

Filing Season 2024: VITA/TCE Training and Site Materials

for SPEC Partners and Employees

This document provides information about volunteer training and site materials for tax year 2023 (filing season 2024).

Background

The IRS is committed to offering timely, relevant, and technically accurate electronic and printed products for internal and external use. These products help ensure quality tax return preparation for our free tax preparation programs.

Scope of Services

Our current guidelines require that volunteers prepare only returns for which they are certified (Basic, Advanced, etc.) and that are within the tax law scope of the VITA/TCE programs. See the Scope of Service chart in Publication 4012, VITA/TCE Resource Guide.

General Information about Training Products and Site Materials

- VITA/TCE training materials will be available in PDF format on IRS.gov by **mid-October**. Publication 4491-X, VITA/TCE Training Supplement, available online by **mid-January**, contains updates and corrections to those materials. Volunteers must review this publication before preparing returns.
- VITA/TCE training materials available in print for 2024 are:
 - Form 6744, VITA/TCE Volunteer Assistor's Test/Retest
 - Publication 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide
 - Publication 4012, VITA/TCE Resource Guide
 - Publication 4695 (PR), VITA/TCE Puerto Rico Volunteer Test
 - Publication 4696 (PR), VITA/TCE Puerto Rico Resource Guide

Changes to electronic-only products

- Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE

Programs, revisions include:

- Update to VSC#5- Do not solicit business from taxpayers you help or use the information you gained about them (their information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.
- Change to professional designation section to include California Tax Education Council CTEC.
- Added CTEC registered preparers PTIN requirement for CE Credits.
- Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook is a new comprehensive product that includes intake/interview and quality review processes in one guide.
 - Publication 5838 will be available by early October.
 - Intake/Interview and Quality Review information in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training, moves to the new Publication 5838.
 - Publication 5299, VITA/TCE Quality Review Refresher, Publication 5310, VITA/CE Tax Return Quality Review Job Aid, and Publication 5353, Fact Sheet: Intake/Interview and Quality Review Policy for SPEC Partners and Employees are now obsolete.
 - Publication 5101, VITA/TCE Intake/Interview and Quality Review Training is revised. Publication 5101 will be presented in a webinar mid-November 2023.
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, revisions include updating guidance on acceptable substitutes for validating a taxpayer’s identity and identification numbers. The letter from the Social Security Administration no longer includes truncated SSNs. Other updates include adding the link for reporting tax scams. See Recognizing Phishing Scams in Publication 4299.
- Publication 5141 has been reissued as internal Document 13513, QSS Return Review Job Aid for Form 6729
- Publication 5171 has been reissued as internal Document 13511, QSS Return Review Job Aid for Form 6729-R
- Publication 4836 (EN-SP), VITA/TCE Free Tax Programs, is available electronically. Publication 4012 packaging will not include Publication 4836. Partners can continue to use their Publication 4836 from previous years or download the document from IRS.gov. Sites are required to post Publication 4836 for in-person service.
- Publication 17, Your Federal Income Tax (For Individuals), is only available electronically. Partners must have Publication 17 available for reference at the site. Check for Publication 17 updates in late-December.

- The following VITA/TCE products are **obsolete**:
 - Form 14534, Form 14534 (SP), and Form 14534 (CN-T) Intake/Interview and Quality Review Certificate (English, Spanish and Traditional Chinese)
 - Form 6729-P, Partner Return Review Sheet
 - Publication 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
- Tax year 2023 updates to **Link & Learn Taxes e-Learning**, **Link & Learn Taxes certifications** and the **Practice Lab** are available mid- to late-November.

NOTE: All volunteers must register and certify via Link & Learn Taxes certifications. Volunteers who do not pass the test the first time may review the course material and try again. Volunteers who prefer to take the certification tests using paper Form 6744 may continue to do so but must enter their answers in Link & Learn Taxes. If they haven't already done so, volunteers must update their My Account Page in Link & Learn Taxes to include their name and address as they appear on identification documents.

Changes to printed products

- Form 13614-C, Intake/Interview and Quality Review Sheet, is printed on yellow paper. The Spanish version, Form 13614-C (SP) is printed on green paper. Form 13614-NR is printed on white paper. Additional languages are available on IRS.gov.

NOTE: AARP Foundation Tax-Aide (Tax Aide) sites **should not** order Intake/Interview and Quality Review Sheets. Tax-Aide uses their own SPEC-approved Intake Sheet Booklet.

- Publication 730, Important Tax Records Envelope (EN-SP), is not being revised this year. Partners should continue using their remaining stock of envelopes from last year.
- Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, contains the new Over the Phone Interpreter test.

Key Ordering Information and Dates

- The Computer Assisted Publishing System (CAPS) will become available **October 2nd** to order VITA/TCE training products. The CAPS system emails the filing season 2024 version of Form 2333-V (dated 9/2023) to all active accounts with a valid email address. Partners should contact their SPEC relationship manager if they do not receive the electronic order form.

CAUTION: Change your computer and web browser settings to open PDF files using Adobe Acrobat Pro or Adobe Acrobat Reader. **Do not open** Form

2333-V in the web browser or another program, it will **corrupt** the form. **Save** the completed form to your computer.

CAUTION: Never share the electronic Form 2333-V. The form encodes the account number on the PDF file, and the address information will update the embedded account number.

- Review and update contact information, if needed, and enter order quantities on the order form or pre-populated spreadsheet.
- Do not use cut-and-paste options for data when completing the order form and only use the following characters:
 - Upper- or lower-case alphabets: A-Z, a-z
 - Numbers: 0-9
 - Special characters: <>|\{}!:";`~!@#\$\$%-&*()_+==
- Attach the saved Form 2333-V to an email. On the 'Subject' line, type "VITA Program Order" or, "VITA Program Reorder" and send to pdf.orders@efirms.enterprise.irs.gov.

NOTE: Contact VITA.Administrator@irs.gov if you do not receive an email message within an hour acknowledging receipt of your Form 2333-V. Type "Non-receipt of Order Acknowledgement" and your VITA account number on the email subject line. **Do not resubmit the order form unless instructed.**

- A pre-populated spreadsheet is available for those regional coordinators ordering for a large population of volunteers. You may order any of the products listed on the spreadsheet. You can customize the spreadsheet by deleting unnecessary accounts. Your relationship manager can send you the pre-populated spreadsheet and instructions.

CAUTION: Do not add or delete columns. If you need to add new accounts to the pre-populated spreadsheet, add the account information after the pre-populated information.

- Please review orders thoroughly. Ensure the shipping information is accurate and volunteers and/or sites will be available to receive shipments. This will help avoid unnecessary return shipments.
- Large orders often deliver in multiple shipments over the course of several days.
- Orders approved by SPEC in CAPS by 7:00 p.m. ET on **October 20, 2023**, will ship first and should arrive before Thanksgiving.
- Relationship managers must approve orders in CAPS by 7:00 p.m. ET on **December 15, 2023**, for partners/volunteers to receive printed products before the filing season begins.

NOTE: SPEC will not process emergency orders for printed products. Retrieve the needed information from the electronic products available on IRS.gov.

- Contact your relationship manager if:
 - You do not receive your shipment. **Do not input** a duplicate order unless instructed.
 - You close your site(s) and placed an order for products that you have not received yet.

Filing Season 2024 VITA/TCE Training & Site Material List

The following list of materials is not all-inclusive. We expect all current training and site products to be available electronically on IRS.gov by **mid-October**.

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Doc 13123	Volunteer ID Holder	X			This product is in limited supply. Returning volunteers should keep their ID holder to use each year. Partners should contact their relationship manager to order this product.		
Form 6744	VITA/TCE Volunteer Assistor's Test/Retest	X	X	X	Stand-alone product Must enter answers into Link & Learn Taxes online certifications.		X
Form 9234	Volunteer Certificate of Appreciation	X			Ordering procedures for this product have changed. Contact your Relationship Manager for details. Also available in Spanish.		X
Form 13206	Volunteer Assistance Summary Report		X				X
Form 13357	Community Service Leadership Certificate of Appreciation	X			Ordering procedures for this product have changed. Contact your Relationship Manager for details. Also available in Spanish.		X
Form 13446	Internal Customer Certificate of Appreciation	X			Ordering procedures for this product have changed. Contact your Relationship Manager for details. Also available in Spanish.		X
Form 13533	VITA/TCE SPEC Partner Sponsor Agreement		X				

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Form 13533-A	FSA Remote Sponsor Agreement		X				
Form 13614-C (en)	Intake/Interview and Quality Review Sheet	X	X		Printed on yellow paper. Not available for AARP Tax Aide. Available electronically in multiple languages.	X	X
Form 13614-C (sp)	Intake/Interview and Quality Review Sheet – Spanish version	X	X		Printed on green paper. Not available for AARP Tax Aide.	X	X
Form 13614-NR	Nonresident Alien Intake and Interview Sheet	X	X		Printed on white paper. Not available for AARP Tax Aide.	X *Required at FS sites	X
Form 13615	Volunteer Standards of Conduct Agreement – VITA/TCE Programs		X				X
Form 13715	SPEC Volunteer Site Information Sheet		X				
Form 14446	Virtual VITA/TCE Site Model Taxpayer Consent		X		Available in multiple languages.		X
Form 15272	VITA/TCE Security Plan		X				
Pub 17	Your Federal Income Tax (For Individuals)		X			X	X
Pub 730	Important Tax Records Envelope	X			Not available for AARP Tax-Aide. Other partners must continue using their remaining stock from last year before reordering.		
Pub 3676-A (en/sp)	IRS Certified Volunteers Providing Free Tax Preparation (Poster)	X	X		Orders of more than 5 units require a business justification.		X

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Pub 3711	VITA/TCE Certificate Holder	X			For use with Form 9234 and Form 9234 (sp)		X
Pub 4011	VITA/TCE Foreign Student and Scholar Volunteer Resource Guide	X	X	X		X *Required at FS sites	X
Pub 4012	VITA/TCE Volunteer Resource Guide	X	X	X	Stand-alone product	X	X
Pub 4012-A	VITA/TCE Volunteer Resource Guide with Updates		X		Pub 4012 updated with the changes included in the 4491-X. Available in February.		X
Pub 4053 (EN/SP)	Your Civil Rights are Protected Poster for IRS Assisted Programs	X	X		No updates. Keep last year's copies (Rev. 4-2015). Order only for replacement. Orders of more than 5 units may require a business justification.	X	
Pub 4269 (en-mul)	Welcome! Do you require service in any language other than English?		X				
Pub 4299	Privacy, Confidentiality and Civil Rights – A Public Trust		X			X	X
Pub 4491	VITA/TCE Training Guide		X	X			X
Pub 4491-X	VITA/TCE Training Supplement		X		Available mid-January on IRS.gov		X
Pub 4555-E	VITA/TCE e-instructor guidance		X	X			X
Pub 4695 (PR)	VITA/TCE Puerto Rico Volunteer Test	X	X				X
Pub 4696 (PR)	VITA/TCE Puerto Rico Volunteer Resource Guide	X	X			X *Required at PR sites	X
Pub 4836 (EN/SP)	VITA/TCE Free Tax Programs – VolTax Poster		X			X	

Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at Site	Updated
Pub 4961	VITA/TCE Volunteer Standards of Conduct – Ethics Training		X	X	Also available in Spanish.		X
Pub 5055	Facilitated Self-Assistance (FSA) Tabletop Sign	X			This pub is in limited supply. Partners who currently have the sign should keep their copy to use each year. Partners should contact their relationship manager before attempting to order this product.		
Pub 5088	VITA/TCE Site Coordinator Training		X				X
Pub 5101	VITA/TCE Intake/Interview and Quality Review Training		X				X
Pub 5166	VITA/TCE Volunteer Quality Site Requirements		X				X
Pub 5683	VITA/TCE Handbook for Partners and Site Coordinators		X				X
Pub 5838	VITA/TCE Intake/Interview and Quality Review Handbook		X		New product this year. Consolidation of Intake/Interview and Quality Review processes. Replaces Publications 5299, 5310 and 5353.		X