VITA/TCE Site Coordinator Training

TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

Publication 5088 (Rev. 10-2025) Catalog Number 62929S Department of the Treasury **Internal Revenue Service** www.irs.gov

THANK YOU TO THE VOLUNTEERS

OBJECTIVES

During this training, we will:

1. Discuss VITA/TCE Program Guidelines
2. Review Computer Loan Program
3. Review Volunteer Recruitment, Training and Certification
4. Discuss Continuing Education (CE) Credits
5. Review Quality Site Requirements
6. Review Volunteer Standards of Conduct

OBJECTIVES

During this training, we will:

7. Discuss VITA/TCE Program Policies
8. Review Tax Return Preparation, e-Services and TaxSlayer
9. Review Types of Site Reviews
10. Discuss Partner and Coordinator Program Resources

Poll Question

What is your experience as a Site Coordinator or Alternate Coordinator?

A. Novice
B. Advance Beginner
C. Competent
D. Proficient
E. Expert

MATERIALS AND RESOURCES

Site Coordinator Training includes information from several key resources including:

- **Publication 5683**, VITA/TCE Handbook for Partners and Site Coordinators
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights – A Public Trust
- **Publication 5838**, VITA/TCE Intake/Interview and Quality Review Handbook
- **Publication 5166**, VITA/TCE Volunteer Quality Site Requirements
- **Publication 4961**, VITA/TCE Volunteer Standards of Conduct - Ethics Training
- Section K, Quality Review Checklist, in **Publication 4012**, VITA/TCE Volunteer Resource Guide

MATERIALS AND RESOURCES

- **Publication 4473**, Computer Loan Program – Welcome Package
- **Publication 4390**, VITA/TCE Computer Loan Program - Guidance and Resources
- **Publication 5547**, Job Aid - SPEC Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators, and Employees
- **Publication 5633**, Over-The-Phone (OPI) Languages
- **Form 15373**, VITA/TCE Free Tax Preparation Using Over-the-Phone Interpreter (OPI) Services

Partner and Coordinator Resources

Publication 5683

VITA/TCE Handbook for Partners and Site Coordinators

Stakeholder Partnerships, Education and Communication (SPEC)

MATERIALS AND RESOURCES

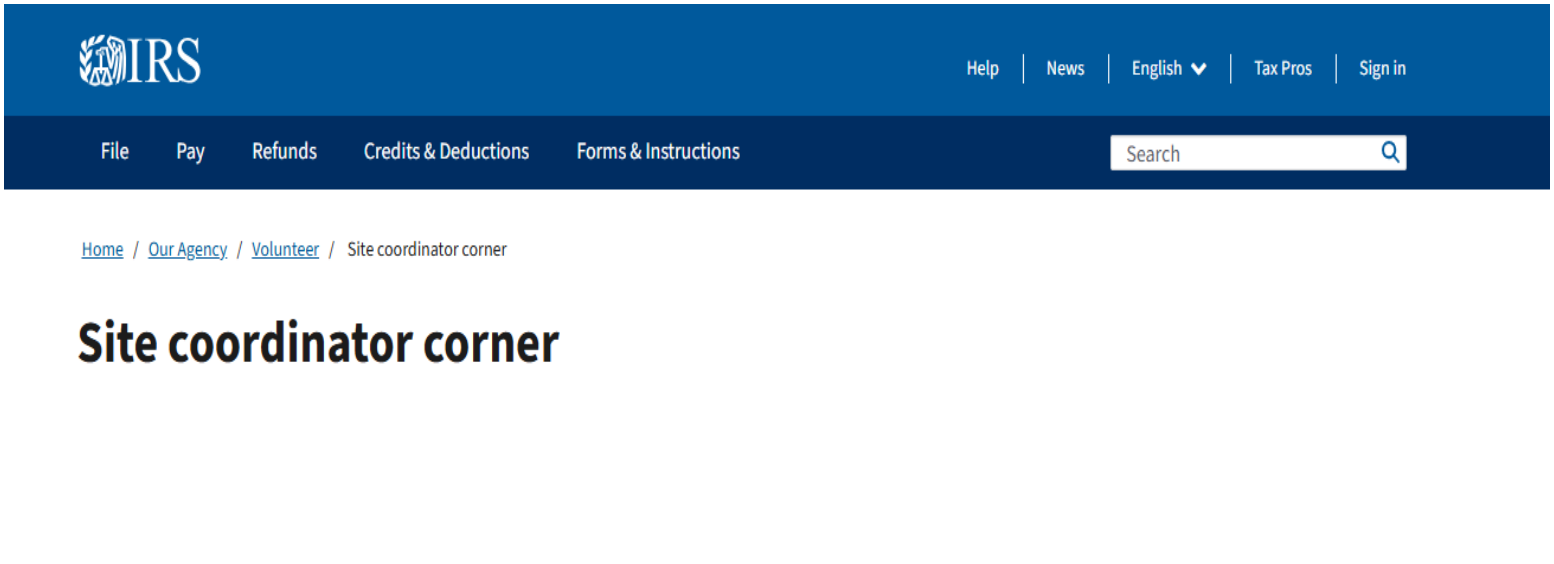
Site Coordinator Corner is designated for VITA/TCE site coordinators to access resources to make sites efficient, quality focused and customer friendly.

