
VITA/TCE INTAKE/INTERVIEW AND QUALITY REVIEW TRAINING



**Wage &
Investment**





INTRODUCTION

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

NEW! SPEC requires all instructors, coordinators, client facilitators, return preparers, quality reviewers and any volunteer assisting taxpayers in completing [Form 13614-C](#) and/or assigning tax returns to preparers to pass the Intake/Interview and Quality Review test with a score of 80% or higher.

Preparing an accurate tax return begins with explaining the tax preparation process, completing all questions on [Form 13614-C](#), listening to the taxpayer, asking the right questions, and ends with a quality review to ensure accuracy.

[Form 13614-C](#), Intake/Interview and Quality Review Sheet, is a tool designed to help ensure taxpayers are given the opportunity to provide all needed information before their tax return is prepared. When used properly, this form effectively contributes to accurate tax return preparation.



INTRODUCTION (Cont.)

Volunteers who answer tax law questions, instruct tax law classes, prepare, or correct tax returns, and/or conduct quality reviews of completed tax returns, must certify in tax law prior to conducting tax law related tasks.

Screeners and client facilitators who answer tax law questions must also certify in tax law. Tax law certification is an annual requirement. Volunteers who do not help with tax law related issues (for example, greeters, receptionists, equipment coordinators) do not have to certify in tax law but must still complete the VSC certification test via LLT.

NEW! This Intake/Interview and Quality Review training will be available via Webcaster. The link can be found in [Publication 5325](#), Fact Sheet: Filing Season Training for SPEC Partners and Volunteers.



THE PURPOSE OF THIS TRAINING

SPEC oversight reviews emphasize the positive correlation between the proper use of the intake/interview and quality review processes and the preparation of an accurate tax return.

Quality Site Requirement #2, states it is mandatory that [Form 13614-C](#) is completed for each tax return prepared. The accuracy of VITA/TCE returns has increased for sites using [Form 13614-C](#) during intake/interview and quality review. Volunteers who refuse to follow the intake/interview and quality review process are in violation of the Volunteer Standards of Conduct.

All sites must use [Form 13614-C](#) and the form must be completed for each tax return prepared at the site. However, there are still challenges with certified volunteer preparers not using this tool during the intake/interview and quality review process.

This training is designed to instruct all volunteers to follow a thorough and consistent intake/interview and quality review process.



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.



QUALITY HIGHLIGHTS FROM 2023 FILING SEASON REVIEWS

Some of the errors found during 2023 FSV/RSR/QSS Reviews:

- Not advising taxpayer(s) of responsibility for information provided for the preparation of their tax return
- Using the Self-review method to Quality Review tax returns
- Not signing the tax return after the Quality Review process
- Not fully completing the Form 13614-C
- Not Using Form 13614-C
- Using taxpayer's prior year tax return to verify Identity
- Sites using the prior year tax return Quality Print Set Summary page to validate information rather than completing page 1 of Form 13614-C



INTAKE PROCESS: OVERVIEW

- Greet the taxpayer and determine the purpose for their visit.
- Explain the intake/interview and quality review process.
- Ensure the taxpayer has all the documents required to prepare the tax return.
- Provide taxpayer with [Form 13614-C](#) (if taxpayer doesn't already have one).
- Determine the certification level of the tax return.
- Assign the tax return to a volunteer preparer based on certification level. (**New!** Greeters, screeners and client facilitators who assign tax returns must pass the Intake/Interview and Quality Review certification test).

INTAKE PROCESS: GREET THE TAXPAYER



- Introduce yourself to the taxpayer establishing an open line of communication. For example:
 - “Hello”, “Good Morning“ / “Good Afternoon”, “nice to meet you”, “I am here to help you.”
- Ask if the taxpayer is there to have their taxes done. If they just need to ask questions, or have another item to discuss, refer them as per the site’s policy.

