

January 5, 2021

VITA/TCE Quality Site Requirement Alert

QSR 2021-01 Taxpayer and volunteer expired photo identification

Purpose

Guidance for volunteers and approving officials regarding taxpayer and volunteer expired photo identification.

Identified Issues

Some state governments have extended expiration dates on state photo identification for their residents. Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites may accept expired state issued photo identification according to state guidance as valid for the duration of the current filing season.

Message for Volunteers and Approving Officials

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

- Coordinators must have a process in place to confirm taxpayers' identities. This process must include using acceptable documents to confirm taxpayers' identities by reviewing photo identification for primary and secondary taxpayers.
- Volunteers reviewing original photo identification (ID) such as driver's license (U.S.) and state ID may accept expired state identification according to state guidance on extended expiration dates.

QSR 5: Volunteer Agreement

- Approving officials must 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.) and state ID.
- Approving officials reviewing original photo identification (ID) such as driver's license (U.S.) and state ID may accept expired state identification according to state guidance on extended expiration dates.

Questions about this QSR should be directed to your SPEC relationship manager.