IRS Volunteer Quality Site Requirements

A guide to ensure the quality and accuracy of tax return preparation and consistent operation of sites.
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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 operation of sites. The QSR are required to be communicated to all partners and volunteers to ensure IRS and partner-mutual quality objectives are achieved.

Site Reviews
Site Review Forms and Measures
Relationship managers (RM) and partners who perform Field Site Visits (FSV) and Remote Site Reviews (RSR) will use Form 6729-D, Site Review Sheet. SPEC shoppers and Quality Statistical Sample (QSS) reviewers will use Form 6729, QSS Site Review Sheet. The measured questions, which are shown in bold text on Form 6729 and Form 6729-D, are used to measure the site’s adherence to the QSR. Partners are encouraged 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.

SPEC’s methodology for measuring a site’s adherence to the QSR is based on how many of the ten QSR were met during the site review. 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 a non-compliant QSR is identified while SPEC or partner reviews are being conducted, corrective action(s) should be taken immediately. The primary goal is to work with the coordinator and assist them in becoming compliant as soon as possible. The reviewer should provide the coordinator the assistance and support necessary to meet the QSR including discussions, counseling, and/or mentoring.

If the QSR cannot be immediately corrected, SPEC shoppers, QSS reviewers, and RM 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 identify any non-compliant QSR during their reviews, should contact their RM to advise of any corrective actions taken. Corrective actions must be taken immediately, but no later than seven calendar days after identified, depending on the severity of the non-compliance issue.

Violation of Volunteer Standards of Conduct #1, Follow the Quality Site Requirements
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.

Additional 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 within this document.
QSR 1: Certification

- New volunteers are required to take the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. Annually, all VITA/TCE volunteers must pass a 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.

- New volunteer instructors, preparers, coordinators and quality reviewers must review Publication 5101, Intake/Interview & Quality Review Training. Returning volunteers working in these same positions are encouraged to review Publication 5101. Annually, all volunteer instructors, preparers, coordinators, and quality reviewers must pass the Intake/Interview & Quality Review certification test. RM are required to ensure their partners and/or coordinators receive or have access to Publication 5101. 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 are required to certify in tax law prior to conducting tax law related tasks. Tax law certification is required annually. Volunteers who do not provide assistance with tax law related issues (i.e. greeters, receptionists, equipment coordinators, etc.) are not required to certify in tax law.

- All tax law instructors are required to certify in tax law at the Advanced level or higher.

- All IRS-certified volunteer preparers are required to prepare tax returns that are within scope of the VITA/TCE programs. 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. The definition of 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 the certification level the volunteer has achieved. If the site is preparing tax returns at levels above the Basic certification level, the IRS-certified volunteer preparer’s certification level must be equivalent to the level needed to prepare these returns.

- All designated and peer-to-peer quality reviewers are required to be certified in tax law at the Basic level or higher (based on the complexity of the returns). If any preparers at the site are above the Basic tax law certification level and preparing returns with tax issues higher than the Basic level, at least one quality reviewer must be at the same or higher certification level.

- New: All coordinators and alternate coordinators are required to complete the Site Coordinator Training and new Site Coordinator Test certification prior to performing any site coordinator duties. Site Coordinator Training is an annual requirement. Publication 5088, Site Coordinator Training, is available on Link & Learn Taxes or IRS.gov and can be used in face-to-face training and for 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 at the sites.

- New: All Coordinators and alternate coordinators must certify by passing the new Site Coordinator Test with a passing 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 are required to exercise due diligence by having a method to verify training certification the day the volunteer reports to the site. Coordinators are required to develop a process
to ensure volunteers are preparing and/or quality reviewing tax returns based on their appropriate level of certification.

- Coordinators and/or alternate coordinators are required to be available while the site is in operation. Coordinators and/or alternates must be available either physically at the site or via phone or other electronic means.

- For VITA/TCE tax law certification, volunteers are required to certify at either the Basic or Advanced level based on the level of tax returns they will be preparing at their site. Volunteers may take additional specialty certifications. AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to be certified at the Advanced level.

- Volunteers must first certify at the either Basic or Advanced level before taking the additional specialty modules for Puerto Rico.

- Volunteers must first certify at the Advanced level before taking these additional specialty modules:
  - Military
  - International

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

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

- **New:** 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 as well as more complex tax situations encountered at sites. Upon passing this test, volunteers will be considered certified at the Advanced level. Volunteers are not required to certify in Basic or Advanced before taking this test. In addition, the volunteers are required to 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 Credits.

