



VITA & TCE Quality Site Requirements - Changes for 2012

Purpose

All taxpayers using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. The purpose of the **Quality Site Requirements (QSR)** is to ensure quality and accuracy of return preparation and consistent operation of sites. The QSR must be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met.

Based on lessons learned during the 2011 filing season, the QSRs were updated to strengthen IRS oversight of the VITA/TCE programs.

Changes to QSR for 2012

- QSR #1, Certification – includes the requirement that; “**All volunteers** must complete the Volunteer Standards of Conduct training, and sign Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site”.
- QSR #2, Intake/Interview Process – updated to require; “**All sites** must use Form 13614-C, *Intake/Interview & Quality Review Sheet*” and updated to add; “The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C”.
- QSR #3, Quality Review Process – added requirement that, “All returns must be discussed with the taxpayer **prior to** the taxpayer leaving the site”.
- QSR #4, Reference Materials – updated to only require sites to; “have **one copy** of required reference materials instead of one for each volunteer” and include as a reference Publication 3189, *Volunteer e-file Administration Guide*. Reference materials can be in electronic or printed formats.
- QSR #5, Volunteer Agreement – further clarified what is meant by “all” by adding the following language; “**All** volunteers (site coordinators, preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct training and certify to their adherence by signing Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a VITA/TCE site. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct training, and have validated the volunteers identity”.

- QSR #6, Timely Filing – no changes.
- QSR #7, Title VI – no changes.
- QSR #8, Site Identification Number – no changes.
- QSR#9, Electronic Filing Identification Number – no changes.
- QSR #10, Security, Privacy and Confidentiality – no changes.

What are the updated QSR for 2012?

The 10 requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

1. **Certification: All volunteers** must complete the Volunteer Standards of Conduct training, complete and sign Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site.

Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified in tax law. All VITA/TCE instructors and site quality reviewers must be certified at a minimum, at the Intermediate level or higher (based on the complexity of the return).

2. **Intake/Interview Process: All sites** must use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared by a VITA/TCE volunteer. The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C.
3. **Quality Review Process:** All returns prepared by a VITA/TCE volunteer must be quality reviewed and discussed with the taxpayer **prior to** the taxpayer leaving the site. All sites must use and complete Form 13614-C, Section C during the quality review process. The electronic Form 13614-C, Section C, available through the Tax Wise software interview module, may be used in lieu of the paper Form 13614-C.
4. **Reference Materials:** All sites must have **one copy** of the following reference materials available for use by volunteers.
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - Publication 3189, *Volunteer e-file Administration Guide*
 - Volunteer Tax Alerts – must be available at the site within 5 days of IRS issuance
5. **Volunteer Agreement: All volunteers** (site coordinators, preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct training and certify to their adherence by signing Form 13615, *The Volunteer Standards of Conduct Agreement* –

VITA/TCE Programs, prior to working at a VITA/TCE site. Form 13615 must be certified and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed the required Volunteer Standards of Conduct training, and has signed Form 13615, before the volunteer can work at the site.

6. **Timely Filing:** All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.
7. **Title VI:** Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.
8. **Site Identification Number:** It is critical that the correct Site Identification Number (SIDN) is included on **ALL** returns prepared by VITA/TCE sites.
9. **Electronic Filing Identification Number:** The correct Electronic Filing Identification Number (EFIN) must be used on every return prepared.
10. **Security, Privacy and Confidentiality:** All guidelines discussed in Publication 4299, *Privacy, Confidentiality and Standards of Conduct – A Public Trust* must be followed.

Where to locate information on the QSR

The Quality Site Requirements can be found in the following locations:

- *IRM 22.30.1.3.14.9, VITA TCE Quality Site Requirements (QSR)*
- Publication 4396A, *Partner Resource Package*
- www.irs.gov - Key word search: *Strengthening the Volunteer Programs*
- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*

Form 6729, Site Review Adherence

Passing IRS Site Reviews

In order to pass a quality site review conducted by IRS, all QSRs listed above must be met. The measured questions are bolded on Form 6729, *Site Review Sheet* and will be used to determine adherence to the QSR.

Corrective Actions

If a site is identified as non-compliant as reviews and/or site visits are conducted, the primary goal is to work with the site and assist them in becoming compliant as soon as possible. Provide the assistance and support necessary to meet the QSR. This may involve discussions, counseling, and/or mentoring assistance with the site within a reasonable period. Withdrawing support and/or closing a site should be the last resort.

