

## IRM PROCEDURAL UPDATE

**DATE: 02/13/2015**

**NUMBER: WI-22-0215-0318**

**SUBJECT: Quality Review Process**

**AFFECTED IRM(s)/SUBSECTION(s): 22.30.1**

**CHANGE(s):**

**IRM 22.30.1.3.7.1.11(1), Section revised to further define the purpose of Form 13826, *SPEC Training Support Tool*, and add 2nd paragraph to state that Form 13826 is optional.**

1. The *SPEC Training Support Tool*, Form 13826, allows tax consultants to select from seven (7) justifications used to determine if a partner requires direct training support. If direct support is recommended, tax consultants can document the method for delivering the training along with the estimated cost. The territory manager has the final approval. This tool can assist territory managers with justifying travel funds.
2. This is an optional tool, unless mandated by your Area Director and/or Territory Manager. If direct support or a direct support assessment is not required, this form should not be completed.

**IRM 22.30.1.3.7.1.12(1), Section revised to further define the six Volunteer Standards of Conduct.**

**IRM 22.30.1.3.7.1.12(2), Section revised to add text to paragraph 2 regarding requirement of volunteers to certify in VSC Training by passing a test.**

**IRM 22.30.1.3.7.1.12(3), Section revised to change Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest* to *Publication 4961, VITA/TCE Volunteer Standards of Conduct-Ethics Training*.**

1. The integrity of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs depends on maintaining public trust. All taxpayers using VITA/TCE services should be confident they are receiving accurate return preparation and quality service. All volunteers are responsible for providing the highest quality and best service to taxpayers. Along with this responsibility, all volunteers must sign Form 13615, *Volunteer Standards of Conduct Agreement*, each year, stating they will comply with the Quality Site Requirements (QSR) and uphold the highest ethical standards.

The Volunteer Standards of Conduct (VSC) were developed specifically for free tax preparation operations. Volunteers must agree to the standards prior to working in a VITA/TCE free return preparation site. **All participants in the VITA/TCE programs must adhere to the six Volunteer Standards of Conduct:**

- a. **Follow the ten Quality Site Requirements (QSR).** See IRM 22.30.1.3.13.1 – QSR The purpose of QSR is to ensure VITA/TCE sites are using consistent site operating procedures that will ultimately assist with the accuracy of volunteer prepared returns. See Publication 5166, *Quality Site Requirements*, for a full description of each QSR. Non-compliance to the Quality Site Requirements only becomes a violation to the standards of conduct if a volunteer **refuses** to comply with the QSR and/or if the volunteer **intentionally** violates the QSR and **refuses** to change this behavior after being counseled. If the problem is corrected, it is not a violation of the VSC.
- b. **Do not accept payment or solicit donations for federal or state tax return preparation.** "Free" means we do not accept compensation for our services. Therefore, we do not want to confuse the taxpayer by asking for donations. Donation or tip jars located in the return preparation or taxpayer waiting area are a violation of this standard. Taxpayers can make cash donations to the sponsoring organization, but not in the tax preparation area. Donation or tip jars can be placed in another area at the site as long as that area does not give the impression that the site is collecting the funds for return preparation. This cannot be in the entry, waiting, tax preparation, or quality review areas. Taxpayers' federal or state refunds cannot be deposited into VITA/TCE volunteer or any associated partners' personal or business bank/debit card accounts.
- c. **Do not solicit business from taxpayers you assist or use the knowledge gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.** Volunteers must properly use and safeguard taxpayers' personal information. Furthermore, do not use confidential or non-public information to engage in financial transactions, and not allow its improper use to further your own or another person's private interests. Keep taxpayer and tax return information confidential. A volunteer preparer may discuss information with other volunteers at the site, but only for purposes of preparing the return. Volunteers cannot use taxpayer information for personal or business use.
- d. **Do not knowingly prepare false returns.** It is imperative that volunteers correctly apply tax law to the taxpayer's situation. While a volunteer may be tempted to bend the law to help taxpayers, this will cause problems down the road. Volunteers must not knowingly prepare false returns. Trust in the IRS and the local sponsoring organization is jeopardized when ethical standards are not followed. Fraudulent returns can result in many years of taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax plus interest and penalties resulting in

