

QSS Site Review Job Aid



To be used with Form 6729

Purpose: SPEC uses Form 6729, *Site Review Sheet*, to measure site adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC), monitor site operations, and identify trends.

Instructions: Use this job aid to complete Form 6729.

For additional information, refer to:

- IRM 22.30.1, Stakeholder Partnerships, Education and Communication
- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- Publication 4299, *Privacy, Confidentiality, and Civil Rights - A Public Trust*
- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- Publication 5166, *Quality Site Requirements*
- Volunteer Tax Alerts (VTA), AARP Cyber Tax Messages (ACTM), and Quality Site Requirement Alerts (QSRA)
- www.irs.gov

***Note:** The term “coordinator” includes both site coordinators and local coordinators.

Confirm the information provided by the coordinator with what you observe at the site. Clarify the site's processes and/or procedures when there is an inconsistency between what the coordinator tells you and what you observe. Ensure your answers to the questions below reflect any inconsistencies identified. You will need to examine the site's documentation. Oral testimony is only acceptable if you are unable to observe a specific process.

When the site is not in compliance, explain to the partner/coordinator the importance and purpose of the QSR. Determine what corrective actions are needed and assist the site with these actions, when appropriate. Each question has a comments field for notes and corrective actions taken. If you need additional room, use the Remarks field. All underlined responses require a comment. Responses to the measurement questions, shown in bold print, are used to measure adherence to the QSR. Each QSR has one measurement question. Rate the site's adherence to the QSR based on the percentage of QSR the site met. If the site met all QSR, rate the site at 100%; if the site met 9 QSR, rate the site at 90%, etc.

Do not enter any Personally Identifiable Information (PII) information.

***Note:** The SPECTRM-generated Form 6729 will show the overall percent of QSR at the top of the form.

***Note:** Enter Form 6729 into the SPECTRM Site Quality Module **BEFORE** entering Forms 6729-R, or 6729-B.

Form 6729 Entity Section

Enter all of the following:

- Date of review
- Site Name
- SIDN
- Reviewer Name or SEID
- Review conducted by
- Type of review
- Advanced notice

Quality Site Requirement #1: Certification

Question 1: <i>Are all volunteers certified in Volunteer Standards of Conduct?</i>	Answer Options
<ul style="list-style-type: none"> Ask the coordinator to explain the process used to ensure all volunteers are certified in Volunteer Standards of Conduct Training. Use Form 13206 or similar partner-created list containing the same information to confirm VSC certification. If Form 13206 or similar partner-created list does not contain the same information as Form 13615, the coordinator or partner will need to provide an updated Form 13206 or Forms 13615. AARP's list of volunteers will be available on QPO SharePoint once received from National Partnerships. Volunteers certifying using Link & Learn Taxes can be verified on Link & Learn when signed in as Administrator. <p><i>*Note: Name tags, badges, or stickers are not used to confirm volunteer certification.</i></p> <ul style="list-style-type: none"> If these records are not maintained at the site, you will need to request the information from the territory. Give the territory two business days to respond. If the territory does not respond or cannot provide all the information requested within two business days, answer "No-unable to verify". <p><i>*Note: The National Relationship Manager (Don Dill) will provide AARP's list of volunteers by February 12.</i></p>	<p>Yes</p> <p><u>No – Not certified</u></p> <p>No – Unable to verify</p>

Question 2: <i>Are all required volunteers certified in Intake/Interview & Quality Review?</i>	Answer Options
<ul style="list-style-type: none"> Ask the coordinator to explain the process they use to ensure volunteers, quality reviewers, coordinators have completed the Intake/Interview and Quality Review Training. <i>Remember, you are asking about the process used; not confirming every volunteer took this training.</i> <i>For AARP, the coordinator should be able to explain that the IRS Intake/Interview and Quality Review Training is included in the volunteer's tax law certification.</i> If the volunteer certified through Link and Learn, answer yes, as the volunteer had to complete this training before certifying in tax law. If the volunteer certified using Form 6744, have the coordinator describe how volunteers completed the Intake/Interview and Quality Review Training. Indicate in Comments if you answered "No" because you were unable to verify, or one or more volunteers were not certified. 	<p>Yes</p> <p><u>No</u></p>

