

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 volunteers and partners to ensure IRS and partner-mutual objectives are met.

Form 6729, Site Review Sheet

Site Review

SPEC's methodology for measuring a site's adherence (compliance) to the ten QSR is based on how the site follows all ten requirements. 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.

Tax consultants 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 determine QSR percentage points.

Corrective Actions

If a non-compliant QSR is identified at the site while SPEC and partner reviews are 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 assistance and support necessary to meet the QSR. This may involve discussions, counseling, and/or mentoring with the coordinator within a reasonable period of time.

If the QSR cannot be immediately corrected, SPEC Shoppers and Reviewers 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 Standard of Conduct #1

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

Guidelines – Quality Site Requirements

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

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.

QSR 1: Certification

Annually, prior to working at a VITA/TCE site, all volunteers are required to complete:

- New volunteers must complete the 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. This training is available on Link & Learn Taxes, and in Publication 4961.

In addition, prior to working at a VITA/TCE site:

- Returning volunteer instructors, preparers, coordinators and quality reviewers are not required to take the Intake/Interview & Quality Review Training and will now certify by passing the IRS certification test.
- New volunteers in these positions are required to review [Publication 5101](#), *Intake/Interview and Quality Review Training*, and pass the certification test. This process includes interviewing the taxpayer and discussing items on [Form 13614-C](#), *Intake/Interview & Quality Review Sheet*. SPEC RM's are required to ensure their partners and/or coordinators receive or have access to Publication 5101. This publication is available on www.irs.gov, keyword search "Publication 5101" or it can be located in the Site Coordinator Corner.
- 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 be certified in tax law. This constitutes an annual certification in current tax law. IRS tax law-certified volunteer preparers can only prepare returns based on the appropriate level of certification required for the tax return. If the site is preparing tax returns at a higher level, the IRS tax law-certified volunteer preparer's certification level must be equivalent. Volunteers who assist in various roles (for example, greeters, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues are not required to certify in tax law.

- Volunteers who assist in various roles (for example, greeters, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues 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 are **required** 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 located in [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*.
 - All instructors are required to be tax law-certified at the Advanced level at a minimum.
- All designated/peer-to-peer quality reviewers are required to be tax law-certified at a minimum, at the Basic level or higher (based on the complexity of the return). If any preparers at the site are above the Basic tax law certification level, at least one quality reviewer must be at the same level or higher.
- All coordinators are required to complete 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](#), www.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 back-up coordinators are required to be available while the site is in operation. Coordinators and/or back-up coordinators may be available at the site, through 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 certifications.
- Volunteers must first certify at either Basic or Advanced level before taking these additional modules:
 - Health Savings Account
 - Puerto Rico
- Volunteers must first certify at the Advanced level before taking these additional modules:
 - Military
 - International
- Volunteer training may consist of classroom training, self-study, and/or Link & Learn Taxes.

NOTE: AARP requires its tax counselors to be certified at the Advanced level.

- **Federal Tax Law Update Test for Circular 230 Professionals** - SPEC offers a tax law certification test that allows VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) and Enrolled Agent (EA), to recertify on new provisions and tax law changes. In addition, all volunteers are required to certify to the Volunteer Standards of Conduct and Intake/Interview & Quality Review Test. The Federal Tax Law Test for Circular 230 Professionals is optional. Volunteers who would like 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.

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 see Publication 1084.

- All IRS tax law-certified volunteers must have a passing score of 80% or above using one of the following methods:
 1. IRS electronic test through [Link & Learn Taxes](#)
 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:

Required Training For Volunteer Positions				
Volunteer Position	Volunteer Standards of Conduct, Publication 4961	Site Coordinator Training, Publication 5088	Intake/Interview & Quality Review Training & Certification, Publication 5101	Tax Law Certification
*Site Coordinator (SC) and back-up coordinators	Training required for new volunteers. Certification required for all volunteers.	Required	Training required for new volunteers. Certification required for all volunteers.	Required if SC prepares tax returns, corrects rejects, quality reviews or provides tax law assistance. Certification level is based on the complexity of the tax returns prepared.
Instructor	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all	Required – Advanced level required, or higher based on level of course instruction, or Circular 230 Federal Tax Law Update.
*Return Preparer	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Basic level or higher required, or based on level of complexity of returns prepared, or Circular 230 Federal Tax Law Update.
*Quality Reviewer	Training required for new volunteers. Certification required for all volunteers	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Basic level or higher required, based on complexity of tax returns reviewed, or Circular 230 Federal Tax Law Update.
*Screener (answers tax law questions)	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required (Level is based on complexity of tax law questions answered).
Greeter/ Interpreter (does not answer tax law questions)	Training required for new volunteers. Certification required for all volunteers.	Not Required	Not Required	Not Required