If follow-up actions are required after a site review, as many corrective action(s) as possible should be taken immediately. The site's relationship manager should be notified of actions taken and next steps when feasible. Necessary follow-up

actions should be taken within seven calendar days of the initial visit. (See exceptions listed later in this document.)

In situations where withdrawal of IRS support is warranted, the physical safety of all parties at the site will have the highest priority. If the environment becomes confrontational while the TC is in the process of discontinuing a relationship or removing government property from a site, SPEC employees should immediately leave the premises, contact the Treasury Inspector General for Tax Administration (TIGTA) and their territory manager, and await their assistance and/or guidance on how to proceed. The territory manager will notify the Area Office who will notify the Director, Headquarters Operations. (Guidance on withdrawal of support is provided later in this document.)

Guidelines - Quality Site Requirements

1) Volunteer Certification

All volunteers must complete the Volunteer Standards of Conduct training, complete and sign Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site.

Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must be certified in tax law. All VITA/TCE instructors and site quality reviewers must be certified at a minimum, at the Intermediate level or higher (based on the complexity of the return).

Note: See specific guidance located on www.irs.gov keyword search Strengthening the Volunteer Programs for further clarification on Volunteer Certification.

Certification: Volunteers, who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct quality reviews of tax returns must complete and pass the IRS test. This constitutes an annual certification in current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified at the level of the complexity for each return. Volunteers can only prepare or quality review returns based on the appropriate level of certification required.

All instructors and site quality reviewers must be certified, at a minimum, at the Intermediate level. If the site is preparing returns at the Advanced, Military, International, Foreign Student/Scholar or Puerto Rico levels, the volunteer's certification level must be equivalent.

Volunteers who assist in various roles (for example, greeters, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues do not have to certify in tax law.

Site coordinators must have a method to verify certification the day the volunteer reports to the site and must develop a process to ensure volunteers are preparing and/or quality reviewing returns based on their appropriate level of certification.

AARP badges are an acceptable acknowledgement of certification in VSC and tax law for AARP volunteers.

Site coordinators must also certify completion of Site Coordinator Training prior to the site opening. This training may be obtained via Link and Learn Taxes or from the local IRS SPEC territory office.

For VITA/TCE certification, volunteers must complete one of the following; IRS classroom, self-study, Link & Learn Taxes or partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Intermediate
- Advanced
- Cancellation of Debt
- Health Savings Accounts
- Military
- International
- Foreign Student/Scholar
- Puerto Rico

NOTE: AARP Tax Aide requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the Advanced level, the volunteer should not prepare or correct returns, conduct quality reviews, or perform any other duties requiring knowledge of tax law. The AARP state coordinator must be advised of such.

Volunteers are certified at the above levels by passing one of the following tests with a score of 80% or above:

1. IRS electronic test through Link & Learn Taxes.
2. IRS paper test, Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*.
3. Publication 4961, *Standards of Conduct (Ethics) Training*. Publication 4961 is only used by volunteers not certifying in tax law.

Listed below are volunteer positions and the required training applicable for each position.

Volunteer Position	Volunteer Standards of Conduct Training	Site Coordinator Training	Tax Law Certification
Site Coordinator	Required	Required	If SC prepares returns, corrects rejects or provides tax law assistance, certification level is based on

			complexity of return. If SC conducts quality review, Intermediate level or higher is required.
Instructor	Required	Not Required	Intermediate required (or higher - based on level of course instruction).
Return Preparer	Required	Not Required	Required (Level of certification is based on complexity of returns prepared).
Quality Reviewer	Required	Not Required	Intermediate level or higher required based on complexity of returns reviewed.
Screener (answers tax law questions)	Required	Not Required	Required (Level is dependant on complexity of questions answered).
Greeter (does not answer tax law questions)	Required	Not Required	Not Required

Non-Compliance with the Certification Requirements

IRS reviewers/tax consultants should immediately contact the partner's relationship manager if any non-compliant actions are identified at the site. The tax consultant should then take the following steps:

