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 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, Partner Site & Return Reviews Job Aid.

Form 6729 and Form 6729-D have measured questions shown in bold text that measure site adherence to each 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, they must take corrective action(s) at once. The primary goal is to work with the coordinator to help them become compliant as soon as possible. The reviewer should offer the coordinator the support needed to meet the QSR.

SPEC reviewers who cannot correct the non-compliant QSR at the time of the review, will contact the site’s territory manager (TM). The TM will notify the site’s RM who will begin follow-up actions. Partners who find any non-compliant QSR during their reviews should contact their RM to tell of corrective actions taken. Depending on the severity of the non-compliant issue, the goal is to take corrective actions no later than five (5) business 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 find a VSC violation must email SPEC headquarters at wi.voltax@irs.gov and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individuals full name, date the incident occurred, and the number of taxpayer's affected by the violation if applicable.

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, Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees.
QSR 1: CERTIFICATION

New: Volunteers must complete their certifications using the IRS electronic tests through Link & Learn Taxes (LLT). Volunteers can use Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest, as a tool to prepare for the certification tests. Volunteers’ names and addresses in LLT must match their government issued photo identification. SPEC recommends that volunteers update their My Account page in LLT with their valid name and address.

- Volunteer training may consist of classroom training, self-study, and/or LLT.
- Volunteers have two attempts to pass all certifications with a passing score of 80% or above on each certification.
- New volunteers must take the Volunteer Standards of Conduct (VSC) Training. The training is available in LLT and in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. SPEC encourages returning volunteers to review the VSC training as a refresher. Volunteers must pass the VSC certification using LLT prior to working at a site.
- New volunteer instructors, preparers, coordinators, and quality reviewers must review Publication 5101, Intake/Interview and Quality Review Training. SPEC encourages returning volunteers working in these positions to review Publication 5101, which is available online via LLT or at IRS.gov on the Site Coordinator Corner. Annually, all volunteer instructors, preparers, coordinators, and quality reviewers must pass the Intake/Interview & Quality Review certification test online via LLT.
- 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) do not have to certify in tax law but must still complete the VSC certification test via LLT.
- Tax law instructors must certify in tax law at the Advanced level or higher.
- IRS-certified volunteer preparers must prepare tax returns that are within scope of the VITA/TCE program. Volunteers must spot out-of-scope returns early in the tax return preparation process. Refer all out-of-scope tax returns to a professional tax return preparer. Scope refers to VITA/TCE 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 above the Basic certification level, the volunteer preparer must certify to the level needed to prepare these returns.
- 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 above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.
• Volunteers may take other specialty certifications.
  o Volunteers must first certify at either Basic or Advanced level before taking the specialty certification for Puerto Rico.
  o Volunteers must first certify at the Advanced level before taking the Military and International specialty certifications.

• 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 more training can choose the traditional certification paths available to all 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 Continuing Education (CE) credits. SPEC created 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.

• Coordinators and alternate coordinators must complete site coordinator training annually. There are several options for completing site coordinator training:
  o Attend live via Webcaster sessions with Q&A scheduled for November 2022. Links are available in Publication 5325, Fact Sheet: Filing Season Training For SPEC Partners and Volunteers
  o View the Webcaster recordings which are available throughout the filing season. Use the same links shared in Publication 5325
  o Attend partner-provided training on the topics covered in Publication 5088, Site Coordinator Training or
  o Individually review Publication 5088, which is available on Link & Learn Taxes (LLT) or IRS.gov.

• SPEC developed key resources for coordinators including the new Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, which is the merged publication with roles and responsibilities for partners and coordinators. Another key resource is the Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, to familiarize coordinators with the security requirements.

• Coordinators and alternate coordinators must pass the Site Coordinator Test certification using LLT prior to performing any site coordinator duties. The Site Coordinator Test is an annual requirement.

• 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 level of certification.

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 give tax law advice, prepare, or correct tax returns. For example, AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to certify at the Advanced level. This is an acceptable practice.
All SPEC partners or coordinators must list their volunteers on Form 13206, Volunteer Assistance Summary Report, or a partner-created document having the same information. Partners or coordinators must give their volunteer list to their local SPEC territory office no later than February 15. As sites bring on new volunteers, partners or coordinators must report these new volunteers to the local SPEC territory office by the third of each month.

