



Start a Free Tax Preparation Site: The Basics

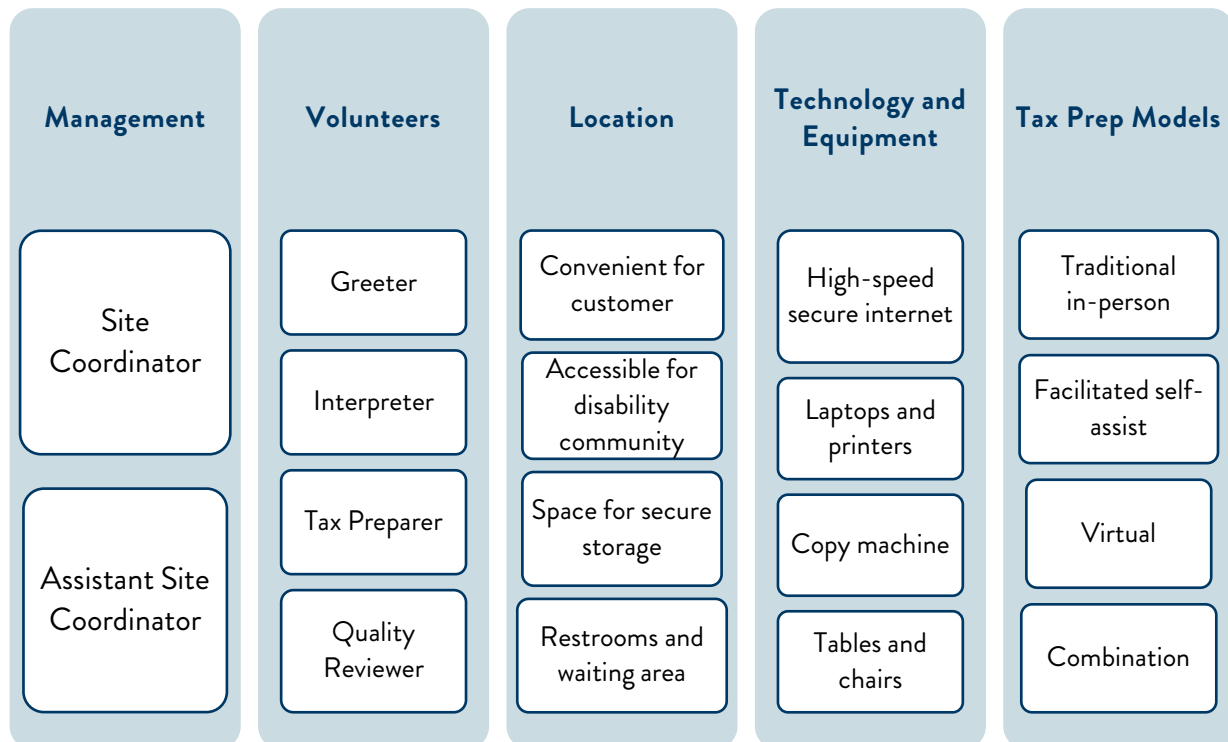
Summary

Opening a free tax preparation site is rewarding and helps build community, but it can also feel overwhelming. The Minnesota Department of Revenue is here to help you get one started. You can choose from two free tax preparation programs: Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE). We can help you start a VITA site, and AARP Foundation Tax-Aide can help you start a TCE site.

How does a free tax preparation site work?

A free tax preparation site is operated by volunteers who help prepare federal and state income tax and property tax refund returns for qualified individuals throughout Minnesota.

To start a site, you must consider management, volunteers, location, technology and equipment, and tax preparation models.



Management: You will need two site coordinators, either paid or volunteer. Site coordinators manage the daily operations of the tax site, including recruiting and scheduling volunteers, e-filing returns, fixing rejected returns, answering questions, and overseeing site activities. Time commitments vary based on the size of your program and the time of year with tax season being busier than the offseason.

Volunteers: You will need volunteers for these roles.

- **Greeter:** Welcomes taxpayers to the site and supports them throughout the process.
- **Interpreter:** Communicates detailed information and instructions to customers who are not fluent in English.
- **Tax Preparer:** Interviews the taxpayer and enters return information into tax software.
- **Quality Reviewer:** Reviews each tax return for accuracy and corrects errors as needed.

