

Quality Site Requirements Alert -2012-09

July 24,2012

Volunteer Standards of Conduct Number 4 -"I will not knowingly prepare false returns"

Last week, a volunteer knowingly prepared a false return by choosing not to include cash income and falsifying expenses on Sch C. This type of behavior undermines the entire volunteer program and diminishes taxpayer trust. To uphold the integrity of the volunteer program, we simply cannot tolerate this type of behavior.

This action is a failure to comply with the 2012 Volunteer Standards of Conduct. As a result of this willful act, the volunteer preparer and site coordinator were removed from the program and the site was closed. This closure will impact taxpayers, as this was the only volunteer site in the immediate area. Additionally, the preparer was added to the Volunteer Registry and is no longer able to participate in the VITA/TCE program.

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 the IRS and its 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 and 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 (VSC) 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 and expenses on all federal returns prepared. Any attempt to "help" the taxpayer by underreporting their income or overstating expenses 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 us at partner@irs.gov.

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