*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/ coordinators are required to submit their volunteer lists to their SPEC Territory by February 3rd, but, no later than February 15th. A new report must continue to be submitted on the 3rd of each month to show new volunteers not previously reported. The list should include volunteer names, position, and level of certification. 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.

The partner's approving official, as 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.

Examples of Noncompliance

Examples of noncompliance occur when:

- **One or more volunteers at the site have not completed the VSC certification and/or are not certified in 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 is required to review the tax return for accuracy. Uncertified volunteers and their coordinators should be directed to [Link & Learn Taxes](#), located on www.irs.gov, to assist them with certification in the VSC and/or tax law. [Form 6744](#) also contains VSC and tax law certifications. [Publication 4961](#), contains only 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 they cannot prepare any other tax returns. Care should be given when informing the remaining taxpayers that the site will have to close for that 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 will 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 there are IRS tax law-certified volunteers, 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 volunteer may not prepare or quality reviews any other tax returns until verification of [Form 13615](#) is provided to the partner or 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 SPEC 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” section on page one for each potential dependent.

While completing the Intake and Interview Process, verify that the tax return is within the volunteer’s certification level. If the tax return does not fall within the appropriate 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.

The Intake and Interview Process includes:

- Determining the certification level of the tax return and having a process for assigning tax returns to a volunteer preparer certified at the appropriate level
- Ensuring the return is within the scope of the VITA/TCE Programs and the volunteer is certified to prepare the assigned tax return
- Verifying the identity of all taxpayers and spouses using a photo ID according to rules listed in [Publication 4299](#), *Privacy, Confidentiality, and Civil Rights - A Public Trust*
- Confirming Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299
- Explaining to the taxpayer how to complete Form 13614-C, Pages One and Two
- Verifying all questions in Parts I-VI are completed and “Unsure” answers have been addressed and changed to “Yes” or “No”
- 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 section for individuals listed in Part II Question 2
- Explaining the tax preparation process that includes encouraging questions throughout the interview process
- Exercising due diligence by using probing questions to ensure complete information is gathered

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 process. The IRS tax law-certified volunteer and taxpayer communicate via phone, or other communication technology, during the 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.

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), and is shared with the IRS tax law-certified volunteers preparing and/or quality reviewing the tax return at the virtual location(s). For more information on the Virtual VITA/TCE Model see [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.

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; for Virtual VITA/TCE this includes not securing Form 14446. The reviewer will explain to the coordinator the requirement to use a correct Intake and Interview Process for all tax returns prepared. To educate volunteers on components of a correct Intake and Interview Process, the coordinator may contact their SPEC RM for a copy of Publication 5101 detailing the Intake and Interview Process.

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 and Interview Process when preparing tax returns.

Quality Review

All coordinators are required to have a correct Quality Review Process in place to verify all items listed on [Form 13614-C](#) in the IRS Tax Law-Certified Volunteer Quality Reviewer Section are correct.

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. The quality reviewer should be the most experienced IRS tax law-certified volunteer preparer at the site. **Self-review is not an approved method.** All quality reviewers are required to inform the taxpayer, that they are ultimately responsible for the information on their 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, exemptions, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the tax return.
- Using available source documents to confirm income, expenses, credits, and deposit/debit information on the tax return. 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; for Virtual VITA/TCE this includes not securing Form 14446. The reviewer

will explain to the coordinator the requirement to use a correct Intake and Interview Process for all tax returns prepared.

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 [Publication 5101](#) which details the Quality Review Process.

Recommended Follow-up Action

The SPEC 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 identification numbers prior to preparing the tax return.

