Fact Sheet

October 2025

Quality Site Requirements for Alternative Filing Models

for SPEC Partners and Employees

Introduction

The purpose of all Quality Site Requirements (QSR) is to ensure the quality and accuracy of tax return preparation and consistent operation of sites. Although originally written with the traditional Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) site models in mind, the QSR still apply to alternative filing models.

The chart below is a guide describing how all QSR apply to the three alternative filing models: Virtual VITA/TCE, 100% Virtual and Facilitated Self-Assistance (FSA). For additional guidance refer to the publications outlined below.

QSR Applicable to Alternative Filing Models

- For a complete description of each QSR refer to **Publication 5166**, VITA/TCE Volunteer Quality Site Requirements.
- Virtual VITA/TCE sites are sites where any part of the tax return preparation process is completed without in-person interaction between the taxpayer and the VITA/TCE volunteer. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise the taxpayer of the associated risk of transferring their data from one site location to another site. For a more in-depth description of options for a virtual site, refer to **Publication 5450**, VITA/TCE Site Operations.
- Sites where the taxpayer does not leave the site's property, for example waiting in another room or in a vehicle, are not considered drop off sites or virtual VITA/TCE sites. Since the taxpayer remains at the site, they are not required to complete **Form 14446**, Virtual VITA/TCE Taxpayer Consent. If the taxpayer leaves their tax documents at the site and then leaves the site's property for any reason, the taxpayer must complete Form 14446.
- The 100% Virtual model involves a tax preparation process where no in-person interaction between the taxpayer and the volunteer takes place. The site must explain the 100% virtual method for the site including the consent, file sharing and communication processes. Taxpayers must sign and complete Form 14446 for 100% Virtual VITA/TCE sites. For more information about 100% Virtual sites, refer to Publication 5450.

- Follow the guidance in **Publication 4299**, Privacy, Confidentiality and Civil Rights – A Public Trust, for security requirements for remote or virtual communications such as phone, email, chat or video conference.
- FSA sites can be stand-alone, fusion (co-located with a traditional site) or remote (taxpayer can self-prepare the return from any computer with internet access and receive assistance remotely). A remote FSA site does not have a physical location.

Quality Site Requirement	Virtual VITA/TCE Sites	100% Virtual Sites	Facilitated Self Assistance Sites
QSR #1 Certification	Same as traditional VITA/TCE site.	Same as traditional VITA/TCE site.	Same as traditional VITA/TCE site.
QSR #2 Intake/Interview and Quality Review Process	All virtual sites must explain the virtual process to the taxpayer, complete Form 14446, Virtual VITA/TCE Taxpayer Consent, and secure the taxpayer's (and spouse's, if married filing jointly) consent and signature on Form 14446. Intake/Interview - Same as traditional site, except the taxpayer interview can be conducted virtually using phone, email, chat, or video conference or other approved virtual communication channel. Quality Review - Same as traditional site, except the discussion with the taxpayer can be conducted virtually via phone, email, chat, or video conference or other approved virtual communication channel. If **Form 13614-C**, Intake/Interview and Quality Review Sheet, is corrected after the taxpayer interview, the form updates must be communicated to the quality reviewer. This can be completed by electronically sharing the corrected Form 13614-C or making notes in the tax preparation software.	All virtual sites must explain the virtual process to the taxpayer, complete Form 14446, Virtual VITA/TCE Taxpayer Consent, and secure the taxpayer's (and spouse's, if married filing jointly) consent and signature on Form 14446. Intake/Interview - Same as traditional site, except the taxpayer interview is conducted virtually using phone, email, chat or video conference or other approved virtual communication channel. Quality Review - Same as traditional site, except the discussion with the taxpayer is conducted virtually via phone, email, chat or video conference or other approved virtual communication channel. If Form 13614-C, Intake/Interview and Quality Review Sheet, is corrected after the taxpayer interview, the form updates must be communicated to the quality reviewer. This can be completed by electronically sharing the corrected Form 13614-C or making notes in the tax preparation software.	Taxpayers prepare their own tax returns. Form 13614-C, Intake/Interview and Quality Review Sheet and SPEC Intake/Interview and Quality Review process is not required.

