



# Intake/Interview and Quality Review Training

## 2014 Filing Season



## 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 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 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 there are still parts of the Intake/Interview and Quality Review Process that are not consistently followed by all volunteers.

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 with the taxpayer and while preparing their return.

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*
- [Publication 4012](#), *Volunteer Resource Guide*
- Line-by-Line Job Aid for Form 13614-C - found in Publication 4012
- [Publication 17](#), *Your Federal Income Tax (For Individuals)*



## 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 and 2 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 performing an interview.

At all sites, volunteers will complete the form with the taxpayer if they require assistance.

Note: Form 13614-C is printed by IRS 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 should have a process to ensure the return is within scope of the VITA/TCE Programs and to identify the certification level needed for each tax return. The site should also have a process to ensure certified volunteers have the certification needed for the returns they prepare.

Form 13614-C indicates the potential certification level as shown:

- (B) for Basic
- (HSA) for Health Savings Account (Requires Basic)\*
- (A) for Advanced
- (COD) for Cancellation of Debt (Requires Advanced)
- (M) for Military

- 
- 6. (B) Alimony income?
  - 7. (A) Self-Employment income? (Form 1099-MISC, cash)
  - 8. (A) Cash/check payments for any work performed not re
  - 9. (A) Income (or loss) from the sale of Stocks, Bonds or R
  - 10. (B) Disability income? (such as payments from insuranc



## The Intake Process Can I Prepare This Return?

Prior to preparing a return, certified volunteers should ensure the taxpayer's return can be prepared at the site based on the volunteer's certification level, the site's return preparation policy, and the Scope of Service Chart listed in Publication 4012.

These steps will ensure that taxpayers are not erroneously turned away from the site.

When it is determined that a return cannot be prepared at the site, then the Site Coordinator must refer the taxpayer to another volunteer site or to seek a professional return preparer.

This should be determined as soon as possible to prevent taxpayers from waiting in the site for a preparer and then being turned away.



## The Interview Process – Verifying Identify

Identity Theft continues to be a nationwide problem.

The certified tax preparer should begin the interview 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, *Security, Confidentiality, and the Standards of Conduct*.

Form **13614-C**  
(October 2013)

Department of the T

**Intake/Interview**

**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.





## The Interview Process

Key Point: **Do not** begin entering taxpayer information into the software until you have completed a thorough interview with the taxpayer.

You may find at any point in this interview process that:

- The tax return is above your certification level.
- The tax return is outside the scope of the VITA/TCE Program.
- 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

The first step in the Interview process is to make sure the taxpayer has completed all the information on page 1 and answered all questions on page 2 of the Form 13614-C.

This is the opportunity to engage the taxpayer in a conversation. You may need to explain the questions to the taxpayer and help them with the answers.

Clarify information while reviewing Form 13614-C during the Interview to ensure that all needed information is secured.

For example:

- “I see that no one else lives in your home.”
- “So you only had income from your pension.”



## The Interview Process

It is appropriate to use information on one part of Form 13614-C to clarify questions in another section of the form.

For example:

- “I see that you listed “Teacher” as your occupation, yet you did not indicate that you paid any out of pocket expenses for teaching supplies.”
- “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 ‘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

You should become aware of what information is contained in this section and refer back to these facts as they may need to be applied when making various tax law determinations.

Form <b>13614-C</b> (October 2013)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>		OMB Num 1545-194
<b>You will need:</b> <ul style="list-style-type: none"> <li>• Tax Information such as Forms W-2, 1099, 1098.</li> <li>• Social security cards or ITIN letters for all persons on your tax return.</li> <li>• Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>		<ul style="list-style-type: none"> <li>• Please complete pages 1-2 of this form.</li> <li>• You are responsible for the information on your return. Please provide complete accurate information.</li> <li>• If you have questions, please ask the IRS certified volunteer preparer.</li> </ul>	
<b>Part I – Your Personal Information</b>			
1. Your first name	M.I.	Last name	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address	Apt #	City	State ZIP code
4. Contact information	Telephone number(s)	Email address	
5. Your Date of Birth	6. Your job title	7. Last year, were you: a. Full time student <input type="checkbox"/> Yes b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes	
8. Your spouse's Date of Birth	9. Your spouse's job title	10. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes	
11. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input 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 type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part II – Marital Status and Household Information





## The Interview Process – Form 13614-C, Part 1

Likewise, the fact that the taxpayer is Totally and Permanently Disabled or Blind may also effect multiple tax law issues such as :

- Personal exemption
- Pension taxability
- Can the taxpayer be claimed as a dependent

---

7. Last year, were you:

a. Full time student	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b. <b>Totally and permanently disabled</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
c. Legally blind	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

---

However, you should verify that the taxpayer does meet the requirements for Totally and Permanently Disabled or Blind as defined in Publication 17 if it effects the tax return.



