



# VITA/TCE Quality Site Requirement (QSRA)

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

<b>QSRA Number</b>	QSRA 2015 – 01
<b>Date Issued</b>	February 4, 2015
<b>Quality Topic</b>	<b>Guidelines for Volunteers Requesting Continuing Education Credits</b>
<b>Guidance</b>	Enrolled Agents (EA) and Other Tax Return Preparers (OTRP) can earn Continuing Education (CE) credits by volunteering as a quality reviewer, tax return preparer and/or instructor and by completing the required certifications via Link and Learn Taxes (L&LT). The completeness and accuracy of Form 13615, <i>Volunteer Standards of Conduct Agreement</i> , is a <b>key factor</b> in the volunteer receiving their CE credits.
<b>Volunteer Responsibilities</b>	Volunteers interested in earning CE credits must notify their SPEC partnering organization and site coordinator. They must provide a valid Preparer Tax Identification Number (PTIN). To ensure the CE credits are applied to their PTIN account correctly, the volunteer must: <ul style="list-style-type: none"> <li>• Verify the PTIN number has eight digits</li> <li>• Ensure the name entered in L&amp;LT matches the name on their PTIN account</li> <li>• Provide a valid mailing address and e-mail address</li> <li>• Complete required certifications via L&amp;LT</li> <li>• Electronically sign and print Form 13615</li> <li>• Review Form 13615 and give to the site coordinator/partner along with the certificates associated with each completed tax law certification module.</li> </ul>
<b>Partner Role Responsibilities</b>	SPEC partners/site coordinators must take the following actions to ensure proper CE credits are issued: <ul style="list-style-type: none"> <li>• Verify the EA or OTRP identity using photo ID.</li> <li>• Secure and verify Form 13615 is signed and dated by the EA or OTRP. The volunteer <b>must</b> certify using Link &amp; Learn Taxes.</li> <li>• Verify the EA or OTRP PTIN and name on PTIN card matches the name on Form 13615. Note: The names have to match for the volunteer to receive credit.</li> <li>• Review Form 13615 to ensure the EA or OTRP volunteer certified in Volunteer Standard of Conduct, Advanced, and at least one specialty module if volunteer is an instructor.</li> <li>• Complete the “Continuing Education Credits ONLY” section of Form 13615.</li> <li>• Validate Form 13615 CE credit information by signing and dating in the appropriate area after all CE credit qualifications are met.</li> <li>• Provide a copy of Forms 13615 for all volunteers requesting CE Credits to the Relationship Manager.</li> </ul> <p><i>Note: All Forms 13615 must be provided to the Relationship Manager by April 30<sup>th</sup> for all sites closing by April 15<sup>th</sup>. For year-round sites, forms must be provided monthly after April 30<sup>th</sup> once the CE requirements are met. All forms for AARP Tax-Aide volunteers should be sent to AARP National Office in accordance with program directives.</i></p>
<b>What will delay my CE Credits?</b>	Things which will delay the processing of CE Credits: <ul style="list-style-type: none"> <li>• Invalid or missing PTIN</li> <li>• Missing, illegible or incorrect e-mail and/or mailing address</li> <li>• Form 13615 not signed and validated</li> <li>• Form 13615 not received by the partner/site coordinator on or before April 30th</li> </ul>
<b>Resources</b>	Additional information on Continuing Education Credits is available at irs.gov <a href="#">for Tax Pros</a> , including: <ul style="list-style-type: none"> <li>• A CE credit <a href="#">Fact Sheet</a></li> <li>• Renewing or requesting a PTIN</li> </ul>

**For additional questions, please talk to your site coordinator, partner, or IRS SPEC relationship manager.**