

September 2020

## Filing Season 2021: VITA/TCE Training and Site Materials for SPEC Partners and Employees

This document provides information regarding tax year 2020 volunteer training and site materials for filing season 2021.

### Background

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

### Scope Changes

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

#### Removed from scope:

- Form 8615, Tax for Certain Children Who Have Unearned Income – The Further Consolidated Appropriations Act, 2020, reverts the “Kiddie Tax” to pre-2018 law with a child’s unearned income taxed at the parents’ top marginal rates. Previously, this was in scope when the unearned income for certain children was taxed using the brackets and rates for estates and trusts, which was a simpler calculation. The change is effective for taxable years beginning after December 31, 2019, with the option to use the estates and trusts rates for 2019 and 2018.

#### Added to scope:

- Competencies for Health Savings Accounts (HSA) are now included in the Advanced certification. There is no longer a standalone certification for (HSA).
- Increase of business expenses up to \$35,000 on Form 1040 Schedule C, Profit or Loss From Business (Advanced).
- Waiver of the 10% early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes made on or after January 1, 2020, and before December 31, 2020. (Advanced).
- Repayment of coronavirus-related distributions. Coronavirus-related withdrawal may be included in taxable income over a three-year period (Advanced).
- Above the line deduction for charitable contributions (Basic or Advanced).

- Deferred payment of the employer share of the Social Security tax for self-employed individuals (Advanced).
- Credit for sick leave for certain self-employed individuals and credit for family leave for certain self-employed individuals (Advanced).
- Penalty-free withdrawals from retirement plans for individuals in case of birth of child or adoption (Advanced).
- Economic Impact Payment/Recovery Rebate Credit (Basic or Advanced).

## General Information about Training Products

- Beginning filing season 2021, all VITA/TCE sites are required to prepare an annual security plan to safeguard taxpayer data. The security plan must be signed by the site coordinator and partner and provided to their SPEC relationship manager prior to the opening of the site. Sites can use Form 15272, VITA/TCE Security Plan, or a similar document which captures the same information. Each plan must be approved by the SPEC territory manager or designee. A copy of the approved security plan must be maintained at the site and by the territory office. For more information, refer to the updated Publication 4299, Privacy, Confidentiality and Civil Rights – A Public Trust.
- Beginning filing season 2021, Form 15273, VITA/TCE Virtual Plan, is required once a partner decides to open one or more Virtual VITA/TCE sites. Form 15273 must be signed by the partner or authorized designee and submitted to their relationship manager. Submission should be sent at least two weeks in advance of opening the site(s). Form 15273 must be reviewed and approved by the SPEC territory manager or designee prior to opening the site(s).
- Tax year 2020 updates to **Link & Learn Taxes** and the **Practice Lab** should be available mid-November.
- A new optional certification test is available in **Link & Learn Taxes**. The Qualified Experienced Volunteer test is an optional path to allow returning volunteers to certify at the advanced level but will be an abbreviated test. Partners or sites may determine, at a local or national level, if they will accept this test for certification.
- A new certification test is required for site coordinators and alternate coordinators. The Site Coordinator Test is available in Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, and Link & Learn Taxes online certifications. The new Site Coordinator test is an annual requirement. Site coordinators must achieve a passing score of 80% or higher prior to the site opening.
- Publication 4491, VITA/TCE Training Guide, will be electronic only for tax year 2020.
- Product Alerts will be issued to share critical product changes. Updates and corrections will be available electronically in Publication 4491-X, VITA/TCE Training Supplement, in mid-January.
- Although the information in Understanding Taxes is based on 2014 tax law, it remains a viable training system for educators and students. Please encourage individuals who want current tax law information to use Link & Learn Taxes.
- Form 13614-C, Intake/Interview & Quality Review Sheet, will be printed on yellow paper. The Spanish version, Form 13614-C (SP), will be printed on green paper. Intake/Interview & Quality Review Sheets should not be ordered by AARP Foundation Tax-Aide (Tax Aide) sites. Tax-Aide uses their own SPEC-approved Intake Sheet Booklet.
- Publication 17, Your Federal Income Tax (Individuals), will only be available electronically for tax year 2020. It is still required to be available for reference at the site.

- Outreach products used as educational tools to promote earned income tax credit (EITC) awareness and eligibility requirements will be electronic-only for tax year 2021.
  - Publication 972 (EN-SP), Life's a little easier with EITC (stuffer) – Internal Revenue Service will not print Publication 972. However, we can provide a PDF print-ready file if partners desire to print the product at their own expense. The size is changing from 3.67"x7.5" stuffer to a one column information sheet (8.5"x11").
  - Publication 3211 (EN-SP), Q&A Life's A Little Easier with Earned Income Tax Credit (EITC) - The format for Publication 3711 is changing from a brochure (16"x10") to a one column information sheet (8.5"x11") and may be multiple pages.

## Key Ordering Dates

- The Computer Assisted Publishing System (CAPS) should be available October 1 for you to order VITA/TCE training products. The system will email the filing season 2020 version of Form 2333-V (dated 9/2020) to all active accounts. You may also download the pre-populated spreadsheet for ordering products.
- Please review orders thoroughly. Ensure the shipping information is accurate and volunteers and/or sites will be available to receive the shipment and avoid unnecessary returns.
- Prior to placing orders based on historical participation in the VITA/TCE programs, consider whether the coronavirus impacts partners/sites and adjust orders for product accordingly. Also, no changes were made to Publication 730, Important Tax Records Envelope (VITA/TCE). Only order the quantity of envelopes needed to supplement your current stock.
- Large orders are often delivered in multiple shipments over the course of several days.
- The National Distribution Center (NDC) is operating with a limited staff as a result of the coronavirus pandemic. There is a potential for shipment delays if their work status is further impacted by the coronavirus pandemic. As it currently stands:
  - Orders approved by SPEC in CAPS by 7:00 p.m. ET on **October 7** will ship first. Expect delivery to begin on or before the week of November 2, 2020.
  - Orders approved before 7:00 p.m. ET on **October 21** should arrive before Thanksgiving.
  - Orders must be approved in CAPS by **December 9** to receive printed products before the filing season begins.

**Note:** Emergency orders for printed product will not be processed. Needed information can be retrieved from electronic products available on IRS.gov.

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

## Filing Season 2021 VITA/TCE Training & Site Materials List

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

Training Product or Site Material		Available Format <i>* denotes electronic only products</i>			Additional Information		
Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at site	Updated
Form 13357	Community Service Leadership Certificate Appreciation	X					
Form 13446	Internal Customer Certificate of Appreciation		X				
Form 13533	VITA/TCE SPEC Partner Sponsor Agreement		*				X
Form 13614-C	Intake/Interview and Quality Review Sheet	X			Printed on yellow paper. Restricted. VITA/TCE. Non- AARP Tax-Aide orders ONLY.	X	X
Form 13614-C (SP)	Intake/Interview and Quality Review Sheet - Spanish Version	X			Printed on green paper. Restricted. VITA/TCE Non- AARP Tax-Aide orders ONLY.	X	X
Form 13614 NR	Nonresident Alien Intake and Interview Sheet	X			Restricted. VITA/TCE Non- AARP Tax-Aide orders ONLY.	X	X
Form 13715	SPEC Volunteer Site Information Sheet		*				X
Form 6744	VITA/TCE Volunteer Assistor's Test/Retest	X	X		Stand-alone product Link & Learn Taxes is the preferred method for testing.		X
Form 9234	Volunteer Certificate of Appreciation	X					
Pub 1084	VITA/TCE Volunteer Site Coordinator Handbook		*	X			X
Pub 17	Your Federal Income Tax (For Individuals)		*			X	X
Pub 3676-A	VITA/TCE Site Location Poster (EN/SP)	X					X
Pub 3211 (EN/SP)	Q&A Life's A Little Easier With Earned Income Credit (EITC)		*				X

Training Product or Site Material		Available Format <i>* denotes electronic only products</i>			Additional Information		
Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at site	Updated
Pub 3711	VITA/TCE Certificate Holder	X					
Pub 4011	Foreign Student and Scholar Volunteer Resource Guide	X	X			Required at FS sites.	X
Pub 4012	Volunteer Resource Guide	X	X		Stand-alone product	X	X
Pub 4053 (EN/SP)	Your Civil Rights are Protected for IRS Assisted Programs	X	*		No updates. Please keep last year's copies (Rev. 4-2015). Order only for replacement.	X	
Pub 4299	Privacy, Confidentiality and Civil Rights - A Public Trust		*			X	X
Pub 4396-A	Partner Resource Guide		*	X			X
Pub 4491	VITA/TCE Training Guide		*	X			X
Pub 4491-X	VITA/TCE Training Supplement		*				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
Pub 4704-FS	Foreign Student and Scholar Volunteer Test		*				X
Pub 4836 (EN/SP)	VITA/TCE Free Tax Programs – VolTax Poster	X	X		Included in Pub 4012 shrink wrap packaging.	X	X
Pub 4961	Volunteer Standards of Conduct (Ethics)		*				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. If product is needed, partners should contact their relationship manager before attempting to order.		
Pub 5088	Site Coordinator Training		*				X
Pub 5166	IRS Volunteer Quality Site Requirements		*				X

Training Product or Site Material		Available Format <i>* denotes electronic only products</i>			Additional Information		
Publication or Form Number	Product	Printed	Electronic	eBook	Comments	Required at site	Updated
Pub 730	Important Tax Records Envelope (VITA/TCE)	X			No changes to product. Only order what is needed to supplement your current stock.		
Pub 962 (EN/SP)	Life's a little easier with EITC		*		Internal Revenue Service will not print Publication 972. However, we can provide a PDF print-ready file if partners desire to print the product at their own expense.		X