

IRS Volunteer

Quality Site Requirements

A guide to ensure the quality and accuracy of tax return preparation and consistent operation of sites.



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Purpose

Stakeholder Partnerships, Education & Communication (SPEC) delivers free tax services through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs. Taxpayers using these services should be confident they are receiving accurate tax return preparation and quality service. 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 partners and volunteers to ensure IRS and partner-mutual objectives are met.

Site Reviews

Site Review Forms and Measures

Tax Consultants (TC) and partners who perform Field Site Visits (FSV) and Remote Site Reviews (RSR) will use Form 6729-D, Site Review Sheet. SPEC Shoppers and Quality Statistical Sample (QSS) Reviewers will use Form 6729, QSS Site Review Sheet. The measured questions, which are bolded on Form 6729 and Form 6729-D, will be used to measure the site's adherence to the QSR. Partners are encouraged to conduct site and return reviews at the sites they sponsor. For more guidance on how to conduct partner site reviews refer to Publication 5140, Job Aid: Partner Site & Return Reviews.

SPEC's methodology for measuring a site's adherence to the QSR is based on how many of the ten QSR were met during the site review. Each site will receive 10 percentage points for each QSR rated as "Met" for a total of 100 potential points or an adherence rate of 100 percent.

Corrective Actions

If a non-compliant QSR is identified while SPEC or partner reviews are being conducted, corrective action(s) should be taken immediately. The primary goal is to work with the coordinator and assist them in becoming compliant as soon as possible. The reviewer should provide the coordinator the assistance and support necessary to meet the QSR including discussions, counseling, and/or mentoring.

If the QSR cannot be immediately corrected:

- SPEC Shoppers, Quality Statistical Sample (QSS) Reviewers, and Tax Consultants (TC) will contact the SPEC Territory Manager (TM). The SPEC TM will notify the SPEC Relationship Manager (RM) who will initiate follow-up actions.
- Partners should contact their SPEC RM to advise them of any non-compliant QSR identified and the corrective actions taken.

These actions must be taken immediately or within seven calendar days after the initial review/visit to ensure QSR compliance.

Violation of Volunteer Standards of Conduct #1

If any volunteer **refuses** to adhere, comply, or follow a QSR they have violated Volunteer Standards of Conduct (VSC) #1, Follow the Quality Site Requirements. Partners and coordinators who encounter a VSC violation are encouraged to contact their RM and/or use the external referral process by e-mailing IRS at **wi.voltax@irs.gov**.

Guidelines – Quality Site Requirements (QSR)

The ten requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate tax return preparation. Any deviations to the ten QSR must be approved by the Director of SPEC.

Refer to Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, or Publication 4961, Volunteer Standards of Conduct-Ethics Training, for additional information.

QSR 1: Certification

- New volunteers are required to take the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher prior to working at a site. The training and certification test are available on Link & Learn Taxes and in Publication 4961.
- New volunteer instructors, preparers, coordinators and quality reviewers must review Publication 5101, Intake/Interview & Quality Review Training. Returning volunteers working in these same positions are encouraged to review Publication 5101. All volunteer instructors, preparers, coordinators and quality reviewers must pass the Intake/Interview & Quality Review certification test. Relationship managers are required to ensure their partners and/or coordinators receive or have access to Publication 5101. This publication is available online on IRS.gov (keyword search “Publication 5101”), on the Site Coordinator Corner, and through Link & Learn Taxes.
- Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required to certify in tax law prior to conducting tax law related tasks. Volunteers who assist in roles that do not provide assistance with tax law related issues (i.e. greeters, receptionists, equipment coordinators, etc.) are not required to certify in tax law.
- All IRS tax law-certified volunteer preparers are required to prepare tax returns that are within scope of the VITA/TCE Programs. Out-of-scope returns should be identified early in the tax return preparation process. All out-of-scope tax returns need to be referred to a professional tax return preparer. The definition of scope refers to VITA/TCE permissible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service Chart is in Publication 4012, VITA/TCE Volunteer Resource Guide.
- IRS tax law-certified volunteer preparers can only prepare returns with tax issues that fall within the certification level the volunteer has achieved. If the site is preparing tax returns that require a higher than Basic level of certification, the IRS tax law-certified volunteer preparer’s certification level must be equivalent to the level needed to prepare the returns.
- All tax law instructors are required to certify in tax law at the Advanced level at a minimum.
- All designated/peer-to-peer quality reviewers are required to be certified in tax law at the Basic level or higher (based on the complexity of the returns). If any preparers at the site are above the Basic tax law certification level and preparing returns with tax issues higher than the Basic level, at least one quality reviewer must be at the same level or a higher certification. Two new publications are available this year which provide additional training on the Quality Review Process. Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, was designed to be used in conjunction with Publication 5299 and provides SPEC volunteers an outline of how to quality review a tax return. Both Publications are available on IRS.gov or from your SPEC RM.