- Federal Tax Law Update Test for Circular 230 Professionals - 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 are required to certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. The Federal Tax Law Update Test for Circular 230 Professionals is optional. Volunteers who want additional training can choose the traditional certification paths available to all new and returning volunteers.

  Once the required certifications for the Federal Tax Law Update Test for Circular 230 Professionals are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE programs. Volunteers certifying only in this tax law certification are not eligible for Continuing Education Credits.
**Note:** 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. For more information about the Federal Tax Law Update Test for Circular 230 Professionals certification requirements refer to Publication 1084 or Publication 4396-A.

**Required Training for Volunteer Positions**

New volunteers must complete the Publication 4961, VITA/TCE Volunteer Standards of Conduct (VSC) - Ethics Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass the VSC certification test.

New IRS-certified volunteer preparers and coordinators must complete Publication 5101, Intake/ Interview & Quality Review Training. All IRS-certified volunteer preparers and coordinators must pass the Intake/Interview & Quality Review certification test.

Volunteers preparing or quality reviewing tax returns, and volunteers addressing tax law questions or issues must pass either the Basic, Advanced, Qualified Experienced Volunteer, or Federal Tax Law Update Test for Circular 230 Professionals certifications.

<table>
<thead>
<tr>
<th>Volunteer Position</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Coordinator and alternate coordinators:</strong> All coordinators and alternate coordinators are required to complete the Site Coordinator Training annually.</td>
</tr>
<tr>
<td><strong>New:</strong> All coordinators and alternate coordinators must certify by passing the new Site Coordinator Test with a passing 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 &amp; Learn Taxes or Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.</td>
</tr>
<tr>
<td>Tax law certification is required if the coordinator will be preparing tax returns, correcting rejects, conducting quality reviews, or providing tax law assistance. Certification level is based on the complexity of the returns the coordinator will prepare and quality review.</td>
</tr>
<tr>
<td><strong>Instructor:</strong> Tax law certification at the Advanced level or higher (includes Federal Tax Law Update Test for Circular 230 Professionals or Qualified Experienced Volunteer certifications) is required for volunteer instructors.</td>
</tr>
<tr>
<td><strong>Return Preparer:</strong> Tax law certification at the Basic level or higher (includes Federal Tax Law Update Test for Circular 230 Professionals or Qualified Experienced Volunteer certifications) is required based on the level of complexity of the returns they will prepare.</td>
</tr>
<tr>
<td><strong>Quality Reviewer:</strong> Tax law certification at the Basic level or higher (includes Federal Tax Law Update Test for Circular 230 Professionals or Qualified Experienced Volunteer certifications) is required based on the level of complexity of the returns they will quality review.</td>
</tr>
<tr>
<td><strong>Screeners:</strong> Tax law certification required for screeners who answer tax law questions – Basic level or higher required based on the complexity of tax law questions answered.</td>
</tr>
<tr>
<td><strong>Greeters and interpreters:</strong> Tax law certification is not required for Greeters and Interpreters who do not answer tax law questions.</td>
</tr>
</tbody>
</table>
Note: SPEC requirements may be different from partners’ 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 Advance tax law certification level, even if they are not providing tax law advice, or preparing or correcting 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 VITA/TCE partners or coordinators are required to submit their volunteer lists to their SPEC territory by February 3rd, but no later than February 15th for sites that open after February 3rd. A new report must be submitted on the 3rd of each month to list new volunteers not previously reported. The partner created list must include the same information for the volunteers as the Form 13206 requires. It must also 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 SPEC territory, even if they work at more than one site.

The Form 13615 is not valid until the site 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:

New: Coordinators and alternate coordinators have not passed the Site Coordinator Test with a score of 80% or higher prior to the opening of the site. 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 new certification test is available on Link & Learn Taxes or IRS paper test, 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 finish completing 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 is required to 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 arrangements must be made for the returns to be reviewed by an IRS-certified volunteer. These volunteers cannot prepare any other tax returns. Care should be given when informing the remaining taxpayers that the site must close for the day. An alternative to closing the site could be to solicit the assistance of an IRS-certified volunteer preparers from other sites. If this is not possible, the remaining taxpayers should be given information for other local VITA/TCE site locations that can assist 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 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 can be verified and Form 13615 is provided to the partner or SPEC territory office.

**QSR 2: Intake/Interview & Quality Review Process**

**Intake and Interview**

All sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS-certified volunteer. Form 13614-C, Intake/Interview & Quality Review Sheet, guides the IRS-certified volunteer preparer through the interview with the taxpayer and allows them to gather all necessary information for an accurate return to be prepared. 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 sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS-certified volunteer. All IRS-certified volunteer preparers are required to 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 programs and the volunteer’s certification level. If the return is not within the scope for VITA/TCE, the taxpayer will need to 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 appropriate certification level or to another site that prepares returns at that certification level.

