



VITA/TCE Volunteer Quality Site Requirements

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



TABLE OF CONTENTS

PURPOSE	3
SITE REVIEWS	3
QSR 1: CERTIFICATION	4
QSR 2: INTAKE/INTERVIEW and QUALITY REVIEW PROCESS	8
Required Intake/Interview and Quality Review Training.....	8
Intake and Interview.....	8
Form 13614-C, Intake/Interview and Quality Review Sheet	10
Quality Review.....	12
QSR 3: CONFIRMING PHOTO IDENTIFICATION AND TAXPAYER IDENTIFICATION NUMBERS	13
QSR 4: REFERENCE MATERIALS	14
QSR 5: VOLUNTEER AGREEMENT	14
QSR 6: TIMELY FILING	17
QSR 7: CIVIL RIGHTS	18
QSR 8: CORRECT SITE IDENTIFICATION NUMBER	19
QSR 9: CORRECT ELECTRONIC FILING IDENTIFICATION NUMBER	19
QSR 10: SECURITY	20
LINKS TO FORMS AND PUBLICATIONS	22

PURPOSE

Stakeholder Partnerships, Education and 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 the quality and accuracy of tax return preparation and consistent site operation. Partners must communicate the QSR to all volunteers. All partners and volunteers must follow all QSR to ensure accurate tax return preparation and high quality site operation.

SITE REVIEWS

Site Review Forms and Measures

Relationship managers (RM) and partners who perform Field Site Visits (FSV) and Remote Site Reviews (RSR) use Form 6729-D, VITA/TCE Site Review Sheet. Quality Statistical Sample (QSS) reviewers use Form 6729, QSS Site Review Sheet. SPEC encourages partners 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, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners.

Form 6729 and Form 6729-D have measured questions shown in bold text that measure site adherence to each QSR. 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 SPEC reviewers or partners find non-compliant QSR while conducting reviews, they must take corrective action(s) at once. The primary goal is to work with the coordinator to help them become compliant as soon as possible. The reviewer must offer the coordinator the support needed to meet the QSR.

SPEC reviewers who cannot correct the non-compliant QSR at the time of the review will contact the site’s territory manager (TM). The TM will notify the site’s relationship manager (RM) who will begin follow-up actions. Partners who find any non-compliant QSR during their reviews should contact their RM to report corrective actions taken. Depending on the severity of the non-compliant issue, the goal is to take corrective actions no later than five (5) business days.

Violation of Volunteer Standards of Conduct #1, Follow all Quality Site Requirements

If any volunteer refuses to adhere to, comply with, or follow a QSR they have violated Volunteer Standards of Conduct (VSC) #1, Follow all Quality Site Requirements. Partners and coordinators who find a VSC violation must email SPEC headquarters at wi.voltax@irs.gov and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individual's full name, date the incident occurred, and the number of taxpayers affected by the violation if applicable.

Quality Site Requirements for Alternative Filing Models

Although originally written for the traditional VITA/TCE site model, partners must also apply the QSR to all alternative filing models, including Facilitated Self-Assistance (FSA). Whether preparing returns in-person or using alternative filing models, volunteers must follow all Quality Site Requirements (QSR) and adhere to the Volunteer Standards of Conduct (VSC). SPEC provides guidance applying the QSR to alternative filing models in Publication 5324, Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees.

Reference Materials

- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
- Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training

At the end of this publication, you will find a list of useful links for forms and publications, including the references above and all other forms and publications referenced in this publication.

QSR 1: CERTIFICATION

Volunteers must complete their certifications using the IRS electronic tests through Link & Learn Taxes (LLT). Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification tests. Volunteers' names and addresses in LLT must match their government-issued photo identification. SPEC recommends that volunteers update their My Account page in LLT with their valid name and address.

- Volunteer training may consist of classroom training, self-study, and/or LLT.
- Volunteers have two attempts to pass each certification with a passing score of 80% or above on each certification.

New volunteers must take the Volunteer Standards of Conduct (VSC) Training. The training is available in LLT and in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. SPEC encourages returning volunteers to review the VSC training as a refresher. All volunteers must pass the VSC certification using LLT prior to working at a site.

- All new and returning volunteer instructors, preparers, coordinators, and quality reviewers must take Publication 5101, VITA/TCE Intake/Interview and Quality Review Training and pass Intake/Interview and Quality Review certification. Volunteer greeters, screeners and client facilitators who assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take Intake/Interview and Quality Review Training and certify.
- **NEW!** This training will be offered virtually with a Q&A session via Webcaster. Link is available in Publication 5325, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers.
- **NEW!** All volunteer greeters, screeners and client facilitators who assign tax returns for return preparation must also take Intake/Interview and Quality Review Training and certify.

Volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns, must certify in tax law prior to conducting tax law related tasks. Screeners and client facilitators who answer tax law questions must also certify in tax law. Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators) do not have to certify in tax law but must still complete the VSC certification test via LLT.



