

Quality Site Requirements (QSR) Alert – 2008-01 February 1, 2008

As in previous filing seasons, SPEC will be conducting reviews and visits at volunteer tax preparation sites nationwide. Working together with partners, site coordinators, and volunteers, SPEC employees will be encouraging the use of the Quality Site Requirements (QSR). The QSR can be accessed on the IRS website at <http://www.irs.gov/individuals/article/0,,id=129372,00.html>.

Highlights and Key Reminders:

1. All sites must have an Intake and Interview Process. This process must include correctly completing an intake and interview sheet for every return prepared.

- Volunteers sites must follow the intake and interview process which includes:
 - Asking the taxpayer if they were uncertain about any responses.
 - Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview.
 - Asking probing questions to ensure that complete information is gathered.
- Partner created intake and interview sheets must be approved by the local SPEC office prior to being used a VITA or TCE site.

NEW this year –SPEC relationship managers will complete return reviews on a few randomly selected returns. If the intake and interview sheet is incomplete or if no intake and interview sheet was used, the relationship manager will ask the site coordinator to have the volunteer preparer fill out an intake and interview sheet with the customer to complete the return review.

2. All sites must have a quality return review process in place and being used, which includes a 100% review on all prepared returns.

- A quality review process should contain the following critical components:
 - Taxpayer should participate in the quality review.
 - Quality reviewer is required to complete a standardized checklist.
 - Quality reviewer is required to use the available source documents (Pub 4012 and Pub 17) to confirm identity, income, expenses and credits on the return.
- Partner created quality review sheets must be approved by the local SPEC office prior to being used at a VITA or TCE site.
- Designated review is the preferred method; however if a site can not have a designated reviewer, an acceptable quality review can be an exchange with another preparer. If possible, only one person sites should be conducting self review.

3. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission).
- Promptly working e-file rejects that can be corrected by the volunteer.
- Timely notifying taxpayers (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.

Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects.

4. Correct Site Identification Number (SIDN) is shown on ALL returns prepared.

- E-file administrators should set up computer defaults to ensure the correct Site Identification Number (SIDN) automatically appears on the tax return. Refer to Publication 3189, Volunteer e-file Administrator Guide, for information on setting defaults.
- Volunteers should manually enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the Paid Preparer's Section. If they use a tax form without the bold format, they should enter the correct SIDN in the space provided in the preparer's SSN/PTIN field in the paid preparer's section.

**Thank you for volunteering to serve your community
and for your dedication to providing top QUALITY service!**

If you have any questions, please discuss with your site coordinator, email partners@irs.gov or contact your local IRS SPEC relationship manager.