Please refer to [Publication 4299](#) for more information on what is considered an acceptable document for photo identification and/or what documents can be used to confirm TIN. Publication 4299 also provides exceptions for taxpayers known to the site and for exceptions due to extreme circumstances, both of which are subject to the site coordinator approval.

Non-Compliant Issues

A noncompliant issue occurs when:

IRS tax law-certified volunteers are not confirming taxpayer identities using acceptable documentation when exceptions are not 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 persons known to the site, as mandated in Publication 4299

Recommended Follow-up Action

The SPEC 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, both of which are subject to the 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 (Must be discussed with volunteers with 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 materials is an important key to producing an accurate tax return. As an example, a number of 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 www.irs.gov.

Non-Compliant Issues

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 www.irs.gov. Contact your SPEC RM for instructions on how to access an electronic copy or to order a paper copy of the reference materials.

Recommended Follow-up Action

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

QSR 5: Volunteer Agreement

All volunteers (coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the VSC certification, **annually**. This includes signing and dating [Form 13615, *The Volunteer Standards of Conduct Agreement –VITA/TCE Programs*](#), agreeing to follow the VSC prior to working at a VITA/TCE site. 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 allowed 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.
- 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.

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

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. 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.

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 Territory office.

Partners can 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, 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

- [Form 13615](#) has not been signed and dated by the volunteer and partner's approving official prior to the volunteer working at the site. The reviewer will request written verification from the SPEC Territory Manager for any Forms 13615 not signed and dated by the volunteer and partner organization, for volunteers working at the site. Coordinators are required to verify Form 13615 was signed and dated by all volunteers and the partner's approving official. 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 volunteers' identity, that they have completed the required VSC certification before the volunteer can work at the site.
- A VITA/TCE site or IRS-certified volunteer engages in conduct or an activity that violates the VSC Agreement and the site or sponsoring organization fails to comply with these standards, 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;
 - 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 SPEC 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

Timely Filing

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 partner. 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's signature on Form 8879. In addition, the signed Form 8879 is required to be given to the taxpayer along with a copy of their tax return. Without a signed Form 8879, the site does not have permission to e-file nor does it provide evidence to show taxpayers had 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 are allowed to maintain Forms 8879, and the supporting documents (even though it is not required), as long as they are properly secured and properly destroyed no later than the three-year anniversary date. These documents must not be sent to any IRS offices.

Actions required, 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 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 correct 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, or if the changes made exceed the following dollar limits. This means the taxpayer(s) are required to sign the corrected Form 8879 or paper tax return:

- \$50 to "Total Income" or "AGI" or
- \$14 "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.

- www.irs.gov for “Where to File Paper Tax Returns,” Publication 17 or Form1040 instructions for Submission Processing Center addresses for paper tax returns.

Non-Compliant Issues

Examples of non-compliance occur 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 Relationship Manager to assist with instructions on timely filing of tax returns.

Recommended Follow-up Action

The SPEC 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 all VITA/TCE sites, at the first point of contact between the IRS tax law-certified volunteer and the taxpayer 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.

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 at www.irs.gov.

Publication 4454, *Your Civil Rights are Protected*, 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.)

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 SPEC 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 SPEC 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.

Non-Compliant Issues

The SIDN is missing or is incorrect on tax returns prepared at the site. If an incorrect SIDN or no SIDN is discovered, then 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 SPEC 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 prepared using the incorrect SIDN cannot be corrected and will not be included in the SIDN report.

QSR 9: Correct Electronic Filing Identification Number (EIN)

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. If an incorrect EFIN is discovered, then all non-networked computers should be reviewed and corrected. 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 the E-Services through the www.irs.gov website for the correct EFIN. If the site's EFIN is invalid, the SPEC 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 prevent identity theft behavior at all VITA/TCE sites all IRS-certified volunteers are required to wear name identifications to display their identity 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 volunteer information 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 in Publication 4299 for securing a taxpayer-signed consent form before tax return information can be disclosed to any third party or used for any purpose other than filing the tax return.

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 for 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 particular 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, or when the privacy of taxpayers', volunteers', and partners' individual information is not protected. The reviewer should explain the appropriate procedures as outlined in Publication 4299 and assist the coordinator with downloading Publication 4299 from www.irs.gov.

Recommended Follow-up Action

The SPEC 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.