



Intake/Interview & Quality Review Training

2016 Filing Season



The Objectives of this Training

At the end of this lesson you will be able to describe:

- The purpose of following a consistent Intake/Interview and Quality Review process.
- The different sections of Form 13614-C, *Intake/Interview and Quality Review Sheet*.
- The basic steps of a complete Intake Process.
- The basic steps of a complete Interview Process.
- The basic steps of a complete Quality Review Process.



Introduction

Taxpayers using services offered through the Volunteer Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs should be confident they receive quality service. This includes having an accurate tax return prepared.

A basic component of preparing an accurate return begins with explaining the tax preparation process, listening to the taxpayer, and asking the right questions.

Form 13614-C, *Intake/Interview & Quality Review Sheet*, is a tool designed to help the volunteer ask the right questions. When used properly, this form effectively contributes to accurate tax return preparation.



The Purpose of this Training

The Internal Revenue Service (IRS) continues to emphasize the positive correlation between the proper use of the Intake/Interview and Quality Review Process and the preparation of an accurate tax return.

Since the implementation of this process, accuracy of the VITA/TCE returns has increased. However, IRS oversight reviews indicate consistent use of complete intake, interview, and quality review processes results in more accurate returns.

Our data shows that, in most cases, Form 13614-C is available at the site and taxpayers are completing the form. However, there are still challenges with certified volunteer preparers using the tool during the interview and quality review processes.

This training is designed to encourage all volunteers to follow a **consistent** Intake/interview and Quality Review Process.



Materials

- [Form 13614-C, *Intake/Interview & Quality Review Sheet*](#)
- [Form 13614-C Job Aid](#) located in [Publication 4012](#)
- [Publication 4012, *Volunteer Resource Guide*](#)
- [Publication 17, *Your Federal Income Tax*](#)



The Intake Process Completing Form 13614-C

Methods for completing Form 13614-C may vary from site to site. In most cases, the taxpayer completes pages 1 through 3 of the Form 13614-C before meeting with a tax preparer.

Some sites prefer that their volunteer tax preparers complete the intake form with the taxpayer while conducting an interview.

At all sites, volunteers will complete the form with the taxpayer if assistance is required. No matter what method used, all questions on Form 13614-C must be answered.

Note: Form 13614-C is printed in English and Spanish. It is also available to be downloaded from [irs.gov](https://www.irs.gov) in the following languages: Chinese, Chinese Traditional, Creole, Korean, Polish, Tagalog, Portuguese and Vietnamese.



The Intake Process

Return and Volunteer Certification Levels

The site must have a process to ensure the return is within scope of the VITA/TCE Programs and to identify the certification level needed for the tax return. The site must also have a process to ensure volunteers have the certification needed for the returns they prepare.

Form 13614-C includes certification levels as shown:

- (B) for Basic
- (HSA) for Health Savings Account
- (A) for Advanced
- (M) for Military

8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?

Form 13614-C

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9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)

10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)

11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)

12. (B) Unemployment compensation? (Form 1099-G)



The Interview Process: Verifying Identify

Identity Theft continues to be a nationwide problem.

The interview should begin by requiring photo ID to verify the identity of the taxpayer and spouse on the tax return.

Exceptions for requiring photo ID should only be made by the Site Coordinator and only in extreme circumstances.

For more information, please refer to [Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust.](#)



The Interview Process

Key Point: **Do not** begin entering taxpayer information into the software until you have completed a thorough interview with the taxpayer because you may find at any point in this interview process that:

- The tax return is above the needed certification level
- The tax return is outside the scope of the VITA/TCE Programs
- The taxpayer does not have all needed information or documentation

Discovering these things before starting a return will save your time, the taxpayer's time, and will avoid much frustration.



The Interview Process: Form 13614-C

The volunteer should update or correct the intake sheet with any changes identified during the interview with the taxpayer.

This review and discussion is a great opportunity to engage the taxpayer in a conversation. You may need to clarify the questions with the taxpayer, to assist them in providing accurate answers.

Clarifying information while reviewing Form 13614-C during the Interview is a very effective way to gather all needed information.

