SITE LEADER TRAINING

TAX YEAR 2023 | TAX SEASON 2024

LADDER UP®

INTRODUCTIONS

Introductions

We have new TAP Members & Site Leaders this year - WELCOME!

New sites this year: Naperville & Waukegan

Log-in to your VHub account to check-in

Check-in Code: 152902

ORGANIZATIONAL GOALS FOR FY24

01 Complete 16,250 tax returns
- Tax Assistance Program

02 Return $24 Million in refunds

03 Activate 900 volunteers for this year
- Currently have over 700 signed up for training

RESPONSIBILITIES & EXPECTATIONS

Ensure that the site adheres to the standards of conduct outlined in the IRS Vita Program Volunteer Agreement (Form 13615)

- Verify volunteer's certification is appropriate for their role (viewable in VHub and Site Leader resource page)
- Ensure that client consent forms and e-file forms are properly signed and locked at the end of the session.

IRS REQUIREMENT: Nametags (first name, last name initial) displayed

RESPONSIBILITIES & EXPECTATIONS

Welcome all volunteers and provide site walkthrough (when possible):

- If you have returning volunteers and everyone knows the process, get started as soon as you can
- Make sure all volunteers check-in through kiosk
- Updates from LU – please make sure to announce before session begins

Set-up and Break-down (Saturday sites):

- Break up your areas:
  - Greeters/Case Review – Front volunteers should handle client announcements
  - Tax Prep/QR Area – Ask volunteers to help set-up stations
  - Once situated - Site Leader should provide quick updates to prep area volunteers

SITE LEADER BEST PRACTICES

Mentoring and Coaching

- Buddy system, if necessary
- Space new volunteers between seasoned volunteers
- Ensure they feel welcomed and confident – in themselves and/or their ability to ask for help
- High producers use every minute and were helpful throughout the entire season

Start Early - utilize the Zero hour

- Sign In and pass out forms immediately
- Use the waitlist – add 10%+ and make sure clients understand they are waitlisted
- Intake/Case Review – Have them help with client morning meeting
- Site Leader – Morning meeting with Tax Preparers/Quality Reviewers

SITE LEADER BEST PRACTICES

Rely on existing knowledge

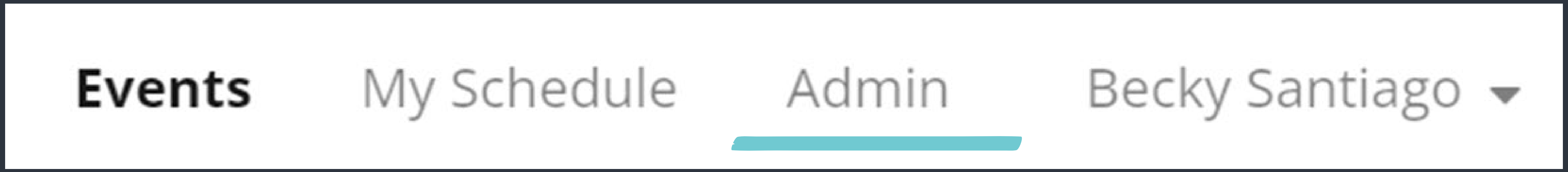
- Don't waste time digging through papers and booklets

Utilize a "Leap-Frogging" Task Model

<u>Example:</u> If on a Saturday 35-40 clients is the norm; add about 10% to the waitlist, since you will most likely have 5-7 clients that will not make it past case review.

VOLUNTEER HUB PERMISSIONS

Please check VHub permissions and make sure you have Admin access:



- Volunteers sign-up for each tax site event by role
- Kiosk to print out QR Code for easy sign-in
- Certification levels (Basic/Advanced)

V-Hub Kiosk shortcut will be on site tablets – this is for volunteer use ONLY!

- Seasonal Site Staff should <u>never</u> use the VHub Kiosk to log hours.

All must be certified prior to coming to a tax site.

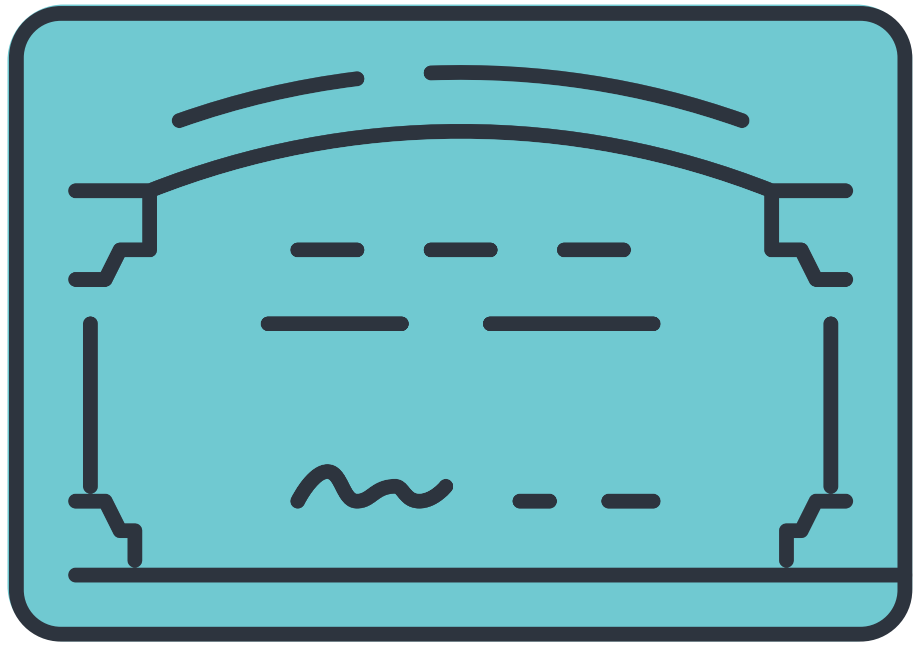
SCOPE OF SERVICE & CONSISTENCY

What are our eligibility requirements?