The partner-created list must include the same information for the volunteers required on Form 13206. It must show that each volunteer has completed the VSC certification and signed Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, agreeing to adhere to the VSC. The list must also show the partner’s approving official verified the volunteer’s identity, name, and address, using government-issued photo identification and signed and dated Form 13615. It is important to report a volunteer only once to the local SPEC territory, even if they work at more than one site.

Refer to Publication 5683 for more information on volunteer reporting and the certification process.

Examples of not meeting QSR 1:

- Coordinators and alternate coordinators did not pass 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 Site Coordinator Test, they can fulfill the coordinator role at the site. This certification test is available on LLT.

- 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. Direct uncertified volunteers and their coordinators to LLT to help them with certification in the VSC, Intake/Interview & Quality Review, and/or tax law.

- 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 until they become certified. Use care 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 with tax return preparation. The site cannot reopen until the volunteers certify in VSC, Intake/Interview & Quality Review, and tax law at the needed level(s).

- Volunteers are certified but the partner or local SPEC territory office, does not have signed Forms 13615.

The IRS-certified volunteer preparer or quality reviewer may complete the tax return they are currently preparing or reviewing. The volunteers may not prepare or quality review any other tax returns until the partner or local SPEC territory office receive the volunteers’ signed Forms 13615.
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 information for accurate 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, refer the taxpayer 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. Each site must have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the proper level.

Partners may ask other questions on Form 13614-C but cannot create their own version of this form. AARP Foundation Tax-Aide (Tax-Aide) uses an approved “Intake Booklet” which includes 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 spouse, 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.

During the intake and interview process, only an IRS-certified volunteer preparer can review, correct, and/or clarify tax related information.
**Additional Intake and Interview Requirements for Virtual VITA/TCE Models**

In addition to using Form 13614-C, Virtual VITA/TCE models must use Form 14446, Virtual VITA/TCE Taxpayer Consent. Before 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.

**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 spouse, 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.

**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 annually revises Form 13614-C to incorporate tax law changes and process improvements. Sites must 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.

*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 help the volunteer make 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 are 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 shows the potential required tax law certification level for each question. The levels B (Basic), A (Advanced), M (Military) are listed next to the questions. A greeter assigning or selecting the tax return for preparation must understand how to select 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, the greeter must seek help.

An IRS-certified volunteer preparer determines if the taxpayer’s return can be prepared at the site after the interview is completed. 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.

Making Corrections

IRS-certified volunteer preparer: Correct errors or omissions of information found prior to or during the interview with the taxpayer and enter on Form 13614-C prior to return preparation.

IRS-certified quality reviewer: Follow the site’s established procedures to correct errors found on Form 13614-C and on the tax return. After making all corrections, the return is 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 intake and interview, and quality review process training. Please refer to Publication 5101, Intake/Interview and Quality Review Training, available in LLT and IRS.gov.

More training on the quality review process is in two other publications. Publication 5299, VITA/TCE Quality Review Refresher, strengthens 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 with Publication 5299 and provides VITA/TCE volunteers a how-to process for quality reviewing tax returns.

Also, all instructors, coordinators, return preparers and quality reviewers must pass the Intake/Interview & Quality Review certification test located on LLT. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest, as a tool to prepare for the certification test.

Maintaining Forms 13614-C

After the return is complete, partners/sites can return Forms 13614-C to taxpayers with a copy of their return. Some partners/sites keep Forms 13614-C until acceptance of tax returns. Site must securely destroy any retained Forms 13614-C by December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299.

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

Quality Review

Every site must use a complete quality review process confirming that tax law is correctly applied, and the tax return is free from error, based on the taxpayer interview and the available supporting documents. For a complete Quality Review Checklist see Publication 4012, VITA/TCE Volunteer Resource Guide.
An effective and complete quality review process must have the following critical components:

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

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 level of the return they are reviewing (including any specialty levels).

**Self Review (volunteer reviews a return they prepared) is not allowed. All returns must be quality reviewed by another volunteer certified to the level required for the return.**

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 used at a Virtual VITA/TCE model site.
- The site is not ensuring Form 13614-C is complete by checking that 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 give volunteers a detailed explanation of a correct intake and interview and quality review process, refer to IRS.gov to download Publication 5353, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees.
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 and receives a copy of the prepared tax return.

