

## Quality Site Requirements – Tax Season 2023

### QSR 1: All volunteers and staff complete their tax certifications.

- All volunteers and staff must complete the necessary tax certifications.
- Everyone brings a copy of their Volunteer Standards of Conduct agreement to each tax site they work at.
- A site coordinator/manager verifies the person's name and address match their photo ID and signs the agreement. *We identified and escalated an issue to our IRS representative at the beginning of the season noting that our UT student volunteers often have a different permanent address than the one on file with us. We ask them to put their current mailing address because we need to mail them certain items during the season, and that may not be the address on their photo ID.*
- We keep the agreements filed in a binder onsite.
- We do not allow volunteers or staff to work in the tax centers until they have completed the necessary certifications.
- Volunteers and staff can only prepare and review tax returns for which they have the necessary certification (e.g. Basic, Advanced).

### QSR 2: We conduct an intake interview and quality review for every client.

- Clients complete the 13614-C intake sheet.
  - We review the sheet with the client.
  - We make sure all questions get answered.
  - Any questions answered as “Unsure” are changed to “Yes” or “No.”
  - A tax-certified volunteer/staff completed shaded grey areas under the dependents section.
- We validate the taxpayer and spouse's identity with photo ID.
- We verify the SSN/ITIN for each person on the return.
- Only tax-certified volunteers/staff (i.e. with Basic or Advanced) can discuss/review tax-related information.
- We ensure every tax return is QR'd by someone with the appropriate tax certification, and the taxpayer is involved in the quality review process.

### QSR 3: We must verify taxpayers' identities and SSNs/ITINs

- We require taxpayer and spouse to present original, valid photo ID.
- We must see Social Security card or ITIN letter for everyone on the tax return. (A copy is acceptable.)
- Policy document on CTC Resources: [Confirming Identity and SSN or ITIN](#)

### QSR 4: Reference Materials are available at the site.

- We have physical copies of Pub 4012 at every site.
- We have electronic copies of Pub 4012, Pub 17, and Pub 4299 on CTC Resources under the “IRS Publications & Resources” section.
- We post VITA Volunteer Tax Alerts on CTC Resources and also highlight them as applicable in our [“Volunteer Alerts”](#) doc (all under the “Volunteer Tax Alerts” section).

**QSR 5: We keep the signed Volunteer Standards of Conduct agreements (Form 13615) in a binder onsite.**

- All volunteers and staff must complete the necessary tax certifications.
- Everyone brings a copy of their Volunteer Standards of Conduct agreement to each tax site they work at.
- A site coordinator/manager verifies the person’s name and address match their photo ID and signs the agreement.
- We keep the agreements filed in a binder onsite.
- We do not allow volunteers or staff to work in the tax centers until they have completed the necessary certifications.

**QSR 6: We e-file our tax returns within 3 calendar days.**

- We e-file our tax returns onsite either the same day or next day.
- We confirm (that same day or the next day) whether the tax returns have been accepted by the IRS.
- We promptly correct and re-submit rejected returns. If the reject requires us to reach out to the client, we notify our Transmitting team and they reach out as soon as possible to the client to talk through next steps.
- We have taxpayers sign a new Form 8879 if any data changes and the amounts differ by more than either \$50 to “Total income” or “AGI,” or \$14 to “Total tax,” “Federal income tax withheld,” “Refund,” or “Amount you owe.”

**QSR 7: The “[Your Civil Rights](#)” poster is displayed at the site.**

- We have the English and Spanish versions posted.

**QSR 8: The SIDN number at the bottom of page 2 of the 1040 is the correct one for that tax site. Example below.**

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if:
			01/23/23	S55012163	<input type="checkbox"/> Self-employed
	Firm's name	FC PROSPER CENTER SOUTH			Phone no. 512-610-7378
	Firm's address	2900 S IH 35 FRONTAGE RD AUSTIN TX 78704			Firm's EIN

**QSR 9: The EFIN showing on the 8879 is the correct one for that tax site. Example below.**

**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 7 4 7 2 9 9

Don't enter a

## QSR 10: We protect client information.

- **Our security plan for each site is available electronically** on the Staff page of CTC Resources.

### IRS SECURITY FORMS

Form 15272 NO | SO | SE | CE | WB | RR | DO

- All volunteers and staff wear name badges at the site.
- All tax site computers are connected to a secure, password-protected internet network.
- All tax site computers have a password to access them.
- Volunteers log out of TaxSlayer when not at their station.
- We shred papers with taxpayer data if the papers are not needed.
- Documents we retain with taxpayer PII is stored securely in a locked cabinet at satellite sites and in a cabinet with restricted access at our Prosper Centers.
- We own our Prosper Center buildings and limit access to the whole building outside of tax center hours.
- For our satellite tax sites, we work with the site hosts to ensure our equipment is locked up/secured outside of tax center hours.
- We cannot deactivate volunteer/staff access to TaxSlayer outside of operating hours because it would be prohibitively resource-intensive to do on a daily basis. However, we do deactivate users in TaxSlayer when they quit, resign, or are no longer working at the site.
- We do not use or disclose taxpayer data outside of the immediate purpose of preparing a tax return and therefore do not collect Section 7216 consent notices.