

January 24, 2023

VITA/TCE Quality Site Requirements Alert

QSRA 2023-01 Quality Reviews

Message for Volunteers and Partners:

In Filing Season 2023, SPEC is resuming in-person reviews of volunteer return preparation sites.

Quality Statistical Sample (QSS) Reviews

SPEC's Quality Program Office (QPO) will conduct unannounced, in-person QSS reviews at selected site locations. QSS reviews are critical to the success of the VITA/TCE program and play an integral part in improving the quality and consistent performance of sites. The review process validates accuracy of returns and compliance with the Volunteer Standards of Conduct (VSC) and the Quality Site Requirements (QSR).

QSS reviews consist of:

- A site review using Form 6729, QSS Quality Review Sheet
- A minimum of three return reviews using Form 6729-R, QSS Return Review Sheet

During the return review process, QSS Reviewers will scan tax returns and supporting documentation. Once the return review is complete, all personally identifiable information (PII) is redacted.

SPEC Field Site Visits (FSV) and Remote Site Reviews (RSR)

SPEC tax consultants will conduct unannounced, in-person Field Site Visits and announced, scheduled Remote Site Reviews at selected site locations. FSV/RSRs are performed to assess the extent to which volunteer preparation sites adhere to the Volunteer Standards of Conduct (VSC) and Quality Site Requirements (QSR).

Field Site Visits consist of:

- A site review using **Form 6729-D, Site Review Sheet**
- One return review using **Form 6729-C, FSV Return Review Sheet**

Remote Site Reviews consist of:

- A site review using **Form 6729-D, Site Review Sheet**

If you have any questions about reviews this filing season, please contact your relationship manager.

Thank you for your continued commitment to quality and support of the VITA/TCE program.