- **If some** volunteers at the site have not completed the Volunteer Standards of Conduct Training and/or are not certified in tax law: Volunteers should complete the return they are currently preparing. The volunteers may not prepare any other returns until they become certified. A certified volunteer should review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to the [Link & Learn Taxes](#) located on IRS.gov, or to Publication 4491, *Process-Based Training Guide*, to assist them with certification in tax law and/or the Volunteer Standards of Conduct training.
- **If all** volunteers at the site have not completed the Volunteer Standards of Conduct training and are not certified in tax law: The reviewer will immediately contact the relationship manager and/or territory manager. The reviewer will inform the site coordinator that the

volunteers cannot prepare returns or perform quality reviews until they become certified. Allow the volunteers to complete the returns they are currently working on, but they should not prepare any other returns. The reviewer at the site should quality review the returns prepared by the uncertified volunteers. Care should be given when informing the remaining taxpayers that the site will have to close for that day. An alternative to closing the site could be to solicit the assistance of certified volunteers from other sites. If this is not possible, the remaining taxpayers should be given other local VITA/TCE site locations that will assist them in their tax return preparation. The site cannot reopen until the volunteers are certified in tax law and have completed the Volunteer Standards of Conduct training.

- **If volunteers are certified but the verification has not been provided:**
If there are volunteers who are certified, but verification has not been provided, the volunteer may be allowed to complete the return they are currently working on, and a certified volunteer will review the return for accuracy. The volunteer may not prepare any other returns until the certification verification is provided to the relationship manager.
- **Volunteers can only prepare returns and conduct quality reviews based on their levels of certification:**
If volunteers are not fully certified based on the complexity of the return, volunteers should complete the return they are preparing and a certified volunteer with the appropriate level of certification should review the return for accuracy. Volunteers should not complete any returns above their certification level.
- **If a volunteer is not required to certify in tax law but has not completed the Volunteer Standards of Conduct training:**
Volunteers who do not prepare returns, conduct quality reviews or provide tax law assistance are not required to certify in tax law but must complete the Volunteer Standards of Conduct training prior to working at a site. The reviewer/tax consultant will advise the site coordinator that the volunteer, (e.g. greeter) must complete the Volunteer Standards of Conduct training prior to working at the site. The volunteer should be directed to the [Link & Learn Taxes](#) located on IRS.gov, or to Publication 4491, *Process-Based Training Guide*, to assist them with the Volunteer Standards of Conduct training.

Recommended Follow-up Action: The relationship manager should take follow-up action immediately, or within seven calendar days to ensure **all** volunteers have completed the Volunteer Standards of Conduct training, and are certified in tax law if preparing or reviewing tax returns. If appropriate, faxed written confirmation should be requested immediately from the partner and/or site coordinator confirming that either uncertified volunteers have passed the IRS test and have been certified, OR the uncertified volunteers are no longer preparing or reviewing returns. Confirmation should also be requested to verify that volunteers have completed the required Volunteer Standards of Conduct training. A due date should be established for receipt of written confirmation.

2) All sites must use an Intake and Interview Process

All sites must use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared. The electronic Form 13614-C, available through the TaxWise software interview module, may be used in lieu of the paper Form 13614-C.

Partners may attach an addendum to the Form 13614-C to ask additional questions, but cannot create their own version of this form for use.

Note: See specific guidance located on www.irs.gov keyword search Strengthening the Volunteer Programs for further clarification on Intake/Interview & Quality Review Processes.

It is a requirement for all volunteers preparing returns to use a correct intake and interview process. This process must include an **interview** with the taxpayer while using F13614-C to ensure that accurate information has been secured from the taxpayer. The intake and interview process must ask the questions as listed on Form 13614-C, *Intake/Interview & Quality Review Sheet*.

The Intake and Interview Process must include:

1. Verification of the identity and address of the taxpayer.
2. An explanation that the taxpayer is ultimately responsible for the information on the return. The taxpayer needs to review their return prior to signing it.
3. Asking the taxpayer if they are uncertain about any responses.
4. An explanation of the tax preparation process that includes encouraging questions throughout the interview process.
5. Probing questions to ensure complete information is gathered.

Resources for volunteer return preparers:

1. Form 13614-C, *Intake/Interview & Quality Review Sheet*.
2. Publication 4012, *Volunteer Resource Guide* - Interview Tips and flow charts to probe for accurate and complete information.
3. Publication 17, *Your Federal Income Tax for Individuals*.
4. *Volunteer Tax Alerts or AARP Cyber Tax Messages*.

Form 13614-C is a useful tool for promoting the interview/conversation with the taxpayer and securing all necessary information. In addition, all source documents must be reviewed and verified with the taxpayer. Volunteers should look at proof of identity, Social Security cards, all Forms W-2, Forms 1099, Forms 1098 and any other documents needed to prepare an accurate tax return. The volunteer should effectively take advantage of the taxpayer interview by asking questions and confirming all information provided. Having a conversation with the taxpayer can also help identify other possible issues that may have been missed that could potentially affect the return.