- **Total of all income documents** (excludes SSA)
  - $64,000 **for Families**
  - $32,000 **for Singles**
- **Full-Year Illinois Resident**
- If filing jointly, **both** spouses must be present

Look out for Ebay, PayPal, Venmo, Etsy, Crypto – will be Out-of-Scope

SCOPE OF SERVICE & CONSISTENCY



Verify Identity:

- Original social security cards/
- ITINs letters for everyone listed on the tax return
- Government photo ID

The IRS conducts random Quality Sample Reviews of tax site processes and materials during the tax season. Failure to pass these reviews jeopardizes Ladder Up’s funding.

Our goal is for all clients and volunteers to have a similarly positive experience, and to expect similar policies and procedures across all tax sites.

SCOPE - Supplemental Intake Form

Question's supplement what is on the 13614-C, but some of these will tell us if the client is Out-of-Scope:

TAX INFORMATION: We need this information so we can prepare your tax return correctly.		
During the tax year, did you live in Illinois all year?	☐ Yes	☐ No
Were you (or your spouse) in the United States on a visa?	☐ Yes	☐ No
Did you claim a business loss on your previous year tax return?	☐ Yes	☐ No
During the tax year, did you pay tuition for your child to go to school (K-12)?	☐ Yes	☐ No
During the tax year, did you work for Uber, Lyft, Doordash, or were you self-employed?	☐ Yes	☐ No
Which year's taxes would you like to complete today?		

SITE LEADER WEBSITE

www.goladderup.org/site-leader-resources

- Ladder Up Staff and Current Site Leader Information
- IRS Tax Alerts and Quality Site Requirement (QSR) Alerts
- Current and previous Site Leader Announcements (emails)
- E-file rejected clients (found in TaxSlayer)
  - Your e-filer will contact you if a client needs to return to a site
- Passwords
- Reimbursement forms and tax site budget limits
- IRS Visit tip sheet

Password:
sl24

10 MINUTE BREAK

- Get some coffee or a snack
- FYI – Site Leader t-shirts have shipped to the sites. If you need a specific size or need additional shirts, please let us know

SITE LEADER PROCESS & SITE FLOW

STEP 1: Site Leader should plan to arrive 45-60 minutes prior to the posted site open time to set up the tech and site materials.

- The process for taking materials out of a storage room, closet, and/or filing cabinet will vary slightly based on the site.

STEP 2: Set-up laptops, printer(s), shredder, and connect router to internet port. Connect all laptops and tablets to WiFi (Chance the Router).

STEP 3: Make sure that the Tax Preparers and Quality Reviewers have all necessary materials for the day.

We recommend Intake Support/Case Review should make announcements about eligibility requirements to all clients during this time.

SITE LEADER PROCESS & SITE FLOW

STEP 4: Check-in (Morning) Meeting!
Introduce yourself to your team for the day and identify experienced volunteers and staff who can help with questions.

STEP 5: Make sure that volunteers know about the electronic resources available on their laptops and printed at the tax site.
Inform everyone of the IRS VITA updates as needed.

STEP 6: Ensure that your Intake Support volunteer is set up and checking clients in and providing paperwork.

If a client is missing any documents and you have a moment, check that nothing else is missing before sending anyone home. We don't want them to come back and not be eligible.

SITE LEADER PROCESS & SITE FLOW

STEP 7:

Make sure your Case Reviewers are calling clients up for review based on sign-up order. If a client is working on paperwork, move on to the next person.

Case Reviewers should use the Case Reviewer Checklist to ensure that the client is in scope for the program, and that they have all required documents.

- i.e., Original Social Security Card

SITE LEADER PROCESS & SITE FLOW

STEP 8:

Case Reviewers should also make sure that all questions on form IRS 13614-C are changed to “yes” or “no,” and fill in the grey boxes (Filing Status and Dependents)

To be completed by a Certified Volunteer Preparer				
Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support? (yes,no,n/a)	Did this person have less than $4,400 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)

Form **13614-C** (Rev. 10-2022)

They should also determine the scope of the return (Basic, Advanced):

- # of Tax Documents
- # Tax Years (2020 expiring year to claim refund and 2023 ONLY)

SITE LEADER PROCESS & SITE FLOW

STEP 9:

If determined to be eligible and in scope, the Case Reviewer will provide a WHITE numbered card

Make sure that your volunteers and staff are adding the correct tags for each client file (Basic/Advanced). Use clear (Basic) and colored (Advanced) folders to distinguish.

