

Intake/Interview & Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- 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.

• Please complete pages 1-2 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 JOHN	M.I.	Last name SMITH	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name MARY	M.I.	Last name SMITH	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 123 MAIN STREET		Apt #	City DAYTON	State NJ
4. Contact information Telephone number(s) 732-555-1212		Email address		
5. Your Date of Birth 4/2/1958	6. Your job title MANAGER		7. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" 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	
8. Your spouse's Date of Birth 4/8/1960	9. Your spouse's job title VOLUNTEER		10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input checked="" 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	
11. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
12. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you: Single
 Married Did you live with your spouse during any part of the last six months of 2013? Yes No
 Divorced or Legally Separated Date of final decree or separate maintenance agreement _____
 Widowed Year of spouse's death _____

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 4

To be completed by a Certified Volunteer Preparer

Name (<i>first, last</i>) Do not enter your name or spouse's name below	Date of Birth (<i>mm/dd/yy</i>)	Relationship to you (<i>for example: son, daughter, parent, none, etc</i>)	Number of months lived in your home last year	US Citizen (<i>yes/no</i>)	Resident of US, Canada, or Mexico last year (<i>yes/no</i>)	Single or Married as of 12/31/13 (<i>S/M</i>)	Full-time Student last year (<i>yes/no</i>)	Totally and Permanently Disabled (<i>yes/no</i>)	Can this person be claimed by someone else as a dependent on their return? (<i>yes/no</i>)	Did this person provide more than 50% of their own support? (<i>yes/no</i>)	Did this person have less than \$3900 of income? (<i>yes/no</i>)	Did the taxpayer(s) provide more than 50% of support for this person? (<i>yes/no</i>)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (<i>yes/no</i>)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205**

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="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" 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)
<input type="checkbox"/>	<input checked="" 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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify _____

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? IRA (A) _____ Roth IRA (B) _____ 401K (B) _____ 414H _____ 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<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="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="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" 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="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?

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

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

If you are due a refund, would you like

Direct deposit Yes No Yes No To purchase U.S. Savings Bonds Yes No To split your refund between different accounts Yes No

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.

Other than English, what language is spoken in your home? NONE Prefer not to answer

Are you or a member of your household considered disabled? Yes No Prefer not to answer

IRS Certified Volunteer Preparers participating in the VITA and TCE programs must use a correct Intake/Interview process to prepare each return.

Part VII – IRS Certified Volunteer Quality Reviewer Section

Before preparing the tax return:

- Interview the taxpayer using probing questions to clarify information on this form and confirm the information provided by the taxpayer is complete and accurate.
- Correct any incomplete or inaccurate information on this form including all “Unsure” answers.
- Review all supporting documentation provided by the taxpayer. (*Forms W-2, 1099, payment receipts, etc.*)
- Use Publication 4012, Volunteer Resource Guide and Publication 17, Your Federal Income Tax to validate tax law determinations.

Review the tax return with the taxpayer to promote accuracy.

1. Taxpayer (and Spouse’s) **Identity** verified with a photo ID.
2. The volunteer return preparer/ quality reviewer are **certified** to prepare/review this return.
3. All **unsure** boxes were discussed with the taxpayer and correctly marked yes or no.
4. The **information** on pages one and two was correctly addressed and transferred to the return.

VITA/TCE Preparers Due Diligence Requirements

- All IRS certified volunteers must exercise due diligence. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.
- Doing your part includes: confirming a taxpayer’s (*and spouse if applicable*) identity and providing top-quality service by helping them understand and meet their tax responsibilities.
- Generally, as an IRS certified volunteer, you can rely in good faith on information from a taxpayer. 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.

5. Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.

6. Filing status was verified and correct.

7. Personal and Dependency Exemptions are entered correctly on the return.

8. All Income (including income with or without source documents) checked “yes” in part III was correctly transferred to the tax return.