Site Coordinator Resources:

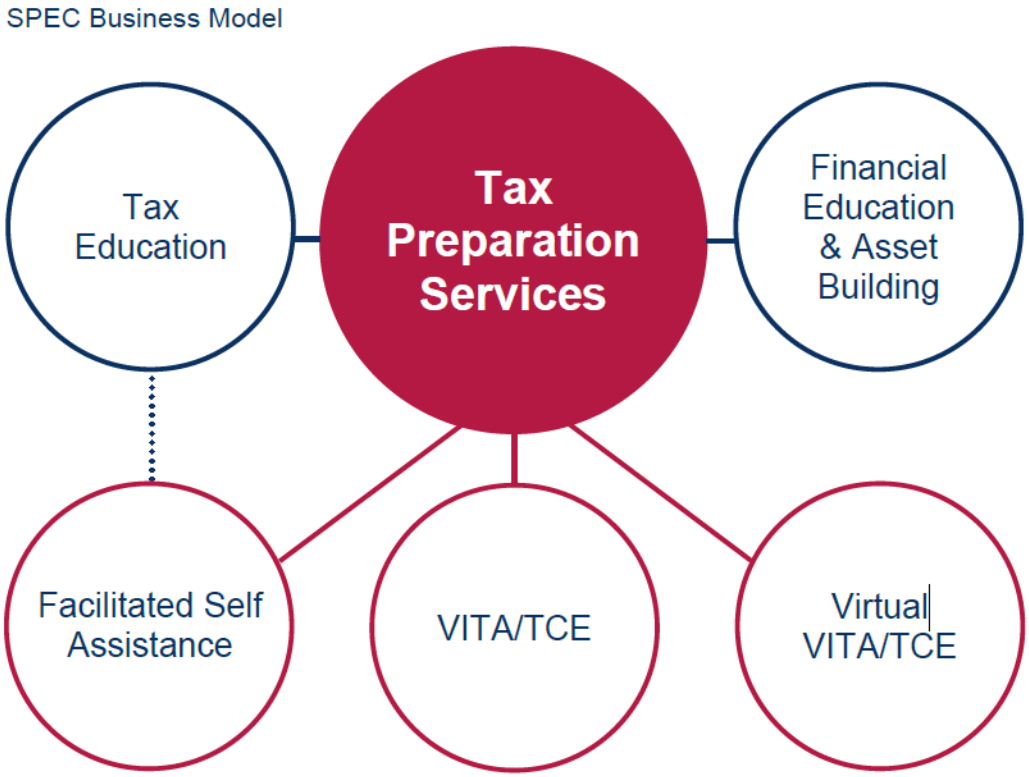
- VITA Partner Best Practices
- Filing Season eBooks
- Quality Products
- Forms/Publications
- Fact Sheets: General Information
- Loaned Equipment Procedures
- Over-the-Phone Interpreter (OPI)

Partner and Coordinator Resources

Site Coordinator Corner



VITA/TCE Program Guidelines



VITA/TCE Program Guidelines

Partner Responsibilities

- Maintaining program integrity and protecting personally identifiable information (PII)
- Ensuring the organization follows Title VI of the Civil Rights Act of 1964
- Recruiting, training, and certifying all volunteers and volunteer coordinators
- Preparing a comprehensive marketing plan
- Requesting a site identification number (SIDN) and applying for an electronic filing identification number (EFIN)

VITA/TCE Program Guidelines

Partner Responsibilities

- Obtaining equipment compatible with the electronic filing program (computers, printers, and printer cartridges)
- Ordering IRS training materials, site forms/publications, and software
- Overseeing site operations and ensuring adherence to all Quality Site Requirements at every site
- Maintaining effective lines of communication with coordinators, SPEC relationship managers and volunteers within your network
- Paying tribute to volunteers

VITA/TCE Program Guidelines

Coordinator Responsibilities

- Recruiting and supervising volunteers
- Determining site's days and hours of operation
- Ensuring Volunteer Standards of Conduct are followed by everyone that volunteers
- Ensuring all Quality Site Requirements are followed by all volunteers
- Discussing Volunteer Tax Alerts, Quality Site Requirement Alerts, and CyberTax Alerts
- Serving as the Responsible Official, applying for and/or maintaining an EFIN as required by the partner

VITA/TCE Program Guidelines

Coordinating a VITA/TCE Program

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators is the primary resource used when coordinating a VITA/TCE site. A timeline for operating VITA/TCE sites can be found in chapter 1

VITA/TCE Program Guidelines

Guidelines for Opening and Operating Your Site

- Setting customer expectations
- Have a process in place to address the rare situations
- Things to consider for customer convenience

VITA/TCE Program Guidelines

Required Forms

Complete and send to your relationship manager:

- **Form 13533**, VITA/TCE Partner Sponsor Agreement
- **Form 13533-A**, FSA Remote Sponsor Agreement (if applicable)
- **Form 13715**, Volunteer Site Information Sheet
- **Form 13206**, Volunteer Assistance Summary Report
- **Form 13615**, Volunteer Standards of Conduct Agreement-VITA/TCE Programs
- **Form 15272**, VITA/TCE Security Plan

VITA/TCE Program Guidelines

Product Ordering

Computer Loan Program

- Promote electronic filing (e-file)
- Improve return accuracy
- Provide free tax return preparation services through IRS-certified volunteers to underserved communities, including taxpayers with low to moderate incomes, taxpayers with disabilities, elderly taxpayers, and taxpayers with limited English proficiency (LEP)

Computer Loan Program

Loaned IRS Equipment Timeline

June - November	SPEC solicits equipment orders
August – December	Partners submit signed Form 13632, Property Loan Agreement, when they receive the equipment
March	SPEC issues instructions to partners for return of equipment
April - May	Partners return equipment unless exception granted to extend

Computer Loan Program

Equipment Use

- Training and educating volunteers and taxpayers
- Communicating with taxpayers
- Promoting VITA/TCE activities
- Electronic tax return preparation and filing