an extreme burden. In addition, the taxpayer may seek damages under state or local law from the SPEC partner for the volunteer's fraudulent actions. Even so, the IRS would still seek payment of the additional taxes, interest, and penalties from the taxpayer. Nationwide, identity theft continues to grow at an alarming rate. Unfortunately there have been instances of unscrupulous volunteers using information they have obtained at a VITA/TCE site to steal the identity of taxpayers. For example, using a stolen social security number to file a false tax return to obtain the refund is identity theft. Any suspicion of identity theft will be reported to IRS Criminal Investigation (CI) and Treasury Inspector General for Tax Administration (TIGTA). The IRS considers this a very serious crime and has put in place measures to detect possible identity theft situations at VITA/TCE sites. The IRS is continually implementing new processes for handling returns, new filters to detect fraud, new initiatives to partner with stakeholders, and a continued commitment to investigate the criminals who perpetrate these crimes.

- e. **Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE programs.**

Volunteers may be prohibited from participating in VITA/TCE programs if they engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. Volunteers must take care to avoid interactions that discredit the program. In addition, a taxpayer may look to state or local law to seek money from the SPEC partner for a volunteer's fraudulent actions.

- f. **Treat all taxpayers in a professional, courteous, and respectful manner.**

To protect the public interest, the IRS and its employees, partners, and volunteers must maintain the confidence and esteem of the people we serve. All volunteers are expected to conduct themselves professionally in a courteous, businesslike, and diplomatic manner. Volunteers take pride in assisting hard-working men and women who come to VITA/TCE sites for return preparation. Taxpayers are often under a lot of stress and may wait extended periods for assistance. Volunteers may also experience stress due to the volume of taxpayers needing service. This situation can make patience run short. It is important the volunteer remain calm and create a peaceful and friendly atmosphere.

- 2. VITA/TCE volunteers are required to certify in VSC Training by passing a test. Volunteers must be certified in the VSC prior to certifying in tax law (i.e., Basic and Advanced) and before the volunteer begins working at a VITA/TCE site.

The VSC training includes:

- o The six (6) VSC
- o A definition of unethical actions
- o How to report possible legal and ethical violations
- o Consequences for failing to adhere to the program requirements

- Examples of situations that raise questions on ethical behavior
- 3. SPEC will provide the Standards of Conduct Training online using Link and Learn Taxes and in Publication 4961, *VITA/TCE Volunteer Standards of Conduct - Ethics Training*.

**IRM 22.30.1.3.7.1.12.1, Section revised to include volunteer inclusion in the IRS Volunteer Registry and referral of conduct to TIGTA and Criminal Investigations as consequences of failing to comply with the VSC.**

**IRM 22.30.1.3.7.1.12.1(3), Section revised to change "OPQ" to "Headquarters using the Internal Referral Process".**

1. By law, tax return preparers are required to exercise due diligence in preparing or assisting in the preparation of tax returns. SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE programs.
2. The consequences to the volunteer, tax site and/or sponsoring organization for failing to comply with the VSC includes, but is not limited to, the following: terminating the partnership between the IRS and sponsoring organization; discontinuing IRS support; inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely; revoking or retrieving the sponsoring organization's grant funds; deactivating VITA/TCE EFIN; removing all IRS products, supplies, and loaned equipment from the site; removing all taxpayer information from the site; disallowing use of IRS-SPEC logos; referral of conduct for potential TIGTA and criminal investigations; and holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.
3. Relationship managers, TM, and others in the field should immediately report violations to headquarters using the Internal Referral Process.

**IRM 22.30.1.3.7.2(2)(a), Section revised to remove text regarding additional test questions related to the Intake/Interview and Quality Review Process.**

**IRM 22.30.1.3.7.2(2)(d), Section revised to add the word "Training" to paragraph title to make it "Field Site Visits Training" and removed words "through ELMS" in paragraph as FSV training is no longer provided through ELMS.**

2. All tax consultants conducting field site visits must complete the following training:
  - a. **Volunteer Standards of Conduct (Ethics):** Prior to certifying in tax law, all tax consultants must certify in the VSC training using Link and Learn Taxes.