SITE LEADER PROCESS AND SITE FLOW

LADDER UP

Tax Assistance Program (TAP) Client Tracking Sheet

Session Date: 1 / 25 / 2020 TAP Site: HWL/Loop Page: 1 of 2

Index Card #	Time Accepted	Client First Name	Client Last Name	Bas	Adv	HSA	# Tax Docs	# Years	Amend	Notes	Sent to Preparer
1	9:06	Bob	Jones	☒	☐	☐	1	1	☐	spanish transl.	☑
2	9:20	Sarah	Marshall	☐	☒	☒	3	1	☐	Sched. C	☑
3	9:25	Cindee	Adams	☐	☒	☐	5	1	☐		☐
4	9:50	Lizbeth	Washington	☒	☐	☐	2	1	☐		☐
5	9:51	Ryan	Rutherford	☐	☒	☐	6	1	☐		☐
6	9:51	Mariah	Jackson	☐	☒	☐	2	1	☐		☐
7	9:59	Harley	Lee	☒	☐	☐	4	2	☐		☐
8	10:30	Miley	Smith	☒	☐	☐	1	3	☐		☐
				☐	☐	☐			☐		☐
				☐	☐	☐			☐		☐

6

7

8

9

SITE LEADER PROCESS AND SITE FLOW

STEP 10:

The client will meet with the Tax Preparer and be given a BLACK numbered card for next step to Quality Review.

Marks tax return ready for review.

STEP 11:

The Quality Reviewer meets with client, checks the tax return for any errors, and reviews the return with the client.

- Makes sure to get signatures on BOTH Federal and State e-file pages and provide copies to the client
  - Or provide envelopes and labels to paper-file
- Makes sure Quality Reviewers are marking the tax return "approve and complete" in e-file submission page. This will send tax return over to e-filing queue.

PASSWORDS AND SECURITY

Site Passwords:

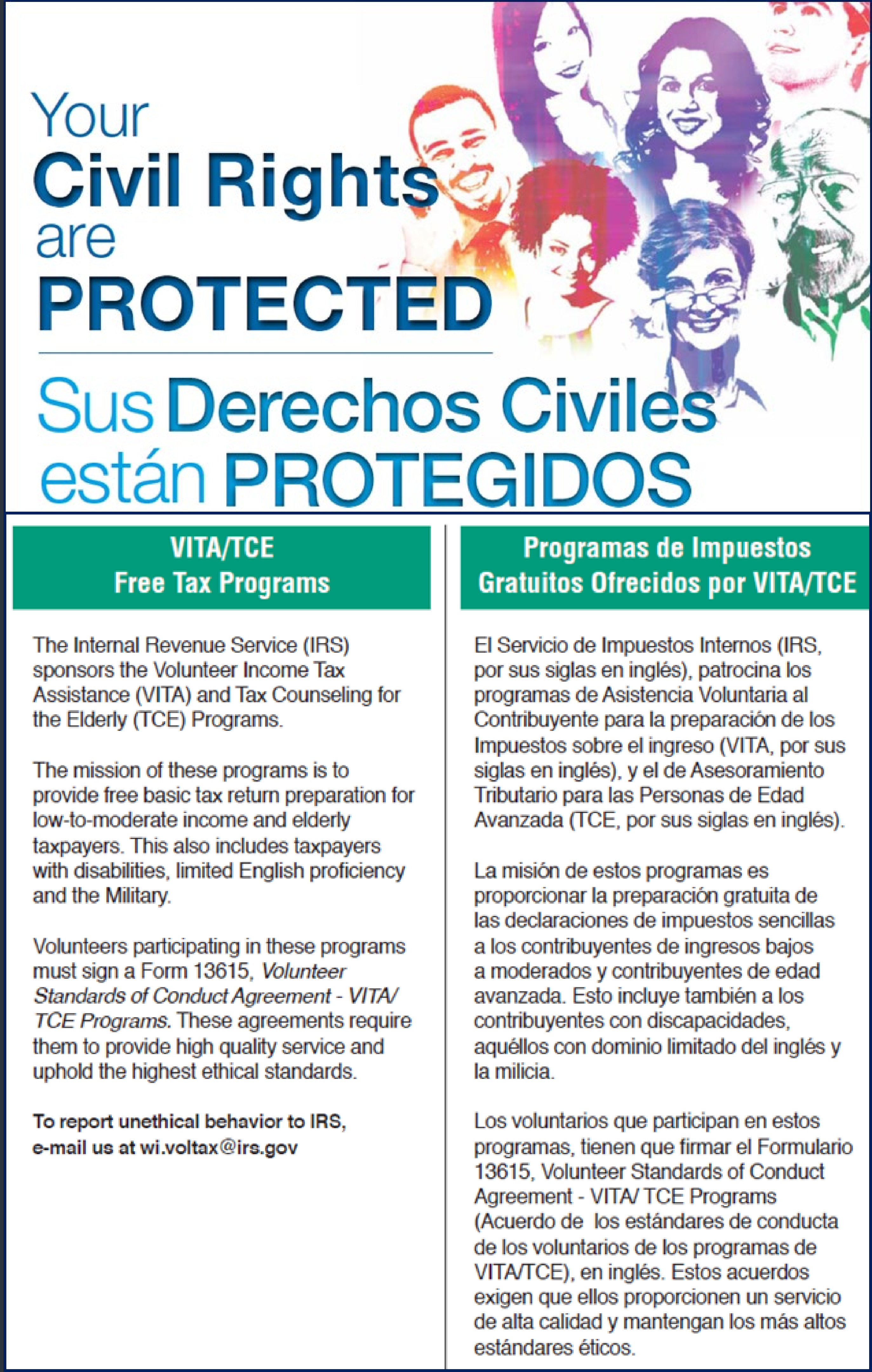
- Site e-mail addresses and passwords will be listed on Site Leader passwords document.
    - Use site e-mail for clients who may need send you something to print.
- Encourage volunteers to make a note of their passwords on their phones if they need to have the information accessible.
- Metal Cart Lock Combinations (1040)
    - Make sure e-file signature forms are in clear bins inside locked cart
    - Change the combination after opening or closing the lock

Anti-virus and Windows Updates will need to be allowed to update when needed. Since the whole site is online these now should update regularly.