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

- Original photo identification (ID) for the taxpayer (and spouse, if married filing jointly); 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 acceptable documents for photo identification and to confirm a TIN. Publication 4299 also offers exceptions for validating taxpayer identities subject to coordinator approval.

Examples of not meeting QSR 3:

- IRS-certified volunteers are not confirming taxpayers’ identities using acceptable documentation and no exception applies.
- Not confirming the taxpayer's identity (and spouse, if married filing jointly) using original photo identification.
- Not confirming TIN for everyone listed on the tax return using acceptable documents.
- Not securing coordinator approval for exceptions to these requirements as mandated in Publication 4299.

The reviewer must explain to the coordinator the requirement to have a correct process in place to confirm taxpayers’ identities and taxpayer identification numbers (TIN). The reviewer must ensure that all volunteers are aware they must follow validation procedures prior to tax return preparation and before a taxpayer signs and receives a copy of the prepared tax return.

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 preparing a correct 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. The availability of key tax law reference materials supports 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 seven business days after IRS issuance. VTA and QSRA are emailed out systemically to volunteers listed as site coordinators. The Alerts are also available 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 must promptly help the coordinator download the reference materials. 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.

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**QSR 5: VOLUNTEER AGREEMENT**

Annually, all volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification. 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, name, and address, using government-issued photo identification. The partner must also confirm the volunteer has passed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. Every volunteer’s Form 13615 must be certified prior to their volunteering at a VITA/TCE site. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact, as appointed by the partner.

The approving official must confirm volunteers’ identities, names, and addresses using government-issued photo identification (ID), when reviewing and signing Forms 13615. SPEC partners and coordinators can review volunteers’ government-issued photo ID electronically. Verify volunteers’ identities 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 taking part 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. SPEC does not allow the use of volunteer nicknames in the tax preparation software.

Volunteers’ names and addresses in LLT must match their government-issued photo ID. Advise volunteers to update their My Account page in LLT with their valid name and address.

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 do not have to sign Form 13615 for their minor children if the VITA/TCE High School program has an alternative consent requirement.

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** - 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 you gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.
- 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 programs.
- VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

Copies of Forms 13206, Volunteer Assistance Summary Report, or similar list with the same information, should be available at the partner or site location with the required information for each volunteer verifying 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 combined 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 do not have to keep 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 (having the same information).
- Sent Form 13206, or partner created list, to the local SPEC territory office.
- Submitted completed Form 13615 for CE Credits

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

For volunteers requesting CE credits, Form 13615 must be signed in both the certification section and the CE credit section. For more information see Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.

Volunteers must report unethical behavior at a VITA/TCE site by emailing SPEC headquarters at wi.voltax@irs.gov and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individuals full name, date the incident occurred, and the number of taxpayer’s affected by the violation if applicable.

Publication 4836 (en-sp), VITA/TCE Free Tax Programs (English and Spanish), also referred to as the “VolTax” poster, must be 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. Publication 4836 is an electronic only product and sites will need to print and post for in-person service. Form 13614-C, Intake/Interview & Quality Review Sheet, and Publication 730 (en-sp), Important Tax Records Envelope (VITA/TCE), also include the VolTax email address.

**Examples of not meeting QSR 5:**

- The volunteer or the partner’s approving official did not sign and date Form 13615 prior to the volunteer working at the site.

The reviewer must explain to the coordinator the requirement for the volunteer(s) to electronically sign, date, and print their Forms 13615 via LLT agreeing to adhere to the VSC. Volunteers must also show a government-issued photo ID as proof of identity to the partner’s approving official for validation. The approving official must certify (sign and date) Form 13615, verifying the volunteer’s identity, name and address, and that the volunteer completed the required VSC certification. Coordinators must verify all volunteers and the partner’s approving official signed and dated the Forms 13615.
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, the taxpayer (and spouse, if married filing jointly) must sign Form 8879, IRS e-file Signature Authorization. While IRS requires this form be retained for three years by commercial preparers, VITA/TCE sites received a waiver from this requirement for Form 8879 and supporting documents. Volunteers do not send Forms 8879 to the IRS.