## 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
- Many credits

12. Have you or your spouse: a. Been a victim of identity theft?  Yes  No b. Adopted a child?  Yes  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

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 US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by a Certified Volunteer			
									Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
Amy Smith	05/13/2011	daughter	12	yes	no	s	no	no				

Part II, Sections 1 and 2 establish crucial information to properly determine Filing Status and Dependency Exemptions.



## The Interview Process – Form 13614-C, Part II Marital Status and Household Information

Again, remember to use Publication 17 to clarify answers to questions such as “Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)”

To be completed by a Certified Volunteer Preparer							
Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(g)	(h)	(i)					
s	no	no	no	no	no	yes	yes

This question is critical when making a tax law determination such as Head of Household.





## The Interview Process – Form 13614-C, Part II Marital Status and Household Information

Part II, Section 2 asks the taxpayer to list:

- Everyone who lived with you last year
- Anyone who did not live with you that you supported last year

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

									To be completed by a Certified Public Accountant		
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 US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
Amy Smith	05/13/2011	daughter	12	yes	no	s	no	no	no	no	no

It also asks the taxpayer to provide specific information about these individuals. (Date of Birth, Relationship, US Citizen, Etc)

Note: Many taxpayers think they should only list “dependents.” Be sure to take some time to discuss this section with the taxpayer.



## The Interview Process – Form 13614-C, Part II Marital Status and Household Information

When persons are listed under section 2 the preparer must complete the shaded area – “To be completed by a Certified Volunteer Preparer.” You must ask the taxpayer questions to establish the answers to the five additional questions.

If additional space is needed check here  and list on page 4

To be completed by a Certified Volunteer Preparer						
Full-time student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(h)	(i)					
no	no					

Remember: Use Publication 17 to clarify answers to questions such as “Did this person provide more than 50% of their own support?”

As you study for your tax law certification test, you will see how all of these questions are necessary to make many different tax law determinations.

You will use these answers as you review the flow charts in the Publication 4012 to make determinations for issues such as Dependency Exemptions, Earned Income Credit, and Child Tax Credit.



## 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 the Form 13614-C are complete. The taxpayer may have left a question unanswered or marked the question "**Unsure**" because they did not understand the question.

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

Two arrows originate from the 'Unsure' column of the table. One arrow points to the 'No' column for question 1, and the other points to the 'No' column for question 3.

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



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

The Quality Reviewer will need to know that these issues were resolved by looking at the notations you make on Form 13614-C.

---

Additional Tax Preparer notes

---

Verified with the client she received tips  
and they are included on the W-2.

---

Form 13614-C Page 4

Making notes on the 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”.

Page 2

Yes	No	Unsure	Check appropriate box for each question in each section
<b>Part III – Income – Last Year, Did You (or Your Spouse) Receive</b>			
<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" value="1"/>
<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 checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income?

Each income item includes the type of form used to report the income so the taxpayer will know which question may need to be checked “yes.” As you discuss the income questions, you should verify the taxpayer has provided all necessary source documents you will need to complete the return.



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

For example:

The taxpayer checks “Yes” to the question “Distribution from Pension, Annuities and/or IRA?” They have already given you a Form 1099R showing 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 has left a Form 1099R from his pension at home and he will have to return with it before his return can be prepared.



## The Interview Process – Form 13614-C Part III - Income

Special attention should be given to taxpayers who are Self-Employed or received cash payments for work performed.

Be sure cash payments not reported on Forms W-2 or 1099 are included on the return.

- |                                     |                                     |                          |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | 5. (b) Refund of state/local income taxes: (Form 1099-D)   |
| <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)  |



## 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 reduce their tax.

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)

As you will see in your tax law studies, the fact that a taxpayer had an expense is not the only consideration for a tax deduction or tax credit.

