

# FACT SHEET for SPEC Partners & Employees

*Quality & Oversight Updates for 2019 Filing Season*

October 2018



This fact sheet provides updates to prepare employees, partners, site coordinators and volunteers for Filing Season 2019. This document is to be shared with partners and coordinators.

**Background:** Stakeholder Partnerships, Education & Communication (SPEC) encourages consistent site operations and effective communication to improve quality of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs. The following updates are effective for the 2019 Filing Season.

## **New for 2018:**

**New:** Publication 5299, Quality Review Refresher gives partners and volunteers additional details on the Quality Review Process.

**New:** Publication 5310, VITA/TCE Tax Return Quality Review Job Aid was designed to be used in conjunction with Publication 5299 and will provide SPEC employees and volunteers an outline of how to quality review a tax return.

**Why:** *To provide the additional requested guidance on the Quality Review Process.*

## **Key Changes and Updates:**

### **Form 13614-C, Intake/Interview and Quality Review Sheet**

**Update** - SPEC developed Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites to address the **Global Carry Forward (GCF)** of taxpayer data. The printed English/Spanish versions of Form 13614-C, Intake/Interview and Quality Review Sheet will now include Form 15080. The electronic version of foreign language Form 13614-C also includes a corresponding translated version of Form 15080.

**Note:** Form 15080 is not needed if the taxpayer denies the Global Carry Forward of return data to all sites, enters his/her own PIN into the TaxSlayer tax preparation software, or if the site uses another tax preparation software.

**Why:** *To reduce the partner burden of printing the Global Carry Forward paper consent if the volunteer is entering the **granted** Global Consent PIN and date into TaxSlayer on the taxpayer's behalf.*

**Update:** The Quality Review Checklist on page 4 of Form 13614-C is updated and moved to the Publication 4012.

**Why:** *To improve efficiencies and make room for the Form 15080*

**Change:** Form 13614-C now includes two new questions to measure Limited English Proficiency (LEP).

**Why:** *To clearly measure the LEP population at VITA/TCE Sites.*

**Update:** The Form 13614-C, Intake/Interview and Quality Review Sheet will be printed on white paper with a blue "title bar" that runs across the top of the form. The electronic version of this form does not include the "title bar". The Form 13614-C SP is now printed on yellow paper.

**Why:** *To assist volunteers with quickly identifying the English versus the Spanish version of the printed forms.*

## Form 13615, Volunteer Standards of Conduct Agreement

**Change:** Form 13615, Volunteer Standards of Conduct Agreement, is updated to include completion of Site Coordinator Training in the list of certifications. The indicator for certification in Federal Tax Law Update Test for Circular 230 Professionals is now moved below the certification list.

**Why:** *To add the Site Coordinator Training to the certification list.*

**Change:** A check box identifying IRS employee volunteers is added to Form 13615. Partners will transfer the IRS employee volunteer's information to Form 13206, Volunteer Assistance Summary Report (or a partner created list containing the same information). Territories will compile a list of current IRS employee volunteers to share with Headquarters.

**Why:** *To promote volunteerism within the IRS and acknowledge the contributions IRS employees provide to the VITA/TCE Programs.*

**Update:** Volunteer Standard of Conduct (VSC) #2 has changed to read - *Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation “from customers.”*

**Why:** *To clarify volunteers who receive compensation from their employer or a sponsoring organization for working at a VITA/TCE site is not considered receiving payment from the customer, and is not a violation to the Volunteer Standards of Conduct.*

## Virtual VITA/TCE Site Identification Number (SIDN)

**Change:** All returns prepared using the Virtual VITA/TCE process (including Contingency and Drop-Off returns) will now utilize the SIDN of the **Preparation Site**.

**Why:** *To ensure Virtual VITA sites adhere to Quality Site Requirement #8 - Correct Site Identification Number (SIDN).*

## Tax Law Scope Changes

**Change 1:** The Itemized Deductions topic was removed from the Basic certification and is now included in **Advanced certification**.

**Change 2:** Form 8615, Tax for Certain Children Who Have Unearned Income and the **Self-Employed Health Insurance Deduction**, are now in scope for the VITA/TCE Program with some limitations. Both topics are included in the current Publication 4491, VITA/TCE Training Guide.

**Why:** *To provide the ability to better serve VITA/TCE clients.*