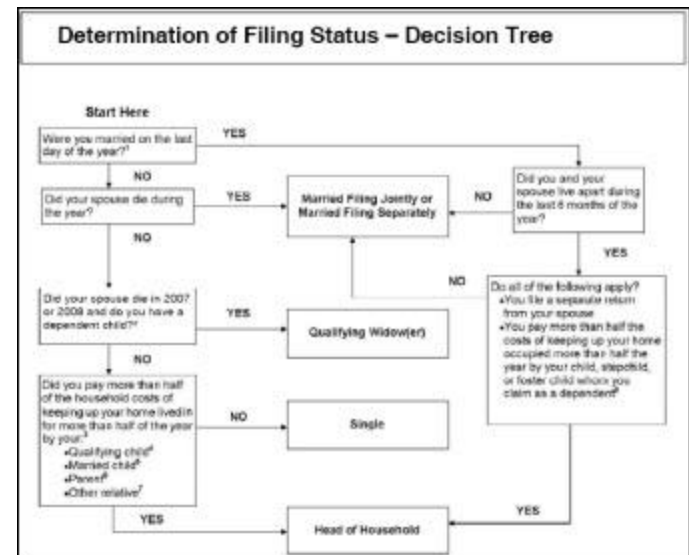
Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for detailed instructions on e-filing including setting up IRS provided software, transmission procedures and timeframes, and end-of-season data retention and deletion requirements



All site coordinators at e-file sites should be familiar with the procedures outlined in Publication 3189.

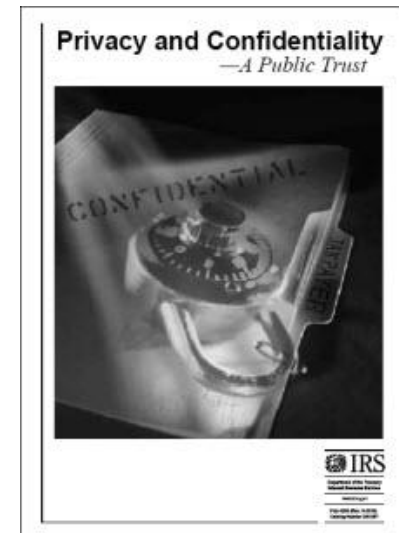
Publication 4012, *Volunteer Resource Guide*

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



Publication 4299

Refer to Publication 4299 *Privacy and Confidentiality - A Public Trust*, for detailed requirements for data security and guidance on using and disclosing of taxpayer information.



Publication 4396-A, *Partner Resource Package*

Information related to major program components, copies of forms and publications related to site management, and a description of their use is located in Publication 4396-A, *Partner Resource Package*.

These references will provide you with the tools necessary to be successful during the filing season.



Job Aids for Form 13614-C

Two job aids were developed to assist taxpayers and volunteers on how to complete Form 13614-C, *Intake/Interview and Quality Review Sheet*.

- **The job aid for volunteers is included in Publication 4012.**
- **The job aid for taxpayers is Publication 4807.**

Exercise 5

What IRS publication should site coordinators use as their primary reference for information on how to operate a VITA/TCE site?

- a **Publication 4012, *Volunteer Resource Guide***
- b **Publication 1084, *IRS Volunteer Site Coordinator's Handbook***
- c **Publication 3189, *Volunteer e-file Administrator Guide***
- d **Publication 4299, *Privacy and Confidentiality***



Answer to Exercise 5

**Publication 1084, *IRS Volunteer
Site Coordinator's Handbook***

Exercise 6

What information is not found in Publication 3189?

- a Setting defaults in IRS provided software.
- b Eligibility requirements for Head of Household filing status.
- c Timeframes for e-filing and working rejects.
- d End of filing season software deletion procedures.

Be sure to view Publication 3189 to help you find the correct answer.



Answer to Exercise 6

Eligibility requirements for Head of Household filing status.

Other Resources

Additional information is available in the Partner and Volunteer Resource Center at www.irs.gov which includes:

- **Hot Topics**
- **Quality Improvement Process**
- **Volunteer tax preparation products**
- **Link to products**



Volunteer Alerts

Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) are issued throughout the filing season. These alerts include identified tax law updates, and identified site operation errors.



Check the Site Coordinator's Corner at www.irs.gov regularly to be certain you have the latest VTA and QSRA alerts available at your site.

You may also contact your relationship manager for more information on VTA and QSRA.

Your Local Relationship Manager

Each site coordinator is assigned to a SPEC relationship manager (RM). They are responsible for supporting volunteer sites and the VITA/TCE program. If you need assistance, be sure to contact them.



If you are not sure who your relationship manager is or are having trouble contacting them, e-mail the IRS at partner@irs.gov.

IRS Reviews of Volunteer Sites

Volunteer sites may be reviewed during the filing season to ensure site adherence to QSR and to verify return accuracy. These reviews can be conducted by:

- **Quality Statistical Sample (QSS) Cadre reviews are statistically valid sample reviews including three return reviews and a site review.**
- **Criteria reviews are selected based on various criteria and include return reviews and a site review.**
- **Field Site Visits are more informal and do not include return reviews.**
- **TIGTA (Treasury Inspector General for Tax Administration) reviews can be conducted in conjunction with QSS cadre reviews or by anonymous shopping visits.**

Reviews of Volunteer Sites, continued

Data from these visits will be captured on:

- **Form 6729, for site reviews**
- **Form 6729R, for QSS Headquarter Cadre Return Reviews**
- **Form 6729C, for Field Criteria Reviews**
- **Form 6729F, Field Site Visit Check sheet**

Results of SPEC reviews are generally shared after the review is completed.



IRS Contact Information

Important:

- **Inappropriate activities will be reported to IRS by calling toll free 1-877-330-1205 or by email at WI.Voltax@irs.gov.**
- **This contact information will be included on Form 13614-C, and Publication 730, *Important Tax Records Envelope*. If these contact numbers are not listed on partner created forms, Publication 4836 must be posted at the site.**

Summary

- **The site coordinator plays a vital role in delivering quality tax preparation services to communities.**
- **Ensuring adherence to the Quality Site Requirements is a major responsibility of all site coordinators.**
- **Publication 1084 should be used as your primary resource for managing your site.**
- **Additional reference materials are available to assist you with your duties and responsibilities.**
- **Site coordinator training will keep you on the road to delivering quality services to taxpayers.**



You make a real difference in your community.

Thank you.