Note: Partners may attach an addendum to the Form 13614-C to ask additional questions but cannot create their own version of this form for use. 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 programs and determining 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 appropriate level.
- Verify the identity of the taxpayer (and spouse, if applicable) 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” 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 shaded section for individuals listed on the return.

• Explain the tax preparation process and encouraging the taxpayer to ask questions throughout the interview process.

• Exercise due diligence by using probing questions to ensure complete information is gathered.

**Note:** During the Intake/Interview process, only an IRS-certified volunteer preparer can review, correct, and/or clarify tax related information.

**Due Diligence**

All IRS-certified volunteers are required to exercise due diligence. Volunteers are required to do their part when preparing or quality reviewing tax returns to ensure the information on the tax return is correct and complete.

This includes confirming a taxpayer’s (and spouse, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, IRS-certified volunteers can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for accuracy, volunteers should ask themselves if the information is unusual or questionable. Follow-up questions are required when these types of items are identified.

If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return.

**Additional Requirements for Virtual VITA/TCE Model**

The Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes. For more information on the Virtual VITA/TCE model, see Publication 4396A and Publication 4299.

In addition to using Form 13614-C, the Virtual VITA/TCE model requires the use of Form 14446, Virtual VITA/TCE Taxpayer Consent. During the intake process, the virtual procedures must be explained to the taxpayer and they must agree to participate in the non-traditional process. Taxpayers retain pages one and two of Form 14446, which contain the site contact information. Page three of Form 14446 must be signed and dated by the taxpayer (and spouse, if applicable) agreeing to this non-traditional process, and this page is shared with the IRS-certified volunteers preparing and quality reviewing the tax return at the virtual location(s).

**Quality Review**

A Quality Review must be performed on all returns. Returns are required to be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or a peer-to-peer review comply with this requirement. Self-review is not an approved method.

Quality reviewers must use the Quality Review Checklist found in Publication 4012.
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.

An effective and thorough Quality Review Process must contain the following critical components:

- Engaging the taxpayer’s participation in the quality review to solicit their understanding and agreement to the facts of the return.
- Verifying all items listed in the Quality Review Checklist located in P4012.
- Using the complete Form 13614-C, Intake/Interview & Quality Sheet.
- Reviewing supporting documentation, and other information provided by the taxpayer to confirm all items were entered correctly on the return.
- Reviewing tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Advising taxpayers of their responsibility for information on their return and by signing the return, they 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.

**Required certification: Quality Reviewers**

Quality reviewers must be certified at or above the complexity level of the return (including the specialty levels).

**Quality Review Methods**

Designated Review – An IRS-certified volunteer is 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;
- Good communication skills and the ability to explain tax law and how it applies to taxpayer(s);
- Tact in dealing with taxpayers and volunteers when errors are identified.

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.

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

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

IRS developed Form 13614-C, Intake/Interview & Quality Review Sheet, for use in the Intake/Interview and Quality Review processes at VITA/TCE sites. Form 13614-C is revised annually to incorporate tax law changes and process improvements. Only the current year revision is approved for use.

**Part I through V**

Generally, the taxpayer completes Parts I – V (pages 1 thru 3) providing basic factual information needed to prepare an accurate tax return.

An IRS-certified volunteer preparer must then:
Interview the taxpayer.
Review with their completed Form 13614-C.
Ensure that all items are addressed (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.

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

An IRS-certified volunteer preparer completes this section. It contains questions to facilitate tax law determinations for dependency, filing status, and qualified tax credits. The volunteer is required to 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 who may be assigning or selecting the tax return for preparation must understand how to identify the certification level which may be 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 is required to seek assistance.

An IRS-certified volunteer preparer will determine 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 will ensure taxpayers are not 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 or 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. If an error is identified on the tax return, it should 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 and Quality Review Training**

All new volunteers (greeters, client facilitators, coordinators, return preparers, quality reviewers, and instructors) are required to take training that explains the Intake/Interview & Quality Review Process. This training is offered on Link & Learn Taxes and is incorporated into the Volunteer Standards of Conduct (Ethics) Training, in Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest.

In addition, all instructors, coordinators, return preparers and quality reviewers are required to pass a test related to Intake/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. Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged 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, was designed to be used in conjunction with Publication 5299 and provides VITA/TCE volunteers an outline of how-to quality review a tax return.

**Disposition of Form 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 sheet 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.