IRS tax law certified volunteer preparers must prepare tax returns that are within scope of the VITA/TCE program. Volunteers must spot out-of-scope returns early in the tax return preparation process. Refer all out-of-scope tax returns to a professional tax return preparer. Scope refers to VITA/TCE 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.

- Tax law instructors must certify in tax law at the Advanced level or higher.
- IRS tax law certified volunteer preparers can only prepare returns with tax issues that fall within their certification level. If the site is preparing tax returns above the Basic certification level, the volunteer preparer must certify to the level needed to prepare these returns.
- Designated and peer-to-peer quality reviewers can only quality review returns with tax issues that fall within their certification levels. If the site is preparing tax returns above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.
- Volunteers may take other specialty certifications.
 - **NEW!** Over-the-Phone Interpreter (OPI) certification. Volunteers must first certify in Volunteer Standards of Conduct before taking OPI certification.
 - Volunteers must first certify at either Basic or Advanced level before taking the specialty certification for Puerto Rico.
 - Volunteers must first certify at the Advanced level before taking the Military and International specialty certifications.
- Federal Tax Law Update Test for Circular 230 Professionals (C230) - SPEC offers a tax law certification test that allows VITA/TCE volunteers who have the professional designation of attorney, Certified Public Accountant (CPA), or Enrolled Agent (EA) to certify on new provisions and tax law changes. Volunteers with professional designations must have an active license and be in good standing. In addition, the volunteers must certify in Volunteer Standards of Conduct and Intake/Interview and Quality Review. The C230 test is an optional certification. Volunteers who want more training can choose the traditional certification paths available to all volunteers.
- Volunteers who successfully pass the C230 test can prepare all tax returns within the scope of the VITA/TCE program. SPEC created 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.



Volunteers who certify only in C230 for tax law are not eligible for Continuing Education (CE) credits.

Coordinators and alternate coordinators must complete site coordinator training annually. There are several options for completing site coordinator training:

- Attend live via Webcaster sessions with Q&A scheduled for November 2023. Links are available in Publication 5325, Fact Sheet: Filing Season Training For SPEC Partners and Volunteers
- View the Webcaster recordings which are available throughout the filing season. Use the same links shared in Publication 5325
- Attend partner-provided training on the topics covered in Publication 5088, VITA/TCE Site Coordinator Training or
- Individually review Publication 5088, which is available on Link & Learn Taxes (LLT) or IRS.gov.



SPEC requirements may be different from partner requirements. Partners may require a higher level of training. However, partner requirements can never be lower than IRS requirements. For example, some partners require their coordinators to be certified at the Advanced tax law certification level, even if they do not give tax law advice, prepare, or correct tax returns. For example, AARP Foundation Tax-Aide (Tax-Aide) requires tax counselors to certify at the Advanced level. This is an acceptable practice.



Refer to Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for more information on volunteer reporting and the certification process.

Required Training for Volunteer Positions				
Volunteer Position	Publication 4961, VITA/TCE Volunteer Standards Of Conduct – Ethics Training	Publication 5101, VITA/TCE Intake/ Interview and Quality Review Training	Publication 5088, VITA/ TCE Site Coordinator Training	Tax Law Certification Link & Learn Taxes
Site Coordinator and alternate coordinators	Training required for new volunteers. Certification required for all volunteers.	Training required for all coordinators and alternates. Certification required for all coordinators and alternates.	Training required for coordinators and alternates. Certification required for all coordinators and alternates.	Required if coordinator prepares tax returns, corrects rejects, quality reviews or provides tax law assistance. Certification level is based on the complexity of the tax returns prepared at that site.
Instructor	Training required for new volunteers. Certification required for all volunteers.	Training required for all volunteers. Certification required for all volunteers.	Not required	Required -Advanced level, or higher based on level of course instructions, or Circular 230 Federal Tax Law Update.
Return preparer	Training required for new volunteers. Certification required for all volunteers.	Training required for all volunteers. Certification required for all volunteers.	Not required	Required – Basic level or higher based on the complexity of tax returns prepared at that site, or Circular 230 Federal Tax Law Update.
Quality Reviewer	Training required for new volunteers. Certification required for all volunteers.	Training required for all volunteers. Certification required for all volunteers.	Not required	Required – Basic level or higher based on the complexity of tax returns reviewed at that site, or Circular 230 Federal Tax Law Update.
Greeter/Client Facilitator/Screeners [Answers tax law questions or assigns returns]	Training required for new volunteers. Certification required for all volunteers.	Training required for all volunteers. Certification required for all volunteers.	Not required	Required – level is based on complexity of tax law questions answered. *Certification not required if volunteer does not answer tax law questions.
Greeter/Client Facilitator/Screeners	Training required for new volunteers. Certification required for all volunteers.	Not required	Not required	Not required

Examples of not meeting QSR 1:

1. Coordinators and alternate coordinators did not pass the Site Coordinator Test with a score of 80% or higher before the site opens.

Partners may not allow coordinators and alternate coordinators who have not passed the Site Coordinator Test to act as coordinators at the site. Once coordinators have certified by passing the Site Coordinator Test, they can fulfill the coordinator role at the site. This certification test is available on LLT.

