

FACT SHEET - ACTION 2005

A Guide to Changes in the Volunteer Return Program

September 2004

HIGHLIGHTS:

- A standardized list of intake questions has been developed.
- There are new minimum required training topics.
- Testing and certification are being revised and standardized.
- Use of reference materials is very important and will be stressed during training, and as part of the quality assurance process.
- A new quality assurance system has been developed including:
 - Site Reviews
 - Direct Observation
 - Shopping

Make sure you review these new or revised publications and forms:

- Publication 1084 – Volunteer Site Information Handbook
- Publications 678/1155 and Form 6744 – Coursebook and Test
- *Link & Learn Taxes*
- Publication 730/Form 8158-Quality Review Checksheet
- Form 13614- Intake Sheet
- Form 6729 - Site Visitation Report

This document summarizes the new products and tools, and changes to guidance and procedures that will have an impact on the volunteer return preparation program for the 2005 filing season. It is organized based on the “Intervention Points” identified by the Quality Improvement Design and Implementation Teams.

Standardized intake process

- A new intake form (Volunteer Tax Preparation Information Sheet-Form 13614) has been developed for use by sites. Sites may use this form or develop their own as long as the “critical intake data” from Form 13614 is included.
- The intake form may be completed at any time prior to the completion of the return.
- The intake form should not be signed by taxpayers – a signature should only be required on the actual return or Form 8453.
- The intake form will be provided to the taxpayer and attached to their copy of their tax return.

Standards for training

- A list of skills/qualifications for successful instructors can be found in Publication 1084, Volunteer Site Information Handbook.
- New minimum required training topics have been identified in order to ensure that we are covering the most common areas of need:
 - filing status
 - dependency
 - income
 - adjustments to income
 - tax computation
 - earned income tax credit
 - child tax credit
- All volunteers must pass an IRS-approved test either through *Link & Learn Taxes*, the traditional paper test form 6744, or an IRS-approved alternative test in order to be certified. We are reviewing our procedures to determine the applicability of a testing process for formerly exempt groups.
- If partners wish to use an alternative testing process, they must receive IRS approval. Guidance is being developed in this area.

Certification Process

All partners are required to provide to their IRS office by specified dates a list of certified volunteers and the dates that the volunteers received certification. The actual certifications are to be maintained at the site or partner level. The preferred document for reporting the list of certified volunteers is Form 13206 (Volunteer Assistance Summary Report). The revised Form 13206 has a column entitled “date certified” next to the volunteer’s name.

Guidance for taxpayer expectations

A “client statement” has been added to the new Tax Preparation Information Sheet, Form 13614. The statement contains information about what is expected from the taxpayer, such as treating the volunteers with courtesy and respect, and providing complete and correct information from which to prepare their returns.

Timely/accurate input of site information into IRS on-line reference system (SERP)

An indicator will be built into the SPEC on-line database (STARS) that will require field offices to verify that all site information is correct and up-to-date. Verifying individual site information will remain a formal requirement in SPEC filing season readiness certification and site reviews.

Model site attributes

The Volunteer Site Information Handbook, Publication 1084, provides guidelines to ensure that all sites operate in a consistent manner. It includes steps to manage a model site, including special sections on quality tax preparation, service, and site operation.

Structured fact-gathering process

This is a three-part process:

- The use of intake questions will be required at each site, using either Form 13614 or a locally developed form.
- Use of interview tips that are included in all volunteer training products will help standardize the dialogue that must take place between the taxpayer and volunteer in order to prepare an accurate and quality tax return.
- Volunteers will also use the new quality review checklist that is now part of the Publication 730 – Tax Records Envelope, or use the separate form 8158, to ensure that all information is included.

Use of reference materials and resource guides during preparation

One of the most common causes of errors is failure to use the resource material that is available. Volunteers should be encouraged and continually reminded to use resource materials such as Publication 4012, Volunteer Resource Guide, and on-line TaxWise help

Changes to the Volunteer Return Preparation Program for 2005

during return preparation. Training will focus on use of reference materials and quality review will look for use of reference materials during the interview and preparation stages.

New quality assurance procedures

One of the critical elements for improving our business processes is quality assurance. A three-level assurance system has been developed to validate the results of our quality measures as well as to identify issues and trends for immediate action.

- **Site visitations** –The newly revised Volunteer Tax Preparation Site Visitation Report, Form 6729, containing more open-ended questions and space for notes, will be used during these visits. Guidance is included in the Publication 1084 on the expectations for site visits and reviews, frequency, priority, and documentation required.
- **Observation reviews** – A reviewer will observe a volunteer prepare an actual return. A statistically valid review schedule along with guidance for conducting the reviews will be developed and shared with field offices and partners.
- **Shopping reviews** – The reviewer will anonymously play the role of a taxpayer with a made-up scenario. IRS is developing a statistically valid sample and schedule. Some national partners have indicated an interest in serving as “shoppers.” Guidelines and more information will be forthcoming.

Guidelines for preparation based on volunteer training/experience level

Volunteers are asked to assist only with returns, supporting schedules and forms for which they have been trained and to refer taxpayers with difficult returns or returns presenting issues beyond the volunteer’s training and/or experience to the site coordinator and as necessary to a paid preparer.

Standards of conduct for volunteers

- Volunteers have a responsibility to provide quality service and to uphold ethical standards.
- Standards of conduct have been developed. The standards of conduct will be part of the certification process, included in both *Link & Learn Taxes*, and the test package.

Standardized operating procedures for post-return preparation process

A list of items to give to taxpayers at the site is included in the Quality Section of Publication 1084, Volunteer Site Information Handbook. Volunteers should be using Publication 730 or Form 8158 to verify that they have covered all necessary items.

Capturing taxpayer and volunteer feedback

A very important aspect of redesigning business processes is getting feedback from partners and volunteers regarding the redesign. A system is being developed to capture and share the feedback with the implementation team and will be distributed to the field during 2005.