

VITA/TCE Quality Site Requirements Briefing

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. The purpose of the ten **Quality Site Requirements (QSR)** is to ensure quality and accurate return preparation and consistent site operations. The QSR are required to be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met.

- 1. Certification:** Annually, **all volunteers** are required to complete the Volunteer Standards of Conduct training and pass the Volunteer Standards of Conduct test with a score of 80% or higher, prior to working at a VITA/TCE site.

All volunteers (greeters, client facilitators, site/local coordinators, certified preparers, quality reviewers, and instructors) are required to annually complete awareness training that explains the Intake/Interview & Quality Review Process. This training is available on Link & Learn Taxes and in Publication 4961, Volunteer Standards of Conduct- Ethics Training. In addition, instructors, site/local coordinators, return preparers, and quality reviewers are required to view either Intake/Interview and Quality Review training on Link & Learn Taxes or Publication 5101 that details how to prepare and quality review tax returns. This process includes interviewing the taxpayer and discussing items on Form 13614-C, *Intake/interview & Quality Review Sheet*.

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. All designated/peer-to-peer quality reviewers are required to be certified at a minimum, at the Basic level or higher (based on the complexity of the return). All VITA/TCE instructors at a minimum are required to be certified at the Advanced level.

All site/local coordinators are required to complete Site Coordinator Training, annually. This includes reviewing Publication 1084, Site Coordinator's Handbook and Publication 5088, Site Coordinator Training. AARP local coordinators attend mandated AARP training.

- 2. Intake and Interview Process:** **All sites** are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every return prepared by an IRS-tax law certified volunteer. It is a requirement that all IRS-tax law certified volunteer preparers use a correct Intake and Interview Process. 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.
- 3. Quality Review Process:** All returns prepared by an IRS-tax law certified volunteer preparer must be quality reviewed. Reviews conducted by a designated or peer-to-peer reviewer comply with this requirement. Self-review is not an approved quality review method. Quality reviewers are required to interview the taxpayer while verifying items listed on Form 13614-C in the "IRS Certified Volunteer Quality Reviewer Section", are correct. Prior to signing the tax return the taxpayer must review their return for accuracy and be advised they are solely responsible for the information on their return. In most sites, the quality reviewer performs this task.
- 4. Reference Materials:** All sites are required to have one copy (paper or electronic) of the following reference materials available for use by volunteers, within five days of IRS issuance.

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals

Sites using TaxWise have electronic access to Publication 4012, Publication 17, Volunteer Tax Alerts, and Interactive Tax Assistant (ITA).

- 5. Volunteer Agreement:** All volunteers (site/local coordinators, preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to sign and date Form 13615, *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, prior to working at a VITA/TCE site. To be valid, Form 13615, Volunteer Standards of Conduct Agreement, must be certified (signed and dated) by the site coordinator, sponsoring partner, instructor, or IRS contact. This process validates the volunteer's identity and certification level was verified.

6. Timely Filing: For e-filed returns, Form 8879, *IRS e- file Signature Authorization*, is required to be signed by the taxpayer, 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 for 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.

Actions required to ensure timely filed returns include:

- Ensuring that stockpiling of returns does not occur at the site. Stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the site has all necessary information to e-file the return.
- Retrieving acknowledgements timely (preferred 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 return along with the correct processing center mailing address (for paper returns).
- Promptly notifying taxpayers if any other problems are identified with return processing.

7. Civil Rights: All VITA/TCE sites are required to display a **current** Publication 4053 (EN/SP), *Your Civil Rights are Protected*, or a current *AARP D143, AARP Foundation Tax Aide*.

Publication 4454 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.). According to Civil Rights Division (CRD), using any other products as the source for notifying the taxpayers of their Title VI rights is not acceptable. Publication 730, Important Tax Records Envelope (VITA/TCE), and the AARP envelope as the source for notifying the taxpayers of their Title VI rights **is not acceptable**.

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

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

10. Security, Privacy and Confidentiality: All guidelines outlined in Publication 4299, *Privacy and Confidentiality—A Public Trust*, are required to be followed by all volunteers.

SPEC's corrective actions to increase identity theft prevention behavior at all VITA/TCE sites outline that **all** volunteers are required to:

- Wear name identifications, at a minimum that includes the volunteers' first name and the first letter of their last name. This can include a work ID, AARP name badges, IRS Badge Stickers, or similar products. Form 14509, *Volunteer ID Insert*, 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 identifications no longer serves as proof of certification.

Refer to www.irs.gov - Key word search: Publication 5166, Quality Site Requirements, for more detailed information.