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





## The Interview Process – Form 13614-C Part - IV Expenses

For example:

The taxpayer checks “Yes” to the questions that they paid “Medical Expenses.”

<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)

After, completing the interview and using the information in Publication 4012 and Publication 17, you determine that the taxpayer’s itemize deductions will be less than the standard deduction. Therefore, it is more advantageous for the taxpayer to use the standard deduction and the medical expenses become irrelevant.

You should then make a note on page 4 of Form 13614-C.

---

Additional Tax Preparer notes  
Taxpayer does not have enough eligible expenses to itemize.

---

This will let the Quality Reviewer know that you addressed the issue and the result.



## The Interview Process – Form 13614-C Part V - Life Events

The Life Events section will ask many different questions that may affect the calculation of tax or the processing of the return.

Part V – Life Events – Last Year, Did You (or Your Spouse)			
<input type="checkbox"/>	<input 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 go 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 - Additional Information

|  |  | 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		To purchase U.S. Savings Bonds		To split your refund between different accounts	
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input type="checkbox"/> No					

The taxpayer should indicate if they would like to:

- Direct deposit their refund
- Use their refund to purchase U.S. Savings Bonds
- Split their refund between different accounts
- Pay their balance due electronically

**Reminder:** It is extremely important to enter correct bank account information to prevent refund delays.



## The Interview Process – Form 13614-C Part VI - Additional Information

Two additional questions regarding disabilities and languages spoken in the home are included for statistical purposes and should not be used to make tax law determinations. The tax software used at the site will have a place to record this information if the taxpayer chooses to answer.

### 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

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? Spanish  Prefer not to answer

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



## 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 <b>1040</b>	Department of the Treasury—Internal Revenue Service (99)	<b>2013</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
	<b>U.S. Individual Income Tax Return</b>			
For the year Jan. 1–Dec. 31, 2013, or other tax year beginning		, 2013, ending	, 20	See separate instructions.
Your first name and initial		Last name		Your social security number

Consult references and tools to make a determination about 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 VII 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 on 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.

In a non-virtual site, the Quality Review takes place after the return is prepared, but before the return is printed and the taxpayer signs the return.



## Quality Review Process Introduction

Use Form 13614-C, Part VII to conduct the quality review.

The quality reviewer will review the return for all the items listed in this section of Form 13614-C.

This section serves as a reminder for the quality reviewer so no items are overlooked.

<b>Part VII – IRS Certified Volunteer Quality Reviewer Section</b>
<b>Review the tax return with the taxpayer to promote accuracy.</b>
1. Taxpayer (and Spouse's) <b>identity</b> verified with a photo ID.
2. The volunteer return preparer/ quality reviewer are <b>certified</b> to prepare/review this return.
3. All <b>unsure</b> boxes were discussed with the taxpayer and correctly marked yes or no.
4. The <b>information</b> on pages one and two was correctly addressed and transferred to the return.
5. Names, <b>SSNs</b> , <b>ITINs</b> , and <b>EINs</b> , were verified and correctly transferred to the return.
6. <b>Filing status</b> was verified and correct.
7. <b>Personal</b> and <b>Dependency Exemptions</b> are entered correctly on the return.
8. All <b>Income</b> (including income with or without source documents) checked "yes" in part III was correctly transferred to the tax return.
9. <b>Adjustments</b> are correct.
10. <b>Standard, Additional</b> or <b>Itemized Deductions</b> are correct.
11. All <b>credits</b> are correctly reported.
12. <b>Withholding</b> shown on Forms W-2, 1099 and <b>Estimated Tax Payments</b> are correctly reported.
13. <b>Direct Deposit/Debit</b> and checking/saving account numbers are correct.
14. <b>SIDN</b> is correct on the return.
15. The taxpayer(s) was advised that they are <b>responsible</b> for the information on their 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.

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

- An in-depth understanding of tax law and how/where it is added 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.

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



## Quality Review Process

To conduct a quality review, you will need all of the following:

- The completed tax return (printed or electronic copy),
- Form 13614-C, with Pages 1 and 2 completed,
- All documents provided by the taxpayer, including those used to verify identity, income, expenses, payments, and direct deposit,
- Tax law reference materials, and
- The taxpayer must be present at the site until the review is complete.