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QSR #3 Confirming Photo Identification and Taxpayer Identification Numbers (TIN)	Since the taxpayer (and spouse, if married filing jointly) is not present throughout the return preparation and/or quality review process, they must provide photo ID and TIN a minimum of two times: (1) At the intake site when they provide the documents for return preparation; and (2) Prior to the Quality Review. VITA/TCE sites can require verification at other stages of the return preparation process at their discretion.	Photo ID and/or a password or identifier must be verified at each step in the return preparation process when (1) any new interaction with the taxpayer (and spouse, if married filing jointly) involves a discussion of taxpayer data (2) at the time they sign the **Form 8879**, IRS e-file Signature Authorization, (3) and/or are provided a copy of their return.	Not required as taxpayers prepare their own tax returns.
QSR #4 Reference Materials	Same as traditional VITA/TCE site. IRS certified volunteers for Virtual VITA/TCE sites must have access to the required reference materials.	Same as traditional VITA/TCE site. IRS certified volunteers for 100% Virtual Sites must have access to the required reference materials.	Same as traditional VITA/TCE site. IRS certified volunteers for FSA remote assistance must have access to the required reference materials.
QSR #5 Volunteer Agreement	Same as traditional VITA/TCE site. Sites must post **Publication 4836**, VITA/TCE Free Tax Preparation Site Information, (VolTax Poster) both English and Spanish versions at all locations taxpayers visit during the intake/interview, return preparation and quality review process. Note: Government-issued photo identification can be reviewed electronically by the partner or site coordinator.	Same as traditional VITA/TCE site. Sites must make available Publication 4836, VITA/TCE Free Tax Preparation Site Information, (VolTax Poster) both English and Spanish versions, to all taxpayers who seek service. Note: Government-issued photo identification can be reviewed electronically by the partner or site coordinator.	Same as traditional VITA/TCE site. Sites must make available Publication 4836, VITA/TCE Free Tax Preparation Site Information, (VolTax Poster) both English and Spanish versions, to all taxpayers who seek service.
QSR #6 Timely Filing of Tax Returns	Same as traditional VITA/TCE site. Virtual VITA/TCE sites must have a secure method for obtaining signed Forms 8879.	Same as traditional VITA/TCE site. 100%Virtual sites must have a secure method for obtaining signed Forms 8879.	Taxpayer is responsible for filing their return.

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QSR 7 Civil Rights	Same as traditional VITA/TCE site. Sites must post Civil Rights information (Publication 4053 (en-sp) or Publication 4454, Your Civil Rights Are Protected) at all locations the taxpayer visits during the process. Sites serving Limited English Proficient (LEP) taxpayers must offer Publication 4053, if available, in the taxpayer's first language.	Same as traditional VITA/TCE site. Sites must send or make available Civil Rights information (Publication 4053 or Publication 4454, Your Civil Rights Are Protected), to all taxpayers who seek service. Sites serving Limited English Proficient (LEP) taxpayers must offer Publication 4053, if available, in the taxpayer's first language.	Same as traditional VITA/TCE site. Sites must send or make available Civil Rights information (Publication 4053 or Publication 4454, Your Civil Rights Are Protected), to all taxpayers who seek service. Sites serving Limited English Proficient (LEP) taxpayers must offer Publication 4053, if available, in the taxpayer's first language.
QSR #8 Correct Site Identification Number (SIDN)	For Virtual VITA/TCE returns, the SIDN is assigned to the site where the return is prepared. Exceptions to this policy can be granted by the SPEC territory manager and must be included in the **Form 15272**, VITA/TCE Security Plan.	For 100% Virtual VITA/TCE returns, the SIDN is assigned to the site where the return is prepared. Exceptions to this policy can be granted by the SPEC territory manager and must be included in the Form 15272, VITA/TCE Security Plan.	The software vendor determines the method for assigning credit to SPEC partners, including embedding the SIDN in the FSA URL.
QSR #9 Correct Electronic Filing Identification Number (EFIN)	EFIN is assigned to the site that prepares and transmits the return.	EFIN is assigned to the site that prepares and transmits the return.	This is not a measured requirement for FSA sites.
QSR #10 Security, Privacy and Confidentiality	Same as traditional VITA/TCE site. Volunteers must identify themselves, with first name and first initial of last name, when they have virtual contact with a taxpayer via phone, email, chat, video conference, or other approved virtual communication channel. If the taxpayer grants consent to any use or disclosure of their tax return information applicable under the provisions of IRC 7216,	Same as traditional VITA/TCE site. Volunteers must identify themselves, with first name and first initial of last name, when they have virtual contact with a taxpayer via phone, email, chat, video conference, or other approved virtual communication channel. If the taxpayer grants consent to any use or disclosure of their tax return information applicable under the provisions of IRC 7216,	Same as traditional VITA/TCE site. FSA Remote volunteers must identify themselves, with first name and first initial of last name, when they have virtual contact with a taxpayer via phone, email, chat, video conference, or other approved virtual communication channel. Sites must have an automatic or manual process to clear the

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	and the taxpayer will not be physically present during the return preparation process, generally, a signed consent must be secured during the intake.	and the taxpayer will not be physically present during the return preparation process, generally, a signed consent must be secured during the intake.	cache to remove future access to taxpayer data on the site's computers.