For example:

- “I see that no one else lives in your home?”
- “So you only had income from your pension?”
- “So no one else can claim you as a dependent?”



The Interview Process

Be alert for conflicting information. Sometimes an entry on one part will raise a question on another part of Form 13614-C.

For example:

- "I see that you and your husband both worked, yet you did not indicate you paid any child care expenses for your 3 year old son."
- "I see that you are over the age of 65, yet you did not indicate that you received Social Security benefits."
- "I see that you answered "No" to the question 'Can anyone claim you on their tax return?' however, you are a full time student and live with your parents."



The Interview Process: Form 13614-C

Part I - Your Personal Information

Verify that the information in Part I is correct and complete. Ensure that the names match the social security document.

Form 13614-C (October 2015)		Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet				OMB Number 1545-1064	
You will need: <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. 				<ul style="list-style-type: none"> • Please complete pages 1-3 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS certified volunteer preparer. 			
Part I - Your Personal Information							
1. Your first name			M.I.	Last name		Telephone number	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name			M.I.	Last name		Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address					Apt #	City	State ZIP code
4. Your Date of Birth		5. Your job title		6. Last year, were you:		a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	

Note: If the taxpayer indicates that they are not a U.S. citizen, be sure to use the flow chart in Publication 4012 to verify that you are certified to prepare their return.



The Interview Process: Form 13614-C Part I - Your Personal Information

Information in Part I can affect tax law determination.
For example:

The fact that the taxpayer is a full time student may impact multiple tax law issues such as :

- Child and Dependent Care Credit
- Retirement Savings Contributions Credit
- Various Education Credits
- Whether the taxpayer can be claimed as a dependent

Email address		bbaker01@xxx.com	
7. Last year, were you:	a. Full time student	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b. Totally and permanently disabled		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
10. Last year, was your spouse:	a. Full time student	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: Use Publication 17 to verify that the taxpayer meets the full time student requirement.



The Interview Process: Form 13614-C

Part II -Marital Status and Household Information

Information in this section will help the preparer make determinations about:

- Filing Status
- Dependency Exemptions
- Various credits and deductions.

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of U.S., Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Note:

Many taxpayers think they should only list "dependents." Be sure to discuss this section with the taxpayer.



The Interview Process: Form 13614-C Page 2 – Overview

A critical part of the interview process is to make sure all the questions on page 2 of Form 13614-C are complete. The taxpayer may have left a question unanswered or marked the question "**Unsure**" because they did not understand.

Yes	No	Unsure	Check appropriate box for each question in each section
Part III – Income – Last Year, Did You (or Your Spouse) Receive			
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how n
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)

These questions should be discussed with the taxpayer to determine the correct "**Yes**" or "**No**" response, and recorded on the form prior to beginning the tax return preparation.

Note: Making notes on Form 13614-C during your interview and using the Additional Tax Preparer notes section on page 4 are the best ways to ensure the Quality Reviewer has all of the required information to determine if the return is accurate.



The Interview Process: Form 13614-C

Page 2 - Part III Income

Taxpayers are asked about income received and should check the appropriate line item “Yes”, “No”, or “Unsure”.

Each income item includes the type of form used to report the income (in parenthesis). As you discuss each of the questions, the volunteer must ensure that the answers correlate with the documents provided by the taxpayer. The volunteer must change the original answer on Form 13614-C with any updated information.

Pag

Yes	No	Unsure	Check appropriate box for each question in each section
Part III – Income – Last Year, Did You (or Your Spouse) Receive			
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)



The Interview Process: Form 13614-C Page 2 - Part III Income

It is necessary to ask clarifying questions, even if all the questions are answered.

For example:

The taxpayer checks “Yes” to the question “Distribution from Pension, Annuities and/or IRA?” They have already given you a Form 1099-R from an IRA Distribution.

You should then ask, “Is this your only distribution?”

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)

At that point, you may find the taxpayer left a Form 1099-R at home and will have to return with it before his return can be prepared.



