



VITA/TCE Quality Site Requirement (QSRA)

Thank you for volunteering and for your dedication to top QUALITY service!

QSRA Number	QSRA 2015 – 03
Date Issued	February 4, 2015
Quality Topic	Quality Site Requirements – Policy Updates and Timely Reminders
Purpose	The purpose of this QSRA is to highlight current policy and last minute changes to policy and a few of the Quality Site Requirements (QSR).
Policy, Reminders, and Updates	<p>QSR #1 Certification All SPEC partners are required to submit a list of their volunteers using Form 13206, <i>Volunteer Assistance Summary Report</i>, or a partner-created form containing the same information. Partner-created forms must include volunteer names, positions, levels of certification, and an indication that the volunteers certified in VSC training. The list must also indicate both the volunteer and partner have signed and dated Form 13615, <i>Volunteer Standards of Conduct Agreement</i>.</p> <p>Reminder: 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. If these forms are not available at the site, the coordinator is required to have a method in place to track and provide this information.</p> <p>For AARP: In lieu of individual site listings of trained and certified volunteers, AARP State Coordinators will secure a list of all trained and certified volunteers in their state and forward that list to the local SPEC Territory Manager’s office by early February. Local coordinators are required to have a method in place to verify the completed VSC Agreement and tax law certification for volunteers at the site.</p> <p>QSR #4, References Volunteers are required to have reference materials available at the site to assist with tax law determinations. The VITA/TCE hotline allows volunteers to clarify tax law when site references are not clear.</p> <p>Update: The VITA/TCE hotline will not be available on Saturdays. The VITA/TCE hotline will be available January 20, 2015 through April 15, 2015. Days and hours are Monday through Friday 6:00 am to 9:30 pm (Central Time).</p> <p>QSR #6, Timely Filing SPEC received inquiries from several states and IRS’s Return Integrity Compliance Services (RICS) organization voicing concern that Federal tax returns filed with \$1 or \$0 Adjusted Gross Income (AGI) may involve identity theft. After reviewing data, SPEC determined that in Filing Season 2014, volunteers filed more than 34,000 Federal tax returns with AGIs of \$1 or \$0. To help ensure taxpayers are protected from identity theft, the filing of \$1 or \$0 AGI returns is being discouraged.</p> <p>Modernized e-file allows users to e-file state-only returns without attaching them to a Federal tax return. Federal and state returns are sent to the IRS as complete and separate submissions. State returns can be sent linked or unlinked (stand-alone). Each individual state determines if it will accept only linked state returns or both linked and unlinked state returns. Currently, we are only aware of three states not allowing for state only e-file – Alabama, Kansas and Oklahoma. Since these states do not allow for state-only e-filing, taxpayers who have no Federal tax requirement should file their state return by paper.</p> <p>Policy: SPEC VITA/TCE sites should not file \$1 or \$0 AGI returns just to e-file a state tax return. Taxpayers who have no Federal tax requirement should file their state tax return by paper or directly with the state electronically, if that option exists.</p>

For additional questions, please talk to your site coordinator, partner, or IRS SPEC relationship manager.