Question 3: <i>Are all volunteers who address tax law issues certified in tax law?</i>	Answer Options
<ul style="list-style-type: none"> • Have the coordinator explain the process they use to ensure all volunteers who answer tax law questions prepare or correct tax returns, and/or conduct quality reviews are certified in tax law, including their level of certification. The process described by the coordinator should include how they confirm the volunteer's level of tax law certification. • <i>VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) and Enrolled Agent (EA) who have an active license and are in good standing may recertify on new provisions and tax law changes using the Federal Tax Law Update Test for Circular 230 Professionals. Once the required certifications are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE Programs.</i> • <i>AARP offers volunteers certification in a few topics beyond the scope of the VITA/TCE Programs. These additional tax law topics are listed in the Fact Sheet Quality Site Requirements (QSR) for AARP Policy. Volunteers with said certifications are permitted to prepare returns with these additional tax law topics.</i> • If these records are not maintained at the site, request the information from the territory. Allow two business days to respond. If the territory does not respond or cannot provide all the information requested within two business days, answer "No-unable to verify". 	<p>Yes</p> <p><u>No – Not certified</u></p> <p><u>No – Unable to verify</u></p>

Question 4: Did the site meet the components for QSR #1?	Answer Options
<p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • Answer "Yes" if: <ul style="list-style-type: none"> ○ You were able to verify all volunteers were certified in VSC (Q1), AND ○ You were able to verify all volunteers completed Intake/Interview and Quality Review certification (Q2), AND ○ You were able to confirm all volunteers who address tax issues are certified in tax law (Q3). • Answer "No" if: <ul style="list-style-type: none"> ○ You were NOT able to verify all volunteers were certified in VSC (Q1), OR ○ You were NOT able to verify all volunteers completed Intake/Interview and Quality Review certification (Q2) OR ○ You were NOT able to confirm all volunteers who address tax issues are certified in tax law (Q3). 	<p>Yes</p> <p><u>No</u></p>

Question 5: Did the coordinator complete site/local coordinator training?	Answer Options
<ul style="list-style-type: none"> • Identify the coordinator(s) for the site. Once the coordinator is identified, ask if the coordinator completed site coordinator or local coordinator training prior to the site opening. ➤ <i>You may be able to verify this before your visit by checking the information in the Contacts Module in SPECTRM.</i> • If the information was not already entered into SPECTRM, confirm how and when the coordinator attended site or local coordinator training while you are at the site. <p><i>*Note: Site coordinators have several options to complete site coordinator training, including a review of the National Site Coordinator Training Webcast including Publication 1084 or via Publication 5088. The webcast and Publication 1084 is available electronically. Publication 5088 is available electronically or through Link & Learn. The use of Publication 1084 alone is not an acceptable method of training.</i></p>	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #2: Intake/Interview & Quality Review Process

Question 6: Are all volunteers using a correct Intake/Interview & Quality Review Process for every return?	Answer Options
<ul style="list-style-type: none"> • Have the coordinator walk you through the process the site uses from the time a taxpayer walks in the door until they leave with their completed tax return. The coordinator should cover all steps. ➤ <i>If the coordinator does not include one of the necessary steps, you will need to ask them about it.</i> <p><i>*Note: If the site is not confirming taxpayers' identities and/or SSN/TIN, the site will miss QSR #3, not QSR #2.</i></p> <ul style="list-style-type: none"> ➤ <i>A return cannot be reviewed without a complete/correct Form 13614-C. Select "No-Not reviewing Form 13614-C" if Form 13614-C is incomplete.</i> ➤ <i>Prior year returns can be included in QSS return reviews. Prior year returns must be prepared using the current version of IRS Form 13614-C. See the Fact Sheet entitled Preparing Prior Year and Amended Returns at VITA/TCE Sites for more information.</i> ➤ <i>Virtual VITA/TCE Sites must use Form 14446, Virtual VITA/TCE Taxpayer Consent. See the IRM for more information.</i> <ul style="list-style-type: none"> • Use "No - Not Using Form 14446 (Virtual Site)" if the Virtual VITA/TCE Site is not correctly using Form 14446. (Also applies if sites operating under the Contingency Plan are not using Form 14446.) • Answer "No-Other when more than one 'No' answer applies". Indicate in Comments what components were not met. ➤ <i>See Publications 1084 and 5166 for more information about the Intake/Interview Quality Review Process.</i> 	<p>Yes</p> <p><u>No – Not using Form 13614-C</u></p> <p><u>No – Not interviewing the taxpayer</u></p> <p><u>No – Not reviewing Form 13614-C</u></p> <p><u>No – Not using Form 14446 (Virtual Site)</u></p> <p><u>No – Does not quality review all return</u></p> <p><u>No – Incomplete Quality Review Process</u></p> <p><u>No – Using an unapproved Quality Review Process</u></p> <p><u>No – Other</u></p>

