

Volunteer Standards of Conduct

All new volunteers should review [Publication 4961](https://www.irs.gov/pub/irs-pdf/p4961.pdf): [irs.gov/pub/irs-pdf/p4961.pdf](https://www.irs.gov/pub/irs-pdf/p4961.pdf)

All participants in VITA/TCE Programs must adhere to Volunteer Standards of Conduct.

The IRS defines “unethical” as: Not conforming to agreed standards of moral conduct, especially within a particular profession. Unethical behavior is acted upon with the intent to disregard established laws, procedures, or set policies. Lack of knowledge or a simple mistake is not unethical.

There are six Volunteer Standards of Conduct:

1. **Follow the ten Quality Site Requirements-Listed later.**
2. **Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.**
 - Donation or tip jars located near the return preparation area or waiting area are a violation of this standard.*
 - A taxpayer without a bank account cannot have their refund deposited into a volunteer’s bank account and then retrieve that money from the volunteer or use a bank account that belongs to a friend or family member.*
 - A grateful customer can bring in cookies to the site or go online to donate to the organization—but not while at the tax site.*
3. **Do not solicit business from taxpayers you help or use the information gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.**
 - You cannot suggest any service or product to a customer if you or anyone close to you will materially benefit as a result.*
4. **Do not knowingly prepare false returns.**
 - It may seem like you are helping the customer, but do not offer to change or omit anything that is reported to you—such as leave off income or add a dependent if they aren’t one.*
5. **Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.**
 - Your actions away from volunteering with the VITA program can have an impact—talk to the Program Director if you have a situation come up.*
6. **Treat all taxpayers in a professional, courteous, and respectful manner.**
 - This may seem like it goes without saying, but people can be frustrated and overwhelmed, especially when it comes to their finances. Keep a thick skin and try to understand where folks are coming from.*

Exercise due diligence:

- If you or a taxpayer have any questions, or if any information relevant to their return seems unusual or questionable, make a solid effort to find the correct answers.
- Ask for help! That's what your Site Coordinator is there for. Or you can ask a more experienced volunteer
- Reference the IRS Publications, especially Pub 4012. Pub 4012 is the VITA volunteer's best friend.
- Visit www.irs.gov
- If you want to ask an IRS rep-Call the VITA hotline: 1-800-829-8482
only for VITA Volunteers and open January 20, 2025-April 18, 2025. M-F 7am-7pm
- Refer the taxpayer to a professional tax preparer if they're out of scope, or as a last resort.

Report unethical behavior:

- First: Talk to your Site Coordinator
- Second: Email United Way Staff at tax@yourunitedway.org
- Third: Email ts.voltax@irs.gov

The impact of unethical behavior:

- Unethical volunteers will be removed and barred from continuing to volunteer at their VITA site
- Egregiously unethical volunteers may be added to the national IRS Volunteer Registry to prevent them from volunteering with other VITA programs
- Knowingly failing to follow Quality Site Requirements and/or Volunteer Standards of Conduct can result in serious hardship for the taxpayers
- Tax sites, and even entire VITA programs, can lose funding and be shut down by the actions of unethical volunteers

Volunteer Protection Act:

- Volunteers are protected from liability and consequences of *unknowingly* performing negligent acts.
- For example, it's not the fault of a volunteer if a taxpayer lies *convincingly* about an EITC disallowance so they can continue claiming the credit. The taxpayer will be penalized for that, not the volunteer.
- Scenario: Taxpayer Moe discloses to his volunteer tax preparer, Larry, that he had cash income during the year, and Larry advises Moe not to report it. They don't include it on the return. Volunteer quality reviewer Curly asks Moe if he had cash income as he is checking the return and Moe says no-just his W2. The fraudulent return is submitted to the IRS. Moe is ultimately responsible for allowing the false information to be submitted. Larry acted unethically, so he is not protected by the VPA. Curly was not unethical, and so Curly is protected by the VPA.

Test Tips: The VSC test is 10 questions. A passing score is 8 out of 10. You have two chances to pass. The Re-Test questions are the same topics so look this test over before you take the first test because it could help you get the right answer.

Question #7: The e-mail address listed is not correct and is not part of the answer.

Quality Site Requirements

1. Certification

Annually, prior to working at a VITA/TCE site, all volunteers are required to complete:

- All volunteers must complete the Volunteer Standards of Conduct Training and pass the test with a score of 80% or higher. Each test has 2 attempts.
- Greeters (those who welcome people into the tax site and hand out paperwork) and Screeners (those who help customers fill out Form 13614 C Intake/Interview Form before being assigned to a tax preparer) do not have to take one of the tax law tests (Basic or Advanced) but cannot answer tax law related questions. Other specialty tests are available (Puerto Rico, Military, International).

2. Intake/Interview & Quality Review

All sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS tax law-certified volunteer. The following letters on Form 13614-C correspond to the tax law certification level needed by the tax preparer: (A) = Advanced, (B) = Basic, (M) = Military

3. Photo ID and Taxpayer ID Numbers

Coordinators are required to have a process in place to confirm taxpayer identities. This process must include using acceptable documents to confirm taxpayer identities by reviewing:

- Photo identification for primary and secondary taxpayers (**un-expired original license, ID card or passport**). NOTE: only the Site Coordinator can make exceptions.
- Social Security Number (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return.

Volunteers must validate taxpayers' identities and identification numbers prior to preparing the tax return. Site Coordinators can make exceptions.

4. Reference Materials

All sites are required to have one copy (paper or electronic) at a minimum of the following reference materials available for use by IRS tax law-certified volunteers.

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- Publication 4299, Privacy, Confidentiality, and Civil Rights-A Public Trust
- Volunteer Tax Alerts (These are shared by United Way staff during training, posted in the volunteer database during the season as well as by each Site Coordinator on site)

5. Volunteer Agreement

All volunteers (coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the VSC certification, annually. This includes signing and dating Form 13615, The Volunteer Standards of Conduct Agreement - VITA/TCE Programs, agreeing to follow the VSC prior to working at a VITA/TCE site. In addition, Form 13615 is required to be certified (signed and dated) by the partner's approving official—usually the program director at United Way of Greater Richmond & Petersburg. All volunteers will follow instructions to turn in a signed Form 13615 Volunteer Standards of Conduct Agreement along with a valid government-issued ID. Name on the Volunteer Agreement must match the ID.

6. Timely Filing

All coordinators are required to have a process in place to ensure every tax return is electronically filed or delivered to the taxpayer in a timely manner—within 3 calendar days once the site has secured all necessary information from the taxpayer and completed all necessary tax preparation steps.

7. Civil Rights

Title VI of the Civil Rights Act of 1964 poster is required to be displayed or provided to taxpayers at all VITA/TCE sites, at the first point of contact between the IRS tax law-certified volunteer and the taxpayer even if a tax return is not completed.

8. Site Identification (SIDN)

It is critical that the correct Site Identification Number (SIDN) is reported on all tax returns prepared by VITA/TCE sites. E-file administrators should set tax software details to ensure the correct SIDN automatically appears on each tax return.

9. Electronic Filing Identification Number (EFIN)

The correct Electronic Filing Identification Number (EFIN) is required to be used on every tax return prepared. All applicants are required to use the online IRS e-file application process located in e-Services to apply for an EFIN or update an application.

10. Security

All Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, are required to be followed. Publication 4299 serves as the central document for providing guidance on securing individual information shared by taxpayers, volunteers, and partners as well as guidance on protecting the privacy of taxpayers', volunteers', and partners' individual information. A copy (paper or electronic) of this publication should be available at every site and used when referring to Privacy, Confidentiality, and Civil Rights.