Make an effort to find the answer

When in doubt:

- Seek Assistance from the site coordinator or a certified volunteer preparer with more experience.
- Research publications (*i.e. Publication 17, Publication 4012, Publication 596, etc.*).
- Research www.irs.gov for your answer.
- Research the Interactive Tax Assistance (ITA) tool to address tax law qualifications.
- Contact the VITA Hotline (*see Publication 4012*).
- Advise taxpayers to seek assistance from a professional return preparer if you cannot address their tax law issue.

9. Adjustments are correct.

10. Standard, Additional or Itemized Deductions are correct.

11. All credits are correctly reported.

12. Withholding shown on Forms W-2; 1099 and **Estimated Tax Payments** are correctly reported.

13. Direct Deposit/Debit and checking/saving account numbers are correct.

14. SIDN is correct on the return.

15. The taxpayer(s) was advised that they are **responsible** for the information on their return.

If at any time you are uncomfortable with the information and/or documentation provided by a taxpayer, you should not prepare the tax return.

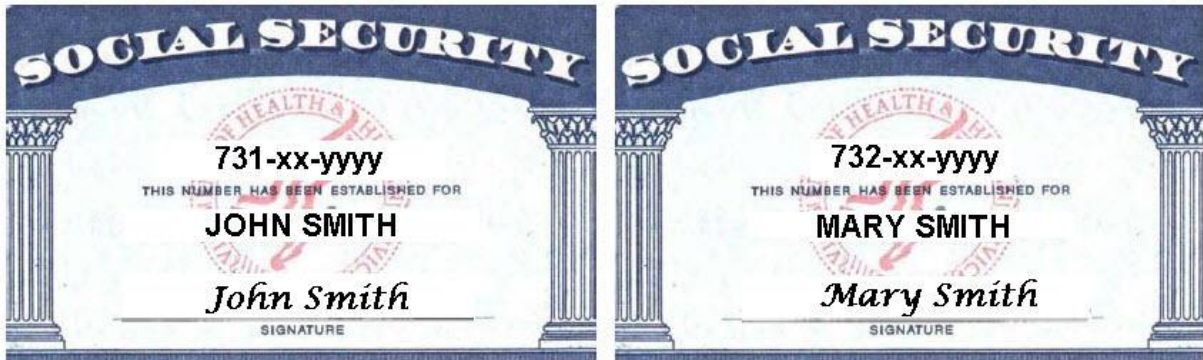
Certified Volunteer Preparer’s name/initials (<i>optional</i>)	Certified Volunteer Quality Reviewer’s name/initials (<i>optional</i>)
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Smith Cafeteria 125 Medical Problem

Interview Notes

1. By consulting your preparer resources you determine that the correct filing status for John and Mary is MFJ.
2. By looking at last year's return, you determine they did not itemize last year.
3. The Smiths paid \$1,000/month rent for the tax year.
4. By consulting the Tax-Aide Middlesex NJ12 site, you see that Dayton, in South Brunswick Township, has NJ Code 1221.
5. The Smiths had no out-of-state purchases eligible for any use tax.
6. The Smiths show you valid documentation for medical expenses:
Doctors \$500
Prescription Drugs \$600
7. John Smith also mentions he had \$817 medical premiums deducted from his paychecks as part of a cafeteria medical benefits plan and asks if he can take this as a tax deduction on his federal and NJ state income taxes.

Documents:



Smith Problem W-2

	Fed Taxable	Soc Sec Wages	NJ Taxable
Gross Income	\$37,079	\$37,079	\$37,079
-414H Pension	\$2,235		
-Cafe 125 Med	\$817	\$817	
Net Amounts	\$34,027	\$36,262	\$37,079

Smith Cafeteria 125 Problem

Refund Monitor TY2013

Note/Step	Fed AGI Line 38	Fed Refund	NJ AGI Line 38	NJ Refund Line 56/66	NJ Med Ded Line 30
After W2	34,027	1,606	35,079	96	0
6-After Doctors/ Drugs	34,027	1,606	34,721	102	358
Notes 3,4,5	34,027	1,606	34,721	152	358
7-After Café 125 \$817	34,027	1,606	33,904	166	1,175

\$817 added \$14 to NJ Refund!