

Quality Site Requirements Alert - 2012-04
February 15, 2012
**Volunteer Standards of Conduct #04 - I will not knowingly
prepare false returns**

Earlier this week a volunteer **knowingly** prepared a false return by choosing not to include cash income on Schedule C. To uphold the integrity of the VITA/TCE programs, we simply can not tolerate this type of behavior. Our taxpayers are depending on you to prepare complete and accurate returns.

This action is a failure to comply with the 2012 Standards of Conduct. As a result of this willful act, the volunteer preparer and the quality reviewer were removed from the volunteer program, added to the Volunteer Registry, and are no longer able to participate in the VITA/TCE program. Since they supported two sites in their community, both sites were closed. These closures will impact hundreds of taxpayers as these were the only volunteer sites in the immediate area.

Additionally, these actions have put their peers and the partner organization supporting them in a position of further scrutiny and jeopardy of losing funding.

Background: The IRS partners with community based organizations across the nation, to provide underserved taxpayers a **trusted source** for free tax preparation. A large amount of resources are spent by both IRS and it's partners, to ensure those volunteering in their program have the right training and tools to provide quality service. When volunteers take it upon themselves to disregard their training, ethical commitment and the trust placed in them, it jeopardizes the entire program and betrays that trust.

This year all volunteers were required to take the Volunteer Standards of Conduct (VSC) training and validate their adherence to these standards by signing Form 13615, Volunteer Standards of Conduct Agreement. In this training we clearly defined and explained volunteer egregious and unethical actions as,

"...not conforming to agreed standards of moral conduct, especially within a particular profession." In most cases, unethical behavior is acted upon with the *intent* to disregard the established laws, procedures, or set policies.

All IRS-certified volunteers are responsible for adhering to the IRS rules and regulations for which they have been certified. These include accurately reporting taxpayer income on all federal returns prepared. Any attempt to "help" the taxpayer by underreporting their income violates federal laws and may subject the taxpayer, volunteer, and the sponsoring partner to further scrutiny.

If you have any questions, please discuss them with your site coordinator, contact your local IRS SPEC relationship manager, or e-mail partner@irs.gov.

**Thank you for volunteering to serve your community and for your
dedication to providing top QUALITY service!**