2. One or more volunteers at the site have not certified in the VSC, Intake/Interview and Quality Review, and/or tax law.

Volunteers should complete 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 must quality review the tax return for accuracy. Direct uncertified volunteers and their coordinators to LLT to certify.

3. All volunteers at the site have not certified in the VSC, Intake/Interview and Quality Review, and/or 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 an IRS tax law certified volunteer must conduct the quality review. These uncertified volunteers cannot prepare any other tax returns until they become certified.

Use care to inform the remaining taxpayers that the site must close for the day. An alternative to closing the site may be to seek help of IRS tax law certified volunteer preparers from other sites. If this is not possible, refer the remaining taxpayers to other VITA/TCE site locations that can help with tax return preparation. The site cannot reopen until the volunteers certify in VSC, Intake/Interview and Quality Review, and tax law at the needed level(s).

4. Volunteers are certified but the partner or coordinator has not received signed Forms 13615.

The IRS tax law certified volunteer preparer or quality reviewer may complete the tax return they are currently preparing or reviewing. The volunteers may not prepare or quality review any other tax returns until the partner or coordinator receives the volunteers' signed Forms 13615.

QSR 2: INTAKE/INTERVIEW AND QUALITY REVIEW PROCESS

All taxpayers using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs should be confident they are receiving accurate return preparation and quality service. Three vital processes that result in accurate returns and quality service are: effective intake, thorough taxpayer interview and complete quality review of the tax return.

Required Intake/Interview and Quality Review Training

All coordinators, return preparers, quality reviewers, and instructors must take intake and interview, and quality review process training. Greeters, screeners and client facilitators who assign tax returns or answer tax law questions must also take intake/interview and quality review training. Refer to Publication 5101, VITA/TCE Intake/Interview and Quality Review Training, available in LLT and IRS.gov.



NEW! Publication 5838, *VITA/TCE Intake/Interview and Quality Review Handbook* is a key resource for volunteers on how to conduct effective intake, interview and quality review of tax returns at VITA/TCE sites.

Also, all instructors, coordinators, return preparers and quality reviewers must pass the Intake/Interview and Quality Review certification test located on LLT. Greeters, screeners and client facilitators who assign tax returns or answer tax law questions must also pass the Intake/Interview and Quality Review certification test. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

Intake and Interview

All sites must use Form 13614-C, Intake/Interview and Quality Review Sheet, for every tax return prepared by an IRS tax law certified volunteer. Form 13614-C guides the IRS tax law certified volunteer preparer through the interview with the taxpayer and allows them to gather all information to prepare an accurate return. The volunteer quality reviewer uses the completed tax return, completed Form 13614-C, taxpayer's supporting documentation, and preparer's notes and comments to verify the tax return is free from error.



Partners may ask other questions on Form 13614-C but cannot create their own version of this form. AARP Foundation Tax-Aide (Tax-Aide) uses an approved "Intake Booklet" which includes Form 13614-C.

All IRS tax law certified volunteer preparers must complete the entire intake and interview processes before 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.

While completing the intake and interview processes verify that the tax return is within the scope of the VITA/TCE program and the volunteer's certification level.

- If the return is not within the scope for VITA/TCE, refer the taxpayer 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 proper certification level or to another site that prepares returns at that certification level.



Each site must have a process for assigning tax returns to an IRS tax law certified volunteer preparer and quality reviewer certified at the proper level.

The intake process requires an IRS-certified volunteer/site to:

- Greet taxpayer.
- Explain the tax preparation processes include intake, interview and quality review. Encourage the taxpayer to ask questions.
- Ensure taxpayer has everything needed to prepare the return: photo ID, Social Security card, individual taxpayer identification number (ITIN) letters, all tax documents.
- Provide Form 13614-C to the taxpayer and explain how to complete the form.
- Ensure the return is within scope of the VITA/TCE program and determine the volunteer certification level needed for preparation of the tax return.
- Have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the correct level.

The interview process requires an IRS-certified volunteer/site to:

- Verify the identity of the taxpayer (and spouse, if married filing jointly) using a photo ID according to rules listed in Publication 4299. Refer to QSR 3 for more information.
- Confirm Social Security numbers (SSN) and individual taxpayer identification numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR 3 for more information.
- Verify all questions in Parts I-V are completed, any “Unsure” answers are addressed and changed to “Yes” or “No”, and the “To be completed by a Certified Volunteer Preparer” gray shaded area is completed (Unanswered questions on page 3 are not a violation to QSR 2).
- Exercise due diligence by using probing questions to gather complete information.
- Make filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer gray shaded section for individuals listed on the return.
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).



During the intake and interview processes, only an IRS tax law certified volunteer preparer can review, correct, and/or clarify tax related information. Preparer must notate comments when taxpayer's answers change or they provide additional information.