Computer Loan Program

Inappropriate Equipment Use

- Commercial purposes
- Gaming
- Collateral, exchange, or sale
- Personal Use

Computer Loan Program

Protection of Equipment

- Do not leave the laptop or printer in a vehicle where it is visible
- Do not leave the laptop or printer unattended in a public location
- Do not leave the laptop or printer in unlocked closets or cabinets
- Do not expose the laptop or printer to extreme heat or cold
- Do not expose the laptop or printer to hazards

Computer Loan Program

Reporting Lost or Stolen Equipment

- Notify IRS immediately
- Provide all available information to your local SPEC territory office
- Notify law enforcement immediately

For more information refer to:

Publication 4473, Computer Loan Program – Welcome Package,
Publication 4390, VITA/TCE Computer Loan Program, and
Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators.

Computer Loan Program

Returning Equipment

Laptops:

- By May 15th unless the site continues to operate after April 15th
- Arrange for an extension with your local SPEC territory office
- November 1st is the final Depot receipt day

Printers:

- Contact your local SPEC territory office

Volunteer Recruitment

VOLUNTEER PROTECTION ACT OF 1997

Volunteer Roles and Responsibilities

Partner

Your role as a SPEC partner is crucial for the success of the VITA/TCE program. Some of the partner responsibilities include:

- Maintain integrity of VITA/TCE Program
- Protect taxpayer information
- Submit required forms and tax returns timely
- Ensure certification of volunteers
- Set up VITA/TCE program for success

Volunteer Roles and Responsibilities

Volunteers

Volunteer roles include:

- IRS-Tax Law Certified Volunteer Preparer
- Designated or Peer-to-Peer Quality Reviewer
- Volunteer Greeter
- Volunteer Screener/Client Facilitator
- Volunteer Interpreter

Volunteer Training and Certification

VITA/TCE Training Policies and Procedures

Partners need to ensure that all volunteers receive training on the policies and procedures that are essential to the VITA/TCE program. At a minimum, this training must include a review of the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC).

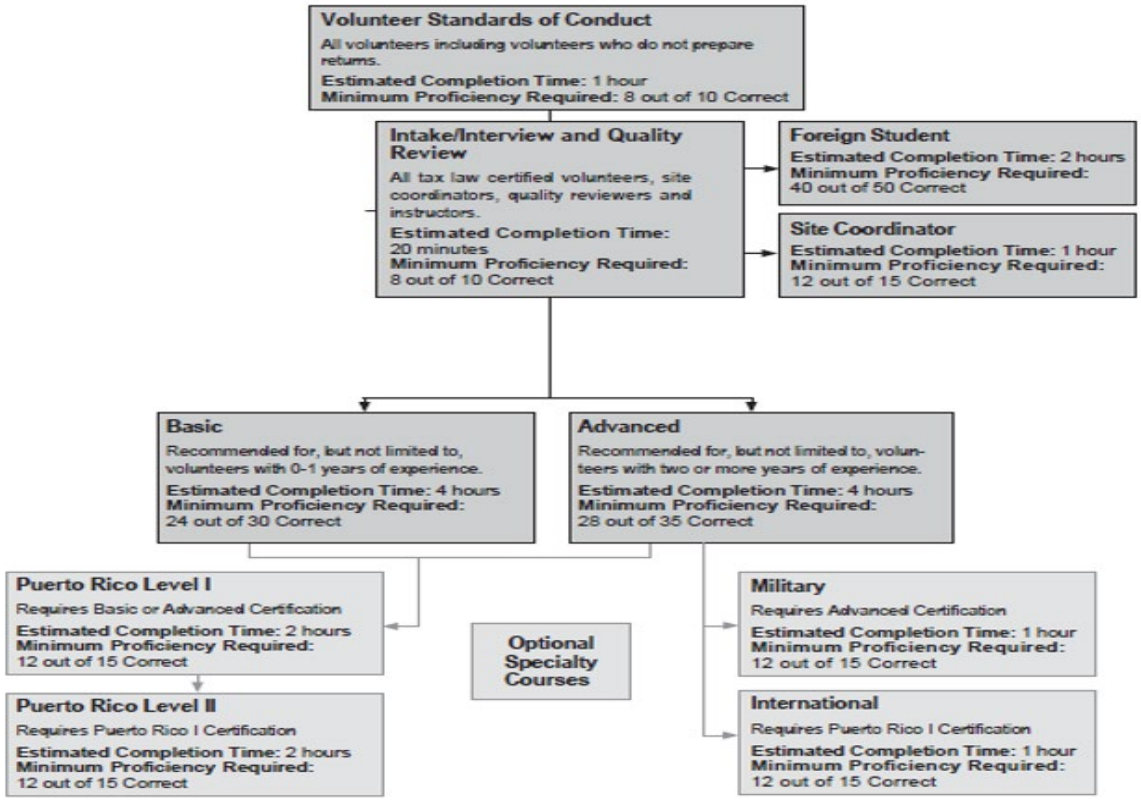
For more information see Publication 5683

Volunteer Training and Certification

Link and Learn Taxes

Volunteer Training and Certification

Volunteer Certification Process and Requirements



Volunteer Training and Certification

Certification Path

- Volunteer Standards of Conduct (Pub 4961)
- Intake/Interview and Quality Review (Pub 5838, Pub 5101)
- Site Coordinator (Pub 5088)
- Basic
- Advanced

Volunteer Training and Certification

Site Coordinator Training and Test

There are several options for completing site coordinator training:

- Attend training sessions held by your local territory office
- Attend partner-provided training
- Review Publication 5088 via self-study

Continuing Education Credits

The VITA/TCE program is approved to provide IRS Continuing Education (CE) credits for:

- Enrolled Agents (EA)
- Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
- California Tax Education Council (CTEC) and Registered Tax Preparer (CRTP)

Continuing Education Credits

Available Continuing Education Credits

Tax Law Certifications	CE Credit hours
VSC	1
Federal Tax Law Updates (Advanced)	3
Federal Tax Law (Advanced)	10
Specialty Federal Tax Law Course	4
Total Allowable CE Credits	18

Quality Site Requirements

QSR #1: Certification

QSR #2: Intake/Interview and Quality Review Process

QSR #3: Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

QSR #4: Reference Materials

QSR #5: Volunteer Agreement

QSR #6: Timely Filing of tax returns

QSR #7: Civil Rights

QSR #8: Correct Site Identification Number (SIDN)

QSR #9: Correct Electronic Filing Identification Number (EFIN)

QSR #10: Security, Privacy, and Confidentiality

Volunteer Standards of Conduct

VSC #1: Follow all Quality Site Requirements (QSR)

VSC #2: Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3: Do not solicit business from taxpayers you help or use the information gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4: Do not knowingly prepare false returns.

VSC #5: Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE program.

VSC #6: Treat all taxpayers in a professional, courteous, and respectful manner.

If conduct violating the standards occurs at a VITA/TCE site, IRS-SPEC will recommend corrective actions. If the site cannot or will not remedy the conduct, IRS-SPEC will then discontinue its relationship and remove any government property from the site.

Poll Question

Which publication is the primary source of information for VITA/TCE program coordination and site management?

A. Pub 4012
B. Pub 4491
C. Pub 5683
D. Pub 17

VITA/TCE Program Policies

- Return Preparer Misconduct
- Solicitation of Donations
- Financial Institutions and RAC/RAL Policy
- Privacy, Confidentiality, and Civil Rights

What is Return Preparer Misconduct?

Return Preparer Misconduct normally involves the orchestrated preparation and filing of false income tax returns (in either paper or electronic form), including Form 1040-X, Amended U.S. Individual Income Tax Return, by unscrupulous preparers who may change direct deposit information or claim, for example: inflated personal or business expenses, false deductions, and fraudulent tax credits such as the Earned Income Tax Credit (EITC).

For more information refer to Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training

Return Preparer Misconduct

Example 1:

The VITA/TCE volunteer income tax preparer prepared a correct return but intentionally misdirects the refund by placing the volunteer's bank account information on the tax return without the taxpayer's knowledge or consent.

Return Preparer Misconduct

Example 2:

The taxpayer signs **Form 8879**, IRS e-file Signature Authorization, and receives the expected refund, but later becomes aware of inflated items added but the taxpayer did not receive the inflated amount of the refund.

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Return Preparer Misconduct

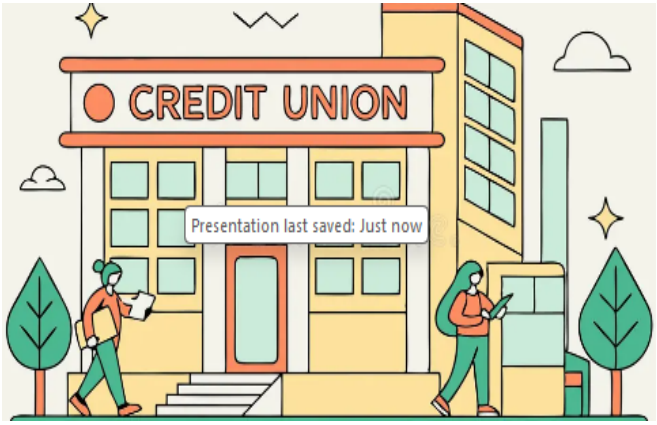
How Can Partners Assist Taxpayers?

- Refer to Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit and Form 14157, Return Preparer Compliant.
- Follow the mailing instruction indicated on the Form 14157-A to submit the completed forms and documentation.

Solicitation of Donations

Financial Institutions and RAC/RAL Policy

SPEC encourages partnering with banks or credit unions to promote unbanked taxpayers to open bank accounts. However, sites and volunteers cannot offer clients refund anticipation loans (RAL) or refund anticipation checks (RAC) when preparing federal or state tax returns.



Financial Institutions and RAC/RAL Policy

Guidance for banks or credits unions who partner with VITA/TCE:

- Explain tax services remain free of cost
- Enrollment information tables must remain separate
- Offers must be announced using general terms
- Avoid the appearance of endorsement or preferential treatment

Disclosure and Use of Tax Information – IRC 7216 Requirements

Mandatory Consents:

Consent to “Disclose”
and/or
Consent to “Use”

Consent to "Disclose" and/or Consent to "Use"

Example 1

Social media post:

"These five sites resulted in $2,000,000 in refunds going back to the ABC community."

Consent to "Disclose" and/or Consent to "Use"

Example 2

Social media post

"As of today, 2,500 returns were prepared at 123 site. Visit us."