The Interview Process: Form 13614-C Part III - Income

Volunteers must conduct an extensive interview to ensure that taxpayers who are self-employed are reporting all income including cash payments received for work performed.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Amount of state/local income taxes? (Form 1099-S)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)

Note: You should always verify the taxpayer has provided all the necessary source documents and information.



The Interview Process: Form 13614-C Part IV - Expenses

Questions in this section help alert the preparer to expenses paid by the taxpayer that may affect their return.

Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)



The fact that a taxpayer had an expense is not the only consideration for a tax deduction or credit.

You will need to use your reference materials to determine eligibility for deductions and credits and take into consideration the most advantageous position for the taxpayer.



The Interview Process: Form 13614-C Part V - Life Events

The Life Events section asks numerous questions that affect the calculation of tax and the processing of the return.

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
Part V – Life Events – Last Year, Did You (or Your Spouse)			
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Pay any student loan interest? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

You should familiarize yourself with each question and know where to research in Publication 17 and Publication 4012 to find what additional information needs to be collected to make a correct determination.



The Interview Process: Form 13614-C Part VI – Health Care Coverage

Check appropriate box for each question in each section

Yes	No	Unsure	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

Name (List dependents in the same order as in Part II)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D		
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		

This section will ask very basic questions about health care coverage. You are required to fill out the shaded area in this section during the taxpayer interview using information in Publication 4012, *Volunteer Resource Guide*.



The Interview Process: Form 13614-C Part VII - Additional Information

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
2. If you are due a refund, would you like:
a. Direct deposit Yes No
b. To purchase U.S. Savings Bonds Yes No
c. To split your refund between different accounts Yes No
3. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
4. Other than English, what language is spoken in your home? _____ Prefer not to answer
5. Are you or a member of your household considered disabled? Yes No Prefer not to answer

Additional comments

The taxpayer will indicate how they want to receive their refund in this section. In addition, other information is obtained which will be needed to complete the return.

The area for additional comments can be used to record information obtained during the taxpayer interview. This information is helpful during quality review.

Reminder: It is extremely important to verify correct bank account information to prevent refund delays. Sites may only direct deposit a taxpayer's refund into accounts bearing the taxpayer's name.



The Interview Process: Due Diligence

IRS-certified volunteer preparers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Generally, as an IRS-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*.

For example: You do not need to see proof of a taxpayers' health insurance coverage if you feel comfortable that this information is not unusual or questionable.

Remember, if you are not comfortable with the information provided by a taxpayer, you are not obligated to prepare the tax return.



Preparing the Tax Return

Now that you have completed the intake and interview process, it is time to start preparing the return in the tax preparation software.

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2015
U.S. Individual Income Tax Return			
For the year Jan. 1–Dec. 31, 2015, or other tax year beginning		, 2015, ending	

Consult references and tools to determine filing status, exemptions, income, adjustments, deductions, credits, or payments.

Remember: Publication 4012 contains tax law information, as well as guidance on using tools embedded in the IRS-provided software. Other references include Publication 17 and Volunteer Tax Alerts.

Once the return is prepared, a Quality Reviewer will use Part VIII of Form 13614-C to complete the Quality Review.



Quality Review Process Introduction

The purpose of a Quality Review is to ensure that the taxpayer's tax return is accurate based on the Intake/Interview Sheet and the supporting documents provided by the taxpayer.

Sites will conduct a Quality Review of every return prepared. Having a second pair of eyes, focused on the Quality Review, offers the best opportunity to correct small errors before they can cause big problems.

The Quality Review takes place after the return is prepared, but before the taxpayer signs the return.



Quality Reviewer

At a minimum, volunteers serving as Quality Reviewers will need to be certified at the certification level needed to prepare the return.

For example: If the tax return contains Military tax law issues, the IRS-tax law certified preparer and the Quality Reviewer must **both** be certified at the Military certification level.

The Quality Reviewer should be one of the most experienced tax law certified volunteers at the site and have:

- An in-depth understanding of tax law and how/where it is applied to the tax return;
- An understanding of the return preparation process;
- Good communication skills; and
- Tact in dealing with taxpayers and volunteers.