- b. **Tax law Training:** All SPEC employees conducting Site or Return Reviews must be certified through the Advanced level of the VITA and TCE volunteer training, through LLT, prior to conducting reviews.
- c. **VITA/TCE Site Coordinator's (SC) Training:** Site Coordinator training provides instructions and tools to help the SC manage their volunteers and monitor adherence to the VSC and the QSR.
- d. **Field Site Visits Training:** All tax consultants must complete this training before conducting field site visits. The training provides information on how to conduct field site visits and complete Form 6729, *Site Review Sheet*.
- e. **Software Training (or refresher):** This requirement can be accomplished by taking the recorded vendor webinar available through LLT on The Practice Lab. After successfully completing the vendor class, the employee will be able to recognize any inconsistencies in the set-up of the site's vendor software, such as security requirements, EFIN, and SIDN.

**IRM 22.30.1.3.10(1), Section revised to change Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct - A Public Trust to Publication 1084, VITA/TCE IRS Volunteer Site Coordinator's Handbook*.**

- 1. SPEC Partners are responsible for recruiting and retaining volunteers to deliver the free tax preparation program they support. Volunteers are required to complete training and become certified, using the IRS approved test, prior to return preparation. Volunteers must adhere to SPEC's VSC as outlined in Publication 1084, *VITA/TCE IRS Volunteer Site Coordinator's Handbook*.

**IRM 22.30.1.3.10.1, Section revised to include volunteer annual certification requirements.**

- 1. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns. All volunteers and site coordinators, who answer tax law questions, instruct tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns must, at a minimum, be certified in tax law at the Basic or Advance level annually.

**IRM 22.30.1.3.10.2, Section revised to further define prior year return preparation and in scope returns.**

- 1. Volunteer sites with the necessary software and reference materials are encouraged to prepare prior year (PY) tax returns that are within three years of the current tax year. Sites may prepare older tax returns if the applicable

- software and reference materials are available. Sites should make every effort to assign these returns to experienced volunteers.
2. A **current** year Form 13614-C, *Intake/Interview & Quality Review Sheet*, must be used to determine the scope and tax law certification level of the return.
  3. Both volunteer preparer and quality reviewer must hold **current** certification(s) at the level(s) required for the return. For more difficult returns, comparable certifications are required, (i.e., HSA, military, etc.). If expired tax provisions are still applicable to a prior year return, Advanced certification will be required.
  4. Required reference materials include:
    - Applicable Publication 17, Publication 4012, and Volunteer Tax Alerts
    - Taxpayer's supporting documents
    - Taxpayer's documented income, expenses, deductions
  5. Quality tips:
    - Quality Site Requirements must be followed
    - Clients should not be referred to an IRS office for tax preparation assistance
    - Pub 4012 has PY tax return guidance
    - Refer to Publication 3189 for how to access PY software

**IRM 22.30.1.3.13.1.1.1(1), Section revised to change text in last part of the table to refer volunteers to Link & Learn Tax Central.**

**IRM 22.30.1.3.13.1.1.1(2), Section revised to clarify required actions for confirming if un-certified volunteers have passed the IRS test and have been certified.**

1. A noncompliant issue occurs:

If ...	Then ...
Some volunteers at the site have not completed Volunteer Standards of Conduct (VSC) training, passed the test and/or are not certified in tax law,	<p>Volunteers should complete the return they are currently preparing. The volunteers may not prepare any other returns until they become certified.</p> <p>An IRS certified volunteer preparer must review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to the Link and Learn Taxes located on <a href="https://www.irs.gov">irs.gov</a>, or to Publication 4491, <i>Process-Based Training Guide</i>, to assist them with certification in VSC and/or tax law. Form 6744, <i>Volunteer Assistor's Test/Retest</i>, also contains VSC and tax law certifications.</p>