SITE MATERIALS

Make sure all required signage is put up somewhere visible!

- **Bill of Rights** (Red - Pub 5169)
- **Civil Rights** (Colored – Pub 4053)
- **Publication 4012** (huge pub – can't miss it, also e-version on all laptops)
- **VITA/TCE Free Tax Program** (VolTax)
- **VITA Alerts**



Your **Civil Rights** are **PROTECTED**

Sus **Derechos Civiles** están **PROTEGIDOS**

VITA/TCE Free Tax Programs

The Internal Revenue Service (IRS) sponsors the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs.

The mission of these programs is to provide free basic tax return preparation for low-to-moderate income and elderly taxpayers. This also includes taxpayers with disabilities, limited English proficiency and the Military.

Volunteers participating in these programs must sign a Form 13615, *Volunteer Standards of Conduct Agreement - VITA/ TCE Programs*. These agreements require them to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to IRS, e-mail us at wi.voltax@irs.gov

Programas de Impuestos Gratuitos Ofrecidos por VITA/TCE

El Servicio de Impuestos Internos (IRS, por sus siglas en inglés), patrocina los programas de Asistencia Voluntaria al Contribuyente para la preparación de los Impuestos sobre el ingreso (VITA, por sus siglas en inglés), y el de Asesoramiento Tributario para las Personas de Edad Avanzada (TCE, por sus siglas en inglés).

La misión de estos programas es proporcionar la preparación gratuita de las declaraciones de impuestos sencillas a los contribuyentes de ingresos bajos a moderados y contribuyentes de edad avanzada. Esto incluye también a los contribuyentes con discapacidades, aquéllos con dominio limitado del inglés y la milicia.

Los voluntarios que participan en estos programas, tienen que firmar el Formulario 13615, Volunteer Standards of Conduct Agreement - VITA/ TCE Programs (Acuerdo de los estándares de conducta de los voluntarios de los programas de VITA/TCE), en inglés. Estos acuerdos exigen que ellos proporcionen un servicio de alta calidad y mantengan los más altos estándares éticos.

PROCEDURAL ITEMS & E-FILE PROCESS

At the end of each session, the Site Leader is responsible for:

01 Verifying there are signatures for all files before e-filing completed returns

02 Reconciling and electronically e-filing client returns within 24 hours of the session

03 Filing all e-file signature pages

04 Communicating with e-filers at LU office

Please make sure the e-file signature pages are filed away at the end of the day.

HOW TO E-FILE: Step-by-Step Guide

Click here for step-by-step:
How To E-File

Reconciling Paperwork Order:

01 Form 8879 (IRS e-file Signature Authorization)

02 Form 8453 (IL e-file Signature Authorization)

03 Ladder Up Consent Form

Tax Slayer Transmissions:

01 Have the paperwork ready and alphabetized. Make sure everything is signed.

02 Check the transmission page and make sure the number of client match the number of clients paperwork.

03 In the transmissions page, select all clients that you've checked, and hit the transmission button.

E-FILE: Top Rejections

Our top rejections can be prevented at our sites by following these simple steps:

- During case review, please ask the client if they have ever been a victim of identity theft or received a letter from the IRS. This could possibly confirm if they ever received an IP PIN from the IRS.
- Have the client double check their name, birthdate, and social security number before signing their return.
- The Tax-Preparer should also double check their data entry before moving on to the next category of the clients return.

IND-181-01	The taxpayer's IP PIN was not entered in the tax return and the IRS is expecting one to be entered.	The IRS mails the IP PIN to the taxpayer. They can visit www.IRS.gov/GetAnIPPin for further information or call 800-908-4490 to request an IP-Pin letter which takes up to 21 days.
R000-500-01	The primary taxpayer SSN or name does not match IRS records.	Verify primary taxpayer's social security card or ITIN. If correct, have the client contact Social Security Administration (SSA) to verify information.
R0000-503-02	The spouse taxpayer SSN or name does not match IRS records.	Verify spouse's social security card or ITIN. If correct, have the client contact Social Security Administration (SSA) to verify information.
R000-504-02	The dependent's SSN or name does not match IRS records.	Verify dependent's social security card or ITIN. If correct, have the client contact Social Security Administration (SSA) to verify information.
R000-507-01	The dependent was already listed as a dependent on another tax return that was filed.	Dependent on the return has already been claimed by another person or they did not indicate that they can be claimed as a dependent.
IND-516	The primary SSN has already been claimed as a dependent on someone else's return.	Best to ask, "Can anyone else claim you?" If correct, the return will need to be mailed.
F8962-070	The IRS has the Payer EIN on file as being issued after the current tax year.	Health Insurance question was unanswered or 1095-A form is missing
FW2-502	The IRS has the Payer EIN on file as being issued after the current tax year.	Review the payer EIN and company name entered on the W-2

E-FILE: Non-Completed Returns

The E-file Team will check for stuck statuses daily. Which means, a client either left in the middle of a session of their return, or their return was not transmitted.

