

**Date:** March 20, 2013

**To:** All Volunteers for AARP Foundation Tax-Aide (with a valid email address in VMIS)  
**From:** Marcy Gouge, Assistant National Director, AARP Foundation Tax-Aide  
**Subject:** CyberTax 2013-11: Required at Site: Quality Site Requirement Alerts regarding Electronic Filing Requirements, Quality Review and Education Credits (Form 8863)

**Attached to this CyberTax:**

QSRA 2013.02 - All sites must have a process in place to ensure every return is electronically filed

QSRA 2013.03 - All volunteer return preparers must use form 13614-C for every taxpayer

QSRA 2013.04 - Taxpayers who electronically filed a return early claiming an education credit (Form 8863) may experience a delay in receiving their refund.

AARP Foundation Tax-Aide Resource - Information for Taxpayers Who Need Assistance Resolving an IRS Issue

The IRS site reviews and site visits have helped identify some areas that volunteers will want to pay additional attention to when assisting taxpayers. The attached Quality Site Requirement Alerts (QSRA) identify issues that have been observed at sites around the country.

**Remember that these QSRA documents are prepared for a general audience, and that when there is a conflict with AARP Foundation Tax-Aide policy volunteers should comply with Tax-Aide policy.**

**QSRA 2013.02**

This Alert identifies several options for selecting an electronic PIN, including the use of a “Self-Select PIN.” AARP Foundation Tax-Aide has consistently recommended against using this option. Tax-Aide sites should use the Practitioner Pin process, and this Alert does not change the process in any way.

\*REMINDER: Taxpayers should be advised as they sign form 8879 that they are responsible for the accuracy and completeness of the information on their return. Volunteers should direct the taxpayer to read the “Taxpayer Declaration Statement” before they sign, to affirm that they have reviewed and understand the information on their tax return.

\*REMINDER: While this Alert indicates that signed Forms 8879 may be retained at sites, AARP Foundation Tax-Aide policy does not permit the retention of any forms.

**QSRA 2013.03**

This Alert sets out the elements of a full taxpayer Intake/Interview process, and reminds volunteers of the need to conduct a thorough Quality Review, which includes questioning the taxpayer regarding the information on the form (checked boxes on pages 2-3) as well as probing for more information as necessary.

\*REMINDER: In addition to entering complete and thorough information from the forms (W-2, 1099, etc.) that the taxpayer provides, it is important to look at the questions to see if they have received

income from a source that does not match with a form that they have brought. For instance, if the taxpayer does not bring an Interest statement, but marks “yes” to the question regarding interest, then the counselor must ask further questions and include all income on the return. If it is determined after further questioning that the taxpayer checked an incorrect box, then the counselor should mark the change on the form so that the box is correctly marked. This will let the counselor doing the Quality Review know that a thorough interview was conducted, and will provide the taxpayer with a reminder of the conversation.

\*REMINDER: While it is important for the counselor doing the Quality Review to verify that the correct data from the forms is put on the return, it is equally important that the Reviewer question the taxpayer independently regarding filing status, exemptions, income, and deductions. All Quality Reviews should be done in the presence of the taxpayer, and should utilize Form 13614-C for the review.

\*REMINDER: Page 4, Section B should be completed by the counselor and reviewed by the reviewer to validate filing status and potential dependency claims for everyone listed in Section A, Part II, Q2

#### **QSRA 2013.04**

This alert advises of a programming error in TaxWise regarding the input of information from Form 8863—Education Credits. Taxpayers who filed early may receive Letter 12C from the IRS, requesting additional information. This Alert provides information on how the taxpayer should respond to the letter.

\*REMINDER: Volunteers can advise taxpayers based on the information in this alert or offer the attached resource to taxpayers.

Please remember, Volunteer Tax Alerts and Quality Site Requirement Alerts should be available in paper or electronically at sites for reference.