Intake and Interview Process Non-compliance

A non-compliant issue occurs when Form 13614-C, *Intake/Interview & Quality Review Sheet* is not correctly used at the site. The IRS reviewer will provide an adequate supply of Forms 13614-C, *Intake/Interview & Quality Review Sheet*, and explain to the site coordinator the requirement to use a correct intake and

interview process for all returns prepared. The IRS reviewer should immediately notify the relationship manager.

Recommended Follow-up Action: The relationship manager will make a phone call or site visit immediately, but within seven calendar days after the initial visit to ensure that the volunteer tax preparation site is using Form 13614-C for the intake and interview process. If the site refuses to use Form 13614-C, the territory manager should be contacted and a meeting held with the site coordinator.

3) Quality Review Process Being Used

All returns must be quality reviewed and discussed with the taxpayer **prior to the taxpayer leaving the site**. All sites must use and complete Form 13614-C, Section C during the quality review process. The electronic Form 13614-C, Section C, available through the Tax Wise software interview module, may be used in lieu of the paper Form 13614-C. **A Quality Review process includes a 100% review of all returns.**

*Note: See specific guidance located on www.irs.gov keyword search **Strengthening the Volunteer Programs for further clarification on Intake/Interview & Quality Review Processes.***

Every site should ensure that a quality review process is used to confirm that tax law was correctly applied and the tax return is free from error based on the taxpayer interview and the available supporting documents. A quality review process should contain the following critical components for an effective and thorough quality review of all tax returns:

- Taxpayer participation – a conversation with the taxpayer to solicit their understanding and agreement to the facts of the return.
- The quality reviewer is required to use Form 13614-C and complete Form 13614-C, Section C during the review.
- The quality reviewer is required to use available source documents to confirm identity, income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, the intake sheet should be marked to show a verbal response was provided.
- Tax law reference materials, as necessary.

Preferred Quality Review Method: Every return is required to be quality reviewed using available source documents, the intake and interview information and a quality review tool. A designated quality reviewer is the preferred method to conduct site quality reviews. However, if the site cannot have a designated reviewer, an acceptable quality review can be an exchange with another preparer as long as both reviewers are certified at the appropriate level (or higher) based on the complexity of the return. If possible, self-review should only be conducted in a one-person volunteer site. The review process must ensure that all source documents used in the tax return preparation are verified during the review process, including the intake and interview information provided on Form 13614-C and completion of Section C of Form 13614-C.

The quality review section of Form 13614-C should be used to ensure a complete quality review is conducted.

Quality Review Process Non-compliance

A non-compliant issue occurs when quality reviews do not include a discussion with the taxpayer, verification of the taxpayer's source documents, a review of the intake and interview information and completion of Form 13614-C, Section C. If the site is not using Form 13614-C, the IRS reviewer will provide the site coordinator with an adequate supply of Form 13614-C, *Intake/Interview & Quality Review Sheets*. The reviewer will explain and encourage the use of a quality review process and immediately notify the relationship manager.

Recommended Follow-up Action: The relationship manager will phone or visit the site immediately, but no more than seven calendar days after the initial review or visit to ensure that proper procedures are in place and being used. If violations continue, this situation should be elevated to the territory manager for resolution.

4. All Sites Must Have Reference Materials Available

All sites must have **one copy** of the following reference materials available for use by volunteers.

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*
- Publication 3189, *Volunteer e-file Administration Guide*
- Volunteer Tax Alerts – must be available at the site within 5 days of IRS issuance

Sites using TaxWise® have electronic access to Publications 4012 and 17.

The use of reference materials is an important key to producing an accurate return. As an example, a large number of errors in return preparation occur with the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made in a quality fashion by simply following one of the flow charts or decision trees in Publication 4012. Training volunteer tax preparers to use these flow charts should be emphasized during training. Each site must have key reference materials available to help foster the use of these resources.

Site coordinators must have a process in place to ensure all Volunteer Tax Alerts have been distributed and **discussed** with all volunteers.

Reference Materials Non-compliance

A non-compliant issue occurs when reference materials are not available at the site. The reviewer should immediately provide the site with Publications 4012 and/or 17. The reviewer can also assist the site with downloading the TaxWise publications. Volunteer Tax Alerts should be available for use as a reference as well. The reviewer should contact the relationship manager who will assist the site with ordering the products.

