



Purpose

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 **Quality Site Requirements (QSR)** is to ensure quality and accuracy of return preparation and consistent operation of sites. The Quality Site Requirements are required to be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met.

Based on lessons learned during the past filing seasons, the QSR were updated to strengthen IRS oversight of the VITA/TCE Programs.

Form 6729, Site Review Sheet

Site Review

SPEC's methodology for measuring a site's adherence (compliance) to the ten Quality Site Requirements (QSR) is based on how the site followed all ten requirements. Each site will receive 10 percentage points for each QSR rated as "Met" for a total of 100 potential points or adherence rate of 100 percent. SPEC reviewers and partners use Form 6729, *Site Review Sheet*, to identify areas of improvement. Although Form 6729 asks more than one question for most of the QSR, each QSR contains only one measurement question. To promote partner satisfaction this will evaluate sites on QSR compliance.

The measured questions are bolded on Form 6729, *Site Review Sheet*, and will be used to determine QSR compliance.

Corrective Actions

If a noncompliant QSR is identified at the site as SPEC and partner reviews and/or field site visits are conducted, corrective action(s) should be taken immediately. The primary goal is to work with the site/local 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 site/local coordinator within a reasonable period.

If the QSR cannot be immediately corrected, SPEC reviewers will contact the territory manager and partners should contact their relationship manager, to ensure the noncompliant QSR is corrected. The territory manager will contact the relationship manager who will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure QSR compliance.

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Violation of Volunteer Standard of Conduct #1

If any volunteer **refuses** to adhere, comply, or follow a QSR, **it is a violation of Volunteer Standard of Conduct (VSC) #1. Partners and site/local coordinators are encouraged to contact their relationship manager and/or use the external referral process by e-mailing IRS at wi.voltax@irs.gov or calling toll free 1-877-330-1205.** This toll free number is only in operation January through May.

See Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, for more information or Publication 4961, *Volunteer Standards of Conduct-Ethics Training*, for additional training.

Guidelines - Quality Site Requirements

The 10 requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

1) Certification

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

- Volunteer Standards of Conduct (VSC) training and pass the VSC test with a score of 80% or higher, which includes awareness training on 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, prior to working at a VITA/TCE site:

- Instructors, site/local coordinators, return preparers, and quality reviewers are required to view Publication 5101, *Intake/Interview and Quality Review Training*, which 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*. Relationship managers are required to ensure their partners and/or site coordinators receive or have access to Publication 5101. This Publication is available on irs.gov, keyword search "Publication 5101".
- 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 return. If the site is preparing 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 do not have to certify in tax law.

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1) Certification (continued)

- All IRS-tax law certified volunteer preparers are required to prepare returns that are within scope for VITA/TCE Programs. Out-of-scope returns should be identified early in the return preparation process. All out-of-scope returns are required to be referred to a professional 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 at a minimum are required to be tax law certified at the Advanced level.
- 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.
- Site coordinators are required to complete Site Coordinator Training prior to the site opening. This includes reviewing Publication 1084, *Site Coordinator's Handbook*, and Publication 5088, *Site Coordinator Training*. Publication 5088 training course is available on Link & Learn Taxes , irs.gov, and from your relationship manager.
 - Site/local coordinators are required to exercise due diligence by having a method to verify certification the day the volunteer reports to the site and are required to develop a process to ensure volunteers are preparing and/or quality reviewing returns based on their appropriate level of certification.
 - Site/local and/or back-up coordinators are required to be available while the site is in operation. Site/local and/or back-up coordinators may be available at the site, through phone or other electronic means.
- Volunteer training may consist of classroom training, self-study, and Link & Learn Taxes.
- 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 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:
 - Foreign Student/Scholar
 - Health Savings Account
- Volunteers must first certify at the Advanced level before taking these additional modules:
 - Military
 - International
 - Puerto Rico
 - Cancellation of Debt, if extended

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1) Certification (continued)

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

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*.
3. Publication 4961, *Volunteer Standards of Conduct (Ethics)*. Publication 4961 is only used by volunteers using the paper test to take the VSC training or not certifying in tax law.

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, Publication 5101	Tax Law Certification
Site Coordinator (SC)	Required	Required	Required	If SC prepares returns, corrects rejects, provides tax law assistance, or conducts quality reviews, the certification level is based on complexity of returns.
Instructor	Required	Not Required	Required	Required – Advanced level or higher based on level of course instruction
Return Preparer	Required	Not Required	Required	Required – Basic level or higher based on complexity of returns prepared.
Quality Reviewer	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns reviewed.
Screeener (answers tax law questions)	Required	Not Required	Required	Required (Level is based on complexity of questions answered).
Greeter (does not answer tax law questions)	Required	Not Required	Not Required	Not Required

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1) Certification (continued)

All SPEC Partners are required to submit a list of their volunteers using Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information. The list is due by February 3rd and the 3rd business day of each month as new volunteers report to the site. Instructions for preparing a volunteer listing are included on Form 13206. The list should include volunteer names, position, their level of certification, and an indication that each volunteer has completed the Volunteer Standards of Conduct training, including passing all required tests with a score of 80% or higher. The list must also indicate the volunteer and partner's approving official must have signed and dated Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, for every volunteer. The partner's approving official, as designated by the partner, could be the site coordinator, sponsoring partner, instructor, or IRS contact.