Note: If Form 13614-C, pages 1 and 2, are incomplete do not begin the quality review. Either have the tax preparer complete Form 13614-C or complete the form yourself with the taxpayer before conducting the quality review.



## The Quality Review Process

The Quality Review Process must include four critical actions:

- Engaging the taxpayer in the review process.
- Using Form 13614-C, Part VII –IRS Certified Volunteer Quality Review Section, as a check list during every review.
- Comparing all information provided by the taxpayer on Form 13614-C and supporting documents against the completed tax return entries.
- If necessary, using reference materials to verify that tax law determinations are correct.



## 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 that 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.



## Quality Review Form 13614-C Part VII, Item 1

You must again verify the taxpayer's identity by seeing a photo ID.

<b>Part VII – IRS Certified Volunteer Quality Reviewer Section</b>
<b>Review the tax return with the taxpayer to promote accuracy.</b>
<b>1. Taxpayer (and Spouse's) identity verified with a photo ID.</b>



## Quality Review Form 13614-C Part VII, Item 2

2. The volunteer return preparer/  
quality reviewer are **certified** to  
prepare/review this return.

As a Quality Reviewer, you should do the following if you find that a return was prepared above the certification level of the preparer:

- If you are certified to prepare the return, you should review the return and make any necessary corrections. In addition, either you or the site coordinator should advise the volunteer preparer to only prepare returns within their certification level. Refer them to the job aid in Publication 4012.
- If the return is above the certification levels of all volunteers at the site today, refer the taxpayer to another site.
- If the return is out of scope for VITA and TCE, you may have to advise the taxpayer to seek the assistance of a professional tax preparer.



## Quality Review Form 13614-C Part VII, Item 3

3. All **unsure** boxes were discussed with the taxpayer and correctly marked yes or no.

---

You must verify that all “Unsure” boxes were addressed during the Interview Process.

If there is an “Unsure” box that has not been corrected to “Yes” or “No” then this indicates that this issue was not addressed and you will need to address it during the quality review.



## Quality Review Form 13614-C Part VII, Item 4

4. The **information** on pages one and two was correctly addressed and transferred to the return.

At this point in the Quality Review you should make a general comparison of the information on Form 13614-C and the return to catch any obvious discrepancies before proceeding.

For example: If you see the Wages box was checked on Form 13614-C and there are no Wages on the return, then you should immediately address that issue before proceeding.





## Quality Review Form 13614-C Part VII, Item 5

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

Check the spelling of all names on the return.

Social Security Numbers and Individual Taxpayer Identification Numbers on the tax return, and input into the software, must be compared to the acceptable verification documentation.

Be sure to check that the Employee Identification Numbers (EIN) on the source documents were correctly input into the software. An incorrect EIN will cause the tax return to reject when it is electronically filed.



## Quality Review Form 13614-C Part VII, Item 6

You must verify that the taxpayer qualifies for the Filing Status shown on the return by looking at the information on Form 13614-C. Any discrepancies should be discussed with the taxpayer.

**6. Filing status** was verified and correct.

For example: You should immediately question the Head of Household filing status on a tax return when the question in Part II of Form 13614-C – “Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? *(yes/no)*” is not answered yes for at least one person.



## Quality Review Form 13614-C Part VII, Item 7

You must verify that the taxpayer qualifies for the Personal and Dependency Exemptions shown on the return by looking at the information on Form 13614-C. Any discrepancies should be addressed with the taxpayer.

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

For example: You would question a Dependency Exemption for a cousin if you see on Form 13614-C, Part II, that the taxpayer's answer to the question "Number of months lived in your home last year" was only 3.



## Quality Review Form 13614-C Part VII, Item 8

Review Form 13614-C, Part III to ensure all income is included on the return. It is also important to check that all the information was input in the software correctly.

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

Example: As part of Item 4, you verified that the taxpayer had marked the Wages box on the Form 13614-C; in Item 5 you should have verified that the EIN number was entered correctly into the software. You would now verify that all of the amounts from the W-2 are correctly showing on the return.



## Quality Review Form 13614-C Part VII, Item 9

You should **not** skip this Item if the return does not show any Adjustments to Income.

