IRS VOLUNTEER
VITA/TCE Volunteer
Quality Site Requirements

A guide to ensure the quality and accuracy of tax return preparation and consistent site operation.
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PURPOSE

Stakeholder Partnerships, Education & Communication (SPEC) delivers free tax services through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Taxpayers using these services should be confident they are receiving accurate tax return preparation and quality service. The purpose of the Quality Site Requirements (QSR) is to ensure the quality and accuracy of tax return preparation and consistent site operation. Partners must communicate the QSR to all volunteers to achieve high quality site operation and accurate tax return preparation.

SITE REVIEWS

Site Review Forms and Measures

Relationship managers (RM) and partners who perform Field Site Visits (FSV) and Remote Site Reviews (RSR) use Form 6729-D, Site Review Sheet. Quality Statistical Sample (QSS) reviewers and shoppers use Form 6729, QSS Site Review Sheet. SPEC encourages partners to conduct site and return reviews at the sites they sponsor. For more guidance on how to conduct partner site reviews refer to Publication 5140, Job Aid: Partner Site & Return Reviews.

The measured questions, shown in bold text on Form 6729 and Form 6729-D, measures site adherence to the QSR. Each site will receive 10 percentage points for each QSR rated as "Met" for a total of 100 potential points or an adherence rate of 100 percent.

Corrective Actions

If SPEC reviewers or partners find non-compliant QSR while conducting reviews, take corrective action(s) immediately. The primary goal is to work with the coordinator and help them become compliant as soon as possible. The reviewer should provide the coordinator the assistance and support necessary to meet the QSR.

If the QSR cannot be immediately corrected, SPEC reviewers will contact the site’s territory manager (TM). The TM will notify the site’s RM who will initiate any needed follow-up actions. Partners who find any non-compliant QSR during their reviews should contact their RM to advise of any corrective actions taken. Depending on the severity of the non-compliant issue, the goal is to take corrective actions immediately, but no later than seven calendar days.

Violation of Volunteer Standards of Conduct #1, Follow the QSR

If any volunteer refuses to adhere, comply, or follow a QSR they have violated Volunteer Standards of Conduct (VSC) #1, Follow the Quality Site Requirements. Partners and coordinators who encounter a VSC violation must contact their RM and/or use the external referral process by e-mailing IRS at wi.voltax@irs.gov.

Quality Site Requirements for Alternative Filing Models

Volunteers must follow the QSR and adhere to the VSC. Originally written for the traditional VITA/TCE site model, partners must apply the QSR to all alternative filing models, including Facilitated Self-Assistance (FSA). SPEC provides guidance applying the QSR to alternative filing models in Publication 5324, Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees.
Other QSR Reference Materials

- Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Publication 4396-A, Partner Resource Guide
- Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training

At the end of this document, you will find a list of useful links for forms and publications, including the references above and all other forms and publications referenced in this document.

QSR 1: CERTIFICATION

- New volunteers must take the Volunteer Standards of Conduct (VSC) Training. SPEC encourages returning volunteers to review the VSC training as a refresher. Annually, all VITA/TCE volunteers must pass the VSC certification test with a score of 80% or higher prior to working at a site. The training and certification test are available on Link & Learn Taxes and in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training.

- New volunteer instructors, preparers, coordinators, and quality reviewers must review Publication 5101, Intake/Interview & Quality Review Training. SPEC encourages returning volunteers working in these same positions to review Publication 5101. Annually, all volunteer instructors, preparers, coordinators, and quality reviewers must pass the Intake/Interview & Quality Review certification test. This publication is available online on IRS.gov on the Site Coordinator Corner and through Link & Learn Taxes.

- Volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns must certify in tax law prior to conducting tax law related tasks. Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators, etc.) are not required to certify in tax law but must still complete the VSC certification test.

- All tax law instructors must certify in tax law at the Advanced level or higher.

- All IRS-certified volunteer preparers must prepare tax returns that are within scope of the VITA/TCE program. Out-of-scope returns should be identified early in the tax return preparation process. All out-of-scope tax returns must be referred for professional tax return preparation. Scope refers to VITA/TCE permitted tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service Chart is in Publication 4012, VITA/TCE Volunteer Resource Guide.

- IRS-certified volunteer preparers can only prepare returns with tax issues that fall within their certification level. If the site is preparing tax returns at levels above the Basic certification level, the volunteer preparer must certify to the level needed to prepare these returns.

- All designated and peer-to-peer quality reviewers can only quality review returns with tax issues that fall within their certification levels. If the site is preparing tax returns at levels above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.

