Glossary of Terms Checklist

Check each term off as you learn what it means.

- **ACA (Affordable Care Act)** – Federal healthcare law requiring individuals to have minimum essential coverage, claim an exemption to the requirement for coverage, or pay a shared responsibility fee. Includes tax credits to help pay premiums and reporting requirements for insurance providers and employers.
- **Accepted Return** – An electronically filed federal or state return that meets all of the requirements set forth by the IRS or the state and has been acknowledged by the IRS or the state as accepted.
- **CAA (Certifying Accepting Agent)** – A person or an entity (business or organization) who is authorized by the IRS to assist individuals who do not qualify for a Social Security Number but who still need a Taxpayer Identification Number (TIN) to file a tax return. The Acceptance Agent facilitates the application process by reviewing the necessary documents and forwarding the completed forms to IRS.
- **Certification/certified** – VITA volunteers have to complete tax law training and pass an exam before they can prepare tax returns. Exams include Basic or Advanced level, and optional specialty courses. When a volunteer passes the exam, the volunteer is “certified” or has a “tax law certification”.
- **CTC (Child Tax Credit)** – A tax credit that may be worth as much as $1,000 per qualifying child depending on income.
- **EFIN (Electronic Filing Identification Number)** – The Electronic Filing Identification Number is a number assigned by IRS to an electronic return originator. An e-file application must be submitted online to request an EFIN. Sites must have an EFIN to electronically file returns. A site’s EFIN does not change from year to year.
- **EIC or EITC (Earned Income Tax Credit)** – A refundable tax credit. Eligibility and the amount of EITC is based on earnings, income, filing status, residency, and the number of qualifying children in the home.
- **EKS (Earn It! Keep It! Save It!)** – An 8-county coalition led by United Way Bay Area that provides free tax preparation in the Bay Area. The EKS Coalition provides consistency, brand recognition, best practices and economies of scale for the entire region.
- **FSA (Facilitated Self Assistance)** – This approach incorporates tax education into the tax preparation process. Certified volunteers assist taxpayers to prepare their own return using free tax software online. Since the role of the volunteer is that of a teacher or facilitator, multiple taxpayers can be assisted at once. In a limited resource environment, this model provides sites the opportunity to provide access to additional taxpayers at minimal cost. FSA also includes the partnership with myfreetaxes.com and sharing that link/resource with taxpayers who may not be coming in to a tax site. Return counts are credited to the EKS Coalition overall.
- **ITIN (Individual Taxpayer Identification Number)** – A nine-digit identification number issued by the Internal Revenue Service to individuals who do not qualify for a Social Security Number but who need to file a tax return. The number is used for tax purposes only. The first digit is 9, the fourth and fifth digits range from 77-99.
- **Link & Learn Taxes** – The web-based program providing tax law training for volunteers and a refresher course for returning volunteers.
- **Practice Lab** – An online practice version of the software used to prepare returns at the site, used to practice what is learned in Link & Learn Taxes.

**EarnIt!KeepIt!$aveIt!**
- **QSR (Quality Site Requirements)** – Ten guidelines established by IRS to ensure taxpayers receive quality service and accurate return preparation at every VITA/TCE site.

- **Quality Reviewer** – A volunteer, other than the one who prepares the tax return, who checks the return for accuracy and completeness before it is finalized.

- **Scope** – Guidelines that determine the types of returns VITA volunteers can file and the forms and schedules they are allowed to fill out. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE program and prepare returns for which they achieved certification.

- **SIDN (Site Identification Number)** – A number assigned to each volunteer site for identification purposes by the IRS. This number must be recorded on all returns, especially those filed on paper, in order to obtain credit for return preparation. SIDN starts with the letter "S" followed by 8 digits.

- **SPEC (Stakeholder Partnerships, Education & Communication)** – The outreach and education function of the IRS Wage and Investment Division. SPEC administers the VITA and TCE programs.

- **TaxSlayer** – The software used by VITA/TCE volunteers to prepare and file tax returns electronically.

- **Transmitter** – The person transmitting electronic files to the TaxSlayer Electronic Filing Center.

- **VSC (Volunteer Standards of Conduct)** – IRS list of volunteer responsibilities to ensure volunteers provide taxpayers with ethical, confidential and quality tax return preparation. Volunteers must sign the VSC agreement before they can work at the VITA site.

**Forms and Publications**

- **13206** – Volunteer Assistance Summary Report that is due to the IRS monthly. It includes information about all a site’s volunteers, including their certification level.

- **13533** – Sponsor Agreement that a VITA site signs certifying their compliance with Quality Site Requirements and Civil Rights legislation.

- **13614-C** – Intake/Interview & Quality Review Sheet filled out by a taxpayer and required for every return at a VITA site.

- **13615** – Volunteer Standards of Conduct Agreement signed by every volunteer and their site coordinator before a volunteer can work with at the VITA site.

- **14446** – Virtual Consent Form signed by taxpayers who agree to have their return prepared by a volunteer who is not face to face with them for any part of the preparation process.

- **Publication 17** – Detailed tax law information for individuals (Not specific to VITA)

- **Publication 4012** – Volunteer Resource Guide, main reference used by VITA volunteers as they prepare returns. Includes decisions trees, screening tools, and screenshots of TaxSlayer software.

- **4480** – Link and Learn training kit that includes a test booklet, a 4012

- **Schedule C** – a tax return schedule filed for taxpayers with self-employment or business income. Includes contractors or taxpayers reporting cash income.