Question 7: <i>Is there a process which ensures returns are within scope and volunteer preparers and quality reviewers are assigned returns at their certification level?</i>	Answer Options
<ul style="list-style-type: none"> • <i>The coordinator should have a process for ensuring returns prepared at the site are within the scope of the VITA/TCE Programs and that volunteers and quality reviewers have the appropriate certification for the returns they prepare.</i> • Have the coordinator explain how he/she ensures volunteers and quality reviewers have the certification level needed for the returns they prepare. • <i>All out-of-scope issues should be identified early in the return preparation process. Enter all out-of-scope issues in Comments.</i> • <i>See Publication 4012’s Scope of Service Chart and/or refer to the AARP Scope of Service Chart attached to the Fact Sheet: Quality Site Requirements for AARP to identify the additional topics which are in-scope for AARP sites.</i> • Answer “No-Other” if the site does not have a process for identifying out-of-scope returns AND does not have a process for ensuring volunteers and quality reviewers are only preparing returns that are within their certification level. • When more than one “No” answer applies, indicate in Comments what components of QSR 2 were not met. 	<p>Yes</p> <p><u>No – Not identifying out-of-scope issues</u></p> <p><u>No – Not identifying volunteer/return certification levels</u></p> <p><u>No – Not identifying reviewer/return certification levels</u></p> <p><u>No – Other</u></p>

Question 8: <i>Are volunteers advising taxpayers of their responsibility for the information listed on their return?</i>	Answer Options
<ul style="list-style-type: none"> • Ask the coordinator to explain when/how volunteers advise taxpayers of their responsibility for the information on their tax return after quality review but before the taxpayer signs and dates the return. • Answer “Yes” if anyone advises the taxpayer, even if it is not the quality reviewer. ➤ <i>The volunteer should:</i> <ul style="list-style-type: none"> ○ <i>Advise the taxpayer that he/she is ultimately responsible for the information on the return</i> ○ <i>Explain that by signing and dating Form 8879 or the return, the taxpayer(s) has confirmed that the information is accurate</i> • If the coordinator doesn’t include these steps when describing their process, discuss the steps with them. 	<p>Yes</p> <p><u>No</u></p>

Question 9: Did the site meet the components for QSR #2?	Answer Options
<p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • Answer “Yes” if: <ul style="list-style-type: none"> ○ The site follows all the necessary steps for the Intake/Interview & Quality Review Process (Q6), AND ○ The site has a process to ensure returns are within scope and assigned to volunteers who have the appropriate certification level. (Q7), AND ○ The site advises taxpayers of their responsibility for the information listed on their return (Q8) • Answer “No” if: <ul style="list-style-type: none"> ○ The site does not follow all the necessary steps for the Intake/Interview & Quality Review Process (Q6), OR ○ The site does not have a process to ensure returns are within scope and assigned to volunteers who have the appropriate certification level. (Q7) OR ○ The site does not advise taxpayers of their responsibility for the information listed on their return (Q8) 	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #3: Confirming Photo Identification and Taxpayer Identification Numbers