- Volunteers may take additional specialty certifications. AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to certify at the Advanced level.

- Volunteers must first certify at the either Basic or Advanced level before taking the specialty modules for Puerto Rico.
• Volunteers must first certify at the Advanced level before taking the following specialty modules:
  • Military
  • International

• Volunteer training may consist of classroom training, self-study, and/or Link & Learn Taxes.

• All IRS-certified volunteers have two attempts and must have a passing score of 80% or above to complete the certifications using either:
  • IRS electronic test through Link & Learn Taxes (preferred method)
  • IRS paper test, Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest

• Qualified Experienced Volunteer (QEV) Test - SPEC offers a tax law certification that allows experienced VITA/TCE volunteers to certify on new provisions and tax law changes and more complex tax situations met at sites. Upon passing this test, volunteers are considered certified at the Advanced level. Volunteers are not required to certify in Basic or Advanced before taking this test. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review.

This is an optional certification path. Experienced volunteers may choose the traditional certification path instead. SPEC puts no limit on the number of years of volunteer service required before taking this test. However, SPEC partners may have additional qualification requirements. Volunteers should check with the sponsoring partner to ensure they are qualified to take this test. Volunteers certifying only in this tax law certification are not eligible for Continuing Education (CE) credits.

• Federal Tax Law Update Test for Circular 230 Professionals (C230) - SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA), or Enrolled Agent (EA) to certify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. The C230 test is an optional certification. Volunteers who want additional training can choose the traditional certification paths available to all new and returning volunteers.

Volunteers who successfully pass the C230 test are eligible to prepare all tax returns within the scope of the VITA/TCE program. Volunteers who certify only on C230 for tax law are not eligible for CE credits. SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers and coordinators should check with the sponsoring SPEC partner.

• All coordinators and alternate coordinators must complete site coordinator training. Site coordinator training is an annual requirement. Publication 5088, Site Coordinator Training, is available on Link & Learn Taxes or IRS.gov. The training is available for face-to-face training and individual review. Publication 1084 is an essential resource for site coordinator training. In addition, coordinators should review Publication 4299 to familiarize themselves with the updated security requirements.

• All coordinators and alternate coordinators must pass the Site Coordinator Test certification with a score of 80% or higher prior to performing any site coordinator duties. The Site Coordinator Test is an annual requirement. This certification test is available on Link & Learn Taxes or Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

• Coordinators must exercise due diligence and have a method to verify training certification the day the volunteer reports to the site. Coordinators must develop a process to ensure volunteers only prepare and/or quality review tax returns based on their appropriate level of certification.
Note: SPEC requirements may be different from partner requirements. Partners may require a higher level of training. However, partner requirements can never be lower than IRS requirements. For example, some partners require their coordinators to be certified at the Advanced tax law certification level, even if they do not provide tax law advice, prepare or correct tax returns. This is an acceptable practice.

All SPEC partners are required to submit a list of their volunteers using Form 13206, Volunteer Assistance Summary Report, or partner created list containing the same information. All partners or coordinators must submit their volunteer lists to their local SPEC territory by February 3, but no later than February 15 for sites that open after February 3. As new volunteers report to the site(s), additional submissions to the local SPEC territory office must be received by the third of each month. The partner created list must include the same information for the volunteers as the Form 13206 requires. It must indicate that each volunteer has completed the VSC certification and signed the Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs, agreeing to adhere to the VSC. The list must also indicate the partner’s approving official has verified the identity of volunteers using government-issued photo identification and signed and dated the Form 13615. It is important that a volunteer is only reported once to the local SPEC territory, even if they work at more than one site. The Form 13615 is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity, with a government-issued photo ID, and signs and dates the form.

Note: Refer to Publication 1084 for more information on volunteer reporting and the certification process.

Examples of not meeting QSR 1:

Coordinators and alternate coordinators have not passed the Site Coordinator Test with a score of 80% or higher before the site opens. Partners may not allow coordinators and alternate coordinators who have not passed the Site Coordinator Test to act as coordinators at the site. Once coordinators have certified by passing the new Site Coordinator Test, they can fulfill the coordinator role at the site. This certification test is available on Link & Learn Taxes or Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

One or more volunteers at the site have not certified in the VSC, Intake/Interview & Quality Review, and/or tax law. Volunteers should complete the tax return they are currently preparing. The volunteers may not prepare any other tax returns until they become certified. Another IRS-certified volunteer preparer must quality review the tax return for accuracy. Uncertified volunteers and their coordinators should be directed to Link & Learn Taxes to assist them with certification in the VSC, Intake/Interview & Quality Review, and/or tax law. Form 6744 also contains the VSC, Intake/Interview & Quality Review, and tax law certification tests. Publication 4961 contains a paper copy of the VSC training and certification test.