Recommended Follow-up Action: The relationship manager will make a

phone call or site visit within seven calendar days to verify that reference materials were received and are being used by volunteers. If reference materials are not available to the volunteers, this situation should be elevated to the territory manager for resolution.

5) Volunteer Agreement

All volunteers (site coordinators, preparers, quality reviewers, greeters, screeners, etc.) must complete the Volunteer Standards of Conduct training and certify to their adherence by signing Form 13615, *The Volunteer Standards of Conduct Agreement –VITA/TCE Programs*, prior to working at a VITA/TCE site. Form 13615 must be certified and dated by the partner organization verifying the volunteer has completed the required Volunteer Standards of Conduct training, and has signed Form 13615, before the volunteer can work at the site.

Signed Forms 13615 must be maintained at the sponsoring organization or site coordinator's level.

Form 13615 includes the following agreements to the Volunteer Code of Conduct.

As a participant in the VITA/TCE Program, **I will:**

- Follow the Quality Site Requirements (QSR).
- Not accept payment or solicit donations for federal or state tax return preparation.
- Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- Not prepare false returns.
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Program.
- Treat all taxpayers in a professional, courteous, and respectful manner.

All partners/site coordinators are required to provide their local IRS SPEC relationship manager with a list of all volunteers working at the site. The list should include volunteer names, date(s) of certification, their level of certification and an indication that each volunteer has completed the Volunteer Standards of Conduct training and signed Form 13615, Volunteer Agreement. The preferred document for reporting VITA/TCE volunteers is Form 13206, *Volunteer Assistance Summary Report*. After the initial list (Form 13206) is submitted for the filing season, site coordinators have an additional responsibility to complete a new form or list as additional volunteers report to their sites. Form 13206 or partner created list must be sent to the local SPEC relationship manager by the third business day after the end of each month. Volunteer certifications (Forms 13206 or 13615) are to be maintained at the site when possible.

Some partners such as AARP Tax Aide and the National Community Tax Coalition will not complete Form 13206; instead, they will send their volunteer certifications on a unified list containing the same information as requested on Form 13206. However, these partners must secure Form 13615 from all volunteers and the list should show each volunteer has signed their agreement. AARP badges are an acceptable acknowledgement of certification in VSC and tax law for AARP volunteers.

In summary, a copy of Form 13615 or Form 13206, or other volunteer list (partner-created form) containing the same information as these forms, should be available at each site for every volunteer at the site to verify agreement and adherence to the codes of conduct. All Forms 13615 must be signed and dated by the volunteers and certified by the partner organization (signed and dated) prior to a volunteer working at a site. If these forms are not available at the site, the site coordinator should have a method in place to track and provide this information.

Note: See specific guidance located on www.irs.gov keyword search Strengthening the Volunteer Programs for further clarification on Volunteer Certification.

A non-compliant issue occurs when Form 13615 has not been completed, signed and dated by the volunteer and certified (signed & dated) by the partner organization prior to the volunteer working at the site.

OR

When a VITA/TCE site or volunteer engages in conduct or an activity that violates the Volunteer Standards of Conduct Agreement. If a site or sponsoring organization fails to comply with these standards, the consequences may include:

- Terminating the partnership between the IRS and sponsoring organization;
- Discontinuing IRS support;
- Revoking or retrieving the sponsoring organization's grant funds;
- Deactivating IRS EFIN;
- Removing all IRS products, supplies, and loaned equipment from the site;
- Removing all taxpayer information;
- Disallowing use of IRS-SPEC logos; and
- Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.

The IRS reviewer should inform the site coordinator that the volunteer cannot work at the site until Form 13615 has been completed and signed by the volunteer and certified (signed & dated) by the partner organization.

If an inappropriate action or violation occurs, the IRS reviewer must immediately notify the relationship manager and/or territory manager.

Non-compliance with the Volunteer Agreement Process

Inappropriate activities may also be identified by volunteers, taxpayers or others visiting the site and can be reported to the IRS by calling toll free 1-877-330-1205 or by email at WI.Voltax@irs.gov. This contact information will be included on Form 13614-C and Publication 730, *Important Tax Records Envelope*.

Recommended Follow-up Action: The relationship manager should follow-up immediately to ensure that Form(s) 13615 have been completed and signed by the volunteer(s) and certified (signed and dated) by the partner organization.

The relationship manager and/or territory manager must address any inappropriate actions or violations with the site coordinator and/or partner.

