

Volunteer Standards of Conduct (VSOC & Quality Site Requirements (QSR)

IRS publications 4961 & 5166



Volunteer Standards of Conduct (pub 4961)

- VSC1 is “Follow the Quality Site Requirements (QSR)”
- VSC2 is “Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers”
- VSC3 is “Not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for you or any other specific individual”

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- VSC4 is “Not knowingly prepare false returns”
- VSC5 is “Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE program”
- VSC6 is “Treat all taxpayers in a professional, courteous, and respectful manner”

Failure to comply with these standards could result in:

- Your removal from all VITA/TCE programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

Quality Site Requirements (QSR) pub 5166

- **QSR1** is **Certification** – volunteers MUST complete their certification electronic tests using the IRS Link & Learn Taxes,
- **QSR2** is **Intake/Interview & Quality Review process** - All sites must use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS-certified volunteer

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- **QSR3** is **Confirming Photo Identification & Taxpayers Identification numbers (TIN)** – Coordinators **must** have a process in place to confirm taxpayers' identities and taxpayer identification numbers (TIN). All volunteers must follow validation procedures prior to tax return preparation and before a taxpayer signs and receives a copy of the prepared tax return
 - refer to Publication 4299 for more information about acceptable documents for photo identification and to confirm a TIN
 - Publication 4299 also offers exceptions for validating taxpayer identities subject to coordinator approval.

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- **QSR4** is **Reference Materials** - All sites must have, in paper or electronic form, the following reference materials available for use by IRS certified volunteers:
 - Publication 17, Your Federal Income Tax, (for Individuals)
 - Publication 4012, Volunteer Resource Guide
 - Publication 4299, Privacy, Confidentiality & Civil Rights – A Public Trust
 - Volunteer Tax Alerts (VTA) and Quality Site Requirements Alerts (QSRA) or Cyber Tax Alerts issue by Tax-Aide

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- QSR5 is Volunteer Agreement
 - Annually, all volunteers (coordinators, return preparers, quality reviewers, greeters, screeners, client facilitators, etc.) must certify the Volunteer Service Contract (VSC) Form 13615, VITA/TCE Programs, agreeing to follow the VSC. The partner's approving official must also certify Form 13615 (sign and date). This confirms that the partner's approving official has verified the volunteer's identity, name, and address, using government-issued photo identification.
Additionally, the District Coordinator or the designee should complete the Bulk Certification in each volunteer's Program Volunteer Record in the Portal

Quality Site Requirements (QSR) pub 5166

- **QSR6** is **Timely Filing of Tax Returns** - Actions required to guarantee tax returns are timely filed include:
 - Ensure the tax return is submitted to IRS within three calendar days after the site has all necessary information to e-file the tax return
 - Retrieve acknowledgements timely (preferably within 48 hours of transmission)
 - Promptly work rejects that can be corrected by the IRS-certified volunteer
 - Timely notify taxpayers (attempted within 24 hours) if rejects cannot be corrected
 - **Promptly notify taxpayers if any other problems with tax return processing**
 - For filing paper returns, provide the taxpayer with a completed tax return and the correct mailing address for the IRS center that processes paper tax returns

Quality Site Requirements (QSR) pub 5166

- **QSR7** is **Civil Rights** – current tax year poster D143 must be on display for taxpayer to view.
- **QSR8** is **Correct Site Identification Number (SIDN)** - All tax returns prepared by VITA/TCE sites must include the correct site identification number (SIDN). For sites using TaxSlayer, the SIDNs are assigned in the Preparer(s) Setup Menu
- **QSR9** is **Correct Electronic Filing Identification Number (EFIN)** - All tax returns prepared by VITA/TCE sites must include the correct electronic filing identification number (EFIN). For sites using TaxSlayer, the software populates with the EFIN included in the software order from SPEC.

Quality Site Requirements (QSR) pub 5166

- **QSR10** is **Security** – All coordinators must have security procedures in place as described in Publication 4299 for the following processes:
 - Preparing an annual security plan to safeguard taxpayer data. (Sites can use Form 15272, VITA/TCE Security Plan, or a similar document that captures the same information.)
 - Protecting all computers with passwords.
 - Using a hard-wired internet connection or encrypted and password protected wireless internet connection.
 - Securing computers, printers, and all equipment after site operating hours.

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- **QSR10** is Security Continued
 - Safeguarding PII at the site by safely storing and/or properly disposing of the information
 - Securing IRC Section 7216 required consent notices.
 - Limiting volunteer access privileges to the tax software based on assigned roles.
 - Generally restricting volunteer access to the tax software after operating hours
 - Deactivating usernames in the tax software when volunteers quit, resign, or are no longer working at the site.

Other Matters

Any Questions or Comments?