All volunteers at the site have not certified in the VSC, Intake/Interview & Quality Review, and/or tax law. The volunteers cannot prepare tax returns or perform quality reviews until they become certified. Allow the volunteers to complete the tax returns they are currently preparing, but an IRS-certified volunteer must conduct the quality review. These uncertified volunteers cannot prepare any other tax returns. Care should be given to inform the remaining taxpayers that the site must close for the day. An alternative to closing the site may be to seek help of IRS-certified volunteer preparers from other sites. If this is not possible, refer the remaining taxpayers to other VITA/TCE site locations that can help them with their tax return preparation. The site cannot reopen until the volunteers are certified in VSC, Intake/Interview & Quality Review, and tax law at the appropriate level(s).

Volunteers are certified but the verification has not been provided to the partner or local SPEC territory office. If IRS-certified volunteers are present at the site, but verification has not been provided, the IRS-certified volunteer preparer or quality reviewer may be allowed to complete the tax return they are currently preparing or reviewing. The volunteers may not prepare or quality review any other tax returns until certification is verified and Form 13615 is provided to the partner or local SPEC territory office.
QSR 2: INTAKE/INTERVIEW & QUALITY REVIEW PROCESS

Intake and Interview

All sites must use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS-certified volunteer. Form 13614-C guides the IRS-certified volunteer preparer through the interview with the taxpayer and allows them to gather all necessary information for correct return preparation. The volunteer quality reviewer uses the completed tax return, the taxpayer’s supporting documentation and the completed Form 13614-C, to verify the tax return is free from error.

All IRS-certified volunteer preparers must complete the entire intake and interview process when preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents prior to preparing the tax return.

While completing the intake and interview process, verify that the tax return is within the scope of the VITA/TCE program and the volunteer’s certification level. If the return is not within the scope for VITA/TCE, the taxpayer must be referred to a professional preparer. If the tax return does not fall within the volunteer’s certification level, refer the taxpayer to another IRS-certified volunteer preparer with the proper certification level or to another site that prepares returns at that certification level.

Note: Partners may ask additional questions on the Form 13614-C but cannot create their own version of this form. AARP Foundation Tax-Aide (Tax-Aide) is approved to use an “Intake Booklet” which includes the Form 13614-C.

The intake and interview process requires an IRS-certified volunteer/site to:

- Ensure the return is within scope of the VITA/TCE program and determine the volunteer certification level needed for preparation of the tax return.
- Have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the correct level.
- Verify the identity of the taxpayer (and secondary taxpayer if married filing jointly) using a photo ID according to rules listed in Publication 4299. Refer to QSR 3 for more information.
- Confirm Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR 3 for more information.
- Explain to the taxpayer how to complete Form 13614-C.
- Verify all questions in Parts I-V are completed, any “Unsure” answers are addressed and changed to “Yes” or “No”, and the “To be completed by a Certified Volunteer Preparer” gray shaded area is completed (Unanswered questions on page 3 are not a violation to QSR 2).
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).
- Make filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer gray shaded section for individuals listed on the return.
- Explain the tax preparation process and encourage the taxpayer to ask questions throughout the interview process.
- Exercise due diligence by using probing questions to gather complete information.

Note: During the intake and interview process, only an IRS-certified volunteer preparer can review, correct, and/or clarify tax related information.
Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete. Doing your part includes confirming a taxpayer's (and secondary taxpayer if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities. Generally, IRS-certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, volunteers need to ask themselves if the information is unusual or questionable. If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return.

Additional Intake and Interview Requirements for Virtual VITA/TCE Models

In addition to using Form 13614-C, the Virtual VITA/TCE models require the use of Form 14446, Virtual VITA/TCE Taxpayer Consent. During the intake process, the volunteer must explain the virtual method(s) and step-by-step procedures to the taxpayer. For detailed information on Form 14446, refer to Publication 5450, VITA/TCE Site Operations.

Quality Review

Every site should ensure that a complete quality review process is used to confirm that tax law was correctly applied, and the tax return is free from error, based on the taxpayer interview and the available supporting documents. Quality reviewers must use the Quality Review Checklist found in Publication 4012, Volunteer Resource Guide.

