

## Filing Season Quality and Oversight Updates

### for SPEC Partners and Employees

#### Background

Stakeholder Partnerships, Education and Communication (SPEC) encourages consistent site operations and effective communication to improve the quality of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. The following updates are effective for the 2024 filing season.

#### New for 2024

##### [NEW! Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook](#)

SPEC developed Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook, that will be implemented for filing season 2024. It combines the information from Publication 5299, VITA/TCE Quality Review Refresher, Publication 5310, VITA/TCE Tax Return Quality Review Job Aid and Publication 5353, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees. In addition, the Intake/Interview and Quality Review portion of Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training has been removed and included in this handbook.

This publication is designed to help SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews. All coordinators and volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns must use this publication for instructions on these processes.

The following documents are now obsolete:

- Publications 5299, VITA/TCE Quality Review Refresher
- Publication 5310, VITA/TCE Tax Return Quality Review Job Aid
- Publication 5353, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees
- Form 14534, Intake/Interview and Quality Review Certificate

Pub 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training has been updated to reflect the removal of information.

**Why:** *To reduce partner, coordinator, and employee burden by combining the information from four publications into one source document making it easier to find information on the complete process of Intake/Interview and Quality Review.*

## New! SPEC Over-the-Phone Interpreter (OPI) Certification

There is now a specialty certification level called SPEC Over-the-Phone Interpreter (SPEC OPI) in Link & Learn Taxes. It has the same requirements as the other certification levels of passing with 80% or better. The certification can be taken by site coordinators or any volunteer. Estimated completion time of the training is 1 hour. Minimum proficiency for the test is 8 out of 10.

Also, for those sites choosing to use SPEC OPI, site coordinator's must submit a weekly log to their local relationship manager. For more details on the OPI service see Publication 5547, SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees.

**Why:** *To expand the use of OPI services to all aspects of the SPEC business model and to reduce partner burden to assist individuals with Limited English Proficiency (LEP) comply with their tax obligations.*

## TaxSlayer® Software Updates

TaxSlayer® Pro Online and Desktop software now allows sites to prepare federal, state, and local individual tax returns for the previous five tax years (TY2022, TY2021, TY2020, TY2019, and TY2018). Sites can electronically file federal and participating state individual tax returns for the previous two years (TY2022 and TY2021).

The Scanned Document Program is now a standard part of the TaxSlayer® software. The software also includes the Customer Portal which provides a secure communication channel between the taxpayer and preparer. These do not have to be ordered separately.

**Why:** *To reduce partner and taxpayer burden when using virtual services to prepare tax returns and provide VITA/TCE partners with a secure channel to facilitate the exchange of documents between a taxpayer and volunteer. The Customer Portal serves as an optional tool for taxpayers to provide missing documents without physically returning to the site.*

## 2024 Filing Season Readiness Workbook Updates

**This information is for Relationship Managers who had a Partner complete the 2023 Filing Season Readiness Workbook.**

### Update Instructions

1. RM - Identify the most up to date/current workbook from your partner (most current revision if workbook was updated throughout the filing season).
  - Recommended Naming Conventions as communicated in the Filing Season Readiness Workbook:

- Organizational Name and date (i.e., ABC Foundation 09-25-2023)
  - Or in the case of Revisions (i.e., ABC Foundation 10-01-2023 Rev.1)
2. Partner - Send the workbook via encrypted email to:  
**[wi.spec.fsr.wrbk.update@irs.gov](mailto:wi.spec.fsr.wrbk.update@irs.gov)**
    - Include multiple workbooks in one email. Be sure to copy your RM.
  3. Filing Season Readiness Workbooks will be returned to the RM, updated for the 2024 Filing Season by a member of the Workbook Development and Testing Team.
  4. When workbooks are returned from the Workbook Development and Testing Team, RMs can share the workbook with the originating partner to make additional updates and changes for the 2024 Filing Season.

#### **Reminders:**

- When saving the workbook make sure to select file type: Excel Macro-Enabled Workbook (\*.xlsm)
- Do not attempt to electronically sign the workbook.
- Do not attempt to change the name or order of any tabs within the workbook.
- Do not attempt to change fonts or highlights within the workbook.
- RMs should only send the Filing Season Readiness Workbook to their partner one time during the filing season.

#### **Update Information**

The update process significantly reduces burden on the relationship manager's time/role in the filing season readiness process, while also significantly reducing burden on partners who have traditionally re-completed the same forms or provided the same information year after year.

While the update process retains most of the information previously provided in the Filing Season Readiness Workbook by the partner it also:

- Updates all Filing Season Readiness Forms to the current published revision.
- Clears out the following information to be updated/re-entered:
  - Dates
  - EFINs
  - SIDNs
  - First/Last Day of operation
  - Signatures

- Names
- Form 13715 Operating Schedule and Best Person to Contact regarding the site.
- Approval checkboxes and signatures

The carefully selected updates ensure that SPEC continues to verify valid identification numbers, points of contact, operating information, and site schedules.

Even with the updates, this is a fully functional Filing Season Readiness Workbook. The partner can still add sites, change site models, update security plans, update consents, etc.

For additional questions regarding the update process for existing workbook users, please attend an informational session focused on the update process:

***Why:** To reduce partner and relationship manager burden when completing, reviewing, and updating required filing season readiness forms. This streamlined process aides in form completion and consolidates form retention.*

## **Key Changes and Updates:**

### **Publication 5101, VITA/TCE Intake/Interview and Quality Review Training, Revised**

SPEC revised Publication 5101, VITA/TCE Intake/Interview and Quality Review Training for filing season 2024 using information from Publication 5299, VITA/TCE Quality Review Refresher, Publication 5310, VITA/TCE Tax Return Quality Review Job Aid and Publication 5353, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees. This training is to be used in conjunction with the technical guidance in the new Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook.

The training is designed to instruct all volunteers to follow a thorough and consistent intake/interview and quality review process.

***Why:** To provide partners, coordinators, and employees with an updated comprehensive training on the complete process of Intake/Interview and Quality Review. As well as, to provide examples and best practices identified during quality reviews from last season.*

### **Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training and VSC Changes**

SPEC revised Publication 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training to update VSC #1 and VSC #2, remove the Volunteer Standards of Conduct certification test and removed the Intake/Interview and Quality Review Training and certification test.

***Why:** Volunteer Standards of Conduct (VSC) #1 was updated to “Follow All Quality Site Requirements (QSR)”. This update was a change from “Follow the Quality Site Requirements (QSR)” and resulted from FS2022 findings from QSS, FSV and RSR reviews, to ensure that ALL QRS were to be adhered to and followed. There are no exceptions.*

*Volunteer Standards of Conduct (VSC) #3 was updated to “Do not solicit business from taxpayers you help or use the information about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.” This update was a change from “Do not solicit business from taxpayers you help or use the information about them for any direct or indirect personal benefit for yourself, any other specific individual or organization” and resulted from FS2022 findings from QSS reviews to ensure that partners were clearly informed not to utilize the taxpayers’ information to direct taxpayers to specific preparers or businesses the partner are affiliated with based on interviews with taxpayers.*

*The VSC certification test was removed based on the requirement for All volunteers to certify in Link & Learn Taxes (LLT) and to reduce volunteer burden by having one central certification process.*

*Intake/Interview and Quality Review Training and certification test was removed from Publication 4961 to combine all Intake/Interview and Quality Review processes in the New Publication 5838, Intake/Interview and Quality Review Handbook to reduce partner, coordinator, and employee burden by combining the information from four publications into one source document making it easier to find information on the complete process of Intake/Interview and Quality Review.*

### **Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs**

SPEC revised the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs to add the SPEC Over-the-Phone (SPEC OPI) certification. In addition, there were updates to the Volunteer Standards of Conduct, the qualification language for CE Credits and to the section titled "The Use of Form 13615".

**Why:** *The new certification level, SPEC OPI, was added to Form 13615 to track the VITA/TCE programs extending services to include the various taxpayers the programs serve.*

*The Form 13615 updated "Use of Form 13615" language to include volunteers who must certify in Intake/Interview and Quality Review (return preparers, quality reviewers, coordinators, and tax law instructors) and tax law prior to signing Form 13615. The certification requirements were also updated to include greeters, screeners, client facilitators, who assign tax returns and answer tax law questions.*

*Continuing Education Credit (CE) qualifications language was updated in reference to the C230 test not qualifying the volunteer to receive CE Credits including references on requirements. Also, SPEC updated the "For Continuing Education (CE) Credits Only" section to include CTEC registered preparers.*

### **Form 13206, Volunteer Assistance Summary Report**

SPEC updated the following sections of the Form 13206, Volunteer Assistance Summary Report, "By checking this box" for qualifying signers, "Volunteer information" positions to match Form 13615, "Volunteer Certification" to include the New SPEC OPI (Over-the-phone Interpreter) certification, and "Volunteer Applying for Continuing Education (CE)" to update references for additional information.

**Why:** *SPEC updated the "By checking this box" section to include coordinators, sponsoring partner, instructor, or IRS contact as qualifying signers.*

*SPEC updated the "Volunteer Information" section to include Coordinator, Instructor, Return Preparer, Quality Reviewer, Greeter, Screener, Client Facilitator, etc.*

*SPEC updated the "Volunteer Certification" sections to include SPEC Over-the-Phone Interpreter (SPEC OPI) certification for VITA/TCE programs extending services to include the various taxpayers the programs serve.*

*SPEC Updated the "Volunteer Applying for Continuing Education (CE)" section to provide links to reference to Publication 5362 and Publication 5683 for addition CE Credit requirements and instructions.*