

2020 Volunteer Site Coordinator Handbook Stakeholder Partnerships, Education and Communication (SPEC)

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Chapter 4: Volunteer Roles and Responsibilities

Coordinator

Roles: As the coordinator, your primary roles are to ensure all volunteers are certified to prepare tax returns at the appropriate level of certification and to follow all site operating procedures.

Coordinators and/or alternate coordinators are required to be available while the site is in operation. Coordinators and/or alternate coordinators may be available at the site, by phone, or other electronic means.

You are required to verify that all volunteers are properly certified to work at VITA/TCE sites. You must create a process to verify the level of certification for each volunteer. Each volunteer must sign Form 13615, Volunteer Standards of Conduct – VITA/TCE Programs. All Forms 13615 must be certified (signed and dated) by the coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct Training, if applicable, and passed the VSC certification. The coordinator must also confirm the volunteer's identity using a photo identification and confirm he/she has signed and dated Form 13615. This process must be completed before any volunteer can begin work at a VITA/TCE site.

It is also your responsibility to share Volunteer Tax Alerts (VTA), Quality Site Requirements Alerts (QSRA), and technical updates with all volunteers during the filing season. The alerts are based on findings during oversight reviews. As a practice, you should have daily briefings to share information impacting site operations with volunteers working at your site.

Coordinator Responsibilities:

- Complete SPEC Site Coordinator Training by attending a partner sponsored training or viewing Publication 5088, Site Coordinator Refresher Training. Publication 5088 can be viewed through L< or the publication can be downloaded from IRS.gov.
- Complete Volunteer Standards of Conduct (Ethics) certification.
- Complete Publication 5101, Intake/Interview & Quality Review certification.
- Verify that every volunteer (including you) has signed and dated Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, prior to working at the site.
- Validate certification training levels for all volunteers.
- Verify the identity of all volunteers via photo identification prior to the volunteer working at a VITA/TCE site.
- Supervise volunteers working at the site.
- Develop a process to explain to volunteers the logistics and systems used at your site.
- Schedule dates and times that your site(s) will be operational and complete Form 13715, Site Information Sheet. Notify and submit changes to your SPEC Relationship Manager immediately.
- Develop and maintain schedules for all volunteers to ensure there is adequate coverage, supplies, and equipment at your site.
- When installing the software, assign specific roles for all volunteers and use unique names for each volunteer. Limit volunteer access in the tax software to only those duties the volunteer performs. Limit access of the Administrator roles to only volunteers who perform those functions.
- Identify an alternate coordinator and ensure your alternate completes Site Coordinator Training.

- Monitor your site's Intake/Interview Process and ensure all volunteers use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared.
- Establish a process to ensure all IRS tax law-certified volunteer preparers and quality reviewers are assigned returns within their level of certification and within scope of the VITA/TCE Programs (see the Scope of Service Chart in the Publication 4012, Volunteer Resource Guide).
- Create a process to identify everyone who made changes to a tax return, including the preparers, quality reviewers, reject correctors, transmitters, etc.
- Ensure all IRS tax law-certified volunteer preparers are having a discussion with the taxpayer while reviewing the information on Form 13614-C prior to preparing the return.
- Ensure a process is in place to conduct 100% quality reviews by a designated or peer-to-peer quality reviewer. Publication 4012 includes the Quality Review Checklist, which describes all action items which must be covered during the Quality Review Process.
- Validate your site is using the correct SIDN on all tax returns.
- Ensure all taxpayers and spouses provide photo identification and that volunteers confirm SSN or ITIN for everyone listed on the tax return.
- Ensure all taxpayers with returns out of the scope of the VITA/TCE Programs are told they are not eligible for traditional VITA/TCE tax return preparation and are referred to explore Free File options or use a professional tax return preparer.
- Share and monitor adherence to the VTA and QSRA with all volunteers. These alerts are available at [Quality and Tax Alerts for IRS Volunteer Programs](#).
- Ensure the return preparers and the quality reviewers are advising taxpayers of their ultimate responsibility for information on their return.
- Complete Form 13206, Volunteer Assistance Summary Report, and send to your partner.
- After the filing season, hold recognition events for volunteers. You may request from SPEC volunteer certificates and service recognition milestone awards.

IRS Tax Law-Certified Volunteer Preparer

Roles: IRS tax law-certified volunteer preparers establish the greatest degree of public trust by providing top quality service and upholding the highest ethical standards while preparing tax returns for VITA/TCE customers.