Privacy, Confidentiality, and Civil Rights

Using and Disclosing Taxpayer Information:	Requires a Consent to Use?	Requires a Consent to Disclose?	Requires a signed paper consent(s) if volunteers are entering the PIN?
Preparing current, prior, or subsequent year returns	No	No	No
Purposes other than preparing prior, current, or subsequent year returns	Yes	Yes	Yes
Reporting the number of returns (for example the number of types of returns such as Earned Income Tax Credit or Child Tax Credit) prepared, for fundraising, marketing, publicity, or other uses related to the volunteer site tax return preparation business.	No	No	No
Reporting any data containing return dollar amounts for marketing or advertising or any other non-fundraising activities	Yes	Yes	Yes
Reporting any data containing return dollar amounts for fundraising activities	No	No	No
Global Carry Forward Consents	No	Yes	Yes
Relational EFIN Consents	No	Yes	Yes

Disclose And Use Consents In TaxSlayer

Partners must identify:

- The intended purpose of the disclosure or use.
- The recipients and describe the specific authorized disclosure or use of the information.
- The specific taxpayer information to be used or disclosed.

"Disclose" and "use" consents must be separate documents and cannot be combined. If a taxpayer denies either of these consents, the return can still be e-filed.

Additional References

Disclosure and Use of Tax Information – IRC 7216 Requirements

- Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
- Section 7216 Frequently Asked Questions
- Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

Civil Rights Site Requirements

Violations of Civil Rights Site

How to Make a Civil Rights Complaint

Send written complaints to:

Internal Revenue Service
Civil Rights Unit
1111 Constitution Avenue, NW, Room 2413
Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact IRS at the address referenced above or email civil.rights.division@irs.gov

Poll Question

An organization that partners with the IRS to provide free tax preparation may **NEVER** solicit voluntary donations at a VITA and TCE site to support its charitable activities if the solicitation:

A. True
B. False

Tax Return Preparation, e-Services and TaxSlayer

e-Services and EFIN Application

Access IRS *e-file* Application to Become an Authorized IRS *e-file* Provider

Complete and Submit Your IRS *e-file* Application

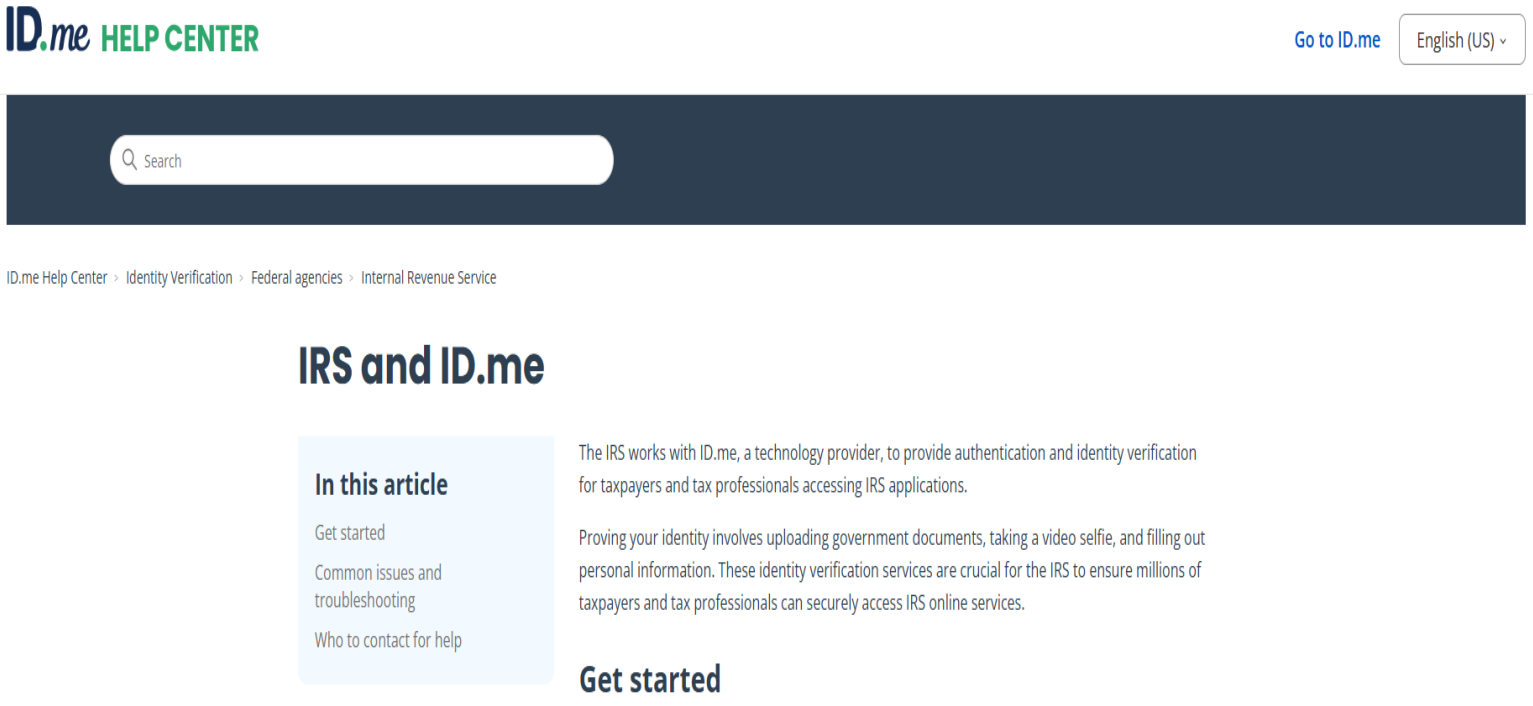
Processing the e-file Application

Acceptance or Denial of an e-file Application

*Publication 3112, IRS e-file Application and Participation

Tax Return Preparation, e-Services and TaxSlayer

Accessing e-Service



e-Services and EFIN Application

2 Responsible Officials

e-Services and EFIN Application

Additional References

- Quick Alerts
- IRS Social Media
- Publication 3112, IRS e-file Application and Participation