- All coordinators and alternate coordinators are required to complete the Site Coordinator Refresher Training prior to the site opening. This includes reviewing Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, and Publication 5088, Site Coordinator Refresher Training. Publication 5088 training course is available on Link & Learn Taxes, IRS.gov or from your SPEC RM.
- Coordinators are required to exercise due diligence by having a method to verify certification the day the volunteer reports to the site. They are required to develop a process to ensure volunteers are preparing and/or quality reviewing tax returns based on their appropriate level of certification.
- Coordinators and/or alternate coordinators are required to be available while the site is in operation. Coordinators and/or alternates must be available either physically at the site or via phone or other electronic means.
- For VITA/TCE tax law certification, volunteers are required to certify at either the Basic or Advanced level based on the type or level of tax returns they will be preparing at their site. Volunteers may take additional specialty certifications. AARP requires tax counselors to be certified at the Advanced level.
- Volunteers must first certify at either Basic or Advanced level before taking these additional specialty modules:
 - Health Savings Account (HSA)
 - Puerto Rico
- Volunteers must first certify at the Advanced level before taking these additional specialty modules:
 - Military
 - International
- Volunteer training may consist of classroom training, self-study, and/or Link & Learn Taxes.
- Federal Tax Law Update Test for Circular 230 Professionals - SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA) and Enrolled Agent (EA), to certify on new provisions and tax law changes. In addition, the volunteers are required to certify in Volunteer Standards of Conduct and Intake/Interview & Quality Review. The Federal Tax Law Update Test for Circular 230 Professionals is optional. Volunteers who want additional training can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers. Volunteers with professional designations must have an active license and be in good standing.

Once the required certifications for the Federal Tax Law Update Test for Circular 230 Professionals are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE Programs. Volunteers certifying only in this tax law certification are not eligible for Continuing Education Credits.

Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers and coordinators should check with the sponsoring SPEC Partner. For more information about the Federal Tax Law Update Test for Circular 230 Professionals certification requirements refer to Publication 1084, Site Coordinator Handbook or Publication 4396-A, Partner Resource Guide.

- All IRS tax law-certified volunteers must have a passing score of 80% or above, and complete the certifications via:
 1. IRS electronic test through Link & Learn Taxes, the preferred method, or
 2. IRS paper test, Form 6744, VITA/TCE Volunteer Assistor's Test/Retest

Required Training for Volunteer Positions

Listed below are volunteer positions and the required training/certification applicable for each position:

Publication 4961, Volunteer Standards of Conduct Training: is required for all **new** volunteers. **All** volunteers must certify in VSC as part of their VITA/TCE certification.

Publication 5101, Intake/Interview & Quality Review Training: is required for all **new** volunteers. **All** volunteers must certify as part of their VITA/TCE certification (except Greeters, Interpreters or other volunteers that do not answer tax law questions).

Volunteer Position
Site/Local Coordinator and alternate coordinators: Publication 5088, Site Coordinator Refresher Training, is required for all coordinators and their alternates. Tax law certification is required if the coordinator will be preparing tax returns, correcting rejects, conducting quality reviews or providing tax law assistance. Certification level is based on the complexity of the returns the coordinator prepares.
Instructor: Tax law certification required – Advanced level or higher is required based on the level of course instruction (or Federal Tax Law Update Test for Circular 230 Professionals).
Return Preparer: Tax law certification required – Basic level or higher is required based on the level of complexity of the returns they will prepare (or Federal Tax Law Update Test for Circular 230 Professionals).
Quality Reviewer: Tax law certification required – Basic level or higher is required based on complexity of the returns they will review (or Federal Tax Law Update Test for Circular 230 Professionals).
Screeners: Tax law certification required for screeners who answer tax law questions – Basic level or higher required based on the complexity of tax law questions answered.
Greeters and Interpreters: Tax law certification is not required for Greeters and Interpreters who do not answer tax law questions.

IRS-SPEC requirements may be different from your partners' expectations. Partners may require a higher level of training. However, partner expectations can never be lower than IRS requirements. For example, some partners require their site coordinators to be certified at the Advance tax law certification level even if they are not providing tax law advice, preparing or correcting tax returns. This is an acceptable practice.

All SPEC Partners are required to submit a list of their volunteers using Form 13206, Volunteer Assistance Summary Report, or partner created list containing the same information. All VITA/TCE partners or coordinators are required to submit their volunteer lists to their SPEC Territory by February 3rd, but no later than February 15th for sites that open after February 3rd. A new report must be submitted on the 3rd of each month to show new volunteers not previously reported. The partner created list must include the same information for the volunteers as the Form 13206 requires. It must also indicate that each volunteer has completed the VSC certification and signed the Form 13615 agreeing to adhere to the VSC. The list must also indicate the partner's approving official has verified the identity of volunteers using photo ID, and signed and

dated the volunteer agreement forms. It is important that a volunteer is only reported once to the SPEC Territory, even if they work at more than one site.