Additional Intake and Interview Requirements for Virtual VITA/TCE Models

In addition to using Form 13614-C, Virtual VITA/TCE models must use Form 14446, Virtual VITA/TCE Taxpayer Consent. Before the intake process, the volunteer must explain the virtual method(s) and step-by-step procedures to the taxpayer. Taxpayers must agree to participate in the virtual method. For detailed information on Form 14446, refer to Publication 5450, VITA/TCE Site Operations.

Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete. Doing your part includes confirming a taxpayer's (and spouse, if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

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



If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return and inform the site coordinator of the reason for not preparing the tax return.

Form 13614-C, Intake/Interview and Quality Review Sheet

IRS developed Form 13614-C, Intake/Interview and Quality Review Sheet, for use in the intake and interview, and quality review processes at VITA/TCE sites. SPEC annually revises Form 13614-C to incorporate tax law changes and process improvements. Sites must use the approved current year revision.



Form 13614-C is printed in English and Spanish. It is also available in additional languages for download at [IRS.gov](https://www.irs.gov).



Form 13614-NR, Nonresident Alien Intake and Interview sheet is also available for use at sites serving nonresident alien taxpayers.

Part I through V

The taxpayer completes Parts I – V (pages 1 thru 3) supplying basic information needed to prepare a correct tax return.

An IRS tax law certified volunteer preparer must then:

- Interview the taxpayer and review their completed Form 13614-C.
- Ensure that all questions are answered, and all “Unsure” answers have been discussed and changed to “Yes” or “No”.
- Review supporting documentation.
- Make updates and notes as needed for quality reviewer to understand.



If a taxpayer is not comfortable or unable to complete the form for any reason, an IRS tax law certified volunteer preparer will complete it with the taxpayer by asking all questions and recording the answers.

Gray Area: “To be completed by a Certified Volunteer Preparer”

An IRS tax law certified volunteer preparer completes this section. These questions help the volunteer make tax law determinations for dependency, filing status, and qualified tax credits. The volunteer must complete the questions listed in the shaded area under “To be completed by a Certified Volunteer Preparer” Form 13614-C, Part II, for each person listed by the taxpayer(s).

- If any of these persons are claimed on the tax return, then all questions must be answered.
- If someone listed is not claimed on the return, then only the disqualifying question(s) must be answered.

Potential Certification Levels for Tax Law Issues

Page 2 of Form 13614-C shows the potential required tax law certification level for each question. The levels B (Basic), A (Advanced), M (Military) are listed next to the questions. A greeter, screener, or client facilitator assigning or selecting the tax return for preparation must understand how to select the certification level required for that return. If they cannot assign the taxpayer to an IRS tax law certified volunteer preparer with the required certification level, they must seek help.



An IRS tax law certified volunteer preparer determines if the taxpayer’s return can be prepared at the site after the interview is completed. The final decision will be based on a combination of the site’s return preparation policy, the Scope of Service Chart listed in Publication 4012 and/or Tax-Aide approved tax law criteria.

Making Corrections

IRS tax law certified volunteer preparer: Correct errors or omissions of information found prior to or during the interview with the taxpayer and enter on Form 13614-C prior to return preparation. It is important to capture these notes so the quality reviewer will have all of the information which was used to prepare the tax return.

IRS-certified quality reviewer: Follow the site’s established procedures to correct errors found on Form 13614-C and on the tax return. After corrections are made, review the corrected return for accuracy. Once the return is accurate, it is signed by the taxpayer(s) and processed for timely filing.

Maintaining Forms 13614-C

After the return is complete, partners/sites can return Forms 13614-C to taxpayers with a copy of their return. Some partners/sites keep Forms 13614-C until acceptance of tax returns. Site must securely destroy any retained Forms 13614-C by December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299.

If partners keep Form 13614-C for anything other than tax return preparation, they must secure taxpayer approval by obtaining a signed Consent to Use and Consent to Disclose. Taxpayers must sign the consents which must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing these written consents and safeguarding taxpayer data, refer to Publication 5471, Fact Sheet: Disclosure and Use of Tax Information - Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

Quality Review

Every site must use a complete quality review process confirming that tax law is correctly applied, and the tax return is free from error, based on the taxpayer interview, Form 13614-C, and the available supporting documents. For a complete Quality Review Checklist see Publication 4012, VITA/TCE Volunteer Resource Guide.

An effective and complete quality review process must have the following critical components:

- Engage the taxpayer's participation in the quality review to confirm their understanding and agreement to the facts of the return.
- Verify all items listed in the Quality Review Checklist found in Publication 4012 are addressed.
- Verify return was prepared using an accurately completed Form 13614-C, Intake/Interview and Quality Review Sheet.
- Review all supporting documentation, and other information provided by the taxpayer to confirm entries are correct on the return.
- Verify errors identified on Form 13614-C were corrected.
- Review tax law references (Publication 4012 and Publication 17, Your Federal Income Tax (For Individuals), and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Tell taxpayers before they sign the return of their responsibility for information on their return. Emphasize that by signing the return, the taxpayers are declaring under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.



If any errors are identified or if the Form 13614-C is incomplete, quality reviewer must speak with the preparer and thoroughly explain any discrepancies. Errors must be corrected.