Question 10: Are volunteers using photo identification to confirm taxpayers’ identities?	Answer Options
<ul style="list-style-type: none"> • Have the coordinator explain the process used to confirm taxpayer identities. <ul style="list-style-type: none"> ➤ <i>The process must include a review of documents including original photo identification (ID).</i> ➤ <i>Judgment should be used when accepting any other valid form of photo identification. An example of this is an elderly person with a disability who has an expired driver’s license. Exceptions to requiring Photo ID should only be made under extreme circumstances and approved by the site coordinator.</i> ➤ Exception for validating identity: <i>The site coordinator has the discretion to provide exception for requiring photo ID for taxpayers known at the site.</i> ➤ <i>The definition of “Known to the site” includes taxpayers’ who visit the same site every year for return preparation and is known to the coordinator and the volunteers at the site.</i> ➤ <i>See Publication 4299 for more information.</i> 	<p>Yes - Photo ID’s checked or exception applies</p> <p><u>No – Not using photo identification</u></p> <p><u>No – Spouse/Taxpayer not present/No Power of Attorney</u></p>

Question 11: Are volunteers confirming Taxpayer Identification Numbers (TIN) for everyone listed on the return?	Answer Options
<ul style="list-style-type: none"> • Have the coordinator explain the process used to confirm Taxpayer Identification Numbers (TIN) using appropriate documentation. ➤ <i>Volunteers must review original or copies (paper or electronic) of Social Security Administration issued documents such as social security cards, letter, Form SSA-1099, and/or any other verification issued from the SSA Office. Medicare cards that include the letter “A” after the SSN can also be used. SSA verification documents with a truncated SSN, (i.e., ***-**-1234), can be used at the site coordinator’s discretion.</i> ➤ <i>For taxpayers or dependents who do not qualify for SSN, their IRS-issued Individual Taxpayer Identification Number (ITIN) document(s) will be required.</i> ➤ Exception for validating Taxpayer’s Identification Numbers: <i>The site coordinator has the discretion to provide exception for requiring TIN verification for taxpayers known at the site.</i> ➤ <i>The definition of “Known to the site” includes taxpayers’ who visit the same site every year for return preparation and is known to the coordinator and the volunteers at the site.</i> ➤ <i>Under the PATH Act, any ITIN that isn’t used on a federal tax return for three consecutive tax years, either as the ITIN of an individual who files the return or as the ITIN of a dependent included on a return, will expire on December 31 of the third consecutive tax year of nonuse. This rule applies to all ITINs regardless of when the ITIN was issued.</i> ➤ <i>ITINs issued prior to January 1, 2013 that have been used on a tax return in the last three consecutive years are set to expire based on a multi-year schedule. The IRS will renew ITINs based upon the fourth and fifth digits (middle digits) in the ITIN. ITINs that contain the middle digits of 78 or 79 will no longer be in effect beginning January 1, 2017. The expiration and renewal schedules for ITINs with middle digits other than 78 or 79 will be announced in future guidance. See Notice 2016-48 for more information.</i> ➤ <i>See Publication 4299 for more information.</i> 	<p>Yes</p> <p><u>No</u></p>

Question 12: Did the site meet the components for QSR #3?	Answer Options
<p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • Answer “Yes” if: <ul style="list-style-type: none"> ○ The site uses photo identification to verify the identity of the taxpayer and spouse (Q10), or if the coordinator approves an exception to providing photo identification AND ○ The site confirms Taxpayer Identification Numbers (TIN) using appropriate documentation or the coordinator approved an exception to providing appropriate documentation. (Q11) • Answer “No” if: <ul style="list-style-type: none"> ○ The site does not use photo identification to verify the identity of the taxpayer and spouse and/or the coordinator did not approve an exception to providing photo identification (Q10), AND ○ The site does not confirm Taxpayer Identification Numbers (TIN) using appropriate documentation and/or the coordinator did not approve an exception to providing appropriate documentation. (Q11) 	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #4: Reference Materials

Question 13: Are all required reference materials available at the site?	Answer Options
<ul style="list-style-type: none"> • Check that the site has at least one copy of both Publications 4012 and 17 available. You may be able to see these at a workstation or a centralized area. • If the site does not have paper copies available, have the coordinator demonstrate how they access them electronically, if appropriate. ➤ <i>It is not sufficient for the coordinator to just say they access the publications electronically; they must show you they can access them.</i> <p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • If you answered “Yes” the site met this QSR. • If you answered using one of the “No” answer options, the site did not meet this QSR. 	<p>Yes</p> <p>No – Publication 4012 not available</p> <p>No – Publication 17 not available</p> <p>No – Neither publication is available</p>