The partner's approving official, designated by the partner, may be the coordinator, sponsoring partner, instructor or IRS contact.

Note: Refer to Publication 1084 for more information on volunteer reporting and the certification process.

Non-Compliant Issues

A non-compliant issue occurs when:

- **One or more volunteers at the site have not completed the VSC certification and/or are not certified in tax law.** Volunteers should finish completing the tax return they are currently preparing. The volunteers may not prepare any other tax returns until they become certified. Another IRS tax law-certified volunteer preparer is required to review the tax return for accuracy. Uncertified volunteers and their coordinators should be directed to Link & Learn Taxes, located on IRS.gov, to assist them with certification in the VSC and/or tax law. Form 6744 also contains the VSC and tax law certification tests. Publication 4961 contains a paper copy of the VSC training and certification test.
- **All volunteers at the site have not completed the VSC certification and are not certified in tax law.** The volunteers cannot prepare tax returns or perform quality reviews until they become certified. Allow the volunteers to complete the tax returns they are currently preparing, but arrangements must be made for the returns to be reviewed by a tax law-certified volunteer. They cannot prepare any other tax returns. Care should be given when informing the remaining taxpayers that the site must close for the day. An alternative to closing the site could be to solicit the assistance of IRS tax law-certified volunteer preparers from other sites. If this is not possible, the remaining taxpayers should be given other local VITA/TCE site locations that can assist them in their tax return preparation. The site cannot reopen until the volunteers are certified in VSC and tax law at the appropriate level(s).
- **Volunteers are certified but the verification has not been provided to the partner or territory office.** If IRS tax law-certified volunteers are present at the site, but verification has not been provided, the volunteer preparer or quality reviewer may be allowed to complete the tax return they are currently preparing or reviewing. Another IRS tax law-certified volunteer is required to review the return for accuracy. The volunteers may not prepare or quality review any other tax returns until certification can be verified and Form 13615 is provided to the partner or SPEC Territory Office.
- **One or more volunteers at the site have not completed the Intake/Interview & Quality Review certification.** Refer volunteers to Link & Learn Taxes or Publication 6744 to meet this requirement.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days to ensure all volunteers have completed the VSC certification. The RM will ensure all volunteers are certified in Intake/Interview & Quality Review and tax law, if preparing or quality reviewing tax returns. Immediately request written confirmation from the partner and/ or coordinator confirming that either uncertified volunteers have passed the required IRS test and certified or the uncertified volunteers are no longer at the site. A due date should be established for receipt of written confirmation.

QSR 2: Intake/Interview & Quality Review Process

Intake and Interview

All sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS tax law-certified volunteer. All IRS tax law-certified volunteer preparers are required to complete the entire Intake and Interview Process when preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents prior to preparing the tax return. Whenever the taxpayer lists any person as a potential dependent on their tax return, the volunteer preparer is required to finish the “To be completed by Certified Volunteer” shaded section on page one for each potential dependent.

While completing the Intake and Interview Process, verify that the tax return is within the scope of the VITA/TCE Programs and the volunteer’s certification level. If the return is out-of-scope for VITA/TCE, the taxpayer will need to be referred to a professional preparer. If the tax return does not fall within the volunteer’s certification level, refer the taxpayer to another IRS tax law-certified volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level.

Partners may attach an addendum to the Form 13614-C to ask additional questions, but cannot create their own version of this form for use. For 2019 filing season AARP will use their own approved “Intake Booklet.” The booklet will be the EXACT same layout of the Form 13614-C for the first 4 pages.

The Intake and Interview Process includes:

- Ensuring the return is within scope of the VITA/TCE Programs and determining the volunteer certification level needed for preparation of the tax return.
- Having a process for assigning tax returns to a volunteer preparer and quality reviewer certified at the appropriate level
- Verifying the identity of the taxpayer (and spouse, if applicable) using a photo ID according to rules listed in Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. Refer to QSR #3 for more information
- Confirming Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR #3 for more information
- Explaining to the taxpayer how to complete Form 13614-C
- Verifying all questions in Parts I-VI are completed, any “Unsure” answers are addressed and changed to “Yes” or “No” and the “To be completed by a Certified Volunteer Preparer” shaded areas are completed (Unanswered questions in Part VII are not a violation to QSR #2)
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.)
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer shaded section for individuals listed as potential dependents
- Explaining the tax preparation process and encouraging the taxpayer to ask questions throughout the interview process
- Exercising due diligence by using probing questions to ensure complete information is gathered

New this year, page four of the Form 13614-C contains Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. Rules for securing consent for this disclosure are subject to regulations in Internal Revenue Code (IRC) Section 7216. Using the proper procedures for securing these

consents are covered under QSR #10, Security. For more information on the proper procedures for securing consent refer to Publication 4299.