- Steps to complete stuck clients to move forward to transmission

01 The E-file Team looks for notes left by the Tax Preparer, Quality Reviewer, and/or Site Leader.

02 The E-file team reaches out to the site to see if they have signed paperwork for the client.

03 If the client's return is missing either of these steps, we contact the client for further details.

  - Or we contact YOU as the site leader

- Once these steps are completed by the e-filer, we will either deactivate, complete/transmit the return, or contact the Site Leader for further instructions.

E-FILE Directory and Communication

Throughout the tax season the E-file team will be communicating with Site Leaders via e-mail on rejection rate, stuck clients from an incomplete return, and returning clients to sites. Feel free to contact your E-filer if you have any questions regarding rejections, tax slayer log-ins, or stuck clients.

E-FILER	SITES	E-MAIL	PHONE #
Lina Negret	Loop and Cicero	lnegret@goladderup.org	312-477-3557
Ashley Sosa	Uptown, Englewood, and Brighton Park	asosa@goladderup.org	312-477-3555
Augusto Chirinos	Waukegan, Pullman, Hermosa, Melrose Park	Achirinos@goladderup.org	312-477-3556
TBD	Aurora, Naperville, Plainfield, Dunning	TBD	312-491-2154

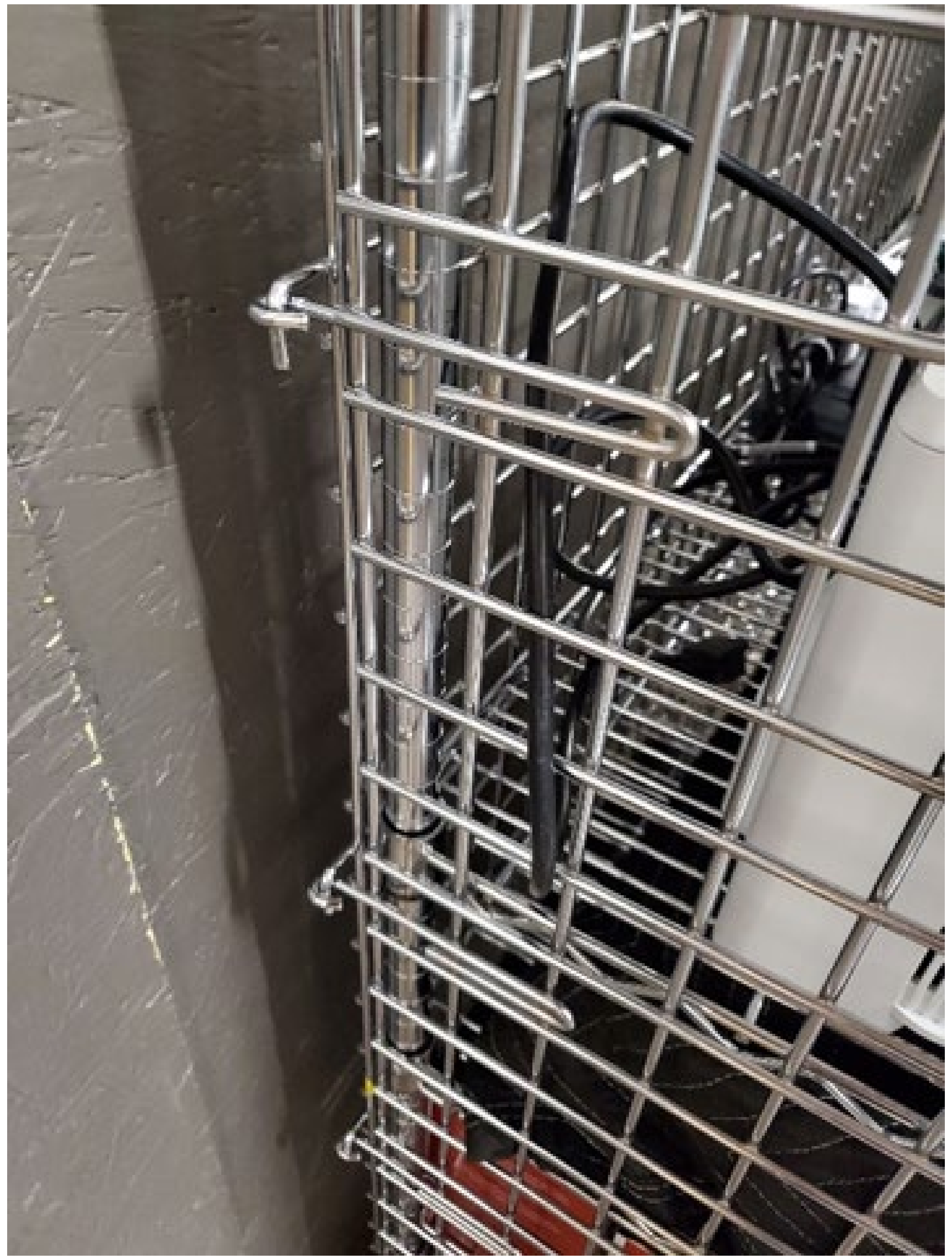
SITE TECH: Silver Locking Cart

Shipping Configuration

Set Up Configuration

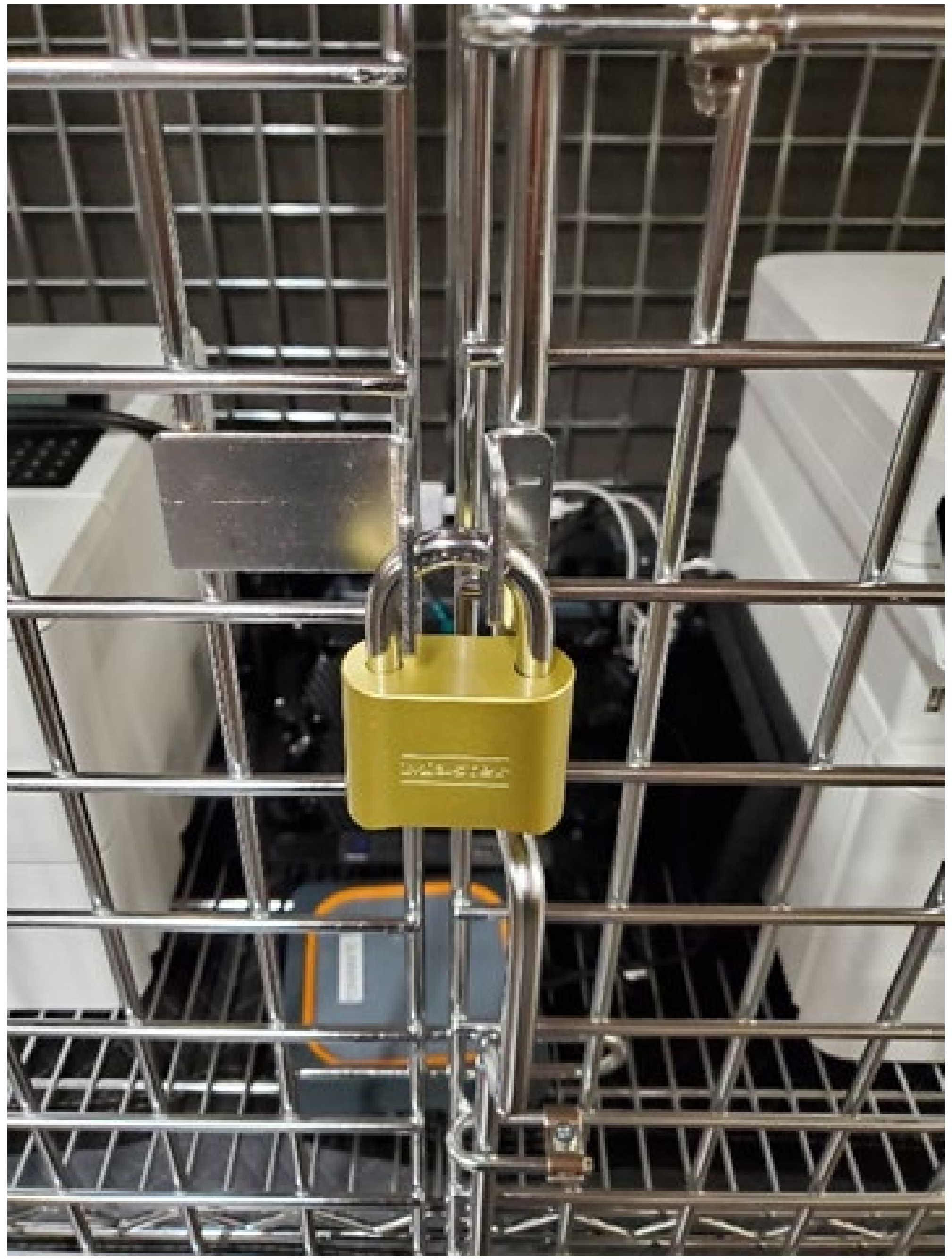
SITE TECH: Silver Locking Cart

Power Stored



Power for Use

Always lock the cart before departing



SITE TECH: General Set Up

Green Tagged Ethernet Cable

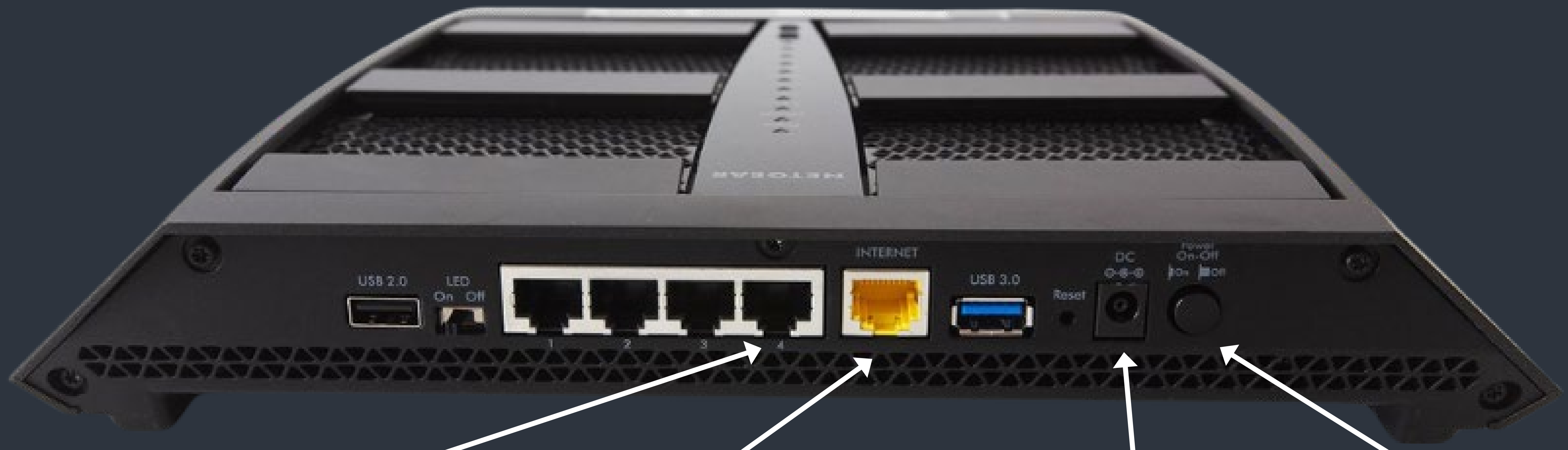
Not connected to modem
Available to connect
in emergency

