

VITA/TCE Quality Site Requirement Alert

QSRA 2025-01 Quality Site Requirement Updates

Purpose

Updates for VITA/TCE volunteers on the revision of Publication 5166, VITA/TCE Volunteer Quality Site Requirements. The changes impact the following Quality Site Requirements (QSR):

- QSR #5: Volunteer Agreement
- QSR #6: Timely Filing of Tax Returns
- QSR #10: Security, Privacy, and Confidentiality

Issues Identified

QSR #5: Volunteer Agreement

SPEC updated QSR #5 to clarify that both English and Spanish versions of Publication 4836, VITA/TCE Free Tax Programs, must be posted in an area viewable to all taxpayers requesting in-person service.

QSR #5 now reads: "Publication 4836, VITA/TCE Free Tax Programs (also known as the VolTax poster), was updated to focus on services taxpayers should receive at VITA/TCE sites. The poster now includes a new QR code for taxpayers to scan to report suspected unethical conduct. This poster will be available electronically by mid-November. Sites are required to download and post both the English and Spanish version of Publication 4836 in an area viewable to all taxpayers requesting in-person service."

QSR #6: Timely Filing of Tax Returns

SPEC updated QSR #6 to remove the requirement for Form 8878, IRS E-file Signature Authorization for Form 4868 or Form 2350, to be signed by the taxpayer prior to e-filing Form 4868, Application for Automatic Extension to File US Individual Income Tax Return.

Under Extension to File Returns, QSR #6 now reads: “Sites can assist taxpayers with filing Form 4868, Application for Automatic Extension to File US Individual Income Tax Return, with the consent of the taxpayer and when the facts and circumstances of the taxpayer’s situation indicate filing an extension to file their return is the correct tax determination for the taxpayer.”

QSR #10: Security, Privacy, and Confidentiality

SPEC updated QSR #10 to clarify procedures for maintaining security plans.

QSR #10 now reads: “The territory office must maintain the approved security plans for each site. The approved security plan (Form 15272) is no longer required to be maintained at the site. Territory offices must inform partners of the approval and SPEC encourages the territory to send a copy of the approved form to the partner. Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, is required to be available at all sites. Volunteers must be familiar with the security plan policies to keep taxpayer information secure and confidential.”

These updates are effective November 2024. Please refer to Publication 5166, VITA/TCE Volunteer Quality Site Requirements (Rev.11/2024).

Message for VITA/TCE Volunteers and Coordinators

Please review the updates to QSR #5, #6 and #10 above.

Questions about this QSRA should be directed to your SPEC relationship manager.

Thank you for your time and service to your communities preparing free tax returns through the VITA/TCE program.