Responsibilities:

- Complete the Volunteer Standards of Conduct Training – Ethics, if a new volunteer. The training is available in L< and in Publication 4961. All volunteers must complete the Volunteer Standards of Conduct certification.
- Complete the Intake/Interview & Quality Review certification. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview & Quality Review. New volunteers must complete Publication 5101, Intake/Interview & Quality Review Training.
- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Circular 230, Advanced, Military, Health Savings Accounts, Puerto Rico levels, Foreign Student, or International tax law levels.
- Prepare only returns that are within the volunteer's certification level(s) and within the scope of the VITA/TCE Programs.
- Refer taxpayers with returns out of the scope of the VITA/TCE Programs to explore Free File options or use a professional return preparer.

- Provide high-quality tax return preparation to all taxpayers.
- Interview the taxpayer using Form 13614-C, Intake/Interview & Quality Review Sheet, to determine if all income, deductions and allowable credits are claimed. Engage the taxpayer when preparing the tax return, to ensure understanding of the information on the intake sheet.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return.

Designated or Peer-to-Peer Quality Reviewer

Roles: Conducting a quality review on all tax returns prepared at the site ensures every taxpayer visiting the site receives top quality service and that the tax returns are error-free. Quality Reviewers should be volunteers experienced in tax law application.

Responsibilities:

- Complete the Volunteer Standards of Conduct Training, if a new volunteer. All volunteers must complete the Volunteer Standards of Conduct certification.
 - Complete the Intake/Interview & Quality Review certification. All coordinators and volunteers who prepare returns, quality review returns, or answer tax law questions must certify in Intake/Interview & Quality Review. New volunteers must complete Publication 5101, Intake/Interview & Quality Review Training.
 - Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Circular 230, Advanced, Military, Health Savings Accounts, Puerto Rico levels, Foreign Student, or International tax law levels.
 - Review Publication 5299, Quality Review Refresher and Publication 5310, VITA/TCE Tax Return Quality Review Job Aid.
 - Conduct a quality review on all returns, using the Quality Review Checklist found in Publication 4012. Using the completed Form 13614-C and source documents, ensure all these items are consistent with the entries on the tax return.
 - Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign Form 8879 or the tax return.
 - Explain to the taxpayer that signing the return certifies that the taxpayer has examined the return, including all the forms and schedules for accuracy, and they are signing the return under penalty of perjury.
 - Provide feedback to volunteer preparers explaining identified errors captured during quality review and instructions for making the necessary corrections.
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Volunteer Screener

Roles: Screeners, greeters, or client facilitators provide support to the site and IRS tax law-certified volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return.

A screener assisting taxpayers must be certified at the appropriate tax law levels (Basic, Advanced, Military, etc.) before assisting taxpayers. Refer taxpayers with out-of-scope returns to a professional return preparer.

Responsibilities:

- Complete the Standards of Conduct (VSC) certification test. Returning volunteers are encouraged to review the VSC Training as a refresher. New volunteer screeners, greeters, or client facilitators must complete the VSC Training.
- Develop a sign in sheet for taxpayers needing assistance.
- Greet all taxpayers visiting the site to create a pleasant atmosphere.
- Ensure the taxpayer has brought the required documents (e.g. valid photo identification, Social Security card(s), W-2, 1099, 1095, prior year return, etc.) for tax return completion.
- Give each taxpayer Form 13614-C, Intake/Interview & Quality Review Sheet, to complete.
- Explain the site's return preparation process to the taxpayer.
- Monitor site traffic to ensure enough time is allowed for all taxpayers to receive assistance.
- Based on the documents provided by the taxpayer, and the completed intake sheet, use Form 13614-C, page 2 and the Scope of Service Chart to determine if the return is within scope of the VITA/TCE Programs and determine which certified volunteer can prepare the return.

Volunteer Interpreter

Roles: Volunteer Interpreters provide interpreter-services to deaf/hard of hearing and/or non-English speaking taxpayers.

Responsibilities:

- New volunteer interpreters must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test. Basic tax training and certification is available but not required.
 - Maintain confidentiality of taxpayer information.
 - Deal with volunteers, stakeholders, partners, and the taxpayers in a helpful and supportive manner.
 - Work with the partner and/or coordinator to determine VITA/TCE sites that require volunteer interpreter skills.
 - Communicate with the Volunteer Recruiter/Publicity Specialist to ensure interpreter services are advertised for sites needing these services.
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