Note: Refer to www.irs.gov Keyword Search, "Strengthening the Volunteer Programs" for more information on Volunteer Reporting and Certification Process.

Examples of noncompliance occur when:

- **One or more volunteers at the site have not completed the Volunteer Standards of Conduct Training, passed the test and/or are not certified in tax law:** Volunteers should complete the return they are currently preparing. The volunteers may not prepare any other returns until they become certified. Another IRS-tax law certified volunteer preparer is required to review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to [Link & Learn Taxes](#) located on www.irs.gov, to assist them with certification in the Volunteer Standards of Conduct and/or tax law. Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*, also contains VSC and tax law certifications. Publication 4961, *VITA/TCE Volunteer Standards of Conduct (Ethics)*, contains only VSC training and certification test.
- **All volunteers at the site have not completed the Volunteer Standards of Conduct training, passed the test and are not certified in tax law:** The volunteers cannot prepare returns or perform quality reviews until they become certified. Allow the volunteers to complete the returns they are currently preparing, but they cannot prepare any other 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 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 Volunteer Standards of Conduct and tax law at the appropriate level(s).
- **Volunteers are certified but the verification has not been provided to the partner/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 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 review any other returns until verification ([Link & Learn certificates/Form 13615, Volunteer Standards of Conduct Agreement](#)) is provided to the partner/territory office.

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1) Certification (continued)

- **Volunteer preparers, quality reviewers, site coordinators, or instructors have not viewed Publication 5101, Intake/Interview and Quality Review Training:** Volunteer preparers, quality reviewers, site coordinators, and instructors are required to view Publication 5101. Refer volunteers to www.irs.gov to meet this requirement or contact the relationship manager for an electronic copy.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure all volunteers have completed the Volunteer Standards of Conduct training and passed the test, are certified in tax law, and have viewed Publication 5101, if preparing or quality reviewing tax returns. Immediately request written confirmation from the partner and/or site/local coordinator confirming that either uncertified volunteers have passed the required IRS testing and certified or the uncertified volunteers are no longer at the site. A due date should be established for receipt of written confirmation.

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. All IRS-tax law certified volunteer preparers are required to use a correct Intake and Interview Process when preparing 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 return. Whenever the taxpayer lists any person as a potential dependent on their 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 return is within the volunteer’s certification level. If the 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 return and having a process for assigning returns to the appropriate volunteer preparer.
- Ensuring the return is within the scope of the VITA/TCE Programs.
- Verifying the identity of all taxpayers and spouses using a photo identification.
- Confirming all social security numbers (SSN)/individual tax identification numbers (ITIN) using required Taxpayer Identification Number documents for everyone listed on the tax return. Required documents include social security cards, Medicare cards that include the letter “A” after the social security number social security letters, SSA-Form 1099, *Benefits Statement*, and other documents issued from Social Security Administration.
- Explaining to the taxpayer how to complete their part of Form 13614-C.

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2) Intake and Interview Process (continued)

- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.).
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the “To be completed by a Certified Volunteer Preparer” section for dependents listed on Form 13614-C.
- 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-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 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-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 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.

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

- How taxpayer documentation 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 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 return at the virtual location(s).

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2) Intake and Interview Process (continued)

Note: Refer to www.irs.gov Keyword Search, “Strengthening the Volunteer Programs” or view Publication 5101 for more details on the Intake and Interview Process. For further clarification on Due Diligence refer to Publication 1084, *IRS Site Coordinator’s Handbook*, or Publication 4299, *Privacy and Confidentiality-A Public Trust*.

A noncompliant 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 site/local coordinator the requirement to use a correct Intake and Interview Process for all returns prepared. To educate volunteers on components of a correct Intake and Interview Process, the site/local coordinator may contact their relationship manager for a copy of Publication 5101 detailing the Intake and Interview Process.

Recommended Follow-up Action: The relationship manager 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 returns.

3) Quality Review Process

All site/local coordinators are required to have a correct Quality Review Process in place to verify all items listed on Form 13614-C in the “IRS Certified Volunteer Quality Reviewer Section” are correct. **A Quality Review Process includes a 100% review of all returns.**

All returns are required to be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or a peer-to-peer review comply with this requirement. The designated reviewer should be the most experienced IRS 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 return.