INTAKE PROCESS: EXPLANATION OF THE INTAKE/INTERVIEW AND QUALITY REVIEW PROCESS



Explain the overall process including the following taxpayer expectations:

- To complete [Form 13614-C](#) prior to having the return prepared and provide supporting documentation
- To be interviewed by the return preparer and answer additional questions as needed while the return is being prepared
- To participate in a quality review of their tax return by someone other than the return preparer

INTAKE PROCESS: VERIFYING IDENTITY

Identity theft continues to be a nationwide problem. The interview must begin by requiring photo identification (ID) to verify the identity of the taxpayer and spouse on the tax return.

Exceptions for requiring a photo ID can only be made by the site coordinator under rare circumstances and for taxpayers known to the site.

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

INTAKE PROCESS: REQUIRED DOCUMENTS



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- Photo ID for taxpayer (and spouse, if married filing jointly)
- Social Security card/Individual Taxpayer Identification Number for all persons listed on tax return
- Proof of income, expense and life events as detailed on the [Form 13614-C](#)

INTAKE PROCESS: FORM 13614-C



- **Form 13614-C** is a tool designed to assist IRS-tax law certified volunteers in asking questions to obtain the information needed to prepare an accurate tax return
- Ensure all questions are answered with “**Yes**” or “**No**” and any “**Unsure**” is discussed with taxpayer and changed to “**Yes**” or “**No**”

INTAKE PROCESS: METHODS FOR COMPLETING FORM 13614-C

Methods for completing [Form 13614-C](#):

- Taxpayer completes Form 13614-C at the site before meeting with a tax preparer.
- Taxpayer completes Form 13614-C prior to arriving at the site.
- If additional assistance is needed, taxpayer completes Form 13614-C during interview with preparer.



Form 13614-C is printed in English and Spanish. Form 13614-C is available in 23 languages and can be printed from IRS.gov.

INTAKE PROCESS: DETERMINE THE REQUIRED CERTIFICATION LEVEL

The site must have a process to ensure volunteers have the certification needed for the returns they prepare and quality review.

Form 13614-C includes certification levels as shown:

- (B) for Basic
- (A) for Advanced
- (M) for Military

Check appropriate box for each question in each section			
Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input 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 type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)



A greeter, screener or client facilitator can only assign returns if certified in Intake/Interview and Quality Review.

INTAKE PROCESS: DETERMINING SCOPE OF SERVICE

The site must have a process to ensure the return is within scope of the VITA/TCE program and to identify the certification level needed for the tax return.

- While completing the intake and interview process, verify that the tax return is within the scope of the VITA/TCE program and the volunteer's certification level. If a volunteer has not been trained on an in-scope tax law topic, that topic is out of scope for that volunteer. Refer to the Scope of Service Chart listed in [Publication 4012](#), VITA/TCE Volunteer Resource Guide and Tax-Aide approved tax law criteria.
- If out of scope, explain to taxpayer they must seek assistance from a professional preparer. When referring the taxpayer to seek assistance, avoid conflict of interest by not suggesting a professional preparer associated with a volunteer, any other specific individual, or organization.

INTAKE PROCESS: ASSIGNING TAX RETURN



- Every site is required to have a process for assigning returns to volunteer preparers who are certified at or above the level required to prepare the return.
- Determination is based on site return preparation policy and Scope of Service Chart in [Publication 4012](#)



A greeter, screener, or client facilitator can assign returns only if **certified** in Intake/Interview and Quality Review

INTERVIEW PROCESS: OVERVIEW

Only IRS-tax law certified volunteers may interview the taxpayer.

- Confirm taxpayer photo identification and Taxpayer Identification Number
- Review [Form 13614-C](#)
- Interview the taxpayer
- Make filing status and dependency determinations
- Review documentation (income, expenses, and life events)



Do not begin entering taxpayer information into the software until you have completed a review of the [Form 13614-C](#) and a thorough interview with the taxpayer.