Location: Consider your site's location from a customer's point of view and choose a location with these in mind:

- A location that's easy to find
- Parking availability
- Accessible location to everyone
- Space to securely store equipment and sensitive documents
- Restrooms and space for a waiting area
- Location availability before and after site operation hours

Technology and Equipment: You will need high-speed internet access. Make sure laptops meet the operating system requirements for the tax preparation software. For full system requirements, see [IRS Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators](#).

Tax Preparation Models: The IRS offers a few approved tax preparation models:

- **Traditional (in person):** The volunteer and taxpayer meet in person at the same location to have the volunteer prepare the return.
- **Facilitated Self-Assistance:** Taxpayers prepare their own return with help from a volunteer.
- **Virtual:** The volunteer and taxpayer meet from different locations using phone, email, chat, or video to have the volunteer prepare the return.

You can also combine models to offer more options for taxpayers.

Is funding available for free tax preparation sites?

Yes. We offer two grants:

- Taxpayer Assistance Grant
- Tax Credit Outreach Grant

The next application period is in July 2027. For more information, go to [Grant Program](#).

The IRS also has grant funding available. You can find more information on their website at [Applying for a VITA Grant](#) or [Applying for a TCE Grant](#).

Program Contacts

- VITA program: Jordan Carroll, IRS-SPEC, 763-347-7041, jordan.m.carroll@irs.gov
- AARP Foundation Tax-Aide Minnesota program: Mn3.sc.team@gmail.com
- Minnesota Revenue: vita.tce.mdor@state.mn.us

Start a Free Tax Preparation Site Checklist

Use this 12-month checklist to help start your free tax preparation site. The checklist starts in June of the current year and ends in May of the following year.

June 2026

- Request Site Identification Number (SIDN) from IRS
- Register Responsible Official with IRS
- Apply for Electronic-Filing Number (EFIN) with IRS
- Attend Minnesota Revenue grant funding webinar

July 2026

- Apply for [Minnesota Revenue grant funding](#) (grant applications open next in July 2027)
- Register for Minnesota Revenue Site Coordinator Hub
- Develop program budget
- Develop volunteer recruitment messages and flyers
- Identify tax site location

August 2026

- Order tax software through IRS
- Order equipment through IRS [Computer Loan Program, Pub 4390](#)
- Begin volunteer recruitment
- Download volunteer recruitment materials from Site Coordinator Hub
- Register for Minnesota Revenue's volunteer recruitment campaign

September 2026

- Refer to IRS [Pub 5566, Ordering Procedures](#) to order volunteer training materials
- Continue volunteer recruitment
- Confirm site location and operation hours
- Secure computer and printer equipment

October 2026

- Complete IRS [Form 13533, VITA/TCE Sponsor Agreement](#)
- Complete IRS [Form 13715, Volunteer Site Information Sheet](#)
- Schedule volunteer training
- Continue volunteer recruitment
- Identify volunteer training instructors
- Develop tax clinic processes
- Attend Minnesota Revenue's site coordinator kickoff event

November 2026

- Complete site coordinator training, IRS [Pub 5088, Site Coordinator Training](#)
- Complete IRS Site Coordinator certification test on Link and Learn
- Prepare IRS Form 15272, VITA/TCE Security Plan
- Begin outreach for tax services
- Continue volunteer recruitment
- Meet with staff or volunteers to plan tax site operations

December 2026

- Wrap up volunteer recruitment
- Begin volunteer training
- Attend optional Minnesota Revenue state tax training
- Continue outreach for tax services
- Begin scheduling volunteers
- Verify forms and supplies are ready
- Establish quality review process
- Plan for volunteer recognition activities during the tax season

January 2027

- Continue volunteer training
- Attend optional Minnesota Revenue tax training
- Create volunteer name badges
- Confirm all volunteers are certified and have signed and submitted IRS [Form 13615, Volunteer Standards of Conduct Agreement](#).
- Confirm posters and signs are ready for tax site
- Ensure tax software is ready and EFIN and SIDN are entered

February 2027

- Submit IRS Form 13206, Volunteer Assistance Summary Report
- Distribute IRS Quality Alerts
- Conduct tax site review
- Maintain tax site supplies
- Thank volunteers for their help

March 2027

- Distribute IRS Quality Alerts
- Maintain tax site supplies
- Thank volunteers for their help
- Develop end-of-year volunteer survey

April 2027

- Distribute or post IRS Quality Alerts
- Maintain tax site supplies
- Thank volunteers for their help
- Host volunteer recognition activities
- Initiate site close-out procedures

May 2027

- Apply for IRS funding grant (due May 31)
- Complete end-of-season evaluation with staff
- Document volunteer and staff feedback for next tax season