Question 14: Is there a process which ensures all volunteer alerts are reviewed by all tax law-certified volunteers?	Answer Options
<ul style="list-style-type: none"> • Have the coordinator explain the process they use to ensure all VTA and QSRA have been distributed and discussed with all volunteers within five to seven days of issuance. ➤ <i>Alerts are available through TaxSlayer, the Site Coordinator Corner on www.irs.gov, or the AARP website.</i> • If the review/visit is conducted prior to any alerts being issued, answer “Yes”. • If the process does not provide the alerts to all volunteers or within five business days, answer “No”. 	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #5: Volunteer Agreement

Question 15: Are all Forms 13615 signed and dated by the volunteer and approving official?	Answer Options
<ul style="list-style-type: none"> All partners must have a process in place for the partner or partner-designated approver to sign each Form 13615 after confirming the identity of the volunteer. <i>By signing the form, the volunteer indicates they have read and understand the agreement and agree to adhere to these standards. The partner's signature validates the information on the form.</i> <i>Form 13615 is no longer required to be held at the site/partner level. Form 13206 or a similar partner-created form containing the same information can be used to verify all Forms 13615 were received and signed/dated by the volunteer and partner if it contains the same information as Form 13615. The box on Form 13206 must be checked.</i> <p>*Note: <i>If the volunteer is requesting CE credit then the Form 13615 must be retained.</i></p> <ul style="list-style-type: none"> If these records are not maintained at the site, request the information from the partner/coordinator. Give the partner two business days to respond. If the partner/coordinator does not respond or cannot provide all the information requested within two business days, answer "No-unable to verify". 	<p>Yes</p> <p><u>No – Not signed/dated by volunteer</u></p> <p><u>No – Not signed/dated by approving official</u></p> <p><u>No – Unable to verify</u></p> <p>No – Form 13206 does not certify Forms 13615 validation</p>

Question 16: Were any violations to the Volunteer Standards of Conduct Identified?	Answer Options
<ul style="list-style-type: none"> Use the comments box to indicate what standards were violated, if any. ➤ <i>Refer to Form 13615 for the Standards of Conduct.</i> ➤ <i>If more than one standard was violated, check the box for the most egregious violation. Use Comments and/or Remarks to indicate all violations identified.</i> ➤ <i>Remember the distinction between QSR noncompliance and a violation to VSC 1, Follow the QSR. A VSC violation relating to the QSR only occurs if the 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 volunteer begins adhering to the QSR, they have not violated the VSC.</i> <p>*Note: <i>If you answer "Yes", you must initiate the Internal Referral Process by completing Form 14511.</i></p>	<p>No – Violations were not identified</p> <p><u>Yes – Violation to VSC 1</u></p> <p><u>Yes – Violation to VSC 2</u></p> <p><u>Yes – Violation to VSC 3</u></p> <p><u>Yes – Violation to VSC 4</u></p> <p><u>Yes – Violation to VSC 5</u></p> <p><u>Yes – Violation to VSC 6</u></p>

Question 17: Did the site meet the components for QSR #5?	Answer Options
<p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • Answer “Yes” if: <ul style="list-style-type: none"> ○ You were able to verify all Forms 13615 were signed/dated by the volunteer/partner (Q15) AND ○ You did not identify any violations to the Volunteer Standards of Conduct (Q16). • Answer “No” if: <ul style="list-style-type: none"> ○ You were unable to verify all Forms 13615 were signed/dated by the volunteer/partner (Q15) OR ○ You identified a violation to the Volunteer Standards of Conduct (Q16). 	<p>Yes</p> <p><u>No</u></p>

Question 18: Is Publication 4836, <i>VITA/TCE Free Tax Programs (VolTax)</i> , displayed at the site?	Answer Options
<ul style="list-style-type: none"> • Confirm the latest version of Publication 4836, <i>VITA/TCE Free Tax Programs</i>, or Poster D143, <i>AARP Foundation Tax Aide</i>, for AARP sites is displayed in a visible location at the site. 	<p>Yes</p> <p>No</p>

