Volunteer Roles and Responsibilities

**Volunteer Tax Preparer**

*Roles:*
Provide free tax return preparation for eligible taxpayers. Establish the greatest degree of public trust, to provide top quality service and uphold the highest of ethical standards.

*Responsibilities:*
- Complete tax law training, including the use of electronic filing software.
- Successfully certify in tax law.
- Provide high-quality tax return preparation to all taxpayers.
- Interview taxpayer to determine if all income, deductions and allowable credits are claimed. Include taxpayer in the preparation of the return.
- Prepare only those tax returns for which certification levels were achieved.
- Refer customers with returns out of scope of the VITA/TCE program to a paid practitioner or firm.
- Verify all returns have the correct Site Identification Number.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign the return.
- Ensure Form 8879 is signed by the taxpayer before transmitting the return.
- Ensure all returns you prepare are quality reviewed.
- Certify at the appropriate tax law level for returns prepared at the site.

**Volunteer Quality Reviewer**

*Roles:*
Provide quality review of all tax returns completed by Volunteer Tax Preparers at the volunteer tax site. Ensure every customer visiting the site receives top quality service and that the tax returns are error-free.

*Responsibilities:*
- Certify at the minimum, at the Intermediate level. For more complicated returns, certify at the Advanced, Military, or International tax law levels.
- Conduct a quality review using Form 13614-C, Section C, on all returns prepared at the site.
- Before asking the taxpayer to sign Form 8879 or the return, advise the taxpayer that he/she is ultimately responsible for the information on the return.
- Explain to the taxpayer that by signing the return, guarantees that the taxpayer has examined the return and its accompanying forms and schedules for accuracy.
- Provide feedback to your Volunteer Tax Preparers regarding any errors made on tax returns.

**Volunteer Screener (Non-Certified)**

*Roles:*
Provide support to the site and volunteer preparers by screening all taxpayers to ensure the taxpayer has necessary information and documents required to complete a tax return. Screeners cannot answer any tax law questions or determine certification levels unless they are certified in tax law.
Note: A screener assisting taxpayers with any tax law topics, must be certified at the appropriate levels (Basic, Intermediate, Advanced, Military, etc.) for providing assistance. A certified screener can also determine the required training levels for preparing each tax return based on the taxpayers documentation. Refer customers with complex returns to a tax practitioner.

Responsibilities:
• Develop a log or check sheet to sign in taxpayers needing assistance.
• Greet all taxpayers visiting the site to create a pleasant atmosphere.
• Give each taxpayer Form 13614-C, Intake/Interview & Quality Review Sheet.
• Screen taxpayers to determine the type of assistance they will need.
• Ensure the taxpayer has brought the required documents (e.g. valid picture identification, Social Security card(s), W-2, 1099's, last year's return) from which a tax return can be completed.
• Monitor site traffic to ensure that sufficient time is allowed for all taxpayers being checked in at the site to receive assistance.