

Quality Site Requirements (QSR)

All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate return preparation and quality service.

The QSR were developed to ensure VITA/TCE sites have consistent guidelines to assist with the operation of each site. It is IRS's responsibility to provide volunteers with the tools and support necessary to comply with each QSR.

1. All volunteers must agree to the volunteer standards of conduct by signing Form 13615, *Volunteer Agreement*. Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified (Your certification card or Vol Agreement should be with you!).
2. All sites must use an Intake and Interview Process using Form 13614-C for every return prepared. Make notes on the form to aid the process.
3. All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation:
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
 - *Volunteer Tax Alerts*
4. All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly using an approved Quality Review check sheet for every return. Form 13614-C must be used, but others checklists can be used additionally. Self-review is no longer legitimate except at one-person sites.
5. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
6. Privacy and Confidentiality guidelines are being followed. (Pub 4299)
7. Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer. We ordered a small poster for each site (English and Spanish) and the envelopes provided meet this requirement.
8. The correct Site Identification Number (SIDN) is shown on ALL returns prepared.
9. The correct Electronic Filing Identification Number (EFIN) is used.
10. Security guidelines are being followed. (Pub 4299)