Quality Site Requirement #6: Timely Filing

Question 19: Are timely filing requirements met?	Answer Options
<ul style="list-style-type: none"> • Ask the site coordinator to explain the process used to: <ul style="list-style-type: none"> ○ Transmit the tax returns (within 3 days) ○ Retrieve acknowledgements (within 2 days) ○ Notify a taxpayer if a reject cannot be corrected (within 24 hours) • Ask the coordinator to explain how the site handles Form 8879. The coordinator should explain: <ul style="list-style-type: none"> ○ That the taxpayer is asked to sign Form 8879 prior to the return being transmitted and that the signed Form 8879 is given to the taxpayer with a copy of their tax return. • Answer “No – Other” when more than one “No” answer applies. <p>➤ <i>Use good judgment when answering the question, especially when the site is only open one day a week.</i></p> <p>*Note: <i>Select the answer option “Yes” if the site is preparing paper returns.</i></p> <p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • If you answered “No” the site did not meet this QSR. 	<p>Yes</p> <p>No – Not transmitting timely</p> <p>No – Not retrieving acknowledgments timely</p> <p>No – Not notifying taxpayers of rejects timely</p> <p>No – Form 8879 not signed</p> <p><u>No – Other</u></p>

Quality Site Requirement #7: Civil Rights

Question 20: Is the current Civil Rights poster displayed at the first point of contact?	Answer Options
<ul style="list-style-type: none"> As you enter the site, look for the civil rights poster, which should be visible at the first point of contact between the taxpayer and volunteer. Confirm the site is using a current version of: <ul style="list-style-type: none"> Publications 4053 ENG/SP or 4454 at VITA/TCE sites or D143 at AARP sites AND Civil Rights posters in the appropriate language, when appropriate <p><i>*Note: Publication 4053 is available in English, Chinese, Korean, Russian, Spanish and Vietnamese. The site should post the appropriate language version that best reflects the taxpayers served in addition to the Publication 4053 ENG/SP, when available. If Publication 4053 is not available in the language necessary for the taxpayers the site serves the general English /Spanish version will be posted. You should bring copies of these posters with you in case you need to leave some with the coordinator.</i></p> <p><i>*Note: AARP will use Publication 4053 in Chinese, Korean, Russian, and Vietnamese to supplement D143, when appropriate.</i></p> <p>Answer “Yes” if the site is using Publication 4454.</p> <p style="text-align: center;"><i>This is the measurement question</i></p> <ul style="list-style-type: none"> If you answered “No” the site did not meet this QSR. 	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #8: Site Identification Number

Question 21: Is the site using the correct SIDN?	Answer Options
<ul style="list-style-type: none"> Confirm the site is using the correct SIDN by asking the coordinator to provide the SIDN being used at the site. Review production reports prior to conducting the review for any indications that the site may be using an incorrect SIDN. <p>➤ <i>If you identify the site has been using an incorrect SIDN, the coordinator should contact TaxSlayer immediately for instructions on re-setting the SIDN on tax returns which have not yet been submitted.</i></p> <p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> If you answered “No” the site did not meet this QSR. 	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #9: Electronic Filing Identification Number

Question 22: Is the site using the correct EFIN?	Answer Options
<ul style="list-style-type: none"> • Confirm the site is using the correct EFIN by asking the coordinator to provide the EFIN being used at the site. • Review production reports prior to conducting the review for any indications that the site may be using an incorrect EFIN. ➤ <i>If you identify the site has been using an incorrect EFIN, the coordinator should contact TaxSlayer immediately for instructions on re-setting the EFIN on tax returns which have not yet been submitted.</i> <p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • If you answered “No” the site did not meet this QSR. 	<p>Yes</p> <p><u>No</u></p>

Quality Site Requirement #10: Security

Question 23: Is there a process which identifies every volunteer who prepares, reviews, or changes a tax return?	Answer Options
<ul style="list-style-type: none"> • Have the coordinator explain how he/she can identify everyone who assisted in a tax return’s preparation process. ➤ <i>The coordinator should indicate that volunteers’ access or privileges in the software are limited to their duties.</i> 	<p>Yes</p> <p><u>No</u></p>