An effective and thorough quality review process must have the following critical components:

- Engaging the taxpayer’s participation in the quality review to ask for their understanding and agreement to the facts of the return.
- Verifying all items listed in the Quality Review Checklist found in Publication 4012.
- Using the complete Form 13614-C, Intake/Interview & Quality Review Sheet.
- Reviewing supporting documentation, and other information provided by the taxpayer to confirm entries are correct on the return.
- Reviewing tax law references to verify the accuracy of tax law determinations.
- Advising taxpayers of their responsibility for information on their return and that by signing the return, the taxpayers are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy before the return is signed.

Quality Review Methods

Designated Review – An IRS-certified volunteer solely dedicated to reviewing returns prepared by other IRS-certified volunteer preparers. The designated quality reviewer must have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software.
- Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
- Tact in explaining identified errors to taxpayers and volunteers.
Peer-to-Peer Review – An IRS-certified volunteer preparer who may quality review returns of another preparer when the site is not able to use the designated review method.

Quality reviewers must certify at or above the complexity level of the return they are reviewing (including any specialty levels).

Note: Self Review (preparer reviews a return they prepared) is not an available option.

**Form 13614-C, Intake/Interview & Quality Review Sheet**

IRS developed Form 13614-C, Intake/Interview & Quality Review Sheet, for use in the intake and interview, and quality review processes at VITA/TCE sites. SPEC revises Form 13614-C annually to incorporate tax law changes and process improvements. Sites may only use the approved current year revision.

**Part I through V**

The taxpayer completes Parts I – V (pages 1 thru 3) supplying basic information needed to prepare a correct tax return.

An IRS-certified volunteer preparer must then:

- Interview the taxpayer and review their completed Form 13614-C.
- Ensure that all questions are answered, and all “Unsure” answers have been discussed and changed to “Yes” or “No”.
- Review supporting documentation.

Note: If a taxpayer is not comfortable or unable to complete the form for any reason, an IRS-certified volunteer preparer will complete it with the taxpayer by asking all questions and recording the answers.

**Gray Area: “To be completed by a Certified Volunteer Preparer”**

An IRS-certified volunteer preparer completes this section. These questions facilitate tax law determinations for dependency, filing status, and qualified tax credits. The volunteer must complete the questions listed in the shaded area under “To be completed by a Certified Volunteer Preparer” Form 13614-C, Part II, for each person listed by the taxpayer(s). If any of these persons is claimed on the tax return, then all questions must be answered. If someone listed is not claimed on the return, then only the disqualifying question(s) must be answered.

**Potential Certification Levels for Tax Law Issues**

Page 2 of Form 13614-C identifies the potential required tax law certification level for each question. The levels are identified as B (Basic), A (Advanced), M (Military) listed next to the questions. A greeter assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return. If the greeter cannot assign the taxpayer to an IRS-certified volunteer preparer with the required certification level listed on Form 13614-C, the greeter must seek assistance.

An IRS-certified volunteer preparer determines if the taxpayer’s return can be prepared at the site after the interview is complete. The final decision will be based on a combination of the site’s return preparation policy, the Scope of Service Chart listed in Publication 4012 and/or Tax-Aide approved tax law criteria. This ensures no taxpayer(s) are erroneously turned away from the site.
Making Corrections

IRS-Certified Volunteer Preparer: Errors or omissions of information identified prior to or during the interview with the taxpayer must be corrected and entered on the Form 13614-C prior to return preparation.

IRS-Certified Quality Reviewer: The quality reviewer should correct errors identified on the Form 13614-C. Errors found on the tax return, must be corrected per the site’s established procedures. After all corrections are made, the return should be signed by the taxpayer(s) and processed for timely filing.

Required Intake/Interview & Quality Review Training

All new volunteers (greeters, client facilitators, coordinators, return preparers, quality reviewers, and instructors) must take training that explains the intake and interview, and quality review process. Please refer to Publication 5101, Intake/Interview & Quality Review Training, available in Link & Learn Taxes and IRS.gov.

In addition, all instructors, coordinators, return preparers and quality reviewers are required to pass a test related to intake and interview, and quality review procedures located in Link & Learn Taxes and the Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

Two publications are available which provide additional training on the quality review process. SPEC created Publication 5299, VITA/TCE Quality Review Refresher, to strengthen the skills of an effective quality reviewer. SPEC encourages volunteers that serve as quality reviewers to review this publication as a refresher on the importance of the quality review process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, is available for use in conjunction with Publication 5299 and provides VITA/TCE volunteers a how-to process for quality reviewing tax returns.

Maintaining Forms 13614-C

After the return is complete, the Form 13614-C can be returned to the taxpayer with their copy of the return, or the site/partner may retain the Form 13614-C until the return has been accepted but no later than December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299.