HP Printer

NETGEAR Router

Copier & Backup Printer

SITE TECH: NETGEAR Router



Connect Tax Site Printer, green tagged ethernet cable

DO NOT connect anything to the yellow WAN port

Insert red marked power cable here

Power button pushed-in is ON

SITE TECH: Tablet

All sites will receive 2 tablets.

Remember to turn off tablets at the end of the day. This way they will have charge for the next session

SITE TECH: Troubleshooting

Laptop is not connected to site router

- Click wireless signal on bottom right of laptop screen, it needs to show that you are connected to the router: "ChanceTheRouter" OR "VZChance"
- If you are connected to anything else, make sure you disconnect from other networks and select "ChanceTheRouter".

Printer will not print

- Check the cabling of the printer: it should be plugged into the power source and have an ethernet cable plugged into the router. The printers are no longer wireless.
- If everything is connected correctly, check the router is on and the laptop you are trying to print from is connected to the site network (via ChanceTheRouter).
- If all of the set up is correct, make sure you selected the correct printer (which should read Tax Site Printer HP M712, nothing else)

SITE TECH: Troubleshooting

Printer is slow or not connecting

- Press the power button on the printer and then unplug the printer for a few seconds.
- Reconnect the power cable and turn the printer back on. If this doesn't work, please call IT (Ray or Fabian)
  - Note: DO NOT unplug the printer without pressing the power button first.

If Tax Site Tablet is not connected to internet

- Unlock the tablet and pull down the top menu bar.
- Press and hold down the wireless signal.
- Most sites use free host Wi-Fi or public Wi-Fi, or you can access "Chance the Router"

IT Team

Ray Juravicius

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Fabian Moreno

254-413-2101

fmoreno@goladderup.org

HELPFUL HINTS

Common Out-of-Scope:

- Rental income, including income from AirBnB
- Ebay, PayPal, Venmo, etc – Out of Scope
- Form 1099-C (for debt other than credit card debt)
- Taxpayers whose business produces a loss
  - Or expenses over $35,000
- Taxpayers who are eligible to claim the home office deduction
- Energy Credits

January 29 – E-file processing opens for IRS (hold returns)

CHANGES FOR 2023 TAX YEAR

Illinois EITC changes:

- For the Illinois EITC, a valid SSN# is not required for you, your spouse, and any qualifying children. You may use an IRS issued Individual Taxpayer Identification Number (ITIN)
- The Illinois Expanded EITC Worksheet is used to calculate the federal earned income amount that will be the basis for the Illinois EITC.
- TaxSlayer has not updated their software – currently working with SPEC

CHANGES FOR 2023 TAX YEAR

Upcoming provisions expiring soon

- Recovery Rebate Credits (2020) – May 17, 2024
- Recovery Rebate Credit (2021) – April 15, 2025

Not new but continue to remind clients that IRS will not release refunds with EITC/CTC before February 15, 2024.

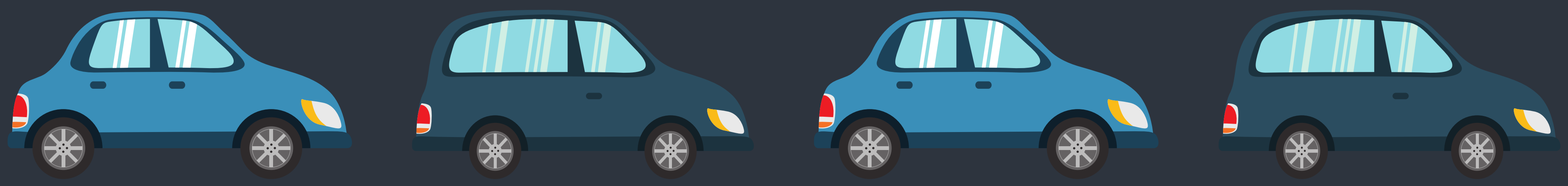
CHANGES FOR 2023 TAX YEAR

Standard Mileage Rate

- 65.5 cents per mile

Please make sure our Tax Preparers are asking the right questions to get taxpayers the accurate mileage rate.

<u>Hint for rideshare:</u> At times, the 1099-K will have a breakdown of months worked.



FILER'S TIN 45-2647441	OMB No. 1545-2205 Form **1099-K** (Rev. January 2022)	**Payment Card and Third Party Network Transactions**
PAYEE'S TIN 453-00-1123		
1a Gross amount of payment card/third party network transactions $ $6,845.00	For calendar year 20 ____	
1b Card Not Present transactions $	**2** Merchant category code	**Copy 1** **For State Tax Department**
3 Number of payment transactions 175	**4** Federal income tax withheld $	
5a January $	**5b** February $	
5c March $	**5d** April $	
5e May $	**5f** June $	
5g July $	**5h** August $	
5i September $ 1,711.25	**5j** October $ 1,328.13	
5k November $ 1,328.13	**5l** December $ 2,815.95	
6 State	**7** State identification no.	**8** State income tax withheld $ $

TAX CLINIC

The Tax Clinic provides legal counsel and representation to clients to resolve the following issues and much more:

Making a Referral?

