

Quality Site Requirements for Alternative Filing Models

for SPEC Partners and Employees

Introduction

The purpose of the Quality Site Requirements (QSR) is to ensure quality and accuracy of tax return preparation and consistent operation of sites. The QSR are required to be communicated to all volunteers and partners to ensure mutual IRS and partner objectives are met. Although the QSR were originally written with the traditional Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) site models in mind, the requirements still apply to the Alternative Filing Models when appropriate.

The chart below is a quick guide describing how the QSR apply to the two Alternative Filing Models: Virtual VITA/TCE and Facilitated Self-Assistance. For more thorough guidance refer to the Publications outlined below.

QSR Applicable to Virtual Sites and Facilitated Self-Assistance (FSA)

- For a complete description of each QSR refer to Publication 5166, Quality Site Requirements (QSR).
- Virtual VITA/TCE sites offer free tax preparation services where some part of the tax return preparation process (intake, preparation, or quality review) is conducted in a non-face-to-face environment. For a more in-depth description of options for a Virtual Site and how to set one up refer to Publication 5450, 2021 VITA/TCE Site Operations.
- Refer to Publication 4299, Privacy, Confidentiality and Civil Rights – A Public Trust, for security requirements for non-face-to-face (virtual) communications.
- FSA Sites can be stand-alone, fusion (co-located with a traditional site) or remote (taxpayer can prepare the return from any computer with internet and assistance is provided remotely; there is not a physical site).

Quality Site Requirement	VITA/TCE Virtual Sites	Facilitated Self Assistance Sites
QSR #1 Certification	Same as traditional.	Same as traditional.
QSR #2 Intake/Interview & Quality Review Process	<p>Intake/Interview - Same as traditional, except the interview can be conducted remotely using phone or other communication technology.</p> <p>Quality Review - Same as traditional, except the discussion can be conducted remotely using phone or other communication technology.</p> <p>Virtual Sites are required to explain the Virtual process to the taxpayer, complete Form 14446, Virtual VITA/TCE Taxpayer Consent, and secure the taxpayer's (and spouse, if applicable) signature on Form 14446.</p>	Taxpayers prepare their own tax return therefore, the Form 13614-C, Intake/Interview & Quality Review Sheet, and the IRS Intake/Interview & Quality Review Process is not required.
QSR #3 Confirming Photo Identification and Taxpayer Identification Numbers (TIN)	<p><u>Non-100% Virtual Process:</u> Since the taxpayers and spouse, if applicable, will not be present throughout the return preparation process they must provide photo ID and verification of taxpayer identification numbers a minimum of two times: (1) At the Intake Site when they provide the documents for return preparation; and (2) At the time they sign the Form 8879, IRS e-file Signature Authorization, and/or are provided a copy of their return.</p> <p><u>100% Virtual Process:</u> Photo ID and/or an assigned password/identifier must be verified at each step in the process when a new contact is made with the taxpayer that involves a discussion of taxpayer data and at the time they sign the Form 8879, IRS e-file Signature Authorization, and/or are provided a copy of their return.</p>	Taxpayers prepare their own tax return.
QSR #4 Reference Materials	Same as traditional.	Same as traditional. IRS tax-law certified volunteers answering tax law questions for FSA remote assistance must have access to the required reference material.

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<p>QSR #5 Volunteer Agreement</p>	<p><u>Non-100% Virtual Process:</u> Same as traditional. Publication 4836, VITA/TCE Free Tax Programs, must be posted at all locations the taxpayer visits during the process.</p> <p><u>100% Virtual Process:</u> Publication 4836, VITA/TCE Free Tax Programs, must be made available to all taxpayers who seek service from the "site".</p>	<p>Same as traditional. Publication 4836, VITA/TCE Free Tax Programs, must be made available to all taxpayers who seek service from the "site".</p>
<p>QSR #6 Timely Filing</p>	<p>Same as traditional. Virtual VITA/TCE sites must have a secured method for obtaining signed Forms 8879.</p>	<p>Taxpayer's responsibility.</p>
<p>QSR #7 Civil Rights (Title VI) Information</p>	<p><u>Non-100% Virtual Process:</u> Same as traditional. The Civil Rights information (Publication 4053 or Publication 4454, Your Civil Rights Are Protected) must be posted at all locations the taxpayer visits during the process.</p> <p><u>100% Virtual Process:</u> The Civil Rights information (Publication 4053 or Publication 4454, Your Civil Rights Are Protected), must be sent or made available to all taxpayers who seek service from the "site".</p>	<p>Same as traditional. The Civil Rights information must be made available to all taxpayers who seek service from the "site".</p>
<p>QSR #8 Correct Site Identification Number (SIDN)</p>	<p>For Virtual VITA/TCE returns, the SIDN is assigned to the site where the return is prepared. Exceptions to this policy can be granted by the SPEC territory manager and must be included in the Publication 15273, Virtual VITA/TCE Plan.</p>	<p>The software vendor determines the method for assigning credit to SPEC partners, including embedding the SIDN in the FSA URL.</p>
<p>QSR #9 Correct Electronic Filing Identification Number (EFIN)</p>	<p>EFIN is assigned to the site that prepares and transmits the return.</p>	<p>This is not a measured requirement for FSA.</p>
<p>QSR #10 Security</p>	<p>Same as traditional. Volunteers must identify themselves, with first name and first initial of last name, when</p>	<p>Same as traditional. Sites must have an automatic or manual process to clear the cache to remove future access to taxpayer data on the site's computers.</p>

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	<p>they have remote/virtual contact with a taxpayer.</p> <p>If the taxpayer grants consent to any use or disclosure of their tax return information applicable under IRC 7216, and the taxpayer will not be physically present during the return preparation process, generally a signed consent must be secured at intake.</p>	<p>FSA Remote volunteers must identify themselves, with first name and first initial of last name, when they have contact with a taxpayer via phone, email, chat, etc.</p>