

## Quality Site Requirement Alert (QSRA) 2013-02

March 1, 2013

**QSR# 6 Timely Filing: All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner**

### **Signing an Electronic Tax Return**

As with an income tax return submitted to the IRS on paper, the taxpayer must sign an electronic income tax return. There are two methods of signing individual income tax returns with an electronic signature available for use by taxpayers. Both methods allow taxpayers to use a Personal Identification Number (PIN) to sign the return and the Declaration of Taxpayer.

Self-Select PIN is one of these methods. The Self-Select PIN method requires taxpayers to provide their prior year Adjusted Gross Income (AGI) amount or prior year PIN for use by the IRS to authenticate the taxpayers. This method may be completely paperless if the taxpayers enter their own PINs directly into the electronic return record using key strokes after reviewing the completed return.

Taxpayers may also authorize EROs to enter PINs on their behalf, in which case the taxpayers must review and sign a completed signature authorization form (Form 8879, *IRS e-file Signature Authorization*) after reviewing the return.

Practitioner PIN is the other method and it does not require the taxpayer to provide their prior year AGI amount or prior year PIN. When using the Practitioner PIN method, taxpayers must **always** appropriately sign a completed signature authorization form (Form 8879). Taxpayers, who use the Practitioner PIN method and enter their own PINs in the electronic return record using key strokes after reviewing the completed return, must still appropriately sign the signature authorization form.

### **Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Volunteer Responsibilities**

Volunteers must never sign a tax return for a taxpayer without authorization. This includes an original signature or by entering a Self-Select or Practitioner's PIN. Prior to asking taxpayers to sign their tax return, VITA/TCE volunteers must advise taxpayers of their responsibility for the information on their tax return. In addition, volunteers should direct taxpayers to read the Taxpayer Declaration statement.

By signing Form 8879, *IRS e-file Signature Authorization*, taxpayers are affirming they have reviewed and understand the information listed on their tax return.

#### **Taxpayer Declaration states,**

"Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete"

### **What happens to the signed Forms 8879?**

Volunteers must provide every taxpayer with a copy of their completed tax return and signed Form 8879. VITA and TCE volunteer preparers may retain a copy of the signed Form 8879, electronic or paper, but are not required to do so. Forms 8879 are not sent to the IRS.

For more information, refer 4299, *Privacy, Confidentiality, and the Standards of Conduct-A Public Trust and Publication 1345, Authorized Handbook for E-file Providers*.

**If you have any questions please discuss with your site coordinator or local IRS relationship manager. Thank you for volunteering to serve your community and for your dedication in providing Top Quality Service!**