



VITA/TCE Quality Site Requirement Alert (QSRA)

Thank you for volunteering and for your dedication to top QUALITY service!

QSRA Number	QSRA 2015 – 02
Date Issued	February 4, 2015
Quality Topic	Prior Year and Amended Tax Returns
Purpose	This alert explains updated policy for preparing prior year and amended returns.
What is Needed to Prepare these Returns	<p>Taxpayers must have all of their information before service is rendered. Volunteers are not obligated and should not attempt to assist taxpayers with determining their income, deductions, and/or expenses without the necessary supporting documents including:</p> <ul style="list-style-type: none"> • Taxpayer’s income documents (W-2s, 1099s, IRS transcripts, etc.) • Taxpayer’s source documents for deductions, which can include a list of expenses <p>In addition, the volunteer should use the applicable Publications 17, 4012 and Volunteer Tax Alerts. SPEC encourages VITA/TCE sites with the necessary software and reference materials to prepare tax returns for the past three prior years. However, sites may prepare older years if applicable software and reference materials and experienced volunteers are available at the site.</p>
What’s New	<p>Preparing Amended Returns: VITA/TCE sites can prepare an amended return regardless of who prepared the original return as long as the taxpayer has the original filed tax return or an IRS transcript used as the original return.</p> <p>Form 13614-C Used to prepare Prior Year Returns: A current year Form 13614-C, <i>Intake/Interview & Quality Review Sheet</i>, must be completed and used to determine the scope and tax law certification level required to prepare each prior year and amended tax return.</p> <p>Certifications: Every effort should be made to assign these returns to the most experienced volunteers at the site. Both volunteer preparer and quality reviewer must hold current year certification at the level required by the return. However, if the tax year includes expired tax law, the volunteer must be certified at the advanced level. For more difficult returns, comparable certifications are required, (i.e., HSA, military, etc.).</p>
Software and SIDN Issues	<p>Prior Year e-filing – Federal returns for two preceding years can be e-filed through TaxWise. Other returns must be printed and taxpayers must mail to IRS with required attachments.</p> <p>SIDN – For site to get proper credit, the Site Identification Number (SIDN) must be on each return. It is best to set-up the SIDN on each prior year software package.</p> <p>TaxWise Online (TWO) – Access the prior year software using the following URLs:</p> <ul style="list-style-type: none"> • Tax Year 2011: https://twonline.taxwise.com/11 • Tax Year 2012: https://twonline.taxwise.com/12 • Tax Year 2013: https://twonline.taxwise.com/13 <p>TaxWise Desktop – Use tax year’s final version (Federal & State). For a copy, contact TaxWise Customer Support at 1-800-411-6391. If e-filing prior year returns, use EFIN and registration code assigned for that particular year. Your SPEC relationship manager can help if you need a prior year registration code.</p>
Resources	<ul style="list-style-type: none"> • Publication 4012, Volunteer Resource Guide - For prior years go to http://www.irs.gov/Forms-&-Pubs. The current version of Pub 4012 provides technical guidance for preparing prior year and amended returns on pages M-1 and M-2. • Publication 17, Your Federal Income Tax - For prior years go to http://www.irs.gov/Forms-&-Pubs. • Volunteer Tax Alerts (VTAs) available at irs.gov, search word “volunteer tax alerts.” • Fact Sheet for Partners: Preparing Prior Year & Amended Returns (Oct 2014) and Addendum which addresses expired tax law.

For additional questions, please talk to your site coordinator, partner, or IRS SPEC relationship manager.