1. Follow the Ten Quality Site Requirements (QSR).
   A. **QSR#1, Certification**
      - All VITA/TCE volunteers must pass a VSC certification test with a score of 80% or higher.
      - Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns must be certified in tax law and Intake/Interview & Quality Review Process
   B. **QSR#2, Intake/Interview & Quality Review Process**
      - All volunteer return preparation sites must use Form 13614-C, Intake/Interview & Quality Review Sheet, for every return prepared.(Pub 5101)
   C. **QSR#3, Confirming Photo Identification and Taxpayer Identification Numbers (TIN)**
   D. **QSR#4, Reference Materials**
   E. **QSR#5, Volunteer Agreement**
      - Form 13615 which will be complete electronically when the test is completed on the IRS Website
      - Instructors and/or rovers will be able to help with this process
   F. **QSR#6, Timely Filing**
      - Returns filed in a timely manner – Site Manager is responsible for this
   G. **QSR#7, Civil Rights**
      - Civil Rights poster displayed at first point of contact – Site Staff responsible for this
   H. **QSR#8, Site Identification Number**
      - ID numbers reported on all returns – pre-filled by Site Operations
   I. **QSR#9, Electronic Filing Identification Number**
      - Correct EFIN on all return – pre-filled by Site Operations
   J. **QSR#10, Security**
      - Keep confidential and secure all taxpayer information – Site Staff responsible

2. Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.

3. Do not solicit business from taxpayers you assist or use the knowledge gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.

4. Do not knowingly prepare false returns.

5. Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.

6. Treat all taxpayers in a professional, courteous, and respectful manner.