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 allows the taxpayers the opportunity to read the important declaration prior to submission of 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.
- Promptly notify taxpayers if any other problems with tax return processing.
- For filing paper returns, provide the taxpayer with a completed tax return and the correct mailing address for the IRS center that processes paper tax returns.

Volunteers must 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 changes 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 coordinators 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 retrieval of 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 must 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.

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 must make available to all taxpayers who seek services at the site the current Publication 4053 (en-sp), Your Civil Rights are Protected (English and Spanish Version), 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, offer Publication 4454, Your Civil Rights are Protected.

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

Publication 4454, Your Civil Rights Are Protected, is an optional brochure designed to notify taxpayers of their civil rights when the site cannot provide tax preparation services (for example, lack of information to prepare the return, the return is not within scope of the VITA/TCE program).

Using Publication 730 (en-sp) or the Tax-Aide envelope as the source for notifying the taxpayers of their civil rights is not acceptable. This product offers 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 promptly gives the coordinator Publication 4053 (en-sp) or has them contact their RM to assist in ordering products. If a Tax-Aide site does not have a current D-143 poster, the reviewer will give them 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)

All tax returns prepared by VITA/TCE sites must include the correct site identification number (SIDN). E-file administrators should set tax software defaults to make sure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their local SPEC territory office to make sure they are using the correct SIDN.

For sites using TaxSlayer, the SIDNs are assigned in the Preparer(s) Setup Menu. TaxSlayer allows the Site Administrator to “Pull from Office”, as this populates the SIDN that is sent from SPEC to TaxSlayer with the software order. If the site is an ad hoc site, then follow the Pro Online Ad Hoc Site set up instructions. For more 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, the site coordinator must correct or input the SIDN on all non-networked computers and any non-transmitted tax returns. The reviewer gives the correct SIDN, assists in editing the Preparer(s) Set up and educates the coordinator on the importance of using the correct SIDN on all tax returns prepared by the site. The reviewer notifies the TM and RM at once.

**QSR 9: CORRECT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN)**

All tax returns prepared by VITA/TCE sites must include the correct electronic filing identification number (EFIN). All partners must use the online IRS e-file application process found 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 Signature Authorization.

For sites using TaxSlayer, the software populates with the EFIN 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 site continues to use the EFIN of the main site.

**Examples of not meeting QSR 9:**

- The site is using an incorrect EFIN.

The reviewer gives the correct EFIN and helps the coordinator in setting the correct defaults. The reviewer tells the coordinator to contact TaxSlayer at once 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 approved exceptions, the reviewer must notify the TM or RM at once. The reviewer informs the coordinator about the licensing agreement, explains that the software cannot be used to prepare tax returns, and advises 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 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 encrypted and password protected wireless internet connection.

- 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 7216 required consent notices.
• Limiting volunteer access privileges to the tax software based on assigned roles.
• Generally 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 taxpayers 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 for volunteers to display their names, which is available from the RM. Virtual sites can use electronic means to give the volunteers’ names to the taxpayers.

**Examples of not meeting QSR 10:**

- The site does not have a security plan in place.
- Computers and wireless internet connections are not encrypted and password protected.
- Equipment is not 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 generally 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 explains the proper procedures as outlined in Publication 4299 and helps 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 13614-C, Intake/Interview & Quality Review Sheet
Form 13614-C, Intake/Interview & Quality Review Sheet (available in multiple languages)
Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs
Form 13615 (sp), Volunteer Standards of Conduct Agreement - VITA/TCE Programs
Form 14446, Virtual VITA/TCE Taxpayer Consent
Form 14446, Virtual VITA/TCE Taxpayer Consent (available in multiple languages)
Publication 17, Your Federal Income Tax (for Individuals)
Publication 4012, Volunteer Resource Guide
Publication 4053 (en-sp), Your Civil Rights are Protected
Publication 4053, Your Civil Rights are Protected (available in multiple languages)
Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
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 5299, VITA/TCE Quality Review Refresher
Publication 5310, VITA/TCE Tax Return Quality Review Job Aid
Publication 5324, Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees
Publication 5325, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers
Publication 5353, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees
Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers
Publication 5450, VITA/TCE Site Operations
Quality and Tax Alerts for IRS Volunteer Programs
Where to File Paper Tax Returns

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