



Background: 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.

VITA/TCE Quality Site Requirements Applicable to Virtual Sites and Facilitated Self-Assistance (FSA)		
<ul style="list-style-type: none"> For a complete description of each QSR refer to Publication 5166, Quality Site Requirements (QSR). Virtual sites refer to VITA/TCE sites that prepare and/or quality review tax returns when the taxpayer is not physically present during the entire process. Virtual site is also defined as a VITA/TCE site that conducts non-face-to-face interviews during tax return preparation and/or quality review of the return. For a more in-depth description of a Virtual site and how to set one up refer to Publication 4396-A, Partner Resource Guide. 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 and interview process is not required.
QSR #3 Confirming Photo Identification and Taxpayer Identification Numbers (TIN)	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	Taxpayers prepare their own tax return.

	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.	
QSR #4 Reference Materials	Same as traditional.	Same as traditional. IRS-certified volunteers answering tax law questions for FSA remote assistance must have access to the required reference material.
QSR #5 Volunteer Agreement	Same as traditional.	Same as traditional. For FSA Remote the Publication 4836 , VITA/TCE Free Tax Programs, information must be available on the partner website where the taxpayer begins the remote return preparation process.
QSR #6 Timely Filing	Same as traditional. Virtual VITA/TCE sites must have a secured method for obtaining signed Forms 8879.	Taxpayer's responsibility.
QSR #7 Civil Rights (Title VI) Information	Same as traditional. The Civil Rights information must be posted at all locations the taxpayer visits during the process.	Same as traditional. For FSA Remote the Publication 4053 , Your Civil Rights are Protected, information must be available on the partner website where the taxpayer begins the remote return preparation process.
QSR #8 Correct Site Identification Number (SIDN)	For Virtual VITA/TCE returns, the SIDN is assigned to the site where the return is prepared. *	The software vendor determines the method for assigning credit to SPEC partners, including embedding the SIDN in the FSA URL.
QSR #9 Correct Electronic Filing Identification Number (EFIN)	For Virtual VITA/TCE returns, the EFIN is assigned to the site that prepares and transmits the return.	This is not a measured requirement for FSA.
QSR #10 Security	Same as traditional. Volunteers must identify themselves, with first name and first initial of last name, when they have remote/virtual contact with a taxpayer. 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.	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. 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.

*Exceptions to this policy can be granted by the SPEC Territory Manager and must be included in the Virtual VITA/TCE Program Plan.