**Maintaining Information**

If partners need to maintain the Form 13614-C for anything other than tax return preparation, they must secure taxpayer consent using a notice to use and a notice to disclose their information. The notices must be signed by the taxpayer 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 4299.

**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 site. The reviewer will explain to the coordinator the requirement to use a correct intake and interview process for all tax returns prepared.

The site is not ensuring the Form 13614-C is complete by making sure all questions in Parts I-VI 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” shaded section on page one 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 will explain the requirements for a correct quality review process.

To educate volunteers on components of a correct intake/interview and quality review process, contact your SPEC RM for a copy of Publications 5101, 5299, 5310 and 5353, which explain the process in detail.

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

Coordinators are required to have a process in place to confirm taxpayers’ identities. This process must include using acceptable documents to confirm taxpayers’ identities by reviewing:

- Photo identification (ID) for primary and secondary taxpayers; and
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return.
Volunteers must validate taxpayers’ identities and Taxpayer Identification Numbers (TIN) prior to preparing 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.

**QSR 4: Reference Materials**

All sites are required to have, in paper or electronic form, the following reference materials available for use by VITA/TCE 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 and Quality Site Requirement Alerts or CyberTax Alerts issued by Tax-Aide

The use of reference material is an important key to producing an accurate tax return. As an example, many errors in tax return preparation occur during the determination of filing status, eligible dependents, and eligibility for tax credits. Each of these determinations can be made by following one of the flow charts or decision trees in Publication 4012. Having the key tax law reference materials available helps to foster the use of these resources and thus minimizes return errors.

IRS SPEC views security as a high priority at VITA/TCE sites and now requires the coordinator to have access to the Publication 4299 at the site in case security issues arise during operating hours.

Coordinators are required to have a process in place to ensure all Volunteer Tax Alerts or CyberTax Alerts and Quality Site Requirement Alerts have been reviewed and discussed with all volunteers, 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 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. RM can also provide instructions on how to download an electronic copy of the required resources.

QSR 5: Volunteer Agreement

All volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to 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. In addition, Form 13615 is required to be certified (signed and dated) by the partner’s approving official. This approving official can be the coordinator, sponsoring partner official, instructor or IRS contact, as designated by the partner. This validates 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.

New: The approving official is required to 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 programs. Government-issued photo 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 volunteering at or for 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 nicknames in the tax preparation software is not allowed.

New: Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, now includes a signature line for parents and/or guardians, to grant permission for their minor children to volunteer in VITA/TCE programs. Exception: Parents and/or guardians will not be required to sign Form 13615 for their minor children if the VITA/TCE High School-based Program has an alternative consent requirement.

By signing and dating Form 13615, volunteers are agreeing to the following standards and must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refunds as payment for federal or state tax return preparation from customers (taxpayers).
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.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Copies of Forms 13206, or a 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 is required to 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 is required to secure Form 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

Partners are no longer 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, Volunteer Assistance Summary Report, or partner created listing (containing the same information); and
- Forwarded the Form 13206, or partner created list, to the SPEC territory office.

Partners can destroy the forms or choose to give Forms 13615 back to the volunteers.

**Note:** For volunteers requesting Continuing Education (CE) Credits, the Form 13615 needs to bevalidated 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.

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 is to facilitate awareness of the opportunity to make a referral 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. Unethical behavior at a VITA/TCE site should be referred to SPEC HQ at wi.voltax@irs.gov and to the SPEC territory office.

Please refer to Publication 1084 and Publication 4961 for additional information.

**Examples of not meeting QSR 5:**

Form 13615 has not been signed and dated by the volunteers and partner’s approving official prior to the volunteers working at the site. Volunteers will need to secure a copy of their Form 13615, sign and date it agreeing to adhere to the VSC and submit the Form 13615 and 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, Form 13615 can be printed and electronically signed and dated by the volunteer. 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 are required to verify Forms 13615 were 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. The consequences may include:

- Terminating the partnership between the IRS and sponsoring organization;
- Discontinuing IRS support;
- Revoking or retrieving the sponsoring organization’s grant funds;
- Deactivating IRS Electronic Filing Identification Number (EFIN);
- Removing all IRS products, supplies, and loaned equipment from the site;
- Removing all taxpayer information;
- Disallowing use of IRS-SPEC logos; and/or
• Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.

VSC violations or other inappropriate activities can be reported by volunteers, taxpayers, or others visiting the site by using the external referral process. SPEC encourages everyone who sees unethical or suspicious behavior to report the incident(s) via the external referral process. To report unethical behavior, e-mail IRS at wi.voltax@irs.gov. Coordinators and partners are asked to also contact their SPEC RM to report the violations or inappropriate activities. Publication 4836 (EN/SP), VITA/TCE Free Tax Programs (VolTax poster), provides instructions for reporting inappropriate activities.