INTERVIEW PROCESS: CONFIRM PHOTO ID AND TIN

Verify the identity of the taxpayer (and spouse, if married filing jointly) using a photo ID and confirm Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) according to rules listed in [Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust.

See Quality Site Requirement (QSR) 3 in [Publication 5166](#), VITA/TCE Volunteer Quality Site Requirements for more information.



EXCEPTION FOR KNOWN TO THE SITE

Exception for validating identity for taxpayers known to the site: Only the site coordinator has the discretion to grant an exception to the requirement to provide a valid form of identification for taxpayers known to the site.

“Known to the site” refers only to taxpayers that frequently visit the same site every year for tax return preparation and is known to the coordinator. Only the site coordinator has the authority to approve these exceptions.

Example of NOT known to the site: Bob goes to a VITA/TCE site to have his taxes prepared. Bob left his ID at home and wants to know if he can still have his taxes prepared today. Jane has been preparing Bob’s tax return for the past 5 years at the site. Jane requests approval from the site coordinator for an exception to prepare Bob’s return. The site coordinator is new and does not know Bob and does not approve the exception. Bob returns home to get his ID.



INTERVIEW PROCESS: REVIEW FORM 13614-C

Each year SPEC has seen inconsistencies with using [Form 13614-C](#).

When reviewing [Form 13614-C](#):

- Look at the information completed by the taxpayer
- Engage in a conversation with the taxpayer
- Verify all questions in Parts I-V have been completed and “**Unsure**” answers have been addressed and changed to “**Yes**” or “**No**”
- Answer required questions in the “To be completed by a Certified Volunteer Preparer” grey shaded area



INTERVIEW PROCESS: DUE DILIGENCE

As a volunteer, you are required to do your part to ensure the information on the return is correct and complete.

- Rely on information from a taxpayer without requiring documentation as verification.
- Clarify information that may appear to be inconsistent or incomplete.
- Determine if the information is unusual or questionable.
- Discuss concerns with your coordinator.



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

For example: A taxpayer stated they are self-employed and from their business they earned \$20,000 but had no proof of earnings. The taxpayer brought in expense receipts totaling \$25,000. You do not feel comfortable with preparing the return, so you seek assistance from the coordinator due to the questionable information from the taxpayer.



INTERVIEW PROCESS: QUESTIONS

Clarifying information while reviewing [Form 13614-C](#) during the interview is an effective way to gather all needed information.

- Use probing questions when discussing [Form 13614-C](#)
- Ask open ended questions
- Confirm information provided by the taxpayer is complete and accurate

For example:

"You marked that you will be claiming your grandchild, how long did they live with you?"

"I see you have a pension, what are your other sources of income?"



Update or correct the intake sheet with any changes identified during the interview with the taxpayer.



INTERVIEW PROCESS: ADDITIONAL QUESTIONS

Sometimes an entry on [Form 13614-C](#) raises additional questions. Be alert for unusual circumstances.

Examples:

"I see you and your husband both worked, and you have a 3-year-old son. I don't see any expenses for childcare. Did you pay childcare expenses? How much and do you have a statement?"

"I see you are over the age of 70, but you did not indicate that you received Social Security benefits. Did you receive a Form SSA-1099?"

"I see you answered "No" to the question 'Can anyone claim you on their tax return?' But since you're a student living with your parents, I'm wondering if they will claim you?"



INTERVIEW PROCESS: FORM 13614-C, PART I - YOUR PERSONAL INFORMATION

Verify the information in Part I is correct and complete. Ensure the names on line 1 and 2 match the Social Security Cards or ITIN documents.

Form 13614-C (October 2023)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
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 1-4 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. 			
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							
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)							
1. Your first name		M.I.	Last name		Best contact 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		Best contact 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	
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:		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	





If the taxpayer indicates that they are not a U.S. citizen, use the flowchart, **Resident or Nonresident Alien Decision Tree**, in Tab L of [Publication 4012](#) to verify that you are certified to prepare their return.

