

VITA/TCE Quality Site Requirements

All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate tax return preparation and quality service. The purpose of the ten **Quality Site Requirements (QSR)** is to ensure quality and accurate tax return preparation and consistent site operations. The QSR are required to be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met. The ten requirements are listed below.

- QSR 1: Certification
- QSR 2: Intake/Interview & Quality Review Process
- QSR 3: Confirming Photo Identification and Taxpayer Identification Numbers (TIN)
- QSR 4: Reference Materials
- QSR 5: Volunteer Agreement
- QSR 6: Timely Filing of Tax Returns
- QSR 7: Civil Rights
- QSR 8: Correct Site Identification Number (SIDN)
- QSR 9: Correct Electronic Filing Identification Number (EFIN)
- QSR 10: Security

For detailed guidance on the QSR, refer to [Publication 5166, VITA/TCE Quality Site Requirements](#). For guidance on applying the QSR to alternative filing methods, see [Publication 5324, Fact Sheet for Partners and Employees-Quality Site Requirements for Alternative Filing Models](#).