

IRS-Tax Law Certified Volunteer Preparer

Roles:

IRS-tax law certified volunteer preparers establish the greatest degree of public trust by providing top quality service and upholding the highest ethical standards.

Responsibilities:

- Prepare only returns that are within their certification level(s) and within the scope of the VITA/TCE Programs.
- Certify in Volunteer Standards of Conduct.
- Complete Publication 5101, *Intake/Interview and Quality Review Training*.
- Provide high-quality tax return preparation to all taxpayers.
- Interview the taxpayer using Form 13614-C, *Intake/Interview and Quality Review*, to determine if all income, deductions and allowable credits are claimed. Include the taxpayer when preparing the tax return.
- Refer customers with returns out of the scope of the VITA/TCE Programs to a professional return preparer.
- Ensure due diligence by advising the taxpayer that he/she is ultimately responsible for the information on the return.

Designated or Peer-to-Peer Quality Reviewer

Roles:

Conducting a quality review on all tax returns prepared at the site ensures every customer visiting the site receives top quality service and that the tax returns are error-free. Designated Quality Reviewers should be the most experienced volunteers at the site in tax law application.

Responsibilities:

- Certify, at a minimum, at the Basic level. For more complicated returns, certify at the Advanced, Military, Health Savings Accounts, Cancellation of Debt, Puerto Rico levels, Foreign Student, or International tax law levels.
- Conduct a quality review on all returns. Form 13614-C must be reviewed with the taxpayer while completing the necessary quality review action items.
- Advise the taxpayer that he/she is ultimately responsible for the information on the return before asking the taxpayer to sign Form 8879 or the return.
- Explain to the taxpayer that signing the return guarantees that the taxpayer has examined the return, including all the forms and schedules for accuracy and they are signing the return under penalty of perjury.
- Provide feedback to volunteer preparers explaining identified errors captured during quality review and instructions for making the necessary corrections.

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