

**Volunteer Standards of Conduct Agreement – VITA/TCE Programs**

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

**Use of Form 13615:** This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.

**Standards of Conduct:** As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

**VSC #1** - Follow all Quality Site Requirements (QSR).

**VSC #2** - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

**VSC #3** - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

**VSC #4** - Do not knowingly prepare false returns.

**VSC #5** - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

**VSC #6** - Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from all VITA/TCE programs
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner's site VITA/TCE electronic filing identification number (EFIN)
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
- Termination of your sponsoring organization's partnership with the IRS
- Termination of grant funds from the IRS to your sponsoring partner and
- Referral of your conduct for potential TIGTA and criminal investigations

**Taxpayer Impact:** Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer.

**Volunteer Protection:** The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, blatant disregard of the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to [Publication 4961](#), VITA/TCE - Volunteer Standards of Conduct - Ethics Training.

**Privacy Act Notice** – The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

**IRC 7216(a)** - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than \$1,000, or both, together with the cost of prosecution.

**Volunteer:**

By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name (please print) Volunteer position(s)  IRS Employee

Home address (street, city, state and ZIP code)

Email address Daytime telephone Sponsoring partner name/site name

Number of years volunteered (including this year) Signature (electronic) OR Signature (type/print) Date

**Volunteer Certification Levels** (Add the letter "P" for all passing test scores)

Table with columns: Volunteer Standards of Conduct (Required for ALL), Intake/Interview and Quality Review, Site Coordinator, Basic, Advanced, Military, International, Puerto Rico (1, 2), Foreign Students, SPEC OPI

**Optional Tests**

Federal Tax Law Update Test Only for Circular 230 Professionals (C230)

Federal Tax Law Update Test for Circular 230 Professionals (C230): Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. The license information below must be completed by the volunteer and verified by the partner or coordinator. Refer to Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

Note: The C230 test does not qualify the volunteer to receive Continuing Education (CE) Credits. Advanced certification is necessary to qualify for CE Credits. Refer to Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for additional requirements.

Professional designation (Attorney, CPA, CTEC, or Enrolled Agent) Licensing jurisdiction (state) Bar, license, registration, or enrollment number Effective or issue date Expiration date (if provided)

Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's name and title (printed) (coordinator, sponsoring partner, instructor or IRS contact) Signature (electronic) OR Signature (type/print) Date

Parent/Guardian: By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE programs.

Parent/Guardian name (printed) Signature (electronic) OR Signature (type/print) Date

**For Continuing Education (CE) Credits ONLY**  
(To be completed by the coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits will not be issued without a PTIN for Enrolled Agents, Non-credentialed preparers and CTEC registered preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The coordinator, sponsoring partner, or instructor must sign and date this form and send the completed form to the SPEC territory office or relationship manager for further processing. Refer to Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers or Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

First and last name on PTIN account Volunteer Preparer's Tax Identification Number (PTIN) CTEC ID number (if applicable) P - A -

Address (VITA/TCE Site or teaching location) Site Identification Number (SIDN) S -

**Professional Status** (check only one box)

- Enrolled Agent (EA)  Certified Public Accountant (CPA)  Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
 Attorney  Certified Financial Planner (CFP)
 California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)

Certification Level (Check only one box below) OR Volunteer Hours (Minimum of 10 volunteer hours required to issue CE Credits)
 Advanced OR Total hours volunteered (qualifies for 14 CE credits)
 Advanced and One or More Specialty Courses OR Total hours volunteered (qualifies for 18 CE credits)

Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's (printed) name and title (coordinator, sponsoring partner, instructor) Signature (electronic) OR Signature (type/print) Date