

WA Implementation of ERO policies and requirements (Revised Dec 11, 2025)

1. Each site must have one ERO responsible for assuring all returns are e-filed according to IRS Quality Site Requirements. This person must have an ERO assignment in the volunteer portal.
2. The site ERO is responsible to ensure that all returns are tracked through acceptance. Any federal or state rejections need to be dealt with, and communicated to the taxpayer, as necessary.
3. The ERO will reconcile the Site Activity Logs with the client list or other reports in TSO at appropriate intervals of time (minimum once per week).
4. A district or site may permit someone other than the site ERO or LC to transmit (e-file) returns under the following conditions:
 - a. The person is an experienced tax counselor certified at the Advanced level.
 - b. The security template in TSO "WA1 e-File Processor" is assigned to anyone who transmits a return.
 - c. The person does not need an ERO assignment in the portal.
 - d. The district (site) Preventing Lost Returns Procedure must identify the specific responsibilities and steps to be taken by someone, before and after transmitting returns, to ensure that no returns are filed early, no returns are lost, and that actions are documented to support ERO reconciliation of the status of every return. The *Template WA1 Preventing Lost Returns* has been updated 12/10/2025 to reflect these requirements.
 - e. The LC and DC are responsible to ensure that anyone transmitting returns has appropriate process training.

~~1/10/2025 WA Implementation of ERO policies and requirements:~~

~~(as reviewed and documented at WA Fall Planning Meeting Oct 2024)~~

- ~~5. Everyone who transmits returns must have an ERO assignment in the portal, even if they are an LC/SCO.~~
- ~~6. All ERO's must complete ERO training.~~
- ~~7. Each site must have one ERO responsible for assuring all returns are e-filed according to IRS Quality Site Requirements.~~
- ~~8. All returns need to be tracked through acceptance. Any federal or state rejections need to be dealt with, and communicated to the taxpayer, as necessary.~~