INTERVIEW PROCESS: FORM 13614-C PART I - YOUR PERSONAL INFORMATION

Information in Part I impacts many tax law determinations. It's important to make sure each question is marked **“Yes”** or **“No”**.

For example: When a taxpayer (spouse, if married filing jointly) is a “Full-time student” it may impact multiple tax law issues such as:

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

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
9. Last year, was your spouse:			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



Use [Publication 17](#), Your Federal Income Tax to verify that the taxpayer meets the “Full-time student” requirement.




INTERVIEW PROCESS: FORM 13614-C PART I - YOUR PERSONAL INFORMATION

If a taxpayer (spouse, if married filing jointly) is "Totally and permanently disabled" or "Legally blind", it may affect multiple tax law issues such as:

- Whether the taxpayer can be claimed as a dependent
- Pension taxability

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	
9. Last year, was your spouse:		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	

 To verify the taxpayer meets these requirements see "Permanently and Totally Disabled" or "Higher Standard Deduction for Blindness" as defined in [Publication 17](#). For more information on Totally Disabled see [Publication 524](#), Credit for the Elderly or the Disabled.

INTERVIEW PROCESS: FORM 13614-C PART II - MARITAL STATUS

Information in the Marital Status section will help you make determinations about:

- Filing Status
- Various credits and deductions

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	
	<input type="checkbox"/> Married	a. If Yes, Did you get married in 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Did you live with your spouse during any part of the last six months of 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Divorced	Date of final decree	<input type="text"/>
	<input type="checkbox"/> Legally Separated	Date of separate maintenance decree	<input type="text"/>
<input type="checkbox"/> Widowed	Year of spouse's death	<input type="text"/>	



Make sure date or year is filled in under marital status information if applicable.



INTERVIEW PROCESS: FORM 13614-C PART II - HOUSEHOLD INFORMATION

Information in the Household section will help you make determinations about:

- Filing Status
- Dependents
- Various credits and deductions

2. List the names below of:

- **everyone** who lived with you last year (other than 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 US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (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,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	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)					



Many taxpayers think they should only list "familial dependents." Be sure to discuss this section with the taxpayer. See [Publication 17](#) for more information.

INTERVIEW PROCESS: FORM 13614-C, PART III -INCOME

Each income item includes the type of forms used to report the income (**in parenthesis**). As you discuss each of the questions, ensure that the answers agree with the documents provided by the taxpayer.



Update **Form 13614-C** with any changes from the taxpayer’s original answers. Cross out “**Unsure**” or incorrect answers and change them to either “**Yes**” or “**No**”. Add notes if needed.


Check appropriate box for each question in each section

Yes	No	Unsure	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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)



INTERVIEW PROCESS: FORM 13614-C PART III – SELF-EMPLOYMENT INCOME

Conduct an extensive interview to ensure taxpayers who are self-employed are reporting all income including cash payments received for work performed. Refer to [Publication 4012](#), Tab D, for additional guidance.

- | | | | |
|--------------------------|--------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) |
- 



Verify the taxpayer provided all necessary source documents and information.



INTERVIEW PROCESS: FORM 13614-C – PART III INCOME

Example 1

Ask probing questions, even if all the questions on [Form 13614-C](#) have been answered.

Example 1: Taxpayer checks “**Yes**” to the question “Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R). If they have given you a [Form 1099-R](#) from an IRA distribution, ask “Is this your only distribution?”

You may find the taxpayer left a [Form 1099-R](#) or other income document at home and will have to return with it before the return can be prepared.



Documentation:

- Add notes to [Form 13614-C](#) with what documents the taxpayer is bringing back.
- Make notes in TaxSlayer with what documents the taxpayer is bringing back.



INTERVIEW PROCESS: FORM 13614-C – PART III INCOME

Example 2

Notate comments when taxpayers provide additional information not captured on [Form 13614-C](#).

Example 2: Taxpayer checks “Yes” to the question “Interest/Dividends”. Taxpayer provides four interest documents and states they have an additional \$50 in interest for which they didn’t receive a statement. Preparer tells quality reviewer about the \$50 but doesn’t document [Form 13614-C](#).