The territory manager will immediately review the circumstances and discuss them with the Area Director. The Area Director will brief the Director, Headquarters Operations and decide whether it is appropriate to refer the matter to either the Criminal Investigation Division or the Treasury Inspector General for Tax Administration. In consultation with the Director, Headquarters Operations, the Area Director will determine whether it is appropriate to withdraw support from the site. If necessary, follow withdrawal of support later in this guidance.

6) Timely Filing of Tax Returns

All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

For e-filed returns, timely submission of the electronic return is defined in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* as, "once signed, an ERO must originate the electronic submission of a return as soon as possible". An ERO/site coordinator must ensure that stockpiling of returns does not occur at its sites. Stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO/site coordinator has all necessary information for origination.

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission).
- Promptly working e-file rejects that can be corrected by the volunteer.
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns).
- Promptly notifying taxpayers if any other problems are identified with return processing.

An attempt should be made to work all rejects as soon as possible. The TaxWise® Reject Report can be used as a tool to ensure all rejects are being corrected.

Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject cannot be corrected, or if the changes made exceed the following dollar limits, which means the taxpayer(s) must sign the corrected return:

- \$50 to “Total Income” or “AGI” or
- \$14 “Total Tax”, “Federal Income Tax Withheld”, “Refund” or “Amount You Owe”.

Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

Refer to IRS.gov for Publication 17 and/or Form1040 instructions for Submission Processing Center addresses for paper returns.

**Timely Filing
of Tax
Returns
Non-
compliance**

A non-compliant issue occurs when the reviewer does not identify a process in place for:

- Timely submission of e-filed returns.
- Timely retrieving e-file acknowledgements.
- Promptly working rejects.
- Timely contacting taxpayers with unresolved rejects.
- Providing taxpayers with the correct mailing addresses.
- Promptly notifying taxpayers of problems concerning timely return processing.

The reviewer will provide the site coordinator with the correct procedures depending on the situation. The reviewer should refer to the appropriate sections in Publications 1345 and 3189, explain the process to the site coordinator and notify the assigned relationship manager.

Recommended Follow-up Action: The relationship manager will make a follow-up phone call or site visit immediately, within seven calendar days, to confirm the processes for timely filing returns are understood and being followed. If the necessary procedures for timely filing returns are not being used at the site, the matter should be elevated to the territory manager for resolution.

**7) Title VI
Information is
Provided to
All Taxpayers**

Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.

Note: See specific guidance located on www.irs.gov keyword search Partner and Volunteer Resource Center for further clarification on Partner Title VI Assurance Forms Procedures.

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer Form 13614-C, *Intake/Interview & Quality Review Sheet*, Publication 730, *Important Tax*

Records (or partner-developed envelope) or the stuffer, Publication 4481, *Your Civil Rights are Protected*. TCE recipients are required to use Title VI language but are not required to use IRS-developed products.

Military Exception: Per General Legal Services and the External Civil Rights Unit, Military Sites **do not have a requirement** to provide Title VI posters to their taxpayers unless they have sites that are operated by non-military private organizations such as a church, community or non-profit organization. Since the Military is required to use their own process for resolving EEO issues, they are allowed to use their process for resolving all alleged discriminatory actions.

Title VI Non-compliance

A non-compliant issue occurs when Title VI information is not posted at the site or provided to the taxpayers visiting the site. The IRS reviewer should immediately provide the site with one or more of the required Title VI products:

- Poster, Publication 4053/4053 (English or Spanish) *Your Civil Rights Protected*,
- Publication 730, *Important Tax Records Envelope*
- Stuffer, Publication 4481, *Your Civil Rights are Protected*
- Form 13614-C, *Intake/Interview & Quality Review Sheet*

The IRS reviewer should contact the relationship manager who will assist the site with ordering any additional products needed using Form 2333V or the CAPS products ordering system.

Recommended Follow-up Action: The relationship manager will make a follow-up phone call or site visit within seven calendar days to verify that Title VI Rights are posted, or are available for taxpayers visiting the site. If the site refuses to comply, this situation should be elevated to the territory manager for resolution.

8) Correct Site Identification Number (SIDN) is Used

It is critical that the correct **Site Identification Number (SIDN)** is included on **ALL** returns prepared by VITA/TCE sites

E-file administrators should set computer defaults to ensure the correct Site Identification Number (SIDN) automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults.