Due Diligence

All IRS tax law-certified volunteers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the tax return is correct and complete.

Doing your part includes: confirming a taxpayer's (and spouse, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, as an IRS tax law-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is unusual or questionable.

In addition, if an IRS tax law-certified volunteer is not comfortable with the information provided by a taxpayer, they are not obligated to prepare the tax return.

Additional Requirements for Virtual VITA/TCE

In addition to using Form 13614-C, the Virtual VITA/TCE Model requires the use of Form 14446, Virtual VITA/TCE Taxpayer Consent. Virtual means the IRS tax law-certified volunteer is not face-to-face with the taxpayer during the interview, tax preparation and/or quality review. The IRS tax law-certified volunteer and taxpayer may communicate via phone, or other communication technology, during the initial interview, tax preparation and/or the quality review. A secure process for authenticating both the taxpayer and the volunteer must be provided to the taxpayer to be used during phone/electronic contact. Please refer to Publication 4299 for more information on the Virtual VITA/TCE Process.

Form 14446 provides a general overview of the Virtual VITA/TCE process, including:

- How taxpayer documents will be shared with the preparation and/or quality review site
- How the taxpayer will communicate with the preparation and/or quality review site
- When the tax return preparation process will be completed

During the intake process, the virtual procedures must be explained to the taxpayer and they must agree to participate in the non-traditional process. Form 14446 is signed and dated by the taxpayer (and spouse, if applicable), agreeing to this non-traditional process. Form 14446 is shared with the IRS tax law-certified volunteer preparing and/or quality reviewing the tax return at the virtual location(s). For more information on the Virtual VITA/TCE Model refer to Publication 1084, Site Coordinator Handbook, or Publication 4396-A, Partner Resource Guide.

Note: Refer to Publication 1084 or view Publication 5101 for more details on the Intake and Interview Process. For further clarification on Due Diligence, refer to the applicable Fact Sheet on the Site Coordinator Corner or Publication 4299.

Quality Review

All tax returns are required to be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or a peer-to-peer reviewer must comply with this requirement. Self-review is not an approved method. The quality reviewers should be experienced IRS tax law-certified volunteers. All quality

reviewers are required to inform the taxpayer, that they are ultimately responsible for the information on their tax return.

Two new publications are available this year which provide additional training on the Quality Review Process. Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, was designed to be used in conjunction with Publication 5299 and provides SPEC volunteers an outline of how to quality review a tax return.

Every coordinator should ensure that a correct quality review process is used to confirm that tax law was correctly applied and the tax return is free from error based on the taxpayer interview and the available supporting documents. A quality review process must contain the following critical components for an effective and thorough quality review of all tax returns:

- Engaging the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the tax return
- Using a completed Form 13614-C, Intake/Interview & Quality Review Sheet, supporting documents and other information provided by the taxpayer to confirm identity, dependence, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the tax return
- Reviewing the return and Form 13614-C for unsubstantiated income or expenses (If income or expenses are listed on the tax return that do not require a source document and one was not provided, Form 13614-C should be documented to indicate the taxpayer's verbal response)
- Consulting tax law references (i.e. Publications 4012 and 17, and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations
- Exercising due diligence by advising taxpayers of their ultimate responsibility for the information recorded on their tax return

Non-Compliant Issues

A non-compliant issue occurs when:

The site is not using a correct Intake and Interview Process which includes an interview with the taxpayer while reviewing Form 13614-C and/or Form 14446 is not being utilized at a Virtual VITA/TCE site. The reviewer will explain to the coordinator the requirement to use a correct Intake and Interview Process for all tax returns prepared.

The site is not ensuring the Form 13614-C is complete by making sure all questions in Parts I-VI are answered, any "Unsure" answers are addressed and changed to "Yes" or "No" and when applicable, the "To be completed by a Certified Volunteer Preparer" shaded section on page one is completed for each potential dependent.

Coordinators do not have a correct Quality Review Process in place which includes a discussion with the taxpayer, verification of the taxpayer's source documents, and review of Form 13614-C. The reviewer will explain the requirement for a correct Quality Review Process.

To educate volunteers on components of a correct Intake/Interview & Quality Review Process, contact your SPEC RM for a copy of Publications 5101, 5299, 5310 which explain both processes in detail.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit, to ensure that the site is using a correct Intake/Interview & Quality Review Process on all tax returns prepared.

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

Coordinators are required to have a process in place to confirm taxpayer identities. This process must include using acceptable documents to confirm taxpayer identities by reviewing:

- Photo identification for primary and secondary taxpayers; and
- Social Security Number (SSN) or Individual Taxpayer Identification Numbers (ITIN) for everyone listed on the tax return.

