



*This Fact Sheet provides additional TaxSlayer procedural guidance for VITA/TCE sites this upcoming filing season.*

### Key Messages:

- MFA user authentication requirements are mandated for all professional web-based software providers. More information on MFA requirements is posted to the VITA/TCE blog at: <https://vitablog.taxslayerpro.com>, under the “MFA” tab at the top of the landing page.
- Site Activation instructions will vary between returning and new sites.
- IRC 7216 now includes a **new** Global Carryforward consent form for all VITA/TCE sites next filing season.
- Printed TaxSlayer user guides will be available for Desktop sites and **new** Pro Online sites only. Returning online users must access the user guide electronically.
- The IRS and TaxSlayer recommend the use of wired connections when transmitting taxpayer return information via the internet.

### Background:

For filing season 2018, TaxSlayer remains the software provider for the VITA/TCE program. SPEC continues to focus on readiness and training to ensure all SPEC relationship managers, partners, and volunteers have the knowledge, skills, and abilities to deliver another successful filing season.

### Multi-Factor Authentication (MFA) Overview:

As part of the IRS Commissioner’s Security Summit effort, the IRS, state tax agencies and the tax industry have joined forces to combat identity theft to protect taxpayer data. It’s critical that tax professionals remember they not only have an obligation but are legally required under federal law to protect taxpayer information. MFA is a requirement for ALL professional web-based software providers.

It is imperative that we all continue to ensure taxpayers using the services offered through the VITA/TCE programs are confident that their Personally Identifiable Information (PII) is not compromised.

**What is MFA?** MFA is a security system requiring users, such as volunteers, to confirm who they are through an authentication process, with information unknown by the user, prior to TaxSlayer allowing access to the Pro Online software.

**Why are we Implementing MFA?** Due to the heightened awareness of personal identity theft and the growing world of cyber threats, these changes must be implemented by TaxSlayer, for its Pro Online professional web-based product. The requirements are in line with the IRS Commissioner’s Security Summit guidance and cannot be deactivated.

### What are the Site/Volunteer Requirements?

- The first time a user logs into a computer or device to access TaxSlayer Pro Online, the user will be required to go through Multi-Factor Authentication. TaxSlayer provides the options of receiving a 6-digit numeric authentication code via email or text.
- Additionally; each time a user access the Pro Online software from another computer (device), the user is required to authenticate. The Account Verification page will display with a delivery option choice of a cell phone number text or email. A cell phone number and/or an email address can be used with multiple user accounts.

**What is the Impact to VITA/TCE Sites?** With many VITA/TCE sites using borrowed computers in locations such as libraries, community centers, and other public facilities, these MFA procedures will add an additional layer of protection to mitigate the risk of identity theft from cyber intrusions.

MFA is **not** required in the Practice Lab environment or for Desktop users.

### **Pro Online Site Activation:**

- Returning sites/users will be able to use the same login active username(s) from the prior year:
  - All sites from filing season 2017 will receive an email letting them know their filing season 2018 software is available. It will not have a link to activate the site because the site is already active.
  - TaxSlayer will deactivate a returning site if a software order for tax year 2017 is not received by 12/31/2017. Once the order is received, TaxSlayer will re-activate the site.
  - If a returning site has a different contact name on the software order, the new contact person will need to contact TaxSlayer Customer support. TaxSlayer will generate an email with a link to provide administrative rights to the new site contact.
- New sites will receive two emails with activation links:
  - One email with the Site Activation Notification code, requiring the site to verify site specific information when creating an Administrator account; and
  - Another email with a User Activation code that requires the contact person on the software order to create a user account for their “My Account” page.

### **Carryforward of Taxpayer Data:**

Returning sites that used TaxSlayer in filing season 2017 will have carryforward data based on the returns prepared. TaxSlayer will alert the preparer a return was created last year for the primary taxpayer and carryforward data is available. This data will include the taxpayer’s (spouse if applicable):

- Name, Filing Status, taxpayer identification number (SSN/ITIN), date of birth, and phone number
- Dependents (including date of birth, SSN/ITIN, and relationship)
- W-2/W-2PR employers (employer EIN database)
- Form 1099-R (payer EIN database)
- Schedule D (Capital Loss carryforward)
- Schedule C (name, business code, and description)
- Schedule E rental information and Schedule K-1’s (payer information)
- Depreciation
- Child care providers with dependents claimed
- Banking information for Direct Deposit
- Schedule B financial institutions information for Form 1099-INT/DIV
- State and local refund worksheet
- Return Notes

The carryforward data may not match the current information on Form 13614-C, *Intake/Interview and Quality Review Sheet*, provided by the taxpayer. When importing carryforward data, the volunteer **must** carefully review the imported data to ensure it matches the current Form 13614-C.

### **Global Carryforward of Taxpayer Data:**

The IRS and TaxSlayer have agreed to implement global carryforward of taxpayer information to all VITA/TCE tax preparation sites. Beginning with Filing Season 2018; taxpayers using volunteer sites will need consent annually on whether they want their tax return information accessible to all sites participating in the VITA/TCE program. A taxpayer who consents will be able to visit any volunteer program site in the subsequent year and the site will be able to populate the return with data from the prior year. Initial implementation will occur over a two-year period. Taxpayers **must** consent during the return preparation process to allow their information to be available for global carryforward in the subsequent tax year.