Quality Review Methods

Designated Review – An IRS tax law certified volunteer solely dedicated to reviewing returns prepared by other IRS tax law certified volunteer preparers. The designated quality reviewer must have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software.
- Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
- Tact in explaining identified errors to taxpayers and volunteers.

Peer-to-Peer Review – An IRS tax law certified volunteer preparer who may quality review returns of another preparer when the site is not able to use the designated review method.

Quality reviewers must certify at or above the level of the return they are reviewing (including any specialty levels).



Self Review (volunteer reviews a return they prepared) is not allowed. All returns must be quality reviewed by another volunteer certified to the level required for the return.

Examples of not meeting QSR 2:

1. The site is not using a correct intake and interview process that includes an interview with the taxpayer while reviewing Form 13614-C.
2. Virtual VITA/TCE model site is not using Form 14446.
3. The site is not ensuring Form 13614-C is complete by checking that all questions in Parts I-V are answered, all “Unsure” answers are addressed and changed to “Yes” or “No,” and when applicable, the “To be completed by a Certified Volunteer Preparer” gray shaded section on page 1 is completed for each potential dependent.
4. Coordinators do not have a correct quality review process in place that includes a discussion with the taxpayer, verification of the taxpayer’s source documents, and review of Form 13614-C.

The reviewer must explain to the coordinator the requirement to use correct intake and interview processes for all tax returns prepared. To give volunteers a detailed explanation of a correct intake and interview and quality review process, refer to IRS.gov to download Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook.

QSR 3: CONFIRMING PHOTO IDENTIFICATION AND TAXPAYER IDENTIFICATION NUMBERS (TIN)

Coordinators must have a process in place to confirm taxpayers’ identities and taxpayer identification numbers (TIN). All volunteers must perform the verification procedures prior to tax return preparation and before a taxpayer signs and receives a copy of the prepared tax return.

This process must include using acceptable documents to confirm taxpayers’ identities and TIN by reviewing:

- Original photo identification (ID) for the taxpayer (and spouse, if married filing jointly); and
- Social Security numbers (SSN) and individual taxpayer identification numbers (ITIN) for everyone listed on the tax return and
- Correct spelling of names for everyone listed on the tax return

Please refer to Publication 4299 for more information about acceptable documents for photo identification and to confirm a TIN. Publication 4299 provides exceptions for validating taxpayer identities subject to coordinator approval.

Examples of not meeting QSR 3:

1. IRS tax law certified volunteers are not confirming taxpayers’ identities using acceptable documentation and no exception applies.
2. Not confirming the taxpayer’s identity (and spouse, if married filing jointly) using original photo identification.
3. Not confirming TIN for everyone listed on the tax return using acceptable documents.
4. Not securing coordinator approval for exceptions to these requirements as mandated in Publication 4299.

The reviewer must explain to the coordinator the requirement to have a correct process in place to confirm taxpayers’ identities and taxpayer identification numbers (TIN). The coordinator must ensure that all volunteers are aware they must follow verification procedures prior to tax return preparation and before a taxpayer signs and receives a copy of the prepared tax return.

QSR 4: REFERENCE MATERIALS

All sites must have, in paper or electronic form, the following reference materials available for use by IRS tax law certified volunteers:

- Publication 17, Your Federal Income Tax (For Individuals)
- Publication 4012, Volunteer Resource Guide
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide

The use of reference materials is an important key to preparing an accurate tax return. For example, many errors in tax return preparation occur during the determination of filing status and eligibility for tax credits. Volunteers can make determinations following one of the flow charts or decision trees in Publication 4012. The availability of key tax law reference materials supports the use of these resources and minimizes return errors.

SPEC views security as a high priority. To help with potential security concerns, coordinators must have access to the Publication 4299 at the site during tax preparation hours.

Coordinators must review and discuss with their volunteers all VTA or CyberTax Alerts, and QSRA, within seven business days after IRS issuance. VTA and QSRA are emailed out systemically to volunteers listed as site coordinators. The Alerts are also available on the Site Coordinator Corner on IRS.gov. CyberTax Alerts are available on the AARP Foundation Tax-Aide website.

Examples of not meeting QSR 4:

1. Reference materials are not available in print or electronic format for use by volunteers.

The reviewer must promptly help the coordinator download the reference materials. Publications 17, 4012, and 4299 are available for download on IRS.gov, or by opening the VITA/TCE Publications and User Guides option on the navigation bar when signed into TaxSlayer.

2. The site does not have a process to ensure all volunteers review all VTA and QSRA or CyberTax Alerts.

The reviewer must explain to the coordinator the requirement to review and discuss with volunteers all VTA and QSRA or CyberTax Alerts within seven business days after IRS issuance.

QSR 5: VOLUNTEER AGREEMENT

Annually, all volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must complete the Volunteer Standards of Conduct (VSC) certification. In addition they must agree to follow the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.

