

Accounting Aid Society
Site Coordinator Update – February 10, 2024

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IRS Reviews of Tax Sites

Each year the IRS conducts reviews of VITA tax sites to ensure quality and accuracy of tax returns prepared and site performance. There are three types of reviews – Field Site Visits (FSV), Remote Site Reviews (RSR), and Quality Statistical Sample (QSS) Reviews – each of which is briefly described below. For more complete information, see the attached “*Types of IRS Site Reviews_Pages 82-83 of Pub 5683, Handbook for Partners and Site Coordinators*”.

Field Site Visits (FSV)

Local territory offices of IRS SPEC (Stakeholder Partnerships, Education and Communication) conduct the Field Site Visits (FSV). FSV are unannounced, in-person visits consisting of a site review and one return review. For your information, we’ve attached the two forms that SPEC will complete during a field site visit so that you may have an idea of what questions you may be asked and what information they will be looking at:

- Form 6729-C, FSV Return Review Sheet
- Form 6729-D, VITA/TCE Site Review Sheet

Remote Site Reviews (RSR)

Local territory offices of IRS SPEC also conduct the Remote Site Reviews (RSR). RSR are announced and scheduled reviews consisting of only a site review and no return review. These reviews would be handled by Accounting Aid’s main office.

Quality Statistical Sample (QSS) Reviews

Analysts from the Quality Program Office (QPO) in SPEC headquarters conduct the unannounced, in-person Quality Statistical Sample (QSS) reviews. A QSS review consists of a site review and a minimum of three return reviews. Please see the QSS Review Process on page 2 of the attached “*Types of IRS Site Reviews_Pages 82-83 of Pub 5683, Handbook for Partners and Site Coordinators*” for an understanding of what a QSS review will entail.

If the IRS visits your tax site for a FSV or QSS review, please make sure:

- They are showing you their IRS identification,
- Make note of the IRS employee’s name and what type of review they are performing, and
- Contact your assigned VITA Program Manager as early in the process as possible.

Best Practices

If a taxpayer provides an email address on the Intake/Interview sheet (line 12 on page 1), please be sure your volunteers and staff are entering it on the Personal Information page in TaxSlayer. It should be entered in the Primary Client Email field toward the bottom of the page; do not make any entries in the Customer Portal fields.

An email address will provide us with another way to contact the client, if needed. The email address will not be used for contacts from the IRS.

TaxSlayer

Form 1095-A Page

For tax sites that were experiencing issues with not being able to move off of the 1095-A page in TaxSlayer and getting a validation error, TaxSlayer has posted a VITA Blog article that the issue has been resolved.

Form 1099-R Page

TaxSlayer is investigating a reported issue of the taxable amount field on their Form 1099-R page not auto-populating after making other entries on the page. The preparer and the quality reviewer should both make sure the correct taxable amount for the distribution is shown on the applicable line 4b or line 5b of Form 1040.