	Publication 4961, <i>VITA/TCE VSC (Ethics)</i> , contains only VSC training and certification test.
<b>All</b> volunteers at the site have not completed VSC training, passed the test, and are not certified in tax law,	<p>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 preparing, but they cannot prepare any other returns.</p> <p>If certified at the appropriate level, the IRS 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 IRS certified volunteer preparers 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 the VSC.</p>
Volunteers are certified but the <b>verification has not been provided</b> ,	If there are IRS certified volunteer preparers, but verification has not been provided, the volunteer preparer may be allowed to complete the return they are currently preparing, and an IRS certified volunteer must review the return for accuracy. The volunteer preparer may not prepare any other returns until certification verification is provided to the relationship manager.
Volunteers are not fully certified based on the complexity of the return,  <b>NOTE:</b> IRS certified volunteer preparers can only prepare returns and conduct designated/ peer to peer quality reviews based on their levels of certification	Volunteer preparers should complete the return they are preparing and an IRS certified volunteer preparer with the appropriate level of certification must review the return for accuracy. IRS certified volunteer preparers cannot complete any returns above their certification level. If the return does not fall within the volunteer preparer's certification level, refer the taxpayer to another IRS certified volunteer preparer with the appropriate certification level or to another site that prepares returns

	at that certification level.
Volunteer preparer, quality reviewer, site coordinator, or instructor has not viewed the Intake/Interview and Quality Review Training PowerPoint	Volunteer preparers, quality reviewers, site coordinators and instructors are required to view the IRS created PowerPoint on the Intake/Interview and Quality Review Process. To meet this requirement, refer volunteers to <a href="http://apps.irs.gov/app/vita/">http://apps.irs.gov/app/vita/</a> for the PowerPoint or they may contact the relationship manager for an electronic copy.

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

**IRM 22.30.1.3.13.1.5(4), Section revised to update responsibility of the designated AARP official.**

**IRM 22.30.1.3.13.1.5(6), Deleted this section.**

1. All volunteers (site coordinators, certified volunteer preparers, designated and peer to peer quality reviewers, non-certified and certified greeters, screeners, etc.) must complete the VSC training annually, and certify to their adherence by signing and dating Form 13615, *The Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, prior to working at a VITA/TCE site. Form 13615, *The Volunteer Standards of Conduct Agreement - VITA/TCE Programs* must be signed and dated by the partner organization verifying the volunteer has completed the required VSC training, and has verified the volunteers' identity using a photo ID, before the volunteer can work at the site.
2. Signed Form 13615, *Volunteer Standards of Conduct Agreement -VITA/TCE Programs*, must be maintained at the sponsoring organization or site coordinator level.
3. Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs* includes the following agreements to the Volunteer Code of Conduct.  
 "As a participant in the VITA/TCE Program, I will":
  - o Follow the QSR.
  - o 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.
4. AARP Tax Aide will complete a similar document to Form 13206, *Volunteer Assistance Summary Report*, and send a unified list of volunteer certifications containing the same information as requested on Form 13206, *Volunteer Assistance Summary Report*. However, AARP must secure Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, from all volunteers and the list should show each volunteer has signed their agreement and the designated AARP official has checked the volunteer's identity and signed and dated the Form 13615.
  5. In summary, a copy of Form 13615, *The Volunteer Standards of Conduct Agreement –VITA/TCE Programs* or Form 13206, *Volunteer Assistance Summary Report*, (or partner created form) containing the same information as these forms should be available at partner/site for every volunteer at the site to verify agreement and adherence to the standards of conduct. All Form 13615, *Form Volunteer Standards of Conduct Agreement –VITA/TCE Programs* 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.

**IRM 22.30.1.3.13.1.5.1(1), Section revised to add text "Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely" to bullet list.**

**IRM 22.30.1.3.13.1.5.1(6), Section revised to update required actions of Relationship Manager, Territory Manager and SPEC Director if potential VSC violations are identified.**

1. A non-compliant issue occurs when Form 13615, *The Volunteer Standards of Conduct Agreement - VITA/TCE Programs* has not been completed, signed and dated by the volunteer and certified (signed and 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 VSC 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

- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
  - Revoking or retrieving the sponsoring organization's grant funds
  - Deactivating VITA/TCE EFIN
  - Removing all IRS products, supplies, and loaned equipment from the site
  - Removing all taxpayer information
  - Disallowing use of IRS-SPEC logos
  - Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site
2. The reviewer should inform the site coordinator that the volunteer cannot work at the site until Form 13615, *The Volunteer Standards of Conduct Agreement - VITA/TCE Programs* has been completed, signed and dated by the volunteer and certified (signed and dated) by the partner organization.
  3. If an inappropriate action or violation occurs, the IRS reviewer must immediately notify their manager and begin the Internal Referral Process.
  4. Inappropriate activities may also be identified by volunteers, taxpayers or anyone else visiting the site and can be reported to IRS by calling toll free 1-877-330-1205, in operation from January to May, or by email at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov). Publication 4836, *VITA and TCE Free Tax Programs*, is required to be displayed at the site or in a visible location to facilitate awareness of the opportunity to make a referral. This contact information is also included on Form 13614-C, *Intake/Interview and Quality Review Sheet* Publication 730, *Important Tax Records Envelope* and AARP Foundation Tax-Aide D-143.
  5. **Recommended Follow-up Actions:** The relationship manager will initiate follow-up actions immediately to ensure that Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs* have been completed, signed and dated by the volunteer(s) and certified (signed and dated) by the partner organization.
  6. The relationship manager and/or territory manager must address any inappropriate actions or violations with the site coordinator and/or partner. If a potential VSC violation is identified, the RM will immediately contact the territory manager and begin the Internal Referral Process by completing Form 14511, *Volunteer Standards of Conduct Violations Report*. The territory manager will notify the Area and forward the completed Form 14511. The Area will prepare a briefing report and forward to Chief OPQ for further investigation. In consultation with the Director, Headquarters Operations, the AD will determine whether it is appropriate to withdraw support from the site and/or refer the issue to TIGTA and/or Criminal Investigation. The SPEC Director will decide whether to include the partner/site/volunteer on the Volunteer Registry. If necessary, the field will follow the Discontinuance of IRS Support guidance.

**IRM 22.30.1.3.13.4.13(1), Section revised to change text in second bullet from "Proof of" to "Request for verification of the".**

1. Within 24 hours, the QSS reviewer will send either a Post Review Courtesy E-mail or Post Review Information Request E-Mail to the territory manager. These emails will not include results of the return reviews. The Post Review Information Request E-mail may contain:
  - Request for verification of VSC /tax law certifications.
  - Request for verification of the partner signature and date on Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*.
  - QSR non-compliance and corrective actions, if any.
  - VSC violations.
  - SPECTRM accuracy.

**IRM 22.30.1.3.13.5(3), Section revised to change Internal Order Code from "SPHQT" to "WS10".**

3. SETR Code (850 00913) and Internal Order Code (WS10) should be used for Field Site Visits (FSV).

**IRM 22.30.1.3.13.5.2(3), Section revised to delete sentence "The LLT Certification list.....passed the test using Link and Learn Taxes" and deleted bullet "Signed Assurances and/or Agreements for VITA Sites."**

3. Some pre-work must be completed before going on the field visit. The tax consultant conducting the visit will need to obtain the following information to verify its accuracy when applicable:
  - **Site information** should be verified through the SPEC/SERP reports, to confirm address, dates/hours of operations, contact information, and service provided. During the field visits, partners need to verify the reports that the territory office has provided with the actual data (site location and hours of operation) for accuracy.
  - **Volunteer information** can be validated using Form 13206, *Volunteer Assistance Summary Report*, Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*, or partner developed form containing the same information. Validate the site coordinator attended Site Coordinator Training. Ensure SPECTRM correctly reflects site coordinator training information.
  - **E-file activity and accuracy** as reported on the E-file reports page or Individual Master File (IMF) report. The E-file reports are issued daily. The IMF SIDN information will be available on a monthly basis. This monthly report will provide the number of returns filed using the SIDN and the e-file reject rates.

**IRM 22.30.1.3.13.5.4(1), Section revised to state that site visits will be unannounced when returns will also be reviewed during field site visits.**

1. Site visits will be unannounced when return(s) will also be reviewed during a field visit. A minimum number of field site visits will be pre-planned by the territory to ensure a minimum number of territory sites receive a site field visit. In addition, supplemental or ad-hoc field visits may be conducted as needed or deemed appropriate by the territory manager. Field site visits may be conducted by anyone on the territory staff, whether the primary relationship manager or not. There is no grade restriction on who may conduct a visit, although employee experience level should be considered.