The partner's approving official must also certify (sign and date) Form 13615. This confirms that the partner's approving official has verified the volunteer's identity, name, and address, using government-issued photo identification. The partner must also confirm the volunteer has passed the required IRS training certification test(s), and the volunteer has signed and dated Form 13615. Every volunteer's Form 13615 must be certified prior to their volunteering at a VITA/TCE site. This approving official can be the coordinator, sponsoring partner official, instructor, or IRS contact, as appointed by the partner.



Coordinators must exercise due diligence and have a method to verify training certification the day the volunteer reports to the site.

The approving official must confirm volunteers' identities, names, and addresses using government-issued photo identification (ID), when reviewing and signing Forms 13615. SPEC partners and coordinators can review volunteers' government-issued photo ID electronically. Verify volunteers' identities prior to any volunteers' participation in the VITA/TCE program. Government-issued photo identification (ID) includes valid driver's license (U.S.), state ID (U.S.), Military ID, national ID, visa, Global Entry ID, or passport. Coordinators can make exceptions to use official high school identification for students taking part as volunteers in an official VITA/TCE High School program. The name on Form 13615 must match both the name on the government-issued photo ID and the volunteer's name added to TaxSlayer or other tax preparation software. SPEC does not allow the use of volunteer nicknames in the tax preparation software.



Volunteers' names and addresses in LLT must match their government-issued photo ID. Advise volunteers to update their My Account page in LLT with their valid name and address.

Form 13615 includes a signature line for parents and/or guardians, to grant permission for their minor children to volunteer in the VITA/TCE program. Parents and/or guardians do not have to sign Form 13615 for their minor children if the VITA/TCE High School program has an alternative consent requirement.

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

- VSC #1 - Follow all Quality Site Requirements (QSR).
- VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.
- VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.
- VSC #4 - Do not knowingly prepare false returns.
- VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.
- VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

All SPEC partners or coordinators must list their volunteers on Form 13206, Volunteer Assistance Summary Report, or a partner-created document having the same information. The certification box on Form 13206 must be checked. Partners or coordinators must give their volunteer list to their local SPEC territory office by February 3, but no later than February 15. As sites bring on new volunteers, partners or coordinators must report these new volunteers to the local SPEC territory office by the third of each month.

The partner-created list must include the same information for the volunteers required on Form 13206. It must show that each volunteer has completed the VSC certification and signed Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, agreeing to adhere to the VSC. The list must also show the partner's approving official verified the volunteer's identity, name, and address, using government-issued photo identification and signed and dated Form 13615. It is important to report a volunteer only once to the local SPEC territory, even if they work at more than one site.



Copies of Forms 13206, Volunteer Assistance Summary Report, or similar list with the same information, should be available at the partner or site location. If these forms are not available at the site, the coordinator must have a method in place to track volunteer certification levels and be able to provide this information upon request.

Tax-Aide will complete and send a combined list of volunteer certifications to SPEC headquarters containing the same information as requested on Form 13206. Tax-Aide must secure Forms 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

Partners do not have to keep Forms 13615 once the volunteer and partner have:

- Signed the completed agreement.
- Accurately transferred all required data to the current Form 13206 or partner created listing (having the same information).
- Sent Form 13206, or partner created list, to the local SPEC territory office.
- Submitted completed Form 13615 for CE Credits

Partners can destroy Form 13615 or return it to the volunteer.



For volunteers requesting CE credits, Form 13615 must be signed in both the certification section and the CE credit section. For more information see Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers.

Volunteers must report unethical behavior at a VITA/TCE site by emailing SPEC headquarters at wi.voltax@irs.gov and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the individual's full name, date the incident occurred, and the number of taxpayers affected by the violation if applicable.



Publication 4836 (EN-SP), VITA/TCE Free Tax Programs (English and Spanish), also referred to as the "VolTax" poster, must be available to all taxpayers who seek services at the site. The purpose of the poster is to make taxpayers aware of their opportunity to report unethical behavior. Publication 4836 is an electronic only product and sites will need to print and post for in-person service. Form 13614-C, Intake/Interview and Quality Review Sheet, and Publication 730 (EN-SP), Important Tax Records Envelope (VITA/TCE), also include the VolTax email address.

Examples of not meeting QSR 5:

1. The volunteer or the partner's approving official did not sign and date Form 13615 prior to the volunteer working at the site.

The reviewer must explain to the coordinator the requirement for the volunteer(s) to electronically sign, date, and print their Forms 13615 via LLT agreeing to adhere to the VSC. Volunteers must also show a government-issued photo ID as proof of identity to the partner's approving official for validation. The approving official must certify (sign and date) Form 13615, verifying the volunteer's identity, name and address, and that the volunteer completed the required VSC certification. Coordinators must verify all volunteers and the partner's approving official signed and dated the Forms 13615.

2. Form 13206, or similar list with the same information, does not indicate validation of volunteers' agreement to VSC and certification levels.

The reviewer must explain to the coordinator the requirement to check the certification box on Form 13206 to indicate all Forms 13615 were received, signed and dated by the volunteer and partner and that the Form 13206 contains the same information as Form 13615.