Tax Return Preparation, e-Services and TaxSlayer

TaxSlayer

TaxSlayer Pro Online System Requirements

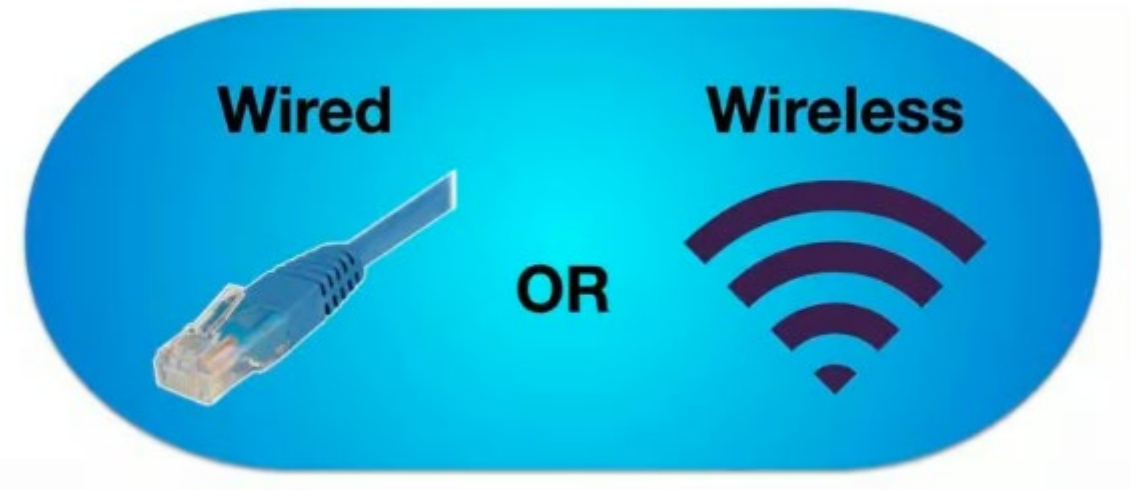
- High Speed Internet Access
- A modern Web Browser (i.e., Google Chrome, Safari, Microsoft Edge)
- Adobe Reader installed on your device.
- Windows 11 with the latest updates
- **Windows 10** version 22H2 (Microsoft retirement date: October 14, 2025)

TaxSlayer Desktop Requirements

TaxSlayer Pro recommends the following for running the software at optimal performance:

- Computer: Processor with a minimum CPU Mark score of 7500 for the computer designated as the file server or a minimum score of 5000 for a workstation
- Memory: 8 GB of Ram
- Disk Space: 1 GB per tax year (for desktop)
- Internet Connection: High Speed Internet Connection
- Browser: The latest version of Microsoft Edge, Chrome or Firefox

Wireless Technology



Security Roles

Six predefined security role for each user:

- Administrator
- Superuser
- Preparer Current Year
- Preparer All Years
- Interviewer
- Reviewer

For a listing of actions included in the predefined security roles, search “security role definition” on the TaxSlayer VITA/TCE Blog.

The role of Superuser should not be assigned to all volunteers.

Tax Return Preparation, e-Services and TaxSlayer

TaxSlayer Software Security

- Deactivate usernames
- Modify users' permissions, as appropriate
- Use the pre-populated security templates
- Do not use generic usernames or passwords

Tax Return Preparation, e-Services and TaxSlayer

Prior Year TaxSlayer Software Access

TaxSlayer Pro Online and Desktop software allows sites the ability to prepare federal, state and local individual tax returns for the current tax year and previous five tax years:
2024, 2023, 2022, 2021 and 2020.

Sites can only electronically file federal and participating state individual tax returns for the current tax year 2025 and previous two tax years 2024 and 2023.

Tax Return Preparation, e-Services and TaxSlayer

Carry Forward of Taxpayer Data

Carry Forward of Taxpayer Data

- Name, filing status, taxpayer identification number (SSN/ITIN), date of birth, and phone number
- Dependents (including date of birth, SSN/ITIN, and relationship)
- W-2/W-2PR employers (employer identification number (EIN) database)
- Form 1099-R (payer EIN database)

Tax Return Preparation, e-Services and TaxSlayer

Global Carry Forward Consent

Form **15080**
(October 2025)

Department of the Treasury - Internal Revenue Service

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Global Carry Forward Consent

Retention Requirement

Tax Return Preparation, e-Services and TaxSlayer

TaxSlayer Software Resources

The VITA/TCE Springboard at https://vita.taxslayerpro.com

- VITA/TCE Practice Lab (training videos and practice problems)
- VITA/TCE Blog (software news, Suggestion Box, Volunteer Time)
- Volunteer Tax Alerts and Quality Site Requirement Alerts
- Searchable VITA/TCE Knowledgebase

TaxSlayer Pro Support for VITA/TCE via:

- Phone: 800-421-6346
- Chat: Inside live returns
- Email: Support@vita.taxslayerpro.com

Include your SIDN, EFIN and error message in your communication with TaxSlayer Support.