If partners keep the Form 13614-C for anything other than tax return preparation, they must secure taxpayer approval and obtain a signed consent to use and consent to disclose. Taxpayers must sign the consents and must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing these written notices and safeguarding taxpayer data refer to Publication 5471, Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

Examples of not meeting QSR 2:

The site is not using a correct intake and interview process that includes an interview with the taxpayer while reviewing Form 13614-C and/or Form 14446 is not being used at a Virtual VITA/TCE model site.

The site is not ensuring the Form 13614-C is complete by making sure all questions in Parts I-V are answered, all “Unsure” answers are addressed and changed to “Yes” or “No,” and when applicable, the “To be completed by a Certified Volunteer Preparer” gray shaded section on page 1 is completed for each potential dependent.

Coordinators do not have a correct quality review process in place that includes a discussion with the taxpayer, verification of the taxpayer’s source documents, and review of Form 13614-C.
The reviewer must explain to the coordinator the requirement to use a correct intake and interview process for all tax returns prepared. To educate volunteers on components of a correct intake and interview and quality review process, contact your relationship manager for a copies of Publications 5101, 5299, 5310 and 5353, which explain the process in detail.

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**QSR 3: CONFIRMING PHOTO IDENTIFICATION AND TAXPAYER IDENTIFICATION NUMBERS (TIN)**

Coordinators must have a process in place to confirm taxpayers’ identities and Taxpayer Identification Numbers (TIN). All volunteers must follow validation procedures prior to tax return preparation and before a taxpayer signs a VITA/TCE prepared tax return and receives a copy of the return.

This process must include using acceptable documents to confirm taxpayers’ identities and TIN by reviewing:

- Photo identification (ID) for primary and secondary taxpayers; and
- Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return

Please refer to Publication 4299 for more information about which documents are acceptable for photo identification and to confirm a TIN. Publication 4299 also provides exceptions for validating taxpayer identities that are subject to coordinator approval.

**Examples of not meeting QSR 3:**

IRS-certified volunteers are not confirming taxpayers’ identities using acceptable documentation when exceptions are not met.

- Not confirming primary and secondary taxpayer’s identities using photo identification.
- Not confirming TIN for everyone listed on the tax return using acceptable documentation.
- Not securing coordinator approval for exceptions to these requirements as mandated in Publication 4299.

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**QSR 4: REFERENCE MATERIALS**

All sites must have, in paper or electronic form, the following reference materials available for use by IRS-certified volunteers:

- Publication 17, Your Federal Income Tax for Individuals
- Publication 4012, Volunteer Resource Guide
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide

The use of reference material is an important key to producing an accurate tax return. For example, many errors in tax return preparation occur during the determination of filing status and eligibility for tax
Credits. Volunteers can make determinations following one of the flow charts or decision trees in Publication 4012. Having the key tax law reference materials available fosters the use of these resources and minimizes return errors.

SPEC views security as a high priority. To help with potential security concerns, coordinators must have access to the Publication 4299 at the site during tax preparation hours.

Coordinators must review and discuss with their volunteers, all VTA or CyberTax Alerts, and QSRA, within five calendar days after IRS issuance.

Publications 17, 4012, and 4299 are available for download on IRS.gov, or by opening the VITA/TCE Publications and User Guides option on the navigation bar when signed into TaxSlayer. VTA and QSRA are available by subscribing to the Gov Delivery System or on the Site Coordinator Corner on IRS.gov. CyberTax Alerts are available on the AARP Foundation Tax-Aide website.

Examples of not meeting QSR 4:

Reference materials are not available in print or electronic format for use by volunteers. The reviewer should immediately assist the coordinator with downloading the reference materials from TaxSlayer or from IRS.gov.

QSR 5: VOLUNTEER AGREEMENT

All volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification, annually. This includes signing and dating Form 13615, Volunteer Standards of Conduct Agreement—VITA/TCE Programs, agreeing to follow the VSC.

The partner’s approving official must also certify Form 13615 (sign and date). This confirms that the partner’s approving official has verified the volunteer’s identity, the volunteer has completed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact, as designated by the partner.

The approving official must validate volunteers’ identities using government-issued photo identification (ID), when reviewing and signing Forms 13615. Volunteers’ identities must be verified prior to any volunteers’ participation in the VITA/TCE program. Government-issued photo identification (ID) includes valid driver’s license (U.S.), state ID (U.S.), Military ID, national ID, visa, Global Entry ID, or passport. Coordinators can make exceptions to use official high school identification for students participating as volunteers in an official VITA/TCE High School program. The name on Form 13615 must match both the name on the government-issued photo ID and the volunteer’s name added to TaxSlayer or other tax preparation software. The use of volunteer nicknames is not allowed in the tax preparation software.

