

Step 4: Schedule

Please submit dates and times available to the VITA Site Coordinator ASAP to ensure a workstation and appropriate duties are available.

On tax day: Please arrive 20 minutes prior to the start of the tax session. Bring:

Photo ID must be on your person at all times to include name badge for ITAC.

- Your workbooks and handouts from training sessions.
- Form 13615 (volunteer agreement and certification) that you printed out from Link and Learn after certification.

Bad weather: If heavy snowstorms are expected, dial 2-1-1 to find out if your tax site will be open.

Cancellation: If you are scheduled and must cancel, please contact the site coordinator.

VITA/TCE Volunteer Standards of Conduct – SUMMARY

For detailed information and examples, please see [IRS Pub 4961](#)

As a volunteer in the Volunteer Income Tax Assistance (VITA) Program, you must:

1. Follow the 10 Quality Site Requirements (QSR).

QSR #1. **Certification** All VITA volunteers must pass the Volunteer Standards of Conduct test. Volunteers who answer tax law questions, prepare or correct tax returns, conduct quality reviews and/or instruct tax law classes, must pass **Intake/Interview & Quality Review test** and **Basic Certification** or **Advanced Certification** or equivalent Circular 230 test.

QSR #2. **Intake and Interview/Quality Review Process** Sites must use the Form 13614-C, Intake/Interview & Quality Review Sheet and must complete an interview with the taxpayer for every return prepared. All returns must be quality reviewed and discussed with the taxpayer by a designated reviewer or by peer-to-peer review.

QSR #3. **Confirm Photo Identification and Taxpayer Identification Numbers.** Validate identities using photo identification for primary and secondary taxpayers and social security numbers or individual taxpayer identification numbers for everyone listed on the tax return. Married filing jointly taxpayers must both be present at the site unless there is a valid power of attorney.

QSR #4. **Reference Materials** Sites must have reference materials Pub 4012; Pub17 available online or in print.

QSR #5. **Volunteer Agreement:** All volunteers must agree to Volunteer Standards of Conduct, certified annually by signing and dating Form 13615 prior to working at a site.

QSR #6. **Timely Filing:** Sites must ensure that returns are electronically filed or delivered to the taxpayer in a timely manner.

QSR #7. **Civil Rights:** Civil Rights Act of 1964 Title VI information must be displayed or provided to taxpayers. Treat all taxpayers with equal respect and care without discrimination on the basis of race, color, national origin, limited English proficiency, disability, sex, age, etc.

QSR #8. **Site Identification Number (SIDN) and**

QSR #9. **Electronic Filing Identification Number (EFIN):** The correct SIDN and EFIN must be reported on all returns prepared at your site.

QSR #10. **Security, Privacy and Confidentiality:** Protect the physical and electronic data. Keep all taxpayer and tax return information confidential. You may discuss information with other volunteers at the site, but only for purposes of preparing the return, and not within hearing of other taxpayers. Protect client identification numbers, user names, and passwords used at the site. See [Publication 4299](#), "Privacy, Confidentiality and Civil Rights: A public trust" for additional details.

2. Do not accept payment, tips, gifts, solicit donations, or accept refund payments for tax return preparation. We do not accept compensation for our services. VITA sites should only request direct deposit of a taxpayer's refund into accounts bearing the taxpayer's name.

3. Do not use taxpayer information for your personal or business use. Do not solicit business from taxpayers you assist. Do not use the knowledge you learn about them for any direct or indirect personal benefit for you or any other individual.

4. Do not knowingly prepare false returns. Ask yourself if information is unusual or questionable. Correctly apply tax law to the taxpayer's situation. While you may feel uncomfortable questioning the taxpayer, or may be tempted to bend the law to help a taxpayer, underreporting income or claiming ineligible expenses, dependents or credits will cause serious problems for the taxpayer and for VITA. Be cautious to protect against identity theft by confirming identities and securing data.

5. Do not engage in criminal, dishonest, notoriously disgraceful conduct, or conduct deemed to have a negative effect on the VITA program.

6. Treat all taxpayers in a professional, courteous, and respectful manner. Volunteers take pride in assisting the people who come to us for return preparation. Taxpayers are often under stress and may wait extended periods for assistance. Volunteers also experience stress due to the volume of taxpayers needing service. It is important to remain calm and create a peaceful and friendly atmosphere. Provide accommodation for disabilities and language so that everyone can take advantage of the program.

Volunteer Standards of Conduct Summary (Continued)

Exercise Due Diligence. When preparing or reviewing a tax return, do your part to ensure the information on the return is correct and complete. Exercise reasonable care to confirm a taxpayer's identity. Provide top-quality service by helping taxpayers understand and meet their tax responsibilities.

Generally, IRS volunteers may rely in good faith on information from a taxpayer without requiring additional documentation as verification. However, due diligence requires that you ask yourself whether the information is unusual or questionable, and ask a taxpayer to clarify information that appears to be inconsistent or incomplete.

Volunteers must remind taxpayers that when they sign the return or authorize e-file, they are stating under penalty of perjury that the return is accurate to the best of their knowledge.

Make an effort to find the answer. When in doubt, *don't guess*:

- Check your reference publications (i.e. Publication 17, Publication 4012, Publication 596, etc.)
- Research www.irs.gov for the answer
- Research the [Interactive Tax Assistance](#) (ITA) to address tax law qualifications
- **Seek assistance from a tax preparer with more experience**
- **Seek assistance from the Site Coordinator**
- Contact the VITA Hotline at 1-800-829-8482
- Reschedule/suggest the taxpayer come back when a more experienced tax preparer is available
- Advise the taxpayer to seek assistance from a professional tax preparer.

If at any time you become uncomfortable with the information and/or documentation provided by a taxpayer, whether because you suspect the information is untrue or because it is beyond your knowledge and training, you should not prepare the tax return.

This is your right and your responsibility.

Non-Compliance

A volunteer who violates these standards will be placed on a registry that bars the person from participation in VITA/TCE programs. A person who willfully aids or assists in, procures, counsels or advises the preparation or presentation of a materially false or fraudulent return can be subject to criminal punishment.

What if I suspect an unethical situation at a tax site?

Report any violations that raise substantial questions about the site or a volunteer's honesty, trustworthiness, or fitness as a tax preparer. Start with the Site Coordinator. If you feel they are a part of the problem, report to the regional coordinator.

Volunteer Protection Act

The Volunteer Protection Act of 1997 which protects volunteers from liability for acts they perform within the scope of their responsibilities. If you are working within your training and certification and adhering to these Volunteer Standards of Conduct, you are acting under the Volunteer Protection Act.

**THANK YOU FOR
VOLUNTEERING!**

2017 VITA CLASSES

CLASS 1

Tax Prep Part 1 for New Volunteers
Preparing a basic Federal return using Taxslayer

TEST OUT: Certify Basic using Taxslayer to complete 2 returns.

Scheduling and working a tax site
 Using reference materials
 Interviewing taxpayers/Intake Form
 Complete a basic federal 1040 in Taxslayer:
 IRS Rules on names
 Filing Status
 All those relatives (dependents and credits)
 W2 and SSA1099 Income
 Standard Deduction
 Earned Income Credit
 Affordable Care Act (1095B&C)-full year coverage

Class 2

Tax Prep Part 2 for New Volunteers
State and Applied Tax Preparation

PRE-REQUISITE: Class 1
 TEST OUT: Certify Basic using Taxslayer to complete returns including state filings.
 Taxslayer

Complete state returns in Taxslayer
 Oklahoma Active Duty, Retiree, and MSRRA
 Multiple State due to difference of Residence between spouses.
 Retirement Income 1099R
 1099Misc/Contract Employees- Simple schedule C
 Gambling, Unemployment, Interest and Dividends
 Cancellation of Debt- Credit Card
 Schedule A Deductions
 Affordable Care Act Exemptions
 Efile Prep for Quality Review (Consents/Bank info)
 Certification test taking tips/reference materials

Class 3 : TaxSlayer TaxSlayer Software

For experienced preparers.
Software only- does not teach tax law.
Bring your 4012!

TEST OUT: Certify Advanced using taxslayer Including state filings

Navigation , Military (Active Duty, Reserve, National Guard)
 Starting and returning to a return Personal info, status, dependents Income, adjustment, deductions, credits
 Affordable Care Act
 Completing a State Return
 Efile Prep for Quality Review
 Quality Review in Taxslayer
 Prior Year and Amended Returns

Advanced VITA TOPICS

Class 4: Affordable Care Act in Depth
 Class 5: Multistate tax returns
 Class 6: Special Topics

These are 2 hour topic meetings
 Exemptions and Tax Credit Reconciliations
 Non-Resident Returns
 Self-employed Uber and other issues

Additional and Specialty Courses

Type	Curriculum Includes
Info Session (1 hour) <i>No Pre-Requisites</i> <i>Optional; Audience: Prospects</i> <i>AT least 6 times (December)</i>	Why VITA What happens at a tax site/roles Skills needed coming in Times and Places Collect Materials, login, password Training Protocol
Beginner Greeter Training (2 hours) <i>No Pre-Requisites</i>	Volunteer Standards of Conduct Using a check in sheet Intake/Interview Reviewing Paperwork Accepted Documents (SS, ID Card) Scope/Basic/Advanced Managing the waiting/appointment list Referring to other sites (Out of Scope) Frequently asked questions
State Intensive (6 hours) <i>Pre-Requisite: Certification</i> <i>1x</i>	State details for advanced and site coordinators Oklahoma and Mixed State
Site Coordinators Meeting (3 hours) <i>Prerequisite: Tax Law Certification</i> <i>Site Coordinator Certification</i> <i>1x</i>	TaxSlayer Profiles TaxSlayer Tags, Flags, Status TaxSlayer Consents TaxSlayer Rejects and Acknowledgements Special state issues in TaxSlayer Using volunteer software Using intake survey Referring to other tax sites
Quality Reviewer (4 hours)	Proper Identification, Power of Attorney Names, SSns, ITINs, and EINs were verified Filing Status Verified, Personal and Dependency Exemptions entered correctly, All income have source documents, All credits properly reported, Direct deposit.debit information is correct. Taxpayer advised they are responsible for the information on their return.
Practice Sessions	Taxslayer practice sessions Certification Test Study sessions