Every site/local 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 return
- Using the complete Form 13614-C, *Intake/Interview & Quality Review Sheet*, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits, and payments were entered correctly on the return.
- Using available source documents to confirm identity (photo ID), income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, Form 13614-C should be documented to indicate taxpayer’s verbal response.

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3) Quality Review Process (continued)

- Consulting tax law references (Publications 4012 and 17, Volunteer Tax Alerts, etc.), as necessary, to verify the accuracy of tax law determinations.
- Exercising due diligence by advising taxpayers of their ultimate responsibility for information on their return.

A noncompliant issue occurs when:

Site/local 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 Quality Review Process, contact your relationship manager for a copy of Publication 5101 detailing the Quality Review Process.

Recommended Follow-up Action: The relationship manager 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 Quality Review Process on all returns prepared.

4) Reference Materials

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

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

Site/local coordinators are required to have a process in place to ensure all Volunteer Tax Alerts or AARP Cyber Tax Messages have been reviewed and **discussed** with all volunteers, within five days after IRS issuance.

The use of reference materials is an important key to producing an accurate return. As an example, a large number of errors in return preparation occur with 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. Encouraging IRS-tax law certified volunteer preparers to use these flow charts should be emphasized during training. Each site is required have key reference materials available to help foster the use of these resources.

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

A noncompliant issue occurs when:

Reference materials are not available for use by IRS-certified volunteers. The reviewer should immediately assist the site coordinator with downloading the reference materials from TaxWise or from irs.gov. Contact your relationship manager to assist the site with ordering and accessing the products.

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4) Reference Materials (continued)

Recommended Follow-up Action: The relationship manager 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-certified volunteers, this situation should be elevated to the territory manager for resolution.

5) Volunteer Agreement

All volunteers (site/local coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct (VSC) training, **annually**, including passing the test, and certify to their adherence by signing and dating Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, 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 could be site coordinator, sponsoring partner, instructor, or IRS contact, as designated by the partner. This validates the partner's approving official has verified the volunteers' identity, the volunteer has completed the required IRS certification test(s), and the volunteer has signed and dated Form 13615, before the volunteer can 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 or solicit donations for federal or state tax return preparation.
- Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- Not prepare false 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 Form 13615, Form 13206, or partner-created form containing the same information, should be available at the partner or site location for every volunteer at the site to verify agreement and adherence to the Volunteer Standards of Conduct. If these forms are not available at the site, the site coordinator is required to have a method in place to track and provide this information.

Note: Refer to Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, for more information or Publication 4961, *Volunteer Standards of Conduct (Ethics) Training*, for additional training.

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5) Volunteer Agreement (continued)

Examples of noncompliance occur when:

- 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 territory manager for any Forms 13615 not signed and dated by the volunteer and partner organization, for volunteers working at the site. Site/local coordinators are encouraged to contact their partner 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've completed the required Volunteer Standards of Conduct training, including passing the test, 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 Volunteer Standards of Conduct 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; and
 - 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 or call toll free 1-877-330-1205. Site/local coordinators and partners are encouraged to contact their relationship manager to report violations/inappropriate activities. Publication 4836 (EN/SP), *VITA and TCE Free Tax Preparation Program*, provides instructions for reporting inappropriate activities.

Publication 4836 (EN/SP), *VITA and TCE Free Tax Programs*, is required to be **displayed at the site**, in a visible location, to facilitate awareness of the opportunity to make a referral. Form 13614-C, *Intake/Interview & Quality Review Sheet*, and Publication 730, *Important Tax Records Envelope*, also include the toll free number and e-mail address.

Recommended Follow-up Action: The relationship manager 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.

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5) Volunteer Agreement (continued)

The relationship manager and/or territory manager are required to address any inappropriate actions or VSC violations with the site/local coordinator and/or partner.

6) Timely Filing of Tax Returns

Timely Filing: All site/local coordinators are required to have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

For e-filed returns, Form 8879, *IRS e-file Signature Authorization*, is required to be signed by the taxpayer and their 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. If taxpayer(s) use a Self-select PIN, Form 8879 is not required.

Partners choosing to maintain Forms 8879, and the supporting documents (even though it is not required), can do so 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, 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.

An attempt should be made to work all rejects as soon as possible. The TaxWise® Reject 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, which means the taxpayer(s) are required to sign the corrected Form 8879 or paper return:

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

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6) Timely Filing of Tax Returns (continued)

Refer to the following:

- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administration Guide*, for further guidance on working rejects.
- Publication 3189, *IRS e-file Administration Guide*, as a resource guide to assist volunteer e-file administrators in implementing the correct electronic filing procedures at volunteer e-file sites.
- IRS.gov for Publication 17 and/or Form 1040 instructions for Submission Processing Center addresses for paper returns.