### **Consent Form Requirements per IRC 7216:**

IRC Section 7216 rules apply based on use or disclosure of taxpayer data:

1. Relational
2. Use
3. Disclose
4. Global Carryforward

If the site has a **Relational EFIN**, the consent form is added to the software by TaxSlayer when the order is processed. This allows TaxSlayer to accept the return for filing based on the Relational EFIN consent being accepted by the taxpayer. These consents provide the site with the ability to see reporting data for all EFINs under the relational (primary) EFIN. If the consent is not granted by the taxpayer, the return must be mailed to the IRS for processing and return data will be excluded from reporting at the Relational EFIN level. The language on this consent form cannot be altered.

The **Use and Disclose consent forms** allow the site to use aggregate return data for statistical purposes and will require a consent to Use/Disclose based on IRC 7216. If data is used only for this purpose, the site will need to add these forms during setup. The site must **not** check the “required” box for these generic Use/Disclose forms because this makes the return appear as part of a Relational EFIN and (if consent is denied) it will cause a rejected return if electronically filed.

There will be a **Global Carryforward** consent form that all taxpayers must accept or deny embedded into the software for filing season 2018. This consent allows **all** tax returns prepared within the VITA/TCE program to be available to **all** VITA/TCE partners/sites. This is a two-year process. Taxpayers must have an opportunity to refuse consent and still receive service. Denied consents can still be electronically filed. If the consent is accepted the taxpayer’s data will be available to all VITA/TCE partners/sites during filing season 2019. Since this consent is electronic no paper copy needs to be retained by the partner.

See Publication 4299, *Privacy, Confidentiality and Civil Rights - A Public Trust*, for mandatory language guidance in setting up the Use and Disclose consent forms for VITA/TCE sites.

### **Prior Year Software Access:**

TaxSlayer Pro **Online** software gives sites the ability to **prepare** Federal, state and local individual tax returns for the previous three tax years (TY2016, TY2015, and TY2014). Sites can electronically file federal and state individual tax returns for the previous two years (TY2016 & TY2015).

TaxSlayer Pro **Desktop** software gives sites the ability to **prepare** Federal, state and local individual tax returns for the previous three tax years (TY2016, TY2015, and TY2014). Sites can electronically file federal and state individual tax returns for the previous two years (TY2016 & TY2015). However, only the most recent prior year (TY2016) can be electronically filed using the Desktop software. To electronically file TY2015 returns, the Desktop Sites must use the Pro Online software.

**Note:** If Desktop sites have the software CD for TY2013 from last year, they can still load and prepare paper returns for TY2013; however, TaxSlayer will not actively provide support.

### **TaxSlayer User Guides:**

The printed user guides will be available for Desktop sites and new Pro Online sites only. Returning Pro Online sites and employees must access the user guide electronically.

There are significant advantages to moving to the online user guide for both the volunteers and TaxSlayer:

- Every volunteer has access to the user guide
- The size is unlimited vs the 150-page limitation of the printed guide
- Information errors can be corrected and new features and changes can be added quickly

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- Changes can be tracked
- Allows users to quickly find information using “key word search” (faster than flipping through a printed copy)
  - The Table of Contents are links that take the user directly to the topic
- Document can be bookmarked for ease of use
- Links are incorporated to the appropriate Brainshark video files to support multiple comprehension methodologies

The electronic user guide is available to all users in three locations:

1. VITA/TCE Springboard
2. Left navigation panel when on the Welcome page
3. Helpful Tools while inside a return

### **Wireless Technology:**

The IRS and TaxSlayer continue to recommend partners/volunteers use wired connections when transmitting taxpayer information via the internet. If wireless technology is used, it is recommended that the site use a dedicated password protected Wi-Fi network for internet access. A site can use a wired or wireless router for their internet access. However, if they are sharing the primary internet connection with the host facility, capacity will be diminished. Where possible, the use of a dedicated internet service is recommended, this will provide the fastest internet connectivity.

The number of computers connected by a wireless router impacts the internet speed available to the site and the length of time it takes to refresh a page. The higher speed of the internet access, the more computers that will be able to access the wireless router at one time without reduction of speed.

For sites experiencing slowness, send the following information with Subject line “**Speed Test**” to [support@vita.taxslayerpro.com](mailto:support@vita.taxslayerpro.com) :

- SIDN
- Geographical location (city/state)
- Time of test
- Internet provider
- Connectivity – wired or wireless at the site
- Internet download/upload speed – as related to the geographical location, the end users can go to <https://www.speedtest.net>, enabling TaxSlayer to create a database of this information
- Number of computers at the site accessing the internet connection
- Go to a command prompt and type or copy: “tracert vita.taxslayerpro.com”
  - Copy and paste results into the email or use a screen capture function to gather the information

Employees are strongly encouraged to review the new “Recommended System Requirements” for the upcoming filing season on *The Point* for additional guidance and share with partners and volunteers as appropriate.