Volunteers must validate taxpayers' identities and Taxpayer Identification Numbers (TIN) prior to preparing the tax return.

Please refer to Publication 4299 for more information about which documents are acceptable for photo identification and/or which documents can be used to confirm a TIN. Publication 4299 also provides exceptions for taxpayers "known to the site" and for exceptions due to extreme circumstances, which are subject to coordinator approval.

Non-Compliant Issues

A non-compliant issue occurs when:

IRS tax law-certified volunteers are not confirming taxpayer identities using acceptable documentation when no exceptions are met, including:

- Not confirming primary and secondary taxpayer's identities using photo identification
- Not confirming TIN for everyone listed on the tax return using acceptable documentation
- Not securing coordinator approval for exceptions to these requirements for extreme circumstances or for taxpayers "know to the site," as mandated in Publication 4299

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit. To ensure that the site is confirming taxpayers' identities and TIN for everyone listed on the tax return, refer to Publication 4299 for acceptable documentation and for exceptions due to extreme circumstances or for taxpayers "known to the site", which are subject to site coordinator approval.

QSR 4: Reference Materials

All sites are required to have one copy (paper or electronic) at a minimum of the following reference materials available for use by IRS tax law-certified volunteers:

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- Volunteer Tax Alerts and Quality Site Requirement Alerts (Must be discussed with volunteers within five days of IRS issuance.)
- AARP Cyber Tax Messages (AARP sites only)

Coordinators are required to have a process in place to ensure all Volunteer Tax Alerts (VTA) or AARP Cyber Tax Messages and Quality Site Requirement Alerts (QSRA) have been reviewed and discussed with all volunteers, within five calendar days after IRS issuance.

The use of reference material is an important key to producing an accurate tax return. As an example, many errors in tax return preparation occur during the determination of filing status, dependency, and eligibility for tax credits. Each of these determinations can be made by following one of the flow charts or decision trees in Publication 4012. Having the key reference materials available helps to foster the use of these resources and thus minimizes errors.

Note: Access to the Publication 4012 and Publication 17 are available via IRS.gov or through TaxSlayer.

Non-Compliant Issues

A non-compliant issue occurs when:

Reference materials are not available for use by IRS tax law-certified volunteers. The reviewer should immediately assist the coordinator with downloading the reference materials from TaxSlayer or from IRS.gov. Contact your SPEC RM for instructions on how to access an electronic copy or to order a paper copy of the publications.

Recommended Follow-up Action

If reference materials are not available to the volunteers, this situation should be elevated to the SPEC Territory Office for resolution. The RM will initiate follow-up actions immediately, or within seven calendar days to verify that reference materials are available for use by volunteers.

QSR 5: Volunteer Agreement

All volunteers (coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct (VSC) certification, annually. This includes signing and dating Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs, agreeing to follow the VSC. In addition, Form 13615 is required to be certified (signed and dated) by the partner's approving official. This approving official can be the coordinator, sponsoring partner, instructor or IRS contact, as designated by the partner. This validates the partner's approving official has verified the volunteer's identity, the volunteer has completed the required IRS certification test(s), and the volunteer has signed and dated Form 13615, before the volunteer is permitted to work at the site.

By signing and dating Form 13615, volunteers are agreeing to the following standards and must:

- Follow the Quality Site Requirements (QSR)
- Not accept payment, solicit donations, or accept refunds as payment for federal or state tax return preparation from customers (taxpayers)
- Not solicit business from taxpayers you assist or use the knowledge gained (the taxpayer's information) for any direct or indirect personal benefit for you or any other specific individual
- Not knowingly prepare false tax returns
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs
- Treat all taxpayers in a professional, courteous, and respectful manner

Copies of Forms 13615, 13206, or similar listing containing the same information, should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC and certification level. If these forms are not available at the site, the coordinator is required to have a method in place to track volunteer certification levels and be able to provide this information upon request.

AARP will complete and send a unified list of volunteer certifications containing the same information as requested on Form 13206. AARP is required to secure Form 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

Partners are no longer required to maintain Forms 13615 once the volunteer and partner have:

- Signed the completed agreement;
- Accurately transferred all required data to the current Form 13206, Volunteer Assistance Summary Report, or partner created listing (containing the same information); and
- Forwarded the Form 13206, or partner created listing, to the SPEC Territory Office.

Partners can destroy the forms or choose to give Forms 13615 back to their volunteers. However, if volunteers are requesting Continuing Education (CE) Credits, the form must be completed and forwarded to the SPEC Territory as described in CE Credits Requirements.