Types of Site Reviews

Oversight Reviews at a Glance

Review Type	In-Person	Schedule In Advance	Number of Tax Return Reviews	Adherence to QSR/VSC Determined
Remote Site Review (RSR)	No	Yes	0	Yes
Field Site Visit (FSV)	Yes	No	1	Yes
Quality Statistical Sample (QSS) Review	Yes	No	3	Yes

Remote Site Review

Not an Audit

Form 6729-D (October 2024)	Department of the Treasury - Internal Revenue Service **VITA/TCE Site Review Sheet**	Date of review

Site name	SIDN	SEID

A. Review conducted by	B. Type of review	C. Advanced Notification
☐ RM ☐ Partner ☐ TC ☐ Other	☐ Field Site Visit ☐ Partner review ☐ Remote Site Review ☐ Other	☐ Announced ☐ Unannounced

Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR), Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. Do not enter any information that identifies a specific person in the Comments box. NOTE: The term "coordinator" includes both site coordinators and local/district coordinators. Open-ended interview questions are provided in parentheses, when appropriate. Comments are required for answer options which are underlined and can be used to indicate corrective actions taken. Questions used to determine how to answer the measurement question are in italics. The measurement questions for determining if a site is adhering to a QSR are in **bold**. Partners should use Publication 5140, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners, for assistance in completing this form. SPEC employees should use Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for assistance in completing this form.

	QSR # 1: Certification	Comments
1	*Are all volunteers certified in Volunteer Standards of Conduct?* ☐ Yes ☐ No-Not certified ☐ No-Unable to verify	
2	*Are all required volunteers certified in Intake/Interview and Quality Review?*	

Field Site Visit

Not an Audit

Form 6729-D (October 2024)

Department of the Treasury - Internal Revenue Service

VITA/TCE Site Review Sheet

Date of review

Site name	SIDN	SEID

A. Review conducted by	B. Type of review	C. Advanced Notification
☐ RM ☐ Partner ☐ TC ☐ Other	☐ Field Site Visit ☐ Partner review ☐ Remote Site Review ☐ Other	☐ Announced ☐ Unannounced

Instructions: This form is used to measure the site's adherence to the Quality Site Requirements (QSR), Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. Do not enter any information that identifies a specific person in the Comments box. NOTE: The term "coordinator" includes both site coordinators and local/district coordinators. Open-ended interview questions are provided in parentheses, when appropriate. Comments are required for answer options which are underlined and can be used to indicate corrective actions taken. Questions used to determine how to answer the measurement question are in italics. The measurement questions for determining if a site is adhering to a QSR are in **bold**. Partners should use Publication 5140, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners, for assistance in completing this form. SPEC employees should use Document 13341, Field, Remote and Return Review Resource Guide for SPEC Employees, for assistance in completing this form.

	QSR # 1: Certification	Comments
1	*Are all volunteers certified in Volunteer Standards of Conduct?* ☐ Yes ☐ No-Not certified ☐ No-Unable to verify	
2	*Are all required volunteers certified in Intake/Interview and Quality Review?*	

Form 6729-C (October 2024)

Department of the Treasury - Internal Revenue Service

VITA/TCE Return Review Sheet

Date of review

Site name	SIDN

A. Review conducted by	B. Return
☐ Tax Consultant ☐ Other	☐ A ☐ B ☐ C

Instructions: Use this form to assess the accuracy of the return by comparing Form 13614-C, Intake/Interview and Quality Review Sheet, the tax return, and all supporting documentation. Consider all answer options prior to making a selection. A detailed comment **must** be entered for all underlined answer options. Enter the return review conducted during the the Field Site Visit (FSV) in SPECTRM as Return A. The measurement question for determining if a return is accurate is Question 30.

Ensure Form 13614-C is complete before beginning your review.

	Quality	Comments
1	**Was Form 13614-C, Intake/Interview and Quality Review Sheet, completed and corrected, if necessary?** ☐ Yes ☐ No	
2	**What is the certification level needed for this return?** ☐ Basic ☐ Advanced ☐ Military ☐ Specialty	

Quality Statistical Sample (QSS) Review

QSS Site Review Sheet

Date of review

Site name | SIDN | SEID

A. Review conducted by
☐ QSS Reviewer ☐ Other

B. Type of review
☐ QSS Remote ☐ QSS In-person ☐ Other

C. Advanced notice
☐ Announced ☐ Unannounced

Instructions: This form is used to measure a site's adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC), and to monitor site operations for Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. Do not enter any information that identifies a specific person in the "Comments" section. **Note:** The term "coordinator" includes both site coordinators and local coordinators. Questions used to determine how to answer the measurement question are in *italics*. Comments are required for answer options which are underlined. The measurement questions for determining if a site is adhering to a QSR are in **bold**.

Note: Each met measurement question is valued at 10%. If all ten measurement questions are met, the site is rated at 100%.

	QSR #1: Certification	Comments
1	*Are all volunteers certified in Volunteer Standards of Conduct?* ☐ Yes ☐ No-Not certified ☐ No-Unable to verify	

Form **6729-R** (October 2024)

Department of the Treasury - Internal Revenue Service

QSS Return Review Sheet

Date of review

Site name | SIDN

A. Review conducted
☐ QSS Remote ☐ QSS In-person

B. Return
☐ A ☐ B ☐ C ☐ D ☐ E

Instructions: Use this form to assess the accuracy of the return by comparing Form 13614-C, Intake/Interview and Quality Review Sheet, the tax return, and all supporting documentation. Consider all answer options prior to making a selection. A detailed comment **must** be entered for all underlined answer options. Use Document 13511, QSS Return Review Job Aid for Form 6729-R, for guidance in completing this form. The measurement question for determining if a return is accurate is Question 30.

Ensure Form 13614-C is complete before beginning your review.