Correct errors or omissions of information found prior to or during the interview with the taxpayer and enter on [Form 13614-C](#) prior to return preparation. See [Publication 5166](#) for more information.



Documentation:

- Add notes to [Form 13614-C](#) with corrected information.



INTERVIEW PROCESS: FORM 13614-C PART IV – EXPENSES

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

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? 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 or repayments 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?

Use your reference materials to determine eligibility for deductions and credits. Take into consideration the most advantageous position for the taxpayer.



A **Best Practice** is to make a note on [Form 13614-C](#), “not enough to itemize”, if taxpayer provides some eligible expenses but taking the standard deduction is more advantageous.

INTERVIEW PROCESS: FORM 13614-C PART V – LIFE EVENTS

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

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (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 type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

For example: If taxpayer says “Yes” to making estimated tax payments, the total amount must be notated on Form 13614-C.

See [Publication 4012](#) for additional guidance.



INTERVIEW PROCESS: FORM 13614-C PAGE 3 – ADDITIONAL INFORMATION

This section is where the taxpayer indicates how they want to receive their income tax refund, provides demographics and additional information that may be needed.



Providing demographic information is optional.

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? Yes No If yes, which language? _____

2. 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

3. 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

4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No

5. Did you live in an area that was declared a Federal disaster area? Yes No If yes, where? _____

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

7. Would you like information on how to vote and/or how to register to vote? Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

8. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer

9. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer



INTERVIEW PROCESS: FORM 15080, CONSENT TO DISCLOSE

This form is used by sites to initiate Global Carry forward of taxpayer data. With taxpayer's consent their tax return information is made available to any VITA/TCE site the taxpayer selects to have their tax return prepared the following filing season. The taxpayer has the option to decline this consent. Your coordinator will instruct you on the site's procedures on how this form will be completed by the taxpayer.

Form 15080 (October <input type="text"/>)	<p style="text-align: center;">Department of the Treasury - Internal Revenue Service</p> <h2 style="text-align: center;">Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites</h2>
------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date



PREPARING THE TAX RETURN

After you complete the intake and interview process, prepare the return in the tax preparation software based on the interview, [Form 13614-C](#) and the taxpayer's supporting documents.



[Publication 4012](#) contains tax law information, and guidance on using tools embedded in the IRS-provided software. Other references include [Publication 17](#), and Volunteer Tax Alerts.



QUALITY REVIEW PROCESS: OVERVIEW

Every site **must** ensure that a complete quality review process is performed on every return prepared. This is to confirm that tax law was applied correctly, and the completed tax return is free from error based on the taxpayer intake, interview, completed [Form 13614-C](#), supporting documents, and tax return preparer notes. The quality review takes place after the return is prepared, but before the taxpayer signs the return.

Quality Reviewers must have in-depth knowledge of tax law, effective communication skills and tact in explaining information to taxpayers and volunteers.

The quality review process includes the following:

- Quality review methods
- Components of a thorough quality review
- Concluding the quality review process



SPEC recommends using the TaxSlayer Quality Review print set

QUALITY REVIEW PROCESS: QUALITY REVIEW METHODS

All returns must be quality reviewed by another volunteer (other than the preparer) certified to the level required for the tax return.

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

There are two acceptable methods for quality reviewing a tax return:

- **Designated Reviewer** - In this process an IRS-tax law certified volunteer is solely dedicated to reviewing returns prepared by other IRS-tax law certified volunteer preparers.
- **Peer-to-Peer** - In this process any IRS-tax law certified volunteer preparer may quality review returns of another preparer when the site is not able to use the Designated Review method.



Self-Review where a volunteer quality reviews a return they prepared is not allowed.



QUALITY REVIEW PROCESS: KEY COMPONENTS

The Quality Review process must include these critical actions:

- Involving the taxpayer's participation