

Quality Statistical Sample Review Results

for SPEC Partners and Employees

Introduction

Stakeholder Partnerships, Education and Communication (SPEC) provides oversight of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program. The VITA/TCE program offers free tax return preparation assistance for low- to moderate-income taxpayers, seniors, persons with disabilities, those with limited English proficiency and Native Americans. SPEC's partners have assisted taxpayers in underserved communities for over 50 years under the VITA/TCE program.

During the 2025 filing season, dedicated SPEC partners supported more than 9,500 VITA/TCE sites, with more than 76,000 volunteers. VITA/TCE sites prepared and filed over 2.8 million federal tax returns across the country.

SPEC partners remained dedicated to the cause and made return accuracy a priority.

Quality Statistical Sample (QSS) Reviews – Return Accuracy

QSS reviews measure the accuracy of return preparation at VITA/TCE sites nationwide. SPEC uses QSS reviews to verify correct tax law application by evaluating the intake and interview process, the taxpayer's original source documents and the completed tax return. For additional information, see Internal Revenue Manual (IRM) 22.30.1.3.8, VITA/TCE Return Preparation Accuracy.

While SPEC conducts various oversight reviews, QSS reviews are unique. They are the only method used to estimate the accuracy of tax returns prepared by VITA/TCE sites, and their results are the source of the externally communicated accuracy rate. It is important to note that QSS review results only represent the accuracy of VITA/TCE sites eligible for the review. For 2025, this includes sites that prepared at least 50 tax returns in 2024. Sites that prepared fewer than 50 tax returns in 2024, as well as new sites that opened for the first time in 2025, were not eligible for review and are not reflected in these results.

2025 QSS Review Sample Plan

The **2025 QSS Review Sample Plan** aims to statistically validate the accuracy of tax returns prepared at all eligible SPEC sites during the 2025 filing season¹. Developed with guidance from the IRS Statistics of Income (SOI) Division, the plan was based on these parameters:

- Industry Standard Validity: Estimates within 90% confidence and 5% precision
- Enterprise Level Estimate: All sites combined
- Stratified Sample Selection: By partner type (VITA/TCE) and by SPEC area (3)

A target sample of 50 VITA and 50 TCE sites was established, factoring in SPEC resource availability, historic accuracy, and desired confidence and precision levels. To mitigate the impact of anticipated site closures and/or inaccessibility within the sample, a slightly larger selection of 55 VITA and 55 TCE sites was initially chosen. Both the VITA and TCE sites were then allocated by area, using their respective production volumes from the previous filing season (2024) as a guide.

The site reviews were conducted throughout the 2025 filing season, beginning the week of February 2nd and concluding on the week of April 6th. All 2025 QSS reviews were officially completed by April 11th, 2025.

2025 Sample Plan Summary

Partner Type	Sample Plan		Final Review		
	Sites Selected (All)	Returns Planned	Sites Reviewed (In-Person)	Sites Reviewed (Remote)	Returns Reviewed (E-file Eligible)
VITA	55	165	19	33	57
TCE	55	165	26	28	76
All Partners	110	330	45	61	133

The 2025 QSS Review Sample Plan initially aimed for 110 site visits, with 3 returns randomly selected and reviewed per visit, totaling 330 planned return reviews.

Travel was significantly reduced starting February 24, 2025. Any trips already underway on that date continued, as did local travel for sites close to a QSS reviewer. In response to these changes, QPO developed a process for remote quality oversight reviews (QORs). These 2025 filing season remote QORs involved a site review conducted via Microsoft Teams or phone, but without tax return reviews. This was because traditional sites weren't set up to securely upload taxpayer source documents for QSS reviewer access.

Due to factors like weather, site closures, and reduced operating hours, SPEC couldn't visit some sites. Ultimately, QSS reviewers successfully reviewed at least two tax returns at 45 of the 110 unique sites in the original plan. From these 45 site reviews, 134 returns

were randomly selected. One return, with an AGI of \$0 (below the \$1 minimum for e-file eligibility), was excluded. This resulted in 133 successfully reviewed returns out of the 330 originally planned for the 2025 QSS review. Additionally, 61 sites were reviewed as QORs without any tax returns, and 4 sites did not open for the filing season.

2025 Filing Season QSS Review Results

2025 Weighted Estimates

Partner Type	Site Visits	Return Reviews	Accurate Returns	Estimated Accuracy Rate
VITA	19	57	55	97.66%
TCE	26	76	72	93.54%
All Partners	45	133	127	95.77%

The 2025 QSS Review showed outstanding accuracy, with 127 of the 133 tax returns reviewed being accurate. Once weighted, our results indicated that an incredible 95.77% of all tax returns prepared in eligible sites were accurately prepared by SPEC volunteers this filing season. This remarkable achievement truly highlights the dedication of our partners, sites and volunteers and directly benefits the taxpayers!

Weighted Estimate Notes:

- Weighted estimates represent the quality in sites that were eligible to be selected in 2025 and reviewed in person.
- Weighted estimates are based on a two-sided 90 percent confidence interval.
- SPEC is 90 percent confident that the true accuracy rate among all returns prepared in eligible VITA sites is between 92.65% and 99.60%.
- SPEC is 90 percent confident that the true accuracy rate among all returns prepared in eligible TCE sites is between 80.47% and 98.93%.
- SPEC is 90 percent confident the true accuracy rate among all returns prepared in all eligible SPEC sites (VITA and TCE) is between 89.83% and 98.74%.
- The review data suggests an unweighted (raw) accuracy rate of 95.49%.²

¹ VITA/TCE-level estimates will also be statistically reliable but may not be within desired precision.

² Although the 2025 QSS Review resulted in a 95.49% unweighted (raw) accuracy rate, the unweighted results may not represent the actual accuracy of returns prepared by the population of all eligible sites. For the estimate to be statistically valid, it should take into consideration the methodology used to sample the returns included in the estimate. Weighting is used to ensure that every sampled case has the appropriate amount of influence on the final estimate (See IRM 21.10.1.3.2.3, Weighted Sampling, for more information). The accuracy rate of 95.77% is weighted appropriately and reflects the method used to sample the specific sites and returns included in the 2025 QSS Review.