Question 24: Are adequate security measures taken to protect electronic equipment?	Answer Options
<ul style="list-style-type: none"> • Have the coordinator explain what steps are taken to protect the electronic equipment. • If the security measures are adequate to protect the equipment and meet the guidelines provided in Publication 4299, answer “Yes”. • If additional security measures are needed, answer “No”. • Answer “N/A” if the site uses TaxSlayer Online in a computer lab. 	<p>Yes</p> <p><u>No</u></p>

Question 25: <i>Is taxpayer information safeguarded and properly disposed?</i>	Answer Options
<ul style="list-style-type: none"> • Ask the coordinator to explain how they dispose of sensitive information, including Personally Identifiable Information (PII). ➤ <i>See Publication 4299 for more information.</i> 	<p>Yes</p> <p><u>No</u></p>

Question 26: <i>If Section 7216 is applicable, are consent notices properly secured and maintained?</i>	Answer Options
<ul style="list-style-type: none"> • Ask the coordinator if they secure Section 7216 consents. If they do, have the coordinator explain the process used. <p><i>*Note: Although consents should be signed prior to return preparation, select “Yes-Consents properly secured” whether the consents are signed before or after return preparation.</i></p> <ul style="list-style-type: none"> ➤ <i>Sites with a relational EFIN are required to use consent notices.</i> <ul style="list-style-type: none"> • Answer N/A if taxpayer information is not used for other purposes or consent notices are not required based on the exception. 	<p>Yes – Consent notices are properly secured</p> <p><u>No – Consent notices are not properly secured</u></p> <p>N/A – Consent notices are not required</p>

Question 27: Did the site meet the components for QSR #10?	Answer Options
<p style="text-align: center;"><i>This is the measurement question.</i></p> <ul style="list-style-type: none"> • Answer “Yes” if the site: <ul style="list-style-type: none"> ○ Has a process to identify everyone involved in the return preparation process (Q23) AND ○ Takes adequate security measures (Q24) AND ○ Properly disposes of sensitive information (Q25) AND ○ Properly secures Section 7216 consent notices, if appropriate (Q26). • Answer “No” if the site: <ul style="list-style-type: none"> ○ Does not have a process to identify everyone involved in the return preparation process (Q23) OR ○ Does not take adequate security measures (Q24) OR ○ Does not properly dispose of sensitive information (Q25) OR ○ Does not properly secures Section 7216 consent notices, if appropriate (Q26). 	<p>Yes</p> <p><u>No</u></p>

Question 28: Are all volunteers wearing or displaying their name to taxpayers they assist?	Answer Options
<ul style="list-style-type: none"> • Confirm all volunteers are identified. • If one or more volunteers are not wearing/displaying their name, have the coordinator explain the process used to identify volunteers to the taxpayers they serve. • If all volunteers are wearing or displaying their name, answer “Yes”. If not, answer “No”. 	<p>Yes</p> <p><u>No</u></p>

Site Operations

Question 29: Is the site operating information correct in SPECTRM?	Answer Options
<ul style="list-style-type: none"> • Ask the coordinator to verify days and hours of operation and language services offered. • If the information in SPECTRM is incorrect, answer “No” and instruct the coordinator to provide an updated form to their relationship manager. AARP coordinators should provide the corrected information to AARP for updating in their system. Their system should update SPECTRM. 	<p>Yes</p> <p><u>No</u></p>

Question 30: Are volunteer preparers and quality reviewers correctly addressing the virtual VITA/TCE question in TaxSlayer?	Answer Options
<ul style="list-style-type: none"> • This question was added to Form 6729-D to ensure partners, coordinators, and volunteers understand how to answer this question. It was added to TaxSlayer Pro (Question 4 on the TaxSlayer National Question Page) to data gather the number of virtual returns prepared at volunteer locations. The “No” answer should only be used on tax returns prepared using a virtual model. 	<p>Yes</p> <p><u>No</u></p>

Question 31: What is the overall Quality Site Requirement Adherence Rating?	Answer Options
<p>Auto-filled field.</p>	<p>Measurement of this question is based on the answers to questions 4, 9, 12, 13, 17, 19-22, and 27.</p>

Remarks: Include any general comments and/or required comments if there was insufficient space in an individual question’s comment field.