

**Accounting Aid Society**  
**Site Coordinator Update – February 11, 2023**

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## Volunteer Tax Alert

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A fourth Volunteer Tax Alert (VTA) has been issued by the IRS for the current filing season. The alert is listed below; please share the information with volunteers and staff.

- [VTA 2023-04, Publication 4011 Update](#)  
The alert provides changes to Publication 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide, that were not included in Publication 4491-X.

The IRS issues VTAs throughout the tax season. They are available on our Resources page at <https://www.accountingaidresources.org/vta> and in the IRS Site Coordinator Corner at <https://www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs>.

## IRS Site Visits

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As was noted in last week’s Site Coordinator Update in [QSRA 2023-01, Quality Reviews](#), IRS SPEC performs three types of quality reviews for the tax sites. Publication 5140, Partner Site & Return Reviews Job Aid, provides guidance to the IRS SPEC employee on performing the Field Site Visits and Remote Site Reviews. Please reference the job aid at [Publication 5140, Partner Site & Return Reviews Job Aid](#) to become familiar with the questions that may be asked at one of these visits.

## Site Administration

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### **CERVIS – REGISTRATION RESTRICTIONS**

If you attempt to register a volunteer for an event and the yellow warning pop-up window shown below appears, indicating registration restrictions, select **“Cancel Registration”** and contact Kelly Lepper, Volunteer Program Manager, at [volunteer@accountingaidsociety.org](mailto:volunteer@accountingaidsociety.org). DO NOT override the warning; DO NOT complete the registration. As indicated in the pop-up, the volunteer has not completed all of the items on our volunteer checklist and should not be at a tax site until the checklist is complete.

 This event has registration restrictions in place that need to be reviewed prior to completing the requested registration. Please review the item(s) below. To override the specified restriction(s), please click "Complete Registration". To cancel the registration, please click "Cancel Registration".

The selected volunteer does not meet the checklist item restriction specified for this event.

## VOLUNTEER NAME TAGS

A reminder that each volunteer at your tax site should have a lanyard with a pre-printed name tag attached to it. Please let us know if a volunteer at your site does not have a pre-printed name tag.

## PRINTER INSTRUCTIONS

Two documents with instructions for the Brother printer are included with this update:

- Brother Printer Firmware Update
- Brother Printer Print and Replace Toner Instructions

These instructions are also in the Site Manual, under the tab for Site Procedures and Step-by-Steps, on Accounting Aid's Resources page at <https://www.accountingaidresources.org/site-manual>.

## **Married Filing Jointly – Signing the Return**

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Please make sure we are adhering to the rules as outlined on pages 3 and 4 of IRS Publication 4299, Privacy, Confidentiality, and Civil Rights, for verifying the taxpayers' identity and identification numbers and for obtaining signatures on a Married Filing Jointly return before the return is e-filed or a paper return given to the taxpayers. Regarding signing the return:

- If taxpayers filing a joint return do not meet the exception below for when one taxpayer may sign the return for a missing spouse, **both must be present at the site to validate proof of their identity and verify their TIN and then sign their tax return.** They do not have to be at the site at the same time or on the same day, to do this. However, **the tax return must not be e-filed, nor a copy provided to the taxpayer(s) until both signatures are secured on the tax return or on Form 8879, IRS e-file Signature Authorization.**
  - Exception: One taxpayer may sign the tax return for a missing spouse if authorized by Form 2848, Power of Attorney and Declaration of Representative, or a written statement (with the same information) but only if the missing spouse is:
    1. Unable to sign a tax return due to disease or injury (Form 2848 must be prepared in advance, while the taxpayer is able to sign), or
    2. Absent continuously from the U.S. (including Puerto Rico) for a period of at least 60 days prior to the due date of the tax return.

Note: When a spouse signs Form 8879 under authority provided by Form 2848 or a written statement, Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, must be mailed to the IRS with a copy of Form 2848 or the written statement. (Contact your assigned VITA Program Manager in this situation.)

- Exception for signing the return for taxpayers known to the site:
  - A taxpayer who is filing a joint tax return can be given permission by the site coordinator to take Form 8879 to a missing spouse to secure his or her signature if both taxpayers are known to the site. However, the tax return cannot be e-filed for the taxpayers until both signatures are secured on Form 8879.
  - If they choose not to return with Form 8879, the site can prepare a paper tax return and provide two copies to the taxpayers. The volunteer must show the taxpayers where to sign their names on Form 1040 and provide the appropriate IRS processing center address for mailing.

Pub 4299 is available on our Resources page at <https://www.accountingaidresources.org/taxpreparertools>

**Important:** Do not mark the return as Complete in TaxSlayer if a signature(s) is missing.

## **Direct Deposit – Verifying Bank Account Information**

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If the taxpayer is choosing to direct deposit a refund, the bank account information should be verified from acceptable sources such as the taxpayer’s check, bank statement, online account, bank app, or the wallet card that some banks provide. Do not use information from prior year returns or other sources.

If the taxpayer wants to use a debit card for direct deposit, be aware that the number shown on the debit card is *not* the account number; do not enter this number on the tax return. The routing number and account number must also be verified from acceptable sources. For debit cards, ask some additional questions, such as, has the client had other deposits made to the card and have they had any issues with deposits made to the debit card.

The quality reviewer should also be checking bank account information against the source document in addition to the client initialing on the Michigan Intake/Interview Sheet that the bank account information is correct. Incorrect bank information on a tax return can delay a taxpayer’s refund for weeks, if not months.

## **Volunteer Tax Returns**

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If volunteers and/or their family and friends want to prepare their own tax return, here is our [TaxSlayer Self-prep software](#) that they can use. The income limit is \$73,000 for this software. We recommend volunteers use this self-prep software and not prepare their own tax return using the TaxSlayer software at the tax site.

## **TaxSlayer Issue**

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### **Software Logging Out When Hitting “Save and Exit”**

The issue has been reported to TaxSlayer. They were aware that it was an issue last year that had been corrected, but did not know it was happening again this filing season.