	Quality	Comments
1	**Was Form 13614-C, Intake/Interview and Quality Review Sheet, completed and corrected, if necessary?** ☐ Yes ☐ No	
2	**What is the certification level needed for this return?** ☐ Basic ☐ Advanced ☐ Military ☐ Specialty	

Not an Audit

Partner and Coordinator Resources

- Partner and Volunteer Resource Center
- Partner@irs.gov
- Where's My Refund
- Taxpayer Advocate Service
- SPEC Over-the-Phone Interpreter (OPI)
- Volunteer Tax Alerts (VTA)
- Quality Site Requirement Alerts (QSRA)

SPEC Over-the-Phone Interpreter (OPI)

Available OPI Services:

- Quality site reviews
- Field site visits
- Return reviews

All employees/partners must complete the annual SPEC OPI training on Link and Learn Tax each year. Once the training is completed, the OPI PIN is activated for use. The prerequisite to this course is the Volunteer Standards of Conduct Training.

VTA and QSRA

VITA/TCE Volunteer Tax Alert

VITA/TCE Quality Site Requirement Alert

Partner and Coordinator Resources

Taxpayer Advocate Service (TAS)

- Taxpayer Bill of Rights
- Low Income Taxpayer Clinics
- Reports to Congress
- Taxpayer Advocacy Panel
- Systemic Advocacy

Get help with your IRS problems

Learn more

TAXPAYER ADVOCATE SERVICE
YOUR VOICE AT THE IRS

Visit TAS website

Common issues

- Tax refund offsets
- I can't pay my taxes
- I don't have my refund
- I got a notice from the IRS
- I want to know about my rights
- I want to file for free
- I made a mistake on my taxes
- I have questions about the Earned Income Tax Credit

More issues

VITA/TCE Program Guidelines

Guidelines for Closing Your Site

At the end of the filing season, ensure your site is properly closed. Actions to take :

- Ensure no taxpayer information is left at the site
- Submit a revised Form 13715, Volunteer Site Information Sheet, to your SPEC relationship manager, if applicable.
- Make sure all returns have been filed, and all rejects have been resolved
- Deactivate users in TaxSlayer or other tax preparation software

Encourage your volunteers to return next filing season.

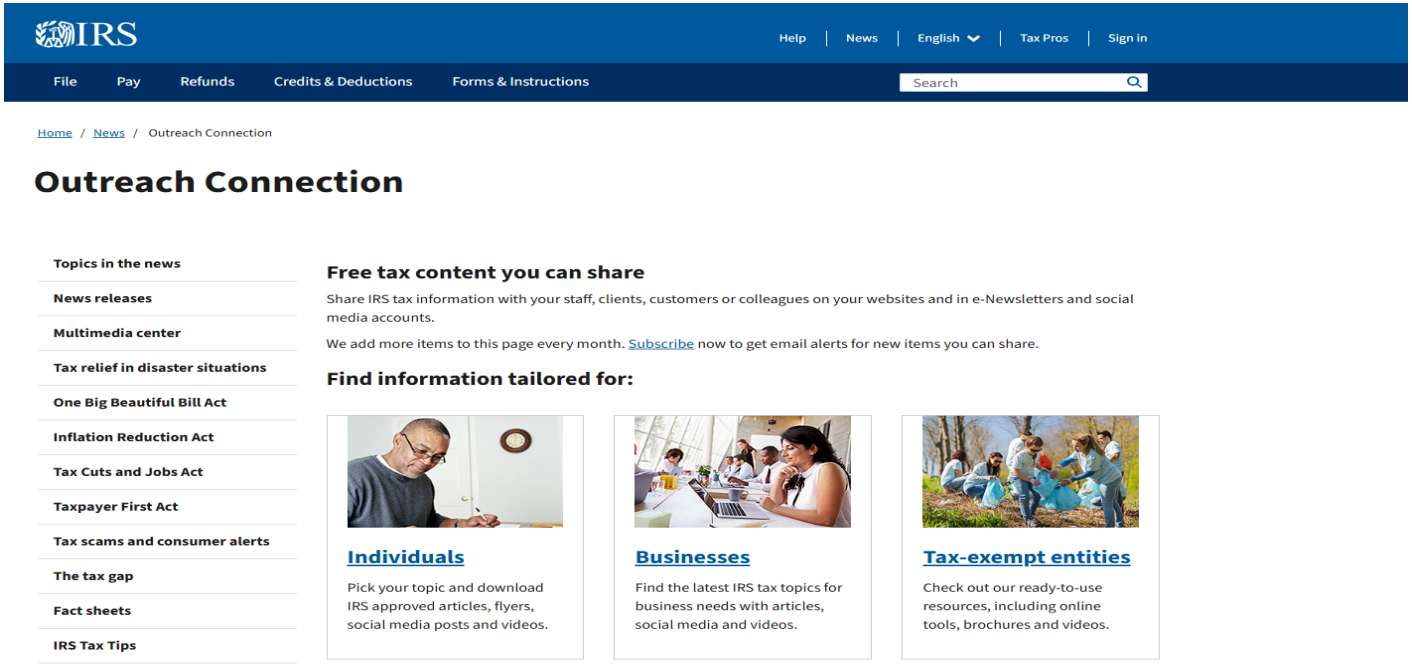
Outreach Delivery

Outreach Delivery

Partners will receive tools such as:

Outreach Delivery

Subscribe to IRS Outreach Connection



SUMMARY

During this training, we:

1. Discussed VITA/TCE Program Guidelines
2. Reviewed Computer Loan Program
3. Reviewed Volunteer Recruitment, Training and Certification
4. Discussed Continuing Education (CE) Credits
5. Reviewed Quality Site Requirements
6. Reviewed Volunteer Standards of Conduct

Summary

During this training, we will:

7. Discussed VITA/TCE Program Policies
8. Reviewed Tax Return Preparation, e-Services and TaxSlayer
9. Reviewed Types of Site Reviews
10. Discussed Partner and Coordinator Program Resources

Closing