SIDN Use Non-compliance

A non-compliant issue occurs when the IRS reviewer determines the SIDN is missing or is incorrect on tax returns prepared at the site after a sample check of computers and/or paper returns have been reviewed. If an incorrect SIDN or no SIDN is discovered, then all computers and returns should be reviewed. The reviewer will provide the correct SIDN and educate the site coordinator on the importance of using the SIDN on ALL returns prepared by the site. Show the site coordinator and/or volunteers where to include the SIDN on the returns. If electronic tax preparation software is being used, the reviewer will assist the site coordinator in setting the defaults. The relationship manager should be notified immediately.

Recommended Follow-up Action:

The relationship manager will review the weekly SIDN Cycle Report to verify return preparation is being reported using the correct SIDN. If the site does not comply and fails to use a correct SIDN, it should be elevated to the territory manager for resolution.

9) Correct Electronic Filing Identification Number (EFIN) is Used

The correct **Electronic Filing Identification Number (EFIN)** must be used on every return prepared.

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide* for further EFIN procedures.

Sites using TaxWise® have electronic access to Publication 3189.

EFIN Use Non-compliance

A non-compliant issue occurs when the IRS reviewer performs a sample check on the computers (Form 8879) and determines the site is using an incorrect EFIN. If an incorrect EFIN is discovered, then all computers should be reviewed and corrected. The reviewer will provide the correct EFIN and assist the site coordinator in setting the correct defaults. The reviewer should advise the coordinator to contact Tax Wise® immediately for instructions on re-setting EFINs on returns prepared but not transmitted. The relationship manager should be notified immediately who will then determine the owner of the EFIN currently being used. The relationship manager should notify the Area Office of the violation to determine what actions should be taken to notify the EFIN owner.

If the site does not have an assigned EFIN and does not meet one of the three acceptable exceptions for one day events, ad hoc sites, or one ERO with multiple sites, the reviewer should immediately notify the relationship manager. The reviewer should advise the site coordinator of the licensing violation, explain that the software cannot be used to prepare returns and advise that the site must refer the taxpayers to another site with a valid EFIN.

Recommended Follow-up Action: If an incorrect EFIN was used at the site, follow-up action should be taken to resolve any issues. The relationship manager will check the Third Party Data Store system to ensure the site's EFIN is valid. If the site's EFIN is invalid, the relationship manager should work with the site coordinator to resolve any issues with the EFIN or apply for a new EFIN. If the site refuses to use the correct EFIN, the relationship manager should elevate this situation to the territory manager for resolution.

10) Security, Privacy & Confidentiality guidelines are being

All Security, Privacy and Confidentiality guidelines discussed in Publication 4299, *Privacy, Confidentiality and the Standards of Conduct – A Public Trust*, must be followed.

Security, Privacy and Confidentiality Guidelines: Publication 4299, *Privacy,*

followed

Confidentiality and the Standards of Conduct – A Public Trust, serves as the central document for providing guidance on securing individual information shared by taxpayers, volunteers and partners as well as guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. This publication must be available at every site and used when referring to Security, Privacy and Confidentiality.

The key principles are:

- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and volunteers must delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and volunteers must keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site coordinators must keep confidential any personal volunteer information provided.
- Partners with a need to retain and use taxpayer information (for purposes other than return preparation) must follow Section 7216 procedures in Publication 4299 for securing a taxpayer-signed consent before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

A crucial component to protecting taxpayer information is the requirement for all volunteers preparing returns to have **unique** user names that are password protected. The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For instance, a return preparer should not be assigned Administrative or SuperUser rights.

By default, TaxWise assigns all new user names to the SuperUser group. If a volunteer does not require software privileges associated with the SuperUser group it must be changed to the appropriate level of access needed. It is highly recommended that site coordinators assign volunteers the lowest level "ROLE" necessary for each particular user.

Additional resources for Security, Privacy and Confidentiality guidelines include:

- Publication series 4491, *Process Based Training Guide*.
- Link & Learn Taxes (available on www.irs.gov).
- Publication 4600, *Safeguarding Taxpayer Information*
- Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*.
- Publication 3189, *Volunteer e-file Administration Guide*
- Publication 1084, *Volunteer Site Coordinator's Handbook*
- Publication 4473, *IRS Computer Loan Program Welcome Package*
- Publication 4390, *VITA/TCE Computer Loan Program*
- Publication 1345, *Handbook for Authorized IRS e-file Providers*

Privacy,

A non-compliant issue occurs when taxpayer information is not appropriately

Security and Confidentiality Non-compliance

destroyed or properly retained and protected, or when the privacy of taxpayers', volunteers' and partners' individual information is not protected. The IRS reviewer will provide Publication 4299 to the site coordinator if one is not available at the site, and explain the appropriate procedures as outlined in Publications 4299.