Quality Review Method

The quality review method that a site uses depends on the site size, the number of experienced volunteers available, and the certification level of the volunteers at the site.

There are two acceptable methods:

Designated Review - This preferred quality review method employs a designated Quality Reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site.

Peer Review - When a designated Quality Reviewer is not available, volunteers can exchange returns with each other.

Note: Self-Review, quality reviewing a return you prepared, is not an acceptable quality review method.



Helpful Hints For Quality Reviews

- Take your time because a few extra minutes now could save hours correcting errors.
- Include taxpayers in the process.
- Explain to taxpayers they are responsible for the information on their return so they should feel confident their return is accurate.
- Use your reference materials to ensure all tax law is applied correctly. The flow charts and decision trees in the Publication 4012 are designed to address the issues most often encountered at VITA/TCE Sites.



Concepts of the Quality Review

The quality reviewer compares the information provided on all source documents and Form 13614-C to the tax return.

A comprehensive quality review involves more than simply checking data entries (typos, spelling, and omissions). The volunteer must interact with the taxpayer to confirm and clarify the taxpayer's information and ensure correct application of tax law.



Concepts of the Quality Review

The process must include these basic elements:

- Verification that all required entries on Form 13614-C were completed.
- All issues on the tax return are within the scope of the VITA/TCE Programs and within the certification level of the volunteer.
- A review of all personal information in Parts I and II to ensure the Filing Status and dependency determinations are correct.
- A review of all income reported in Part III to ensure:
 - All tax documents were accounted for and entered.
 - Income is consistent with prior year returns, if data is available.
 - Ensure all income was reported, especially self-employment and all cash income.



Concepts of the Quality Review

Review all expenses reported in Part IV to ensure:

- Only qualifying expenses were entered on the return.
For example:
 - Deductible home mortgage interest was entered on Schedule A.
 - Credit card interest was not on the tax return.
- All available adjustments to income were included.
- The appropriate deduction (standard or itemized) was used to compute taxable income.
- All available credits were applied to reduce total tax.



Concepts of the Quality Review

Review life events in Part V to ensure any events affecting the return were confirmed and correctly entered.

Review the taxpayer's responses to ACA questions in Part VI to ensure:

- Minimum Essential Coverage for each month of the year was properly reflected for each person.
- Any appropriate exemptions were identified and recorded on Form 8965.
- Any Shared Responsibility Payments are accurate and appropriate.
- Premium Tax Credits were correctly reconciled, if applicable, on Form 8962.

Note: ACA requires a comprehensive and in-depth interview to confirm the Minimum Essential Coverage for every person on the return.



Concepts of the Quality Review

- A review of Part VII to confirm the taxpayer's preferences for receiving a refund or making a payment for balance due on the tax return.
- Validate bank account information was entered correctly on the tax return.
- Complete the Quality Review by:
 - Confirming that there are no incomplete forms or schedules.
 - Addressing any diagnostic errors.
 - Answering any taxpayer questions.
 - Discussing any discrepancies or errors with the tax preparer as appropriate.
 - Advising taxpayers of their responsibility for the accuracy of the information on the tax return after quality review is completed but before the taxpayer signs the tax return.



Course Summary

In this course, you have learned that:

- SPEC has determined there is a direct correlation between the proper use of Form 13614-C and the preparation of an accurate tax return.
- Form 13614-C, *Intake/Interview and Quality Review Sheet*, must be used to complete all tax returns at VITA/TCE sites.
- An effective interview must be performed to verify tax information for each tax return.
- All quality reviews must be conducted by a designated or peer-to-peer quality reviewer.



Test Questions

Question 1

All IRS-certified volunteer preparers participating in the VITA/TCE programs **must** use Form 13614-C along with an effective interview for every return prepared at the site.

- A. True
- B. False



Test Questions

Question 2

What should the certified volunteer preparer do before starting the tax return?

- A. Make sure all questions on Form 13614-C are answered.
- B. Change “Unsure” answers to “Yes” or “No” based on a conversation with the taxpayer.
- C. Verify the return is within the volunteer’s certification level
- D. All of the above.



Test Questions

Question 3

When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.

- A. True
- B. False



Test Questions

Question 4

VITA/TCE sites are required to conduct Quality Reviews:

- A. Of all the returns prepared by volunteers who have less than two years of experience preparing returns.
- B. Of every return prepared at the site.
- C. Only when there is a Quality Reviewer available.
- D. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International.



Test Questions

Question 5

You do not need to see proof of insurance coverage for a taxpayer if you feel that this information is not unusual or questionable.

- A. True
- B. False



Test Questions

Question 6

A volunteer must review photo identification for every taxpayer(s) to deter the possibility of identity theft?

- A. True
- B. False



Test Questions

Question 7

When does the taxpayer sign the tax return?

- A. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
- B. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
- C. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
- D. After quality review and after being advised of their responsibility for the accuracy of the information on the return



Test Questions

Question 8

The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?

- A. Yes, if it is a returning taxpayer.
- B. Yes, with approval of the site coordinator.
- C. No, self review is never an acceptable quality review method.
- D. No, unless you are certified at the Advanced level.



Test Questions

Question 9

Which of the following is true?

- A. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
- B. Quality review is conducted after the taxpayer signs the tax return.
- C. Quality review is an effective tool for preparing an accurate tax return.
- D. Taxpayers do not need to be involved in the quality review process.



Test Questions

Question 10

As part of the intake process, each site must:

- A. Have a process to ensure a return is within the scope of the VITA/TCE Programs.
- B. Identify the certification level needed to prepare a return.
- C. Have a process to ensure volunteers have the certification needed for the returns they prepare.
- D. All of the above.



Retest Questions

Retest Question 1

When should an IRS-certified volunteer preparer participating in the VITA/TCE programs perform a complete interview of a taxpayer?

- A. Only when the taxpayer has questions.
- B. Only if the taxpayer has never visited your site.
- C. Only when the site is not busy.
- D. For every return prepared at the site.



Retest Questions

Retest Question 2

The certified volunteer preparer should verify the return is within their certification level as part of the Intake/Interview process.

- A. True
- B. False



Retest Questions

Retest Question 3

When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. What should you do next?

- A. Input Form 1099-INT into tax software.
- B. Go to the next question on Form 13614-C.
- C. Ask the taxpayer if they had any other interest income.



Retest Questions

Retest Question 4

VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.

- A. True
- B. False



Retest Questions

Retest Question 5

A taxpayer tells you that they had health insurance coverage for the entire year but they did not bring proof of the coverage. This information along with all other information gathered during your interview does not seem unusual or questionable.

As a tax preparer, you should:

- A. Send the taxpayer home to get their insurance card.
- B. Prepare the return using the information without seeing any proof of insurance coverage.
- C. Prepare their return without giving them credit for having health insurance coverage.



Retest Questions

Retest Question 6

What information must a volunteer review to deter the possibility of identity theft?

- A. Form W-2.
- B. Photo identification.
- C. Last year's tax return.
- D. Medicaid card.



Retest Questions

Retest Question 7

The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.

- A. True
- B. False



Retest Questions

Retest Question 8

You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.

- A. True
- B. False

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Retest Questions

Retest Question 9

Which of the following four critical processes for quality review is not correct:

- A. Engaging the taxpayer in the review process.
- B. Using Google as a main reference for tax law determinations.
- C. Using Form 13614-C, Part VIII as a guide while conducting the quality review.
- D. Comparing source documents provided by the taxpayer.



Retest Questions

Retest Question 10

Completing a thorough interview before entering taxpayer information into the software helps avoid which of the following potential problems?

- A. The volunteer may not have the required certifications to prepare the return.
- B. The return may be out-of-scope.
- C. The taxpayer may not have all the information needed to prepare the return.
- D. All of the above.



VITA/TCE Programs Volunteer Training

Certificate of Completion

Name of Attendee

For completion of

Intake/Interview & Quality Review Training

Present this certificate to your Site Coordinator as proof that you have reviewed the Intake/Interview & Quality Review Training Powerpoint.

Date of completion