Publication 4836 (EN/SP), VITA/TCE Free Tax Programs, also referred to as the “VolTax” poster, is required to be displayed at the site in a location visible to all taxpayers. The purpose is to facilitate awareness of the opportunity to make a referral to report unethical behavior. Form 13614-C, Intake/Interview & Quality Review Sheet, and Publication 730, Important Tax Records Envelope, also include the VolTax e-mail address.

Note: Refer to Publication 1084, VITA/TCE Volunteer Site Coordinator Handbook, for more information or Publication 4961, Volunteer Standards of Conduct (Ethics) Training, for additional training.

Non-Compliant Issues

A non-compliant issue occurs when:

- Form 13615 has not been signed and dated by the volunteers and partner’s approving official prior to the volunteers working at the site. Volunteers will need to secure a copy of their Form 13615; sign and date it agreeing to adhere to the VSC; submit the Form 13615 and proof of identity to the partner designated official for validation. If volunteers completed training on Link & Learn Taxes, Form 13615 can be retrieved and electronically signed and dated by the volunteer. The approving official must certify (sign and date) Form 13615, verifying the volunteer’s identity and that the volunteer completed the required VSC certification. Coordinators are required to verify Forms 13615 were signed and dated by all volunteers and the partner’s approving official.
- A VITA/TCE site or IRS-certified volunteer engages in conduct or an activity that violates the VSC. The consequences may include:
 - Terminating the partnership between the IRS and sponsoring organization;
 - Discontinuing IRS support;
 - Revoking or retrieving the sponsoring organization’s grant funds;
 - Deactivating IRS EFIN;
 - Removing all IRS products, supplies, and loaned equipment from the site;
 - Removing all taxpayer information;

- Disallowing use of IRS-SPEC logos; and/or
- Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.

VSC violations/inappropriate activities may be reported by volunteers, taxpayers or others visiting the site by using the external referral process. To report unethical behavior, e-mail IRS at wi.voltax@irs.gov. Coordinators and partners are encouraged to contact their SPEC RM to report violations/inappropriate activities. Publication 4836 (EN/SP), VITA/TCE Free Tax Programs (VolTax poster), provides instructions for reporting inappropriate activities.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days to ensure Form(s) 13615 have been completed, signed, and dated by the volunteer(s) and certified (signed and dated) by the partner's approving official and request written confirmation. A due date should be established for receipt of written confirmation.

The SPEC RM and/or TM are required to address any inappropriate actions or VSC violations with the coordinator and/or partner.

QSR 6: Timely Filing of Tax Returns

All coordinators are required to have a process in place to ensure every tax return is electronically-filed or delivered to the taxpayer in a timely manner.

For e-filed tax returns, Form 8879, IRS e-file Signature Authorization, is required to be signed by the taxpayer (and spouse, if applicable), which gives the site permission to e-file their tax return. IRS requires this form to be maintained for three years by the preparer. However, VITA/TCE sites received a waiver from the three-year retention requirement for Form 8879 and supporting documents.

Based on this waiver, all VITA/TCE sites are required to secure the taxpayer's (and spouse, if applicable) signature on Form 8879. The signed Form 8879 is given to the taxpayer along with a copy of their tax return. The site is not required to keep the Form 8879; however, they are required to ensure it is signed. A signed Form 8879 gives the site permission to e-file and provides the taxpayers the opportunity to read the important declaration prior to submitting the e-filed tax return. See Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, for exceptions for securing signatures on Form 8879.

Partners and sites can keep Forms 8879, and the supporting documents (even though it is not required), as long as they are properly secured and destroyed no later than the three-year anniversary date. These documents must not be sent to any IRS offices.

Actions required to ensuring tax returns are filed timely include:

- Ensuring that stockpiling of tax returns does not occur at the site (Stockpiling refers to waiting more than three calendar days to submit the tax return to the IRS after the site has all necessary information to e-file the tax return.)
- Retrieving acknowledgements timely (preferably within 48 hours of transmission)
- Promptly working rejects that can be corrected by the tax law-certified volunteer
- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected

- Providing the taxpayer with a completed tax return along with the correct mailing address for the processing center for paper tax returns
- Promptly notifying taxpayers if any other problems are identified with tax return processing

An attempt should be made to resolve all rejects as soon as possible. The TaxSlayer Returns Report can be used as a tool to ensure all rejects have been corrected. Reasonable attempts are required to be taken to inform the taxpayer within 24 hours if a reject cannot be corrected.

The taxpayer must sign a corrected Form 8879, if the reject is corrected and there is a change of more than:

- \$50 to “Total Income” or “AGI” or
- \$14 to “Total Tax,” “Federal Income Tax Withheld,” “Refund” or “Amount You Owe”

Refer to the following:

- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, for further guidance on resolving rejects.
- IRS.gov for “Where to File Paper Tax Returns,” Publication 17 or Form 1040 instructions for the IRS address for submitting paper tax returns.