- Tax Clinic will be available at some of our sites
- Interest form will be available on each laptop's favorites bar
- Clients can call the Tax Clinic: (312) 409-1555 and select Option 3

TAX-A-THON

Our annual Tax-A-Thon event marks the commencement of tax season across our tax sites.

- Raises awareness about our services
- Creates excitement in the community
- Encourages volunteers to actively participate
- Engages local media to join in the celebration and contribute to spreading awareness.

Celebrate the launch of Tax-a-Thon 2024!

Saturday, February 3, 2024, at Olive Harvey College

FINAL REMINDERS:

01 Plan to complete your Advanced Certification by January 20.

02 Log into VHub TODAY and check your permissions:
www.goladderup.volunteerhub.com

03 Please register for Site Leader sessions as soon as you're available.

04 Harold Washington orientation days on January 24 & 25. All tax sites go LIVE on **Saturday, January 27.**

QUESTIONS & FEEDBACK

What other information and resources can we provide to ensure you are prepared to successfully lead your tax site?

TAP Team

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Evelyn Espinosa

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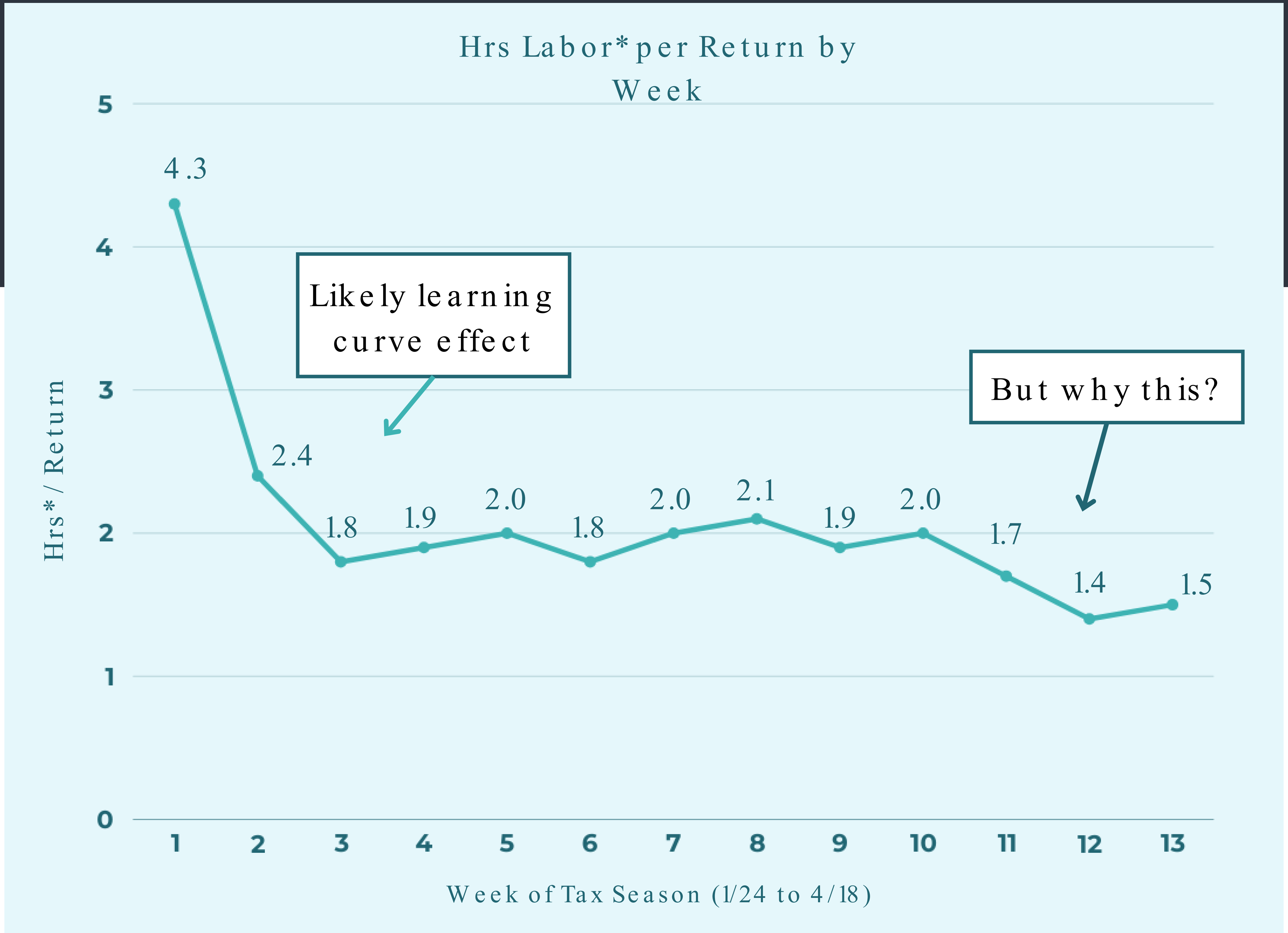
E-filers

Lina/Ashley/Augusto

Efficiency improved in the first three and last four weeks of the season



Hypotheses?

Processing time fell in the final three weeks, when complexity was at its highest.