QSR 6: TIMELY FILING

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

For e-filed tax returns, the taxpayer (and spouse, if married filing jointly) must sign Form 8879, IRS e-file Signature Authorization prior to the transmission of the return to IRS. Taxpayers must sign and date Form 8879 after reviewing the return and ensuring the tax return information on the form matches the information on the return.

While IRS requires this form be retained for three years by commercial preparers, VITA/TCE sites received a waiver from this requirement for Form 8879 and supporting documents. Volunteers do not send Forms 8879 to the IRS. Instead, volunteers give the signed Form 8879 to the taxpayer along with a copy of their tax return. A signed Form 8879 gives the site permission to e-file the return and allows the taxpayers the opportunity to read the important declaration prior to submission of the e-filed tax return. See Publication 4299 for information on exceptions in securing signatures on Form 8879.

Actions required to guarantee tax returns are timely filed include:

- Ensure the tax return is submitted to IRS within three calendar days after the site has all necessary information to e-file the tax return.
- Retrieve acknowledgements timely (preferably within 48 hours of transmission).
- Promptly work rejects that can be corrected by the IRS tax law certified volunteer.
- Timely notify taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Promptly notify taxpayers if there are any other problems with tax return processing.
- For filing paper returns, provide the taxpayer with a completed tax return and the correct mailing address for the IRS center that processes paper tax returns. Remind taxpayer to sign the return before mailing it.

Volunteers must resolve all rejects as soon as possible. Volunteers must inform taxpayers within 24 hours if they cannot correct the reject. Taxpayers must sign a new, corrected Form 8879 if the electronic return data on their individual income tax returns changes and the amounts differ by more than either \$50 to “Total income” or “AGI,” or \$14 to “Total tax,” “Federal income tax withheld,” “Refund” or “Amount you owe.”

Refer coordinators to the following:

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

Examples of not meeting QSR 6:

1. The coordinator does not have a process in place for:
 - Taxpayer(s) to sign Form 8879.
 - Timely submission of electronic tax returns.
 - Timely retrieval of acknowledgements.
 - Promptly resolving rejects.
 - Timely contacting taxpayers that have unresolved rejects.
 - Correctly providing taxpayers with the mailing addresses for processing centers for paper returns.
 - Promptly notifying taxpayers of problems with timely tax return processing.

The reviewer must explain to the coordinator the correct procedures for timely filing of tax returns. Coordinators and partners are encouraged to discuss timely filing requirements with their RM.

QSR 7: CIVIL RIGHTS

Title VI of the Civil Rights Act of 1964 information must be available to all taxpayers who seek services at all VITA/TCE sites. Taxpayers must have access to the civil rights information even if they do not have a tax return prepared. At a traditional site, the poster must be visible at the first point of contact between the taxpayer and volunteer. For virtual sites, the poster must be sent or made available to all seeking services.

All VITA/TCE sites must make available to all taxpayers who seek services at the site the current Publication 4053 (EN-SP) Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/LITC)(English & Spanish), or a current D143, 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, refer them to the contact information on Publication 4053 (EN-SP). If taxpayers request the information in writing, offer Publication 4454, Your Civil Rights are Protected. Publication 4454 is an optional brochure designed to notify taxpayers of their civil rights when the site cannot provide tax preparation services (for example, lack of information to prepare the return, the return is not within scope of the VITA/TCE program).

All VITA/TCE sites serving Limited English Proficient (LEP) taxpayers must offer Publication 4053, if available, in the taxpayers' first languages. Please refer to IRS.gov for the availability of Publication 4053 in various languages.

It is not acceptable to use Publication 730 (EN-SP) or the Tax-Aide envelope as the source for notifying the taxpayers of their civil rights. This product offers information to the taxpayer who receives service, not the taxpayer who is denied service.

Example of not meeting QSR 7:

1. The required current civil rights poster is not available to all taxpayers who seek services at the site.

The reviewer promptly gives the coordinator Publication 4053 (EN-SP) or has them contact their RM to assist in ordering products. If a Tax-Aide site does not have a current D-143 poster, the reviewer will give them a copy of Publication 4053 (EN-SP). Tax-Aide sites may secure D-143 posters from their state coordinator.

QSR 8: CORRECT SITE IDENTIFICATION NUMBER (SIDN)

All tax returns prepared by VITA/TCE sites must include the correct site identification number (SIDN). E-file administrators must set tax software defaults to make sure the correct SIDN automatically appears on each tax return. Partners or coordinators should work with their local SPEC territory office to make sure they are using the correct SIDN.



For sites using TaxSlayer, the SIDNs are assigned in the Preparer(s) Setup Menu. TaxSlayer allows the Site Administrator to “Pull from Office”, as this populates the SIDN that is sent from SPEC to TaxSlayer with the software order. If the site is an ad hoc site, then follow the Pro Online Ad Hoc Site set up instructions. For more guidance, refer to the TaxSlayer VITA/TCE Blog.

Examples of not meeting QSR 8:

1. 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, the site coordinator must correct or input the SIDN on all non-networked computers and any non-transmitted tax returns. The reviewer gives the correct SIDN, helps the coordinator in editing the Preparer(s) Set up and explains the importance of using the correct SIDN on all tax returns prepared by the site. The reviewer notifies the TM and RM at once.