Non-Compliant Issues

A non-compliant issue occurs when:

The coordinator does not have a process in place for:

- Taxpayer(s) to sign Form 8879
- Timely submission of electronic tax returns
- Timely retrieving acknowledgements
- Promptly resolving rejects
- Timely contacting taxpayers that have unresolved rejects
- Providing taxpayers with the correct mailing addresses for processing centers (for paper returns)
- Promptly notifying taxpayers of problems concerning timely tax return processing

The reviewer will explain to the coordinator the correct procedures for timely filing of tax returns. Coordinators and partners are encouraged to contact their SPEC RM to assist with instructions on timely filing of tax returns.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days, to confirm the processes for timely filing tax returns are understood and being followed.

QSR 7: Civil Rights

Title VI of the Civil Rights Act of 1964 information is required to be displayed or provided to taxpayers at VITA/TCE sites, at the first point of contact. This is usually at the intake or greeter station. The taxpayer must have access to the information even if a tax return is not completed.

All VITA/TCE sites are required to display a current Publication 4053 (EN/SP), Your Civil Rights are Protected, or a current D-143, AARP Foundation Tax-Aide (poster). These posters provide volunteers and taxpayers with

contact information to report discriminatory treatment. If a taxpayer or volunteer has a Civil Rights complaint, they must be referred to the contact information on Publication 4053 (EN/SP). If they request the information in writing, provide them with Publication 4454, Your Civil Rights are Protected, if available.

Publication 4454 brochure, is an optional product designed to notify taxpayers of their civil rights when tax preparation services cannot be offered, (i.e. lack of information to prepare return, return not within scope of the VITA/TCE Programs, etc.).

In addition to the Publication 4053 (EN/SP) and the AARP Tax-Aide D-143, all VITA/TCE sites serving Chinese, Korean, Russian, Spanish, and/or Vietnamese Limited English Proficient (LEP) taxpayers must post Publication 4053 in Chinese (CN), Korean (KR), Russian (RU) and/or Vietnamese (VN) languages. These posters are available electronically on IRS.gov.

Using Publication 730 or the AARP Envelope as the source for notifying the taxpayers of their civil rights is not acceptable. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

Non-Compliant Issues

A non-compliant issue occurs when:

The required current Civil Rights product is not displayed at the site. The reviewer will immediately provide the coordinator with Publication 4053 (EN/SP) or have them contact their RM to assist in ordering necessary products.

If an AARP site does not have a current D-143, the reviewer will provide them with a copy of Publication 4053 (EN/SP). AARP sites may secure D-143 poster from their state coordinator.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days, to verify that a current Publication 4053 (EN/SP) or AARP D-143 is displayed at the site.

QSR 8: Correct Site Identification Number (SIDN)

It is critical that the correct **Site Identification Number (SIDN)** is reported on all tax returns prepared by VITA/TCE sites.

E-file administrators should set tax software defaults to ensure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their RM to ensure they are using the correct SIDN.

Non-Compliant Issues

A non-compliant issue occurs when:

The SIDN is missing or is incorrect on tax returns prepared at the site. If an incorrect SIDN is discovered or no SIDN is being used, correct or input the SIDN and check all non-networked computers and review any non-transmitted tax returns.

The reviewer will provide the correct SIDN, assist in setting the correct defaults /templates, and educate the coordinator on the importance of using the correct SIDN on all tax returns prepared by the site. The SPEC TM/RM should be notified immediately.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using the correct SIDN. The SPEC RM will review the weekly SIDN Cycle Report to verify tax return preparation is being reported using the correct SIDN. Tax returns filed using the incorrect SIDN cannot be corrected and will not be included in the SIDN report.

QSR 9: Correct Electronic Filing Identification Number (EFIN)

The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every tax return prepared.

All applicants are required to use the online IRS e-file application process located in e-Services to apply for an EFIN or update an application. A separate EFIN is required for each physical location. E-file administrators should set the tax software defaults to ensure the correct EFIN automatically appears on Form 8879, IRS e-file Authorization.

Non-Compliant Issues

A non-compliant issue occurs when:

The site is using an incorrect EFIN. The reviewer will provide the correct EFIN and assist the coordinator in setting the correct defaults. The reviewer should advise the coordinator to contact TaxSlayer immediately for instructions on re-setting EFINs on tax returns prepared but not transmitted.

If the site is using TaxSlayer software and incorrectly uses an EFIN that does not meet SPEC's acceptable exceptions, the reviewer should immediately notify the SPEC TM/RM. The reviewer should advise the coordinator of the licensing agreement, explain that the software cannot be used to prepare tax returns, and advise that the site is required to refer the taxpayers to another site.

Recommended Follow-up Action

The SPEC RM will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using a valid and correct EFIN. The Responsible Official should check e-Services through the IRS.gov website for the correct EFIN. If the site's EFIN is invalid, the RM will work with the partner/coordinator to resolve any issues with the EFIN or provide instructions to the Responsible Official to apply for a new EFIN.