Form 13615 includes a signature line for parents and/or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Parents and/or guardians are not required to sign Form 13615 for their minor children if the VITA/TCE High School program has an alternative consent requirement.

Note: SPEC partners and coordinators can review volunteers’ government-issued photo ID electronically.
By signing and dating Form 13615, volunteers are agreeing to the following VSC and must:

- VSC #1 - Follow the Quality Site Requirements (QSR).
- VSC #2 - Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customer.
- VSC #3 - Not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for you or any other specific individual.
- VSC #4 - Not knowingly prepare false returns.
- VSC #5 - Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE program.
- VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

Copies of Forms 13206, Volunteer Assistance Summary Report, or similar list containing the same information, should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC and certification level. If these forms are not available at the site, the coordinator must have a method in place to track volunteer certification levels and be able to provide this information upon request.

Tax-Aide will complete and send a consolidated list of volunteer certifications containing the same information as requested on Form 13206. Tax-Aide must secure Forms 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

Partners are not required to maintain Forms 13615 once the volunteer and partner have:

- Signed the completed agreement.
- Accurately transferred all required data to the current Form 13206 or partner created listing (containing the same information).
- Forwarded the Form 13206, or partner created list, to the local SPEC territory office.

Partners can destroy the Form 13615 or return it to the volunteer.

Note: For volunteers requesting CE credits, the Form 13615 needs to be validated by signing in both the certification section and the CE credit section. For additional information see Publication 5362, Fact Sheet for VITA/TCE Partners and Volunteers: Continuing Education Credits.

Volunteers must report unethical behavior at a VITA/TCE site to SPEC headquarters, by emailing wi.voltax@irs.gov and to the local SPEC territory office. Publication 4836 (EN/SP), VITA/TCE Free Tax Programs, also referred to as the “VolTax” poster, must be made available to all taxpayers who seek services at the site. The purpose of the poster is to make taxpayers aware of their opportunity to report unethical behavior. Form 13614-C, Intake/Interview & Quality Review Sheet, and Publication 730, Important Tax Records Envelope, also include the VolTax e-mail address.

Examples of not meeting QSR 5:

Volunteers and the partner’s approving official have not signed and dated Form 13615, prior to the volunteers working at the site. Volunteers must secure a copy of their Form 13615, and sign and date the form agreeing to adhere to the VSC. Volunteers must also provide a government-issued photo ID as proof of identity to the partner’s designated official for validation. If volunteers completed training on Link & Learn Taxes, they can electronically sign, date, and print their Forms 13615. The approving official must certify (sign and date) Form 13615, verifying the volunteer’s identity and that the volunteer completed the required VSC certification. Coordinators must verify Forms 13615 are signed and dated by all volunteers and the partner’s approving official.
A VITA/TCE site or IRS-certified volunteer engages in conduct or an activity that violates the VSC. Failure to comply with the VSC could result in, but is not limited to, the following:

- Removal from all VITA/TCE program
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of the sponsoring partner’s site VITA/TCE Electronic Filing Identification Number
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from the site
- Termination of the sponsoring organization’s partnership with the IRS
- Termination of grant funds from the IRS to the sponsoring partner
- Referral of the conduct for potential TIGTA and criminal investigations

**QSR 6: TIMELY FILING OF TAX RETURNS**

All coordinators must have a process in place to ensure every tax return is timely electronically filed or delivered to the taxpayer.

For e-filed tax returns, Form 8879, IRS e-file Signature Authorization, is required to be signed by the taxpayer (and secondary taxpayer if married filing jointly), which gives the site permission to e-file their tax return. While IRS requires this form be retained for three years by commercial preparers, VITA/TCE sites received a waiver from the three-year retention requirement for Form 8879 and supporting documents. Volunteers do not send Forms 8879 to the IRS.

Based on this waiver, all VITA/TCE sites must secure the taxpayer’s (and secondary taxpayer’s if married filing jointly) signature on Form 8879. Volunteers give the signed Form 8879 to the taxpayer along with a copy of their tax return. A signed Form 8879 gives the site permission to e-file the return and provides the taxpayers the opportunity to read the important declaration prior to submitting the e-filed tax return. See Publication 4299 for information on exceptions in securing signatures on Form 8879.

Actions required to guarantee tax returns are timely filed include:

- Ensure the tax return is submitted to IRS within three calendar days after the site has all necessary information to e-file the tax return.
- Retrieve acknowledgements timely (preferably within 48 hours of transmission).
- Promptly work rejects that can be corrected by the IRS-certified volunteer.
- Timely notify taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Provide the taxpayer with a completed tax return along with the correct mailing address for the processing center for paper tax returns.
- Promptly notify taxpayers if any other problems are identified with tax return processing.

