



COMMUNITY ACTION VITA FREE TAX ASSISTANCE PROGRAM

Volunteer Income Tax Assistance Program

Volunteer Handbook

Tax Year 2019/ Calendar Year 2020

Thank you for signing on as a Volunteer Tax Preparer with Community Action Pioneer Valley's Free Tax Assistance Program! The 2019 tax season (calendar year 2020) represents our **14th** year preparing taxes for our local communities. This handbook is designed to provide some background information about the tax program as well as give you logistical information.

Each year, over 500 households in Franklin and Hampshire Counties come to us for free tax preparation. Over the past thirteen years, we have prepared more than 7,000 tax returns and helped taxpayers receive millions of dollars in tax refunds.

We appreciate your commitment to participating in this important and rewarding work. We look forward to serving the community with you!

National VITA Program Model

The Volunteer Income Tax Assistance program (VITA) is a national program providing free assistance to individuals and families of moderate to low income who need assistance in preparing their tax returns. VITA not only offers free tax preparation (along with electronic filing and quick refund turn-around) but also steers people away from high-interest predatory "refund anticipation loans" that they might encounter at some tax prep businesses.

An important goal of the VITA program is to help taxpayers maximize the refund, ensuring that everyone who is eligible to receive the Earned Income Tax Credit (EITC) does so. When taxpayers self-prepare or have friends and family prepare their taxes, they often overlook valuable credits which may increase their refund.

The EITC is a refundable tax credit for working people who earn low to moderate incomes. It has been called the federal government's most successful anti-poverty program. The EITC provides assistance to working families and lifts more children out of poverty than any other social program in the country. The purpose of the EITC is to reduce the tax burden and supplement wages of low to moderate-income wage earners. Workers with three or more children can qualify for as much as \$6,557 in EITC benefits, depending upon their income.

Research indicates that many families eligible for the EITC do not receive what is owed. Between 15% and 25% of households who are entitled to the EITC do not claim their credit. These unclaimed EITC credits represent **billions** of dollars of lost revenue for working families.

The VITA Program operates around the U.S. at schools, community centers, public libraries, and various other locations that are easily accessible to the community. Volunteer Tax Preparers are recruited from the community, and come from all walks of life. While some volunteers have either banking or accounting backgrounds, others have minimal to no experience in tax preparation. All volunteers are trained and then certified by the Internal Revenue Service as Volunteer Tax Preparers. Volunteers learn tax preparation laws and software enabling them to easily handle most returns. A tax background is not required as complex returns are not prepared at VITA sites.

Check out the [irs.gov](https://www.irs.gov) site to learn more about VITA:

<https://www.irs.gov/individuals/irs-tax-volunteers>

Logistics & Hours of Operation

Clinics

All taxpayers are served by appointment only and tax preparers can expect to prepare 3-4 returns per session. Final volunteer schedules will be developed in early January.

Tax Assistance Clinics run for 11.5 weeks between late-January and mid-April. We ask that volunteers plan to volunteer weekly throughout the season. Depending on the number of tax volunteers available for each site, we try to provide several ways people can volunteer so everyone has options to choose from. Depending on interest, volunteers can be Tax Preparers, Greeters, or Quality Reviewers.

Tax Preparers for our program are requested to become certified at the Advanced level. As an Advanced preparer, you will be able to better serve all individuals who come into the tax site. We identify the need of each taxpayer at the time of scheduling their appointment, allowing us to ensure that you will only prepare returns with tax topics that you feel comfortable doing. All Tax Preparers should plan to volunteer from 5:00-8:00 pm on weekday shifts and from 9:00 to 1:00 pm on Saturday shifts.

The Greeter helps manage the clinic schedule by checking people in for their appointment, reviewing all their paperwork to ensure they have all the necessary documents, confirming that they were scheduled for the correct type of appointment, explaining how to fill out the IRS intake form, checking to see if it was completed, and reviewing the Community Action Pioneer Valley Intake form for accuracy and completion. The IRS is requiring all greeters to be certified at the advanced level. The Greeter also manages the drop-off tax returns and usually volunteers from 4:45 to 7:30 p.m.

There will always be two Site Coordinators at each tax clinic to help answer questions, assist with returns, and conduct a quality review prior to submitting each return electronically.

Northampton:

Community Action Pioneer Valley
17 New South Street, Suite 116

Monday and Wednesday

Evening: 5:00 PM to 8:00 PM
1st clinic January 27th, last clinic April 13th
No Clinic February 17th Presidents Day

Saturday

Morning: 9:00 AM to 1:00 PM
February 1st & 22nd

Greenfield:

Community Action Pioneer Valley
393 Main Street, 4th floor

Tuesday and Thursday

Evening: 5:00 PM to 8:00 PM
1st clinic January 28th, last clinic April 14th

Saturday

Morning: 9:00 AM to 1:00 PM
February 8th, & 29

Training and Orientation

In order to prepare tax returns, all volunteers must be certified by the IRS as volunteer tax preparers. This certification ensures volunteers are knowledgeable in applicable tax law for the types of returns they will prepare, as well as familiarity with the TaxSlayer software used. We provide a modest dinner during each training, typically sandwich platters with chips or a variety of pizzas and salad.

Training and Orientation will be held in Greenfield at the Greenfield Community College Main Campus. East Building-E144 Computer Classroom from **5:30-8:30 pm**.

TRAINING:

January 7th, 9th, 14th, 16th

The in-class training will blend basic and advanced tax topics while working through the test scenarios. Time will be allotted to complete the required certification exam during the final night of training. At the training we will:

1. Review tax law & tax preparation
2. Practice preparing tax returns
3. Practice with the tax preparation software that we use ("TaxSlayer Online")
4. Allow time to complete all of the required certifications.

In addition to the in-class time, please plan on spending an additional 1-2 hours of study time for each class. The more practice returns you do before the season begins, the more comfortable you will feel when you sit down with your first taxpayer, and remember, we are here to help! We will distribute study materials and reading assignments before the first class.

All **new volunteers** are required to attend in-class training. Experienced VITA volunteers can study on their own and take the Advanced Certification test at home, but they must provide us with their signed IRS Volunteer Agreement & must attend Orientation on January 21st which will cover all necessary updates from the State and IRS. At home certification must be completed by January 20th.

ORIENTATION: January 21st

Orientation is the last step in training and is **required for all volunteers**. During this session, we will review the outline of the tax preparation session, including working side by side with the taxpayer. We will discuss how to complete a tax return for proper quality review and update you on important Federal & State tax regulations. We will also discuss ways that we can talk to the taxpayer about savings.

Volunteer Certification

As part of the training, we will assist volunteers with the certification process. A volunteer who attends training will leave with an Advanced Tax Preparer certificate in hand. The certification exam is open-book and completed online with no time restrictions. A minimum score of 80% is required to earn certification. All Volunteers are required to pass the Advanced Certification test in order to participate in the program.

Helpful Links

- VITA Resources – United Way: this contains all things VITA and more all in one place.
<https://www.vitaresources.net/>
- Tax Slayer Pro Online: Site used while in the clinic for tax preparation. (Not used during training)
<https://vita.taxslayerpro.com/ProAvalon/CoreLink/Index?ReturnUrl=%2fproavalon>
- Community Action Pioneer Valley: <https://www.communityaction.us/>

Online Training Materials:

- [VITA Train](#) –This training platform, intended to be an alternative to the more reading-intensive Link & Learn IRS training tools below, contains 12 modules to prepare you to pass the IRS Volunteer Standards of Conduct, Intake, Interview, and Quality Review, and Volunteer Certification Tests. All volunteers should check out Module 12: What's New for Returning Volunteers. prosperitynow.org/vita-train You can also watch the videos directly from YouTube:
<https://www.youtube.com/playlist?list=PLx69LxPJkxWfH4HSePDtN93MXSBRzvefB>
- [Link & Learn Taxes VITA TCE Central](#) – The centralized website where you can access online training tools, download publications, and take the exam. We will do this together in the training, or returning volunteers certifying at home will go here to take the certification. You will also print your certification documents from here.
www.linklearncertification.com
- [Link and Learn Taxes e-Learning](#): – Direct link to additional training materials
https://apps.irs.gov/app/vita/advanced_student.jsp?level=advanced
- [TaxSlayer Practice Lab](#) – This site is a practice version of the software that we will be using in the clinic. This is a place for you to practice entering returns during training, in class or at home. **Password:** TRAINPROWEB
<https://vita.taxslayerpro.com/IRSTraining/en/Account/Access>

IRS Publications

*[Publication 4491, VITA Training Guide](#): Reading materials for students to prepare to become certified. This can be used in addition to or as an alternative to the VITA Train modules.

<https://www.irs.gov/pub/irs-pdf/p4491.pdf>

*[Publication 4012, Volunteer Resource Guide](#): Designed as a reference guide for volunteers to use at sites. It provides guidance with tax law through interview tips, narratives, flow charts, diagrams, charts, and graphs. Volunteers will be provided a printed copy in training.

<https://www.irs.gov/pub/irs-pdf/p4012.pdf>

[Publication 6744, Volunteer Assistor's Test Booklet](#): Contains all tests for the various levels of certification. When you take the actual exam on-line, the questions will be a combination of test and retest questions, so it is a good idea to prepare answers for both in advance. This is the exact same version of the exam that you will take online. Volunteers will be provided a printed copy in training. <https://www.irs.gov/pub/irs-pdf/f6744.pdf>

[Publication 4491-W, VITA Problems and Exercises](#) – Comprehensive Problems and Exercise Workbook- consists of sample problems and exercises. It is intended to be used in conjunction with the Practice Lab for hands-on mock tax return preparation experience. This publication can be accessed electronically, printed copies are available upon request. www.irs.gov/pub/irs-pdf/p4491w.pdf

[Publication 5101, Intake/Interview & Quality Review Training](#) – Guide to completing the IRS intake form, <https://www.irs.gov/pub/irs-pdf/f13614c.pdf>, and how to conduct a quality review for each taxpayer. To be used as reference for the Intake/Interview and Quality Review Exam. This publication can be accessed electronically. <https://www.irs.gov/pub/irs-pdf/p5101.pdf>

[Publication 4961, Volunteer Standards of Conduct Training](#) – Training tool for Volunteer Standards of Conduct. To be used as a reference for the Volunteer Standards of Conduct Exam. This publication can be accessed electronically. <https://www.irs.gov/pub/irs-pdf/p4961.pdf>

**These documents will be printed and provided to all volunteers at the first training session. Please contact us if you would like to make arrangements to receive your printed materials in advance.*

Process

Volunteers attending in-person training at GCC will complete all certifications in training. If you are self-certifying, you will need to complete the following certification exams on your own.

Prior to taking the Advanced certification exam, you will be required to pass the Volunteer Standards of Conduct (VSCC) and the Intake/Interview and Quality Review (IIQR) tests. These tests help ensure that we are maintaining the IRS's standards of ethics and following best practices for complete and accurate returns. These consist of 10 questions, with 80% correct answers required to pass. Test questions are available for review prior to taking the test in the [Publication 6744 – Volunteer Assistor's Test Booklet](#).

Taking the Exam

Log-on to the Practice Lab and complete the required scenarios before attempting to take the test. Given that you have only two chances to take and pass the test online, we suggest that you first take both the test & "retest" (alternate questions you may be asked) *on paper* and then check your answers with a fellow volunteer or a Site Coordinator prior the actual certification test online.

You will want to have [Publication 4012 - Volunteer Resource Guide](#) handy to reference.

What to Expect from the Advanced Test

- Questions are based on 8 simulated tax return scenarios.
- Questions in your on-line exam may come from the printed test *or* from the "retest" – make sure to read each question thoroughly, as the retest questions are similar, but worded differently from the test questions and will have different answers.
- You will have the opportunity to review your answers before submitting them.
- A few of the topics covered on the test are out of scope for our programs (capital gains and losses, cancellation of debt, and foreign tax credit). Although we will not be seeing these in the clinic, we must still review them to become certified.

Liability

Volunteers in the VITA program are protected by the Volunteer Protection Act of 1997, and by Community Action's general liability insurance. The Volunteer Protection Act eliminates the liability of an individual volunteer for damage caused by his/her negligence, so long as the individual was acting within the scope of his/her responsibility and was not grossly negligent or intentionally trying to cause harm. Furthermore, Community Action maintains a general liability policy that covers all staff and volunteers in their work roles. Someone would have to be grossly negligent not to be covered by this policy.

Thank you!

Thank you for joining us this season! We have found this program to be highly rewarding for staff and volunteers alike, and we look forward to working with you!

Appendices

Appendix A: Site Coordinator Contact Information

Appendix B: Volunteer Position Description

Appendix C: Schedule at a Glance

Appendix D: User Accounts

Appendix A: VITA Site Coordinator Contact Information

The staff that oversees tax clinics are called Site Coordinators by the IRS.

Janna Tetreault

Assistant Director of Community Services

Role: Site Coordinator/Quality Reviewer

Phone: 413-376-1177

Email: jtetreault@communityaction.us

Shannon Martineau

Money Matters Coordinator

Role: VITA Program Coordinator and Site Coordinator/Quality Reviewer

Phone: 413-376-1179

Email: smartineau@communityaction.us

Kellie Girouard

Tax Specialist

Role: Program Assistant and Site Coordinator/Quality Reviewer

Phone: 413-376-1153

Email: kelliegirouard@communityaction.us

Margaret Milotte

Tax Scheduler

Role: Screening and scheduling Taxpayer appointments

Phone: 413-376-1136

Email: mmilotte@communityaction.us

Tax Payers can schedule an appointment beginning on January 2nd

Phone Number 413-376-1136

Online at www.communityaction.us/freetaxassistance

Please note: We receive an extremely high volume of calls for appointments over the season, which need to be recorded and screened properly. Please do not give out our direct contact information if someone needs an appointment.

Appendix B: VITA Volunteer Position Description

POSITION DESCRIPTION

Community Action Pioneer Valley volunteer tax preparers work with low to moderate-income households to prepare their taxes using online tax preparation software. Volunteer tax preparers provide assistance in accordance with IRS guidelines, and applicable *Community Action Pioneer Valley* policies.

VOLUNTEER TAX PREPARERS RESPONSIBILITIES

- Complete tax law training and certification. The total time to complete training for new volunteers is 12-15 hours. *We require all new volunteers to attend in-person training which takes place in January.*
- Prepare tax returns based on information provided by the taxpayer.
- Prepare only tax returns that match tax law certification.
- Maintain the confidentiality of taxpayer information.
- Provide exceptional customer service.
- Ensure a copy of the completed return (s) is provided to the taxpayer.
- Adhere to Title VI by not denying service to anyone based on race, color, sex, gender identification, age, national origin, or disability.

Volunteers cannot accept pay or compensation for assistance provided. Volunteers cannot refer customers to anyone particular tax practitioner or firm. Community Action Pioneer Valley maintains a list of area tax practitioners for taxpayers that are out of scope for our services.

QUALIFICATIONS

1. Ability to learn and apply basic tax knowledge. Training materials and assistance will be provided.
2. Basic computer skills for inputting tax return information.
3. Ability to perform detailed tasks completely, efficiently and accurately.
4. Strong customer service skills and desire to help people.
5. Ability to maintain taxpayer confidentiality.
6. Ability to work well with diverse populations.
7. Dependability and flexibility.

Appendix B (continued)

TIME COMMITMENT

Prior to the tax season, new volunteers must attend a 4-part training to become familiar with tax preparation. These training sessions are 3 hours each. Volunteers should also plan on spending an additional 1-2 hours of study time per training session. All Volunteers are required to attend an orientation session which is 3 hours long, typically scheduled in the last week of January.

During tax season, tax preparation will be by appointment only and take place in Greenfield on Tuesday & Thursday evenings 5:00 – 8:00 p.m. and in Northampton on Monday & Wednesday evenings 5:00 – 8:00 p.m. Some Saturday morning shifts will also be available. Saturday shifts are from 9 a.m. to 1 pm. Making a weekly commitment throughout the season is requested, as it allows you to practice and build on what you've learned. We can accommodate vacations and other specific schedule conflicts with advance notice.

SUPERVISION AND VOLUNTEER LIABILITY

Volunteers will be supervised while on-site by a trained Site Coordinator. Public Law 105-19, Volunteer Protection Act of 1997 (VPA) generally protects volunteers from liability for negligent acts they perform within the scope of their responsibilities in the organization for whom they volunteer.

BENEFITS TO VOLUNTEER

1. Rewarding volunteer experience, working directly with low to moderate-income people to prepare taxes and ensure eligible credits are claimed to maximize their income.
2. Opportunity to build skills - tax law and electronic tax preparation.
3. A chance to meet and build camaraderie among the other volunteers.
4. Access to tax software from home to be able to prepare taxes for a limited number of friends and family members.

LOCATION

Free Tax Assistance is provided at Community Action Pioneer Valley's Greenfield and Northampton offices, located at 393 Main Street, Greenfield, MA, 01301, and at 17 New South St., Suite 116, Northampton, MA, 01060.

Appendix C: Schedule

Training Day 1	January 7	GCC-Greenfield*	5:30-8:30 PM
Training Day 2	January 9	GCC-Greenfield*	5:30-8:30 PM
Training Day 3	January 14	GCC-Greenfield*	5:30-8:30 PM
Training Day 4	January 16	GCC-Greenfield*	5:30-8:30 PM
Orientation	January 21	GCC-Greenfield*	5:30-8:30 PM
Monday Clinics	Jan 27 –Apr 13	Northampton 17 New South Street, Suite 116	5:00-8:00 PM
Tuesday Clinics	Jan 28 – Apr 14	Greenfield 393 Main Street, 4th floor	5:00-8:00 PM
Wednesday Clinics	Jan 29- April 8	Northampton 17 New South Street, Suite 116	5:00-8:00 PM
Thursday Clinics	Jan 30- April 9	Greenfield 393 Main Street, 4th floor	5:00-8:00 PM
Saturday Clinics	Feb 1, 22	Northampton 17 New South Street, Suite 116	9:00 AM-1:00 PM
Saturday Clinics	Feb 8, 29	Greenfield 393 Main Street, 4th floor	9:00 AM- 1:00 PM
Tax Payer Appointment Scheduling	Begins Jan 2nd	www.communityaction.us/freetaxassistance 413-376-1136	

*GCC-East Building- E144 Computer Classroom

Appendix D: User Accounts

Logging in to the Practice Lab

- Go to <https://vita.taxslayerpro.com/IRSTraining/en/Account/Access> and enter the password: **TRAINPROWEB** (must be capitalized)
- Click on the blue “Create Account” located below the green Sign-In box and fill out the Create New Account Form.
- Write down your username and password below. You need this information every time you use the Practice Lab.

My **TaxSlayer -PRACTICE LAB** User ID: _____

My **TaxSlayer -PRACTICE LAB** Password: _____

- Click the blue “Go to Practice Lab” button at the top left to enter the practice lab.
- Click “Start a New Return” in the toolbar to start a new practice return.
- You may also watch the videos to learn more about TaxSlayer software.
- For any Social Security number or Tax ID#, use the 3 digits provided by the test or practice book and use any combination of numbers for the last 6. Suggestion: if the given 3 digits are 345- enter 345-00-3451. This is because TaxSlayer will XX out the first three digits once you close the return- this method will provide a link back to the 345- as the specific practice case you are working on.
- The Practice Lab only allows federal returns. No state returns will be created.
- **Save** your test scenario returns to refer back to them during training or testing.

Logging into the Certification Testing

- Go to www.linklearncertification.com
- New Users: In the left-hand column click “Create Account” and complete the form.

My **Link & Learn** User ID: _____

My **Link & Learn** Password: _____

- Returning users: Enter your username and password from last year or click “forgot password.” The username will be one that you created (not based on e-mail).

Printing your certifications

After you have passed the VSC, IIQR and Advanced exams please first electronically sign and then download form 13615. You can print this while at training or email the Volunteer Agreement if testing at home.

The screenshot shows the IRS Volunteer Center portal. At the top, there are tabs for "International", "Puerto Rico", and "Foreign Student". Below these is a table with columns for "Print Certificate", "Pass", and "Attempts Allowed". The table contains four rows of data. To the right of the table, there are instructions for signing the Volunteer Agreement electronically and downloading form 13615. A red box highlights the "Print Certificate" link in the first row. A red box highlights the "You may sign your Volunteer Agreement electronically by checking this box" checkbox. A red box highlights the "Click here to open and complete your Volunteer Agreement. Click Print from the file menu to print the page." link. A red box highlights the "SECOND - Download your form by using the 'Click here' button. Then please email the download to me" instruction. A red arrow points from the "Click here" link in the table to the "SECOND" instruction box.

Print Certificate	Pass	Attempts Allowed
Print Certificate	1	1
Print Certificate	N/A	1
Print Certificate	1	1

FIRST - Check this box to electronically sign your form 13615

☒ You may sign your Volunteer Agreement electronically by checking this box

Teri Rutherford 12/05/2017

[Click here](#) to open and complete your Volunteer Agreement. Click Print from the file menu to print the page.

Save the Volunteer Agreement for your records.

If you would like to review the Volunteer Standards of Conduct course, [click here](#) to review the course in PDF format.

Click [here](#) to review the Intake/Interview & Quality Review training.

SECOND - Download your form by using the "Click here" button. Then please email the download to me