



# Help Other People With Their Tax Returns

Return Address (Please Print)

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Place  
Postcard  
Stamp  
Here

Complete reverse side and mail to the IRS ADC listed below

**To: Internal Revenue Service  
Area Distribution Center  
P.O. Box 1600  
Rancho Cordova, CA 95741**

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Attention: SPEC Territory Manager

## What exactly is Tax Counseling for the Elderly?

The Revenue Act of 1978 authorized a special program of tax counseling aimed at taxpayers 60 years or older. This Act also authorizes the IRS to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers who will provide free tax information and return preparation to the elderly. Special emphasis has been placed on reaching elderly people who are shut-in, blind, disabled, and/or members of minority groups. The volunteers will be trained and tested by the IRS, and will receive preferential access to the free phone system. In addition, volunteers in the Tax Counseling for the Elderly Program will be reimbursed for out-of-pocket expenses incurred in training or while providing counseling and assistance.

## How is the program structured?

The program is administered under the direction of private or public non-profit agencies and organizations through a cooperative agreement with the IRS. Under the agreement, the sponsor assumes responsibility for the administration of the program, with the IRS providing the bulk of the training and technical support.

## Who may sponsor the program?

*Only private or public non-profit agencies and organizations are authorized to participate in the Tax Counseling for the Elderly Program. They must have experience in coordinating extensive volunteer programs and have experience in delivering services to the elderly.*

## What is the role of the sponsoring organization?

The administrative responsibilities of the sponsor include:

- recruitment and management of a volunteer network to provide tax counseling assistance to elderly individuals;
- selection, establishment and management of volunteer tax assistance sites;
- establishment of effective liaison with IRS offices at the Headquarters, Area and Territory levels in order to coordinate training, publicity and technical support provided by these offices;
- establishment of quality control measures; and
- financial and management reporting;
- upon request, accommodations for persons with disabilities will be provided by sponsoring organizations in cooperation with the IRS.

## What is the IRS role in the program?

The IRS has the primary responsibility of providing technical support and training for volunteers to ensure that complete and accurate tax information is provided. IRS responsibilities include:

- development and issuance of program requirements and guidelines;

- preparation and issuance of national training, technical, publicity and administrative materials, forms and publications required for the program;
- preferential telephone access to IRS Taxpayer Service Representative;
- establishment of quality control measures and reporting requirements; and
- coordination of national conferences, training programs or other meetings as necessary.

## How long does the program run?

Actual assistance to taxpayers under the program is concentrated within the January 1 to April 15 filing period. The planning and administration of the program can be expected to require nearly the entire fiscal year. Cooperative agreements are awarded for one year only and expire September 30 of each year.

## How is the Cooperative Agreement awarded?

Private or public non-profit agencies and organizations that wish to sponsor the program must apply for consideration to the IRS through the submission of the Publication 1101, Tax Counseling for the Elderly Program Application Package. Selection will be made based upon the information provided in the Publication 1101 illustrating the applicant's ability to meet the requirements of the Tax Counseling for the Elderly Program. Other considerations in the selection process include the availability of funds, which are appropriated by Congress, and taxpayer needs as determined by the IRS.

## When should applications be filed?

Generally, applications will be solicited during June and July of each year, though the IRS may at any time solicit or request eligible organizations to submit applications for participation in the program. The deadline for the submission of applications is provided in the Publication 1101 as well as in the Federal Register.

## How does one apply or receive additional information?

Agencies and organizations interested in sponsoring a Tax Counseling for the Elderly program can obtain additional information or request the Publication 1101 by writing or calling the IRS. The address is given below:

Tax Counseling for the Elderly Program  
W:CAR:SPEC:FO:GA, Room C7-185 (NCFB)  
Internal Revenue Service  
5000 Ellin Road  
Lanham, MD 20706

To get the most up to date tax products and information visit us on the *World Wide Web* at: [www.irs.gov](http://www.irs.gov)

## TCE Interest Card

I am interested in participating in the Volunteer Income Tax Assistance (VITA) Program.

<b>Work Preference</b>			
Name	Day(s) of week		
Street	Hours		
City	State	Zip Code	City
Telephone Number (include area code)	<b>Previous Tax Experience/Training</b>		
Organization's Name (if applicable)			