Volunteers must attempt to resolve all rejects as soon as possible. Volunteers must inform taxpayers within 24 hours if they cannot correct the reject. Taxpayers must sign a corrected Form 8879 if the electronic return data on their individual income tax returns is changed and the amounts differ by more than either $50 to “Total income” or “AGI,” or $14 to “Total tax,” “Federal income tax withheld,” “Refund” or “Amount you owe.”
Refer to the following:

- IRS.gov for “Where to File Paper Tax Returns,” Publication 17 or Form 1040 instructions for the IRS address for mailing paper tax returns.

**Examples of not meeting QSR 6:**

The coordinator does not have a process in place for:

- Taxpayer(s) to sign Form 8879.
- Timely submission of electronic tax returns.
- Timely retrieving acknowledgements.
- Promptly resolving rejects.
- Timely contacting taxpayers that have unresolved rejects.
- Correctly providing taxpayers with the mailing addresses for processing centers for paper returns.
- Promptly notifying taxpayers of problems with timely tax return processing.

The reviewer will explain to the coordinator the correct procedures for timely filing of tax returns. Coordinators and partners are encouraged to discuss timely filing requirements with their RM.

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**QSR 7: CIVIL RIGHTS**

Title VI of the Civil Rights Act of 1964 information must be available to all taxpayers who seek services at all VITA/TCE sites. Taxpayers must have access to the civil rights information even if they do not have a tax return prepared.

All VITA/TCE sites are required to make available to all taxpayers who seek services at the site the current Publication 4053 (EN/SP), Your Civil Rights are Protected, or a current D143, AARP Foundation Tax-Aide (poster). These posters provide volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a civil rights complaint, refer them to the contact information on Publication 4053 (EN/SP). If taxpayers request the information in writing, provide Publication 4454, Your Civil Rights are Protected.

All VITA/TCE sites serving Limited English Proficient (LEP) taxpayers must provide Publication 4053 as available in the taxpayers’ first languages. Please refer to IRS.gov for the availability of Publication 4053 in various languages.

Publication 4454 brochure is an optional product designed to notify taxpayers of their civil rights when tax preparation services cannot be offered, (for example, lack of information to prepare the return, the return is not within scope of the VITA/TCE program).

Using Publication 730 or the Tax-Aide envelope as the source for notifying the taxpayers of their civil rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.
Examples of not meeting QSR 7:

The required current civil rights poster is not available to all taxpayers who seek services at the site. The reviewer will immediately provide the coordinator with Publication 4053 (EN/SP) or have them contact their RM to assist in ordering necessary products. If a Tax-Aide site does not have a current D-143 poster, the reviewer will provide them with a copy of Publication 4053 (EN/SP). Tax-Aide sites may secure D-143 posters from their state coordinator.

QSR 8: CORRECT SITE IDENTIFICATION NUMBER (SIDN)

It is critical that the correct Site Identification Number (SIDN) is reported on all tax returns prepared by VITA/TCE sites. E-file administrators should set tax software defaults to ensure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their local SPEC territory office to ensure they are using the correct SIDN.

For sites using TaxSlayer, the SIDN's are assigned in the Preparer(s) Setup Menu. TaxSlayer allows the Site Administrator to “Pull from Office”, as this populates the SIDN that was sent from SPEC to TaxSlayer with the software order. If the site is an ad hoc site, then the Pro Online Ad Hoc Site set up needs to be followed. For additional guidance, refer to THE VITA/TCE BLOG.

Examples of not meeting QSR 8:

The SIDN is missing or is incorrect on tax returns prepared at the site. If an incorrect SIDN is discovered or no SIDN is being used, correct or input the SIDN and check all non-networked computers and review any non-transmitted tax returns.

The reviewer will provide the correct SIDN, assist in editing the Preparer(s) Set up and educate the coordinator on the importance of using the correct SIDN on all tax returns prepared by the site. The TM or RM should be notified immediately.

QSR 9: CORRECT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN)

The correct Electronic Filing Identification Number (EFIN) is required to be used on every tax return prepared. All applicants must use the online IRS e-file application process located in E-Services on IRS.gov to apply for an EFIN or update an application. A separate EFIN is required for each physical location. E-file administrators should set the tax software defaults to ensure the correct EFIN automatically appears on Form 8879, IRS e-file Authorization.