Recommended Follow-up Action: The relationship manager will make a follow-up visit or phone call within seven calendar days to ensure the proper procedures are in place and being used. If violations continue, this situation should be elevated to the territory manager for resolution.

Discontinuance of IRS Support

Discontinuance of IRS Support

Failure to follow these Quality Site Requirements may result in removal from the program. Discontinuance of IRS support should be the **last resort** taken only if the site coordinator or sponsoring partner adamantly refuses, verbally or through action/non-action to comply, or any other circumstances involving inappropriate actions or violations. If a site is non-compliant, the relationship manager or territory manager will provide specific recommended corrective actions to be taken which will enable the site and the territory to correct the situation. Sound judgment will be used to determine the appropriate follow-up timeframes for each case.

If a site remains non-compliant, it will be the territory manager's decision as to what IRS provided support should be discontinued. Area Office review and approval is required before rendering a final decision to ensure all possible mediation attempts are considered. Upon Area Office review and approval, notification and concurrence from the Director, Headquarters Operations must be secured prior to support being withdrawn.

If a site has conducted inappropriate activities that may have a negative impact on the integrity of the Service and the VITA/TCE programs, Headquarters must be notified immediately.

In rare instances, Headquarters' executives may issue a determination to discontinue a national partner's relationship. In these instances, Headquarters will provide guidance for discontinuance of support.

The physical safety of all parties at the site will be the highest priority. If in the process of discontinuing a relationship or removing government property from a site, the environment becomes confrontational, SPEC employees should immediately leave the premises, contact TIGTA and the territory manager, and await their assistance and/or guidance on how to proceed. The territory manager will notify the Area Office who will notify the Director, Headquarters Operations.

Discontin-

All territories must take the following actions to ensure no taxpayers are

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Support -
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harmful when discontinuing IRS support of VITA/TCE sites.

➤ **The Territories must:**

- Validate all taxpayer returns have been transmitted/acknowledged and either accepted by the IRS or delivered to the taxpayer for submission to IRS. If the taxpayer's return is not complete, refer the taxpayer to another nearby volunteer site.
- Remove the partner and/or site from SPECTRM.
- Notify the Grant Program Office at 404.338.7894 if the site is operated by a grant recipient.
- If the site is an e-file site, the procedures should be followed for deactivating the EFIN. These procedures are located in SPEC Policy Directive 22.30.1-09.1 located on *The Point*, SPEC's intranet site.
- If the site is using an alternative electronic return preparation and transmission software, (e.g. H & R Block Tax Works), the site coordinator should back up all taxpayer data and provide the disk to the territory manager or tax consultant/relationship manager to be maintained by the local IRS-SPEC territory office.
- Per Publication 1345, *IRS e-file Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* and Publication 3189, all Forms 8453 not previously forwarded to the appropriate processing center must be forwarded.
- Secure and maintain taxpayer consents (IRC 7216) for one year from the date signed.
- Destroy all publicity posters and training materials sent to you by the site/partner.
- Ensure all loaned computers are returned to the Computer Depot.
- Ensure all loaned printers are returned to the territory.
- If applicable, provide the sites with procedures for deleting taxpayer data.

➤ **All sites must:**

- Validate that all returns have been transmitted and acknowledged by IRS. If the return was rejected, ensure appropriate actions have been taken either to correct the error and/or to provide the taxpayer with a paper return for submission to IRS.
- Back-up all taxpayer returns, if appropriate.
- After backing up the data, delete all taxpayer data from every IRS-loaned or non-IRS computers. Instructions can be secured from the IRS SPEC territory office for deleting taxpayer information on TaxWise and TaxWorks.
- Return the IRS-loaned software disk to the local IRS SPEC territory office.
- Return IRS-loaned printers to the local IRS SPEC territory office.
- Return IRS-loaned computers to the Computer Depot.
- Return *Taxpayer Consents* secured as required by IRC 7216, if appropriate, (with taxpayer signatures) to the local IRS SPEC territory office.
- Return IRS products to the local IRS SPEC territory office.
- Return IRS training materials to the local IRS SPEC territory office.
- Discontinue using IRS or SPEC logos.

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