QSR 6: Timely Filing of Tax Returns

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

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

Based on this waiver, all VITA/TCE sites are required to secure the taxpayer’s (and spouse, if applicable) signature on Form 8879. The signed Form 8879 is given 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 exceptions for securing signatures on Form 8879.

Actions required to guarantee tax returns are filed timely include:

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

An attempt should be made to resolve all rejects as soon as possible. Reasonable attempts are required to be taken to inform the taxpayer within 24 hours if a reject cannot be corrected.

The taxpayer must sign a corrected Form 8879, if the reject is corrected and there is a change of more than:

• $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 submitting 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.
- Providing taxpayers with the correct mailing addresses for processing centers for paper returns.
- Promptly notifying taxpayers of problems concerning 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 contact their RM to assist with instructions on timely filing of tax returns.

**QSR 7: Civil Rights**

Title VI of the Civil Rights Act of 1964 information must be available to all taxpayers who seek services at the site. The taxpayer must have access to the civil rights information even if a tax return is not completed.

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, they must be referred to the contact information on Publication 4053 (EN/SP). If taxpayers request the information in writing, they can be provided Publication 4454, Your Civil Rights are Protected, if available.

In addition to the Publication 4053 (EN/SP) and the Tax-Aide D-143, all VITA/TCE sites serving Chinese, Korean, Russian, Spanish, and/or Vietnamese Limited English Proficient (LEP) taxpayers must make available Publication 4053 in Chinese (CN), Korean (KR), Russian (RU) and/or Vietnamese (VN) languages. These posters are available electronically on IRS.gov.

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

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 made 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 RM 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 are required to use the online IRS e-file application process located in E-Services 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 re-setting 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

All security, privacy, and confidentiality guidelines as outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, are required to be followed. 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 serves as the resource document for providing guidance on securing personally identifiable information (PII) shared by taxpayers, volunteers, and partners as well as guidance on protecting the privacy of taxpayers', volunteers', and partners' PII.

All coordinators are required to 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 deposing of the information.
- Securing IRC Section 7126 consent notices as required.
- Limiting volunteer access in the tax software outside of site operating hours.

To help prevent identity theft at VITA/TCE sites, IRS-certified volunteers are required to wear or display name identification to the taxpayers they assist, including work identification badges, IRS name badges, Tax-Aide name badges, or similar identification. At a minimum, this must include the 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. The volunteer identification badge does not need to be updated annually unless the information on the volunteer identification badge has changed. However, wearing an identification badge does not serve as proof of the volunteer's certification.

Privacy and Confidentiality – Key Principles

- To maintain program integrity and provide for reasonable protection of information provided by the taxpayers serviced through the VITA/TCE Programs, it is essential that partners and volunteers adhere to the strictest standards of ethical conduct and the following key principles.
Partners must ensure site coordinators are aware of security requirements covered in Publication 4299 and hold discussions with volunteers at the sites to review the requirements.

Partners and volunteers must keep confidential the information provided for tax return preparation.

Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.

Partners using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure the taxpayer’s consent to use or disclose their data.

Partners and volunteers must delete taxpayer information on all computers (both partner-owned and IRS loaned) after filing season tax return preparation activities are completed.

Partners and site coordinators must keep confidential any personal volunteer information provided.

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 properly retained and protected.

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

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

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

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, QSS Site Review Sheet

Form 6729D, 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
Form 15273, Virtual VITA/TCE Plan
Publication 17, Your Federal Income Tax for Individuals
Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook
Publication 1101, Application Package and Guidelines for Managing a TCE Program
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 4390, VITA/TCE Computer Loan Program
Publication 4396-A, Partner Resource Guide
Publication 4454, Your Civil Rights are Protected
Publication 4473, IRS Computer Loan Program Welcome Package
Publication 4557, Safeguarding Taxpayer Data
Publication 4600, Safeguarding Taxpayer Information
Publication 4836 (EN/SP), VITA/TCE Free Tax Programs
Publication 4961, VITA/TCE Volunteer Standards of Conduct Training – Ethics Training
Publication 5027 (EN), Identity Theft Tool Kit
Publication 5027 (SP), Identity Theft Tool Kit
Publication 5088, Site Coordinator Training
Publication 5101, Intake/Interview & Quality Review Training
Publication 5140, Job Aid: Partner Site & Return Reviews