For sites using TaxSlayer, the software is populated with the EFIN that was included in the software order from SPEC. Sites should not be making changes to this EFIN without guidance from SPEC. If the site is an Ad Hoc Site, then a second Electronic Return Originator (ERO) account is set up, but the EFIN of the main site will continue to be used.
Examples of not meeting QSR 9:

The site is using an incorrect EFIN. The reviewer will provide the correct EFIN and assist the coordinator in setting the correct defaults. The reviewer should advise the coordinator to contact TaxSlayer immediately for instructions on resetting EFINS on tax returns prepared but not transmitted.

If the site is using TaxSlayer software and incorrectly uses an EFIN that does not meet SPEC’s acceptable exceptions, the reviewer should immediately notify the TM or RM. The reviewer should advise the coordinator of the licensing agreement, explain that the software cannot be used to prepare tax returns, and advise that the site is required to refer the taxpayers to another site.

QSR 10: SECURITY

Sites must follow all security, privacy, and confidentiality guidelines as outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust. A copy (paper or electronic) of this publication must be available at every site and used when referring to security, privacy, confidentiality, and civil rights issues.

Publication 4299 is the resource document for providing guidance on securing and protecting personally identifiable information (PII) shared by taxpayers, volunteers, and partners.

All coordinators must have security procedures in place as described in Publication 4299 for the following processes:

- Preparing an annual security plan to safeguard taxpayer data. (Sites can use Form 15272, VITA/TCE Security Plan, or a similar document that captures the same information.)
- Protecting all computers with passwords.
- Using a hard-wired internet connection or password protecting all wireless internet connections.
- Securing computers, printers, and all equipment after site operating hours.
- Safeguarding PII at the site by safely storing and/or properly disposing of the information.
- Securing IRC Section 7126 consent notices as required.
- Limiting volunteer access privileges to the tax software based on assigned roles.
- Restricting volunteer access to the tax software after operating hours.
- Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.

To help prevent identity theft at VITA/TCE sites, IRS-certified volunteers must identify themselves to the taxpayer’s they assist. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. At a minimum, this identification must include the full first name and first letter of the volunteer’s last name. Form 14509, Volunteer ID Insert, is an optional product developed for volunteers to display their names. Virtual sites can use electronic means to provide the volunteer’s name to the taxpayers.

Examples of not meeting QSR 10:

The site does not have a security plan in place.

Computers and internet connections are not password protected.
Equipment is not adequately protected.

Taxpayer information is not appropriately destroyed, or not properly retained and protected.

The privacy of taxpayers’, volunteers’, and partners’ PII is not protected.

Taxpayer consents are not properly obtained as required under IRC Section 7216.

Volunteer access privileges to the tax software is not limited based on assigned roles.

Volunteer access to tax software is not limited from use outside of site operating hours.

Volunteer usernames are not deactivated in the tax software when volunteers quit, resign, or are no longer working at the site.

The reviewer should explain the appropriate procedures as outlined in Publication 4299 and assist the coordinator with downloading Publication 4299 from IRS.gov.

**LINKS TO FORMS AND PUBLICATIONS**

- **Form 6729-D**, Site Review Sheet
- **Form 6744**, VITA/TCE Volunteer Assistor's Test/Retest
- **Form 8879**, IRS e-file Signature Authorization
- **Form 13206**, Volunteer Assistance Summary Report
- **Form 13615**, The Volunteer Standards of Conduct Agreement –VITA/TCE Programs
- **Form 13614-C**, Intake/Interview & Quality Review Sheet
- **Form 14446**, Virtual VITA/TCE Taxpayer Consent
- **Form 15272**, VITA/TCE Security Plan
- **Publication 17**, Your Federal Income Tax for Individuals
- **Publication 1084**, VITA/TCE Volunteer Site Coordinator Handbook
- **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- **Publication 4012**, Volunteer Resource Guide
- **Publication 4053 (EN/SP)**, Your Civil Rights are Protected
- **Publication 4299**, Privacy, Confidentiality, and Civil Rights - A Public Trust
- **Publication 4396-A**, Partner Resource Guide
- **Publication 4454**, Your Civil Rights are Protected
- **Publication 4836 (EN-SP)**, VITA/TCE Free Tax Programs
Publication 4961, VITA/TCE Volunteer Standards of Conduct Training – Ethics Training

Publication 5088, Site Coordinator Training

Publication 5101, Intake/Interview & Quality Review Training

Publication 5140, Job Aid: Partner Site & Return Reviews

Publication 5324, Factsheet for SPEC Partners and Employees-Quality Site Requirements for Alternative Filing Models

Publication 5450, VITA/TCE Site Operations

Publication 5471, Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners