

## Filing Season Quality and Oversight Updates

### for SPEC Partners and Employees

#### Background

Stakeholder Partnerships, Education and Communication (SPEC) encourages consistent site operations and effective communication to improve the quality of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. The following updates are effective for FY2026.

#### FY2026 Key Changes and Updates

##### FY2026 Form 13614-C, Intake/Interview and Quality Review Sheet

IRS developed Form 13614-C for use in the intake, interview, and quality review processes at VITA/TCE sites. Each year, SPEC updates the form for the tax year and if applicable, incorporates tax law changes and process improvements. All sites must use the approved current year revision of Form 13614-C for every tax return prepared by an IRS tax law certified volunteer.

The revised FY2026 Form 13614-C is designed to be more user-friendly, to foster more discussion with the taxpayer, and to provide additional space for taxpayer and preparer comments.

The major changes to the Form 13614-C include:

- Moved question on page 1 asking if someone else can claim the taxpayer or spouse closer to top of the form for taxpayer to answer.
- Updated questions on page 1 concerning marital status to be more in-line with the Determination of Filing Status – Decision Tree in Publication 4012.
- Added question on page 3 asking the taxpayer if they brought last year's tax return to mirror volunteer side.
- Revised tax preparer indications to "No", "N/A", a check mark, or other markings next to each question not marked by taxpayer to show it has been addressed with the taxpayer.
- Added a question on page 3, Other and added a line for the VIN# which applies to the new tax law

Refer to Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook and Publication 5101, VITA/TCE Intake/Interview and Quality Review Training for information on completing the revised FY2026 Form 13614-C.

**Why:** *Form 13614-C has been redesigned to be more user-friendly, to foster more discussion with the taxpayer, and to provide additional space for taxpayer and preparer comments.*

### Circular 230 Retired

The Federal Tax Law Update Test for Circular 230 Professionals was retired. The test was removed from Publication 6744, VITA/TCE Volunteer Test/Retest, and Link & Learn Taxes. This is effective for FY2026.

Form 13206, Volunteer Assistance Summary Report and Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs-Removed reference to Circular 230. This is effective for FY2026.

**Why:** *The Circular 230 test has been retired, and Form 13206 and Form 13615 were adjusted for the change.*

### E-Publications Retired

The following **e-publications** have been retired for FY2026.

- 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide
- 4491-X, VITA/TCE Training Supplement
- 4555-E, VITA/TCE E-Instructor Guidance
- 4961, Volunteer Standards of Conduct-Ethics Training
- 5683, VITA/TCE Handbook for Partners and Site Coordinators

### SPEC Over-the-Phone Interpreter (OPI) Certification

Site coordinators and other volunteers may complete the specialty certification level, SPEC Over-the-Phone Interpreter (SPEC OPI) in Link & Learn Taxes. It has the same requirements as the other certification levels of passing with 80% or better. Estimated completion time for the training is 1 hour. Minimum proficiency for the test is 8 out of 10.

For sites choosing to use SPEC OPI, site coordinator's must submit a weekly log to their local relationship manager. For more details on the OPI service see Publication 5547, SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees.

**Why:** *To expand the use of OPI services to all aspects of the SPEC business model and to reduce partner burden to assist individuals with Limited English Proficiency (LEP) comply with their tax obligations.*

## SPEC Employee Name Tags for External Visits

SPEC employees must wear a name tag displaying their entire first name, last name, and employee identification number for all external visits. Courtesy titles may be used with the entire first and last name or with the last name. The employee identification number must be included on the name tag. SPEC employees cannot use first name initials on the name tag.

If an employee has not requested or received a name tag, they must verbally identify themselves by stating their name and employee identification number (all 10 digits of their personal identification number) for all external visits.

***Why:*** Name tags allow taxpayers and partners to easily identify SPEC employees during site visits.