Examples of noncompliance occur when:

The site/local coordinator does not have a process in place for:

- Taxpayer(s) to sign Form 8879
- Timely submission of electronic returns.
- Timely retrieving acknowledgements.
- Promptly working rejects.
- Timely contacting taxpayers with unresolved rejects.
- Providing taxpayers with the correct mailing addresses.
- Promptly notifying taxpayers of problems concerning timely return processing.

The reviewer will explain to the site/local coordinator the correct procedures for timely filing of returns. Site/local coordinators and partners are encouraged to contact their relationship manager to assist with instructions on timely filing of tax returns.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the processes for timely filing returns are understood and being followed.

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-certified volunteer and the taxpayer even if a 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** 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 Title VI 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.

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7) Civil Rights (continued)

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, *Important Tax Records Envelope (VITA/TCE)*, or the AARP Envelope as the source for notifying the taxpayers of their Title VI rights **is not acceptable**. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

A noncompliant issue occurs when:

The required Civil Rights **product is not displayed** at the site. The reviewer will immediately provide the site/local coordinator with Publication 4053 (EN/SP), *Your Civil Rights are Protected*, or have them contact their relationship manager to assist in ordering necessary products.

If an AARP site does not have a current D143, the reviewer will provide them with a copy of Publication 4053 (EN/SP). AARP sites may secure D143, *Foundation Tax-Aide*, product, from their state coordinator.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to verify that a current Publication 4053 (EN/SP) or AARP D143 is displayed at the site.

8) Correct Site Identification Number (SIDN)

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

E-file administrators should set computer defaults and templates to ensure the correct Site Identification Number (SIDN) automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for information on setting defaults.

A noncompliant issue occurs when:

The SIDN is missing or is incorrect on tax returns prepared at the site. If an incorrect SIDN or no SIDN is discovered, then all non-networked computers and non-transmitted returns should be reviewed.

The reviewer will provide the correct SIDN, assist in setting the correct defaults /templates, and educate the site/local coordinator on the importance of using the correct SIDN on ALL returns prepared by the site. Site/local coordinators should review Publication 3189 on setting the defaults and where to include the SIDN on the returns. The territory/relationship manager should be notified immediately.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using the correct SIDN. The relationship manager will review the weekly SIDN Cycle Report to verify return preparation is being reported using the correct SIDN. Returns prepared using the incorrect SIDN cannot be corrected.

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9) Correct Electronic Filing Identification Number (EFIN)

The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every 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 computer defaults to ensure the correct EFIN automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for further EFIN procedures.

Sites with an internet connection have access to Publication 3189 at www.irs.gov.

A noncompliant 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 site/local coordinator in setting the correct defaults. The reviewer should advise the site/local coordinator to contact TaxWise® immediately for instructions on re-setting EFINs on returns prepared but not transmitted.

If the site is using TaxWise software and incorrectly use an EFIN that does not meet one of the three acceptable exceptions, the reviewer should immediately notify the territory/relationship manager. The reviewer should advise the site/local coordinator of the licensing agreement, explain that the software cannot be used to prepare returns, and advise that the site is required to refer the taxpayers to another site.

Recommended Follow-up Action: The relationship manager 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 Registered User Portal (RUP) through the www.irs.gov website for the correct EFIN. If the site's EFIN is invalid, the relationship manager will work with the partner/site coordinator to resolve any issues with the EFIN or provide instructions to the responsible official to apply for a new EFIN.

10) Security, Privacy and Confidentiality

All Security, Privacy and Confidentiality guidelines outlined in Publication 4299, *Privacy and Confidentiality – 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 Security, Privacy & Confidentiality.

The key principles are:

- 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.

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10) Security, Privacy and Confidentiality (continued)

- Partners and IRS-certified volunteers are required to keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site/local 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 return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures in Publication 4299 for securing a taxpayer-signed consent before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

Unique user names are strongly encouraged; however, if not used, partners **are required** to have a process in place to identify every volunteer that prepared or made changes to a tax return. The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For instance, a return preparer should not be assigned Administrative or SuperUser rights.

By default, TaxWise Desktop assigns all new user names to the SuperUser group. If a volunteer does not require software privileges associated with the SuperUser group, it must be changed to the appropriate level of access needed. It is highly recommended that site coordinators assign volunteers the lowest level "ROLE" necessary for each particular user.

To prevent identity theft behavior at all VITA/TCE sites all IRS-certified 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. The ID badge does not need to be updated annually unless the information on the ID badge has changed. However, wearing identification no longer serves as proof of certification.

Additional resources for Security, Privacy and Confidentiality 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*

A noncompliant 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 site/local coordinator with downloading Publication 4299 from www.irs.gov.

Recommended Follow-up Action: The relationship manager 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.