QSR 10: Security

All Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, are required to be followed.

Publication 4299 serves as the central document for providing guidance on securing individual information shared by taxpayers, volunteers and partners as well as guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. A copy (paper or electronic) of this publication should be available at every site and used when referring to privacy, confidentiality, and civil rights.

To help prevent identity theft behavior at VITA/TCE sites, IRS-certified volunteers are required to wear or display name identification to the taxpayers they assist, including a work ID, IRS name badge, AARP name badge, or similar product. At a minimum, this must include the first name and first letter of the last name. Form 14509 is an optional product developed for volunteers to display their identity. The ID badge does not need to be updated annually unless the information on the ID badge has changed. However, wearing identification badges does not serve as proof of certification.

Privacy and Confidentiality Key Principles

- Partners and IRS-certified volunteers are required to protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and IRS-certified volunteers are required to delete taxpayer information on all computers (both partner-owned and IRS-loaned) after filing season tax return preparation activities are completed.
- Partners and IRS-certified volunteers are required to keep confidential the information provided by taxpayers for tax return preparation.
- Partners and coordinators are required to keep confidential any personal information volunteers have provided.
- Partners with a need to retain and use taxpayer information (for purposes other than tax return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures as described in Publication 4299, for securing taxpayer consent before tax return information can be disclosed to any third party or used for any purpose other than filing the tax return. There are several types of consents that fall under Section 7216; one of them is contained on page four of the Form 13614-C, Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. For a complete explanation on how to process these consents within the tax preparation software, TaxSlayer, please refer to Publication 4396-A, Partner Resource Guide.
- Partners/coordinators are strongly encouraged to assign unique user names for each volunteer. Partners are required to have a process in place to identify every volunteer that prepared or made changes to a tax return. Volunteers' access privileges should be limited to the activities necessary to perform their volunteer role. For example, a tax return preparer should not be assigned Prior Year rights if this is the first-year volunteering with the VITA/TCE Programs. If a volunteer does not require access privileges associated with the Prior Year returns, it must be changed to the appropriate level of access needed. It is highly recommended that coordinators assign volunteers to the lowest level "ROLE" necessary for each user.

Additional resources for Privacy, Confidentiality, and Civil Rights guidelines include:

- Publication 4600, Safeguarding Taxpayer Information
- Publication 4473, IRS Computer Loan Program Welcome Package
- Publication 4390, VITA/TCE Computer Loan Program
- Publication 1345, Handbook for Authorized IRS e-file Providers

Non-Compliant Issues

A non-compliant issue occurs when:

- Taxpayer information is not appropriately destroyed or properly retained and protected.
- The privacy of taxpayers', volunteers', and partners' individual information is not protected.
- Taxpayer consents are not properly secured as required under IRC Section 7216.

The reviewer should explain the appropriate procedures as outlined in Publication 4299 and assist the coordinator with downloading Publication 4299 from IRS.gov.

Recommended Follow-up Action

The RM will initiate follow-up actions immediately, or within seven calendar days to ensure all security, privacy, and confidentiality guidelines outlined in Publication 4299, are followed.

Forms and Publications Links

[Form 6729](#), QSS Site Review Sheet

[Form 6729D](#), Site Review Sheet

[Form 6744](#), VITA/TCE Volunteer Assistor's Test/Retest

[Form 8879](#), IRS e- file Signature Authorization

[Form 13206](#), Volunteer Assistance Summary Report

[Form 13615](#), The Volunteer Standards of Conduct Agreement –VITA/TCE Programs

[Form 13614-C](#), Intake/Interview & Quality Review Sheet

[Form 14446](#), Virtual VITA/TCE Taxpayer Consent

[Publication 17](#), Your Federal Income Tax for Individuals

[Publication 1084](#), Site Coordinator Handbook

[Publication 1345](#), Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns

[Publication 4012](#), Volunteer Resource Guide

[Publication 4053 \(EN/SP\)](#), Your Civil Rights are Protected

[Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust

[Publication 4390](#), VITA/TCE Computer Loan Program

[Publication 4396-A](#), Partner Resource Guide

[Publication 4454](#), Your Civil Rights are Protected

[Publication 4473](#), IRS Computer Loan Program Welcome Package

[Publication 4600](#), Safeguarding Taxpayer Information

[Publication 4836 \(EN/SP\)](#), VITA/TCE Free Tax Programs

[Publication 4961](#), VITA/TCE Volunteer Standards of Conduct Training – Ethics Training

[Publication 5088](#), Site Coordinator Refresher Training

[Publication 5101](#), Intake/Interview & Quality Review Training

[Publication 5140](#), Job Aid: Partner Site & Return Reviews