



## **Volunteer Quality Reviewer**

### **ROLE SUMMARY**

Review completed tax returns prepared at Volunteer Income Tax Assistance (VITA) sites to ensure clients receive high-quality service and that tax returns are error-free before filing. Certification is required for this role. Previous experience is highly preferred. Training to become certified and equipment will be provided. Advanced certification level is highly recommended for the Quality Review role.

### **ROLE DESCRIPTION**

- Conduct a quality review on all tax returns, using the Quality Review Checklist found in Publication 4012.
- Use the completed Form 13614-C, source documents, and preparer notes to ensure consistency with tax return entries.
- Provide feedback to volunteer tax preparers, explain errors captured during quality review, and give instructions for making the necessary corrections.
- Explain to clients that signing their tax return certifies that they have examined their tax return, including all the forms and schedules for accuracy, and they are signing their tax return under penalty of perjury.
- Advise clients that they are responsible for the information on their tax return before asking clients to sign Form 8879, IRS e-file Signature Authorization, or the tax return.
- Engage with other volunteers, staff, partners, and clients in a helpful and supportive manner.
- Maintain confidentiality of client information.
- Stakeholder Partnerships, Education, and Communication (SPEC) recommends quality reviewers have prior experience in tax law application.

### **TRAINING REQUIREMENTS**

- Review Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook
- New volunteer quality reviewers must complete
  - The Volunteer Standards of Conduct (VSC) Training – Ethics
  - Publication 5101, VITA/TCE Intake/Interview and Quality Review Training.
- All volunteers who answer tax law questions or assign, prepare, and quality review tax returns must complete
  - The VSC certification
  - Intake/Interview and Quality Review certification.
- Certification at the Basic level is the minimum requirement.
- For more complicated tax returns, certification at the Circular 230, Advanced, Military, Puerto Rico levels, Foreign Student, or international tax law levels is required