**IRM 22.30.1.3.13.7(1), Section revised to include internal referral to Chief, OPQ related to adding partner to Volunteer Registry.**

1. SPEC employees or managers may identify "potential" problems at the site or individual volunteer level while completing QSS or field visits that they determine require additional, independent scrutiny. For this purpose, SPEC developed an internal referral process to provide an opportunity for referral of sites, partners or volunteers to headquarters. Based on the internal referral to OPQ, the Chief OPQ will determine if a request to add the partner and/or volunteer to the Volunteer Registry (IRM 22.30.1.3.13.11) will be forwarded to the SPEC Director. Only the SPEC Director makes the determination whether a partner or volunteer is added to the Volunteer Registry. Chief OPQ can also recommend a referral review be conducted by headquarters. Rather than a "random" based visit, these reviews will focus on sites where potential problems may exist and thus will be a very strong deterrent in the overall process. Unlike QSS where progressive action is taken to mediate an identified error, the reviewer will take immediate actions if the allegations included in the referral are accurate.

**IRM 22.30.1.3.13.7.1.1, Section revised to add text "Violations to the Volunteer Standards of Conduct (VSC)" to the bullet list.**

1. SPEC created the Internal Referral Process to allow our employees to report partners, sites, or volunteers who exhibit **high-risk attributes**. When these or other similar actions are exhibited in part or in whole, a referral should be made to SPEC headquarters for further review/assessment of the allegations.
  - Violations to the Volunteer Standards of Conduct (VSC)
  - Disregard of partner, site or volunteer adherence to SPEC's QSR
  - Lack of organizational oversight to site operations
  - Poor or no communications with the SPEC territory office

- Carelessness or lack of partner, site, or volunteer to protection of taxpayer data and/or adherence to SPEC's security requirements
- Charging of fees for services offered at VITA and TCE sites
- Actions that indicate partner or volunteer lack of ethical standards
- Violation of IRS electronic filing rules and/or standards as defined in Publications 3112, *IRS e-file Application and Participation* and/or 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- Frequent complaints received from taxpayer's visiting the site

**IRM 22.30.1.3.13.7.1.2, Section revised to include Chief OPQ determination if a referral review is warranted and also whether partner will be added to Volunteer Registry.**

1. When an internal referral is made to headquarters, Chief OPQ will determine if a referral review is warranted to confirm the allegation. A scenario will be used during the review that will be designed to validate the specific allegation. Chief OPQ will also determine if a recommendation to add the partner and/or volunteer to the Volunteer Registry will be forwarded to the SPEC Director. Only the SPEC Director can add partners and/or volunteers to the Volunteer Registry.

**IRM 22.30.1.3.13.9(3), Section revised to change Form 6729-C, *Return Review Sheet* to Form 6729-P, *Partner Review Sheet*, and to add Publication 5171 and Publication 5141.**

3. To assist partners with these reviews, Form 6729-P, *Partner Return Review Sheet* and related Publication 5171 Job Aid can be used to capture results of return reviews, and Form 6729, *Site Review Sheet* and related Publication 5141 can be used to evaluate the site's adherence to the QSR. Since both of these partner tools are optional, partners may use other forms they have developed for this purpose.

**IRM 22.30.1.3.13.12(8), Section revised to insert the word "or" between Form 13206, *Volunteer Assistance Summary Report* and Form 13533, *Sponsor Agreements*. Also inserted the words "or volunteer" in second sentence.**

8. Territory managers and tax consultants are required to review the volunteer registry reports as the territory receives Form 13533, *Sponsor Agreements* Form 13206, *Volunteer Assistance Summary Reports*, or similar listings containing the same information. If a partner or volunteer appears on both the Volunteer Registry and Form 13206, *Volunteer Assistance Summary Report*

or Form 13533, *Sponsor Agreements*, the partner or volunteer must be notified that they can never participate in the VITA/TCE program. If the partner or volunteer makes another attempt to participate after this notification, TIGTA must be contacted.

**IRM 22.30.1.3.13.13(2), Section revised to delete sentence requiring use of Form 14526, *Field Site Visit Employee Performance Review Sheet*, for standardizing the employee review process and substantiating a performance appraisal rating.**

2. Territory managers must perform at least one field review on each tax consultant who conducts field site visits or assistance visits. Form 14526, *Field Site Visit Employee Performance Review Sheet*, was developed to provide territory managers a tool to ensure all critical steps are addressed during the field site visits. The territory manager and the tax consultants must sign and date the Employee Performance Review Sheet. Signing the form indicates the review has been shared with the tax consultant. The documentation should be shared as soon as possible, but no later than 15 workdays after the date of the review.