Remember: You should be reviewing what is on the return and also seeing if anything was omitted.

**9. Adjustments** are correct.

For example: The Form 13614-C, Part V, shows the taxpayer paid student loan interest, yet it does not show in the Adjustment section on the return.



## Quality Review Form 13614-C Part VII, Item 10

As part of items 5 and 6 you verified the taxpayers Filing Status and Personal and Dependency Exemptions. You should now verify the dollar amounts for these results are correct on the return.

10. **Standard, Additional or Itemized Deductions** are correct.

For example: You verified the taxpayer's Filing Status is Single. You also notice that the taxpayer is over 65. After checking Publication 4012, you discover the return does not show the correct Standard Deduction amount for a taxpayer who is over the age of 65 and using the standard deduction.



## Quality Review Form 13614-C Part VII, Item 11

You should be reviewing not only what is on the return but what may have been omitted. This is especially true when it comes to Credits.

11. All **credits** are correctly reported.

For example: You have already verified the taxpayer had a dependent who was under 17 but you do not see a Child Tax Credit on the return. You need to verify whether it was omitted or if the taxpayer does not qualify.



## Quality Review Form 13614-C Part VII, Item 12

You should make sure that all withholding from Forms W-2's and 1099's are correctly entered on the return.

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

You should also verify if the taxpayer checked Yes to the question "Make estimated tax payments or apply last year's refund to this year's return" on Form 13614-C, Part V.

11. (v) Expenses related to self-employment income or any other income you received:

---

**Part V – Life Events – Last Year, Did You (or Your Spouse)**

---

Yes →    9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? \$200





## Quality Review Form 13614-C Part VII, Item 13

It's important to verify that all bank account numbers entered on the return for direct deposit, direct debit or split refunds match the source document provided by the taxpayer.

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

If direct deposit information is incorrect the taxpayer's refund will be delayed.



## Quality Review Form 13614-C Part VII, Item 14

14. **SIDN** is correct on the return.

The SIDN (Site Identification Number) on the return must match your site's SIDN. It is shown in the PTIN box at the bottom of page 2 of the tax return.

Here they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name ▶	Firm's EIN ▶		<b>PTIN</b> SXX-XX-XXX
	Firm's address ▶	Phone no.		

This will most often be correct if you are using properly formatted software.



# Quality Review Form 13614-C Part VII, Item 15

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

After the quality review and prior to asking the taxpayer to sign their return, confirm the taxpayer understands their responsibility for all of the information on the return. This can be accomplished by pointing out the wording above the signature section of the Form 1040 or Form 8879.

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2012, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts

- I authorize VITA/TCE Site to enter or generate my PIN x x x x x as my signature on my tax year 2012 electronically filed income tax return. ERO firm name Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2012 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Form 8879 Jurat Date ► \_\_\_\_\_

### Sign Here

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
				If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u>

### Form 1040 Jurat



# Practice Questions

## Exercise 1

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

True or False



## Practice Question - Answer

### Exercise 1

**TRUE**

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



## Practice Questions

### Exercise 2

What should the certified volunteer preparer do before preparing 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 their certification level.
- D. All of the above.



## Practice Question - Answer

### Exercise 2

#### D. All of the above

Before preparing the tax return the certified volunteer preparer must:

- Make sure all questions on Form 13614-C are answered.
- Change “Unsure” answers to “Yes” or “No” based on a conversation with the taxpayer.
- Verify the return is within their certification level.



## Practice Questions

### Exercise 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. Ask if they like their bank.
- C. Go to the next question on Form 13614-C.
- D. Ask the taxpayer if they had any other interest income.





## Practice Question - Answer

### **Exercise 3**

#### **D. Ask the taxpayer if they had any other interest income.**

As you discuss the income questions, you should verify the taxpayer has provided all necessary source documents you will need to complete the return.



# Practice Questions

## Exercise 4

VITA and TCE sites are required to conduct Quality Reviews:

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



## Practice Question - Answer

### **Exercise 4**

#### **B. On every return prepared at the site.**

Sites will conduct a Quality Review on 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.



## Course Summary

You have now completed this course. In this course, you have learned that:

- After eight years of reviewing VITA tax returns, SPEC has conclusively 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**. (Self-review is no longer an acceptable method of quality review.)

# 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