QSR 9: CORRECT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN)

All tax returns prepared by VITA/TCE sites must include the correct electronic filing identification number (EFIN). All partners must use the online IRS e-file application process found in E-Services on IRS.gov 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 Signature Authorization.



For sites using TaxSlayer, the software populates with the EFIN included in the software order from SPEC. Sites should not be making changes to this EFIN without guidance from SPEC. If the site is an Ad Hoc Site, then a second Electronic Return Originator (ERO) account is set up for volunteers to use at that location, but the site continues to use the EFIN of the main site.

Example of not meeting QSR 9:

1. The site is using an incorrect EFIN.

The reviewer gives the correct EFIN and helps the coordinator set the correct defaults. The reviewer tells the coordinator to contact TaxSlayer at once for instructions on resetting 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 approved exceptions, the reviewer must notify the TM or RM at once. The reviewer informs the coordinator about the licensing agreement, explains that the software cannot be used to prepare tax returns, and advises that the site is required to refer the taxpayers to another site.

QSR 10: SECURITY

Sites must follow all security, privacy, and confidentiality guidelines as outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. A copy (paper or electronic) of this publication must be available at every site and used when referring to security, privacy, confidentiality, and civil rights issues.

Publication 4299 is the resource document for guidance on securing and protecting personally identifiable information (PII) shared by taxpayers, volunteers, and partners.

All coordinators must have security procedures in place as described in Publication 4299 for the following processes:

- Preparing an annual security plan to safeguard taxpayer data. (Sites can use Form 15272, VITA/TCE Security Plan, or a similar document that captures the same information.) The plan must be approved by the territory office prior to the site opening, but no later than December 31.
- Protecting all computers with passwords.
- Using a hard-wired internet connection or encrypted and password protected wireless internet connection.
- Securing computers, printers, and all equipment during and after site operating hours.
- Safeguarding PII at the site by safely storing and/or properly disposing of the information.
- Properly securing IRC Section 7216 required consent notices.
- Limiting volunteer access privileges to the tax software based on assigned roles.
- Generally restricting volunteer access to the tax software after operating hours.
- Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.

To help prevent identity theft at VITA/TCE sites, all IRS tax law certified volunteers must identify themselves to the taxpayers they assist. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. At a minimum, this identification must include the full first name and first letter of the volunteer's last name. Form 14509, Volunteer ID Insert, is an optional product for volunteers to display their names, which is available from the RM. Virtual sites can use electronic means to give the volunteers' names to the taxpayers.

Examples of not meeting QSR 10:

1. The site does not have a SPEC-approved security plan in place.
2. Computers and wireless internet connections are not encrypted and password protected.
3. Equipment is not protected.
4. Taxpayer information is not appropriately destroyed, or not properly retained and protected
5. The privacy of taxpayers', volunteers', and partners' PII is not protected.
6. Taxpayer consents are not properly obtained as required under IRC Section 7216.
7. Volunteer access privileges to the tax software is not limited based on assigned roles.
8. Volunteer access to tax software is not generally limited from use outside of site operating hours.
9. Volunteer usernames are not deactivated in the tax software when volunteers quit, resign, or are no longer working at the site.

The reviewer explains the proper procedures as outlined in Publication 4299 and helps the coordinator with downloading Publication 4299 from IRS.gov.

LINKS TO FORMS AND PUBLICATIONS

Form 6729-D, VITA/TCE 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 13614-C, Intake/Interview and Quality Review Sheet

Form 13614-C, Intake/Interview and Quality Review Sheet (available in multiple languages)

Form 13615, Volunteer Standards of Conduct Agreement –VITA/TCE Programs

Form 13615 (sp), Volunteer Standards of Conduct Agreement - VITA/TCE Programs (Spanish version)

Form 14446, Virtual VITA/TCE Taxpayer Consent

Form 14446, Virtual VITA/TCE Taxpayer Consent (available in multiple languages)

Publication 17, Your Federal Income Tax (for Individuals)

Publication 4012, Volunteer Resource Guide

Publication 4053 (EN-SP), Your Civil Rights are Protected

Publication 4053, Your Civil Rights are Protected (available in multiple languages)

Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust

Publication 4454, Your Civil Rights are Protected

Publication 4836 (EN-SP), VITA/TCE Free Tax Programs

Publication 4961, VITA/TCE Volunteer Standards of Conduct Training – Ethics Training

Publication 5088, VITA/TCE Site Coordinator Training

Publication 5101, VITA/TCE Intake/Interview and Quality Review Training

Publication 5140, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners

Publication 5324, Fact Sheet: Quality Site Requirements for Alternative Filing Models for SPEC Partners and Employees

Publication 5325, Fact Sheet: Filing Season Training for SPEC Partners and Volunteers

Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers

Publication 5450, VITA/TCE Site Operations

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook

Quality and Tax Alerts for IRS Volunteer Programs

Where to File Paper Tax Returns