

Use of Term, *IRS-certified Volunteers*

Background

The IRS and its community partners do not compete with private industry, but rather provide free tax preparation service to a specific, underserved taxpayer population.

During FY2009, Volunteer Income Tax Assistance and Tax Counseling for the Elderly volunteers prepared 3 million tax returns for taxpayers with an average Adjusted Gross Income under \$22,000. 56% were single taxpayers; 42% were elderly (age 60+) on a fixed income. These programs instill a sense of pride in individuals whose desire to provide public service taps directly into the practice of volunteerism.

New Policy

SPEC relationship managers will monitor their partners' publicity to ensure it does not misrepresent the VITA/TCE parameters and that it reflects the following:

- The use of the term, *IRS-certified*, is used only as a modifier to the word, *volunteer*, i.e., **IRS Certified VITA/TCE Volunteer Preparer** and external use of existing IRS logos must be approved by Service-wide Communications and Liaison on a case-by-case basis.
- Any reference to income thresholds will adhere to the annual EITC eligibility amounts for families.

Partners may not alter the sequence of the term (e.g., “**IRS Certified VITA/TCE Volunteer Preparer**”) nor promote amounts in excess of the EITC threshold.

Current Certification Standard

For nearly 40 years, IRS has applied and maintained a certification standard for individuals who volunteer for the VITA and TCE Programs. As W&I's office responsible for oversight of these programs, Stakeholder Partnerships, Education and Communication develops training curriculum annually to train volunteer preparers. On completion of training, a volunteer preparer is required to take and pass a test developed by SPEC. To become *certified*, the volunteer must pass this test with a score of 80 [out of 100] or higher.

SPEC's quality process requires all volunteers who prepare or review returns and those who instruct tax law classes, to be certified. Tax law instructors' certification is validated by SPEC; preparers and return reviewers can be validated by either a SPEC employee or partner. Annually, partners are required to secure Form 13615, *Volunteer Agreement, Standards of Conduct - VITA/TCE Programs*, from each volunteer. This form reinforces the

certification requirement and requires the volunteer's signature and contact information. This form also records the volunteer's test score and is validated and signed by either a SPEC employee or partner.

SPEC uses a statically valid sample of its volunteer sites (determined by the Office of Statistics of Income) to conduct unannounced quality reviews annually. The results from this statically valid sample are extrapolated to the VITA/TCE Programs. During the review, SPEC employees validate—among other things—that the volunteers preparing and reviewing the returns have passed the certification test and are preparing returns within their certified skill level. They also review a minimum of three returns to assess tax law accuracy.

**Desired
Outcome -
Consistent
Messaging**

By implementing this policy, SPEC relationship managers will ensure the consistency of message to mitigate any concern of misrepresentation in local communities as to the services and skills being offered by the VITA/TCE Programs. SPEC relationship managers will advise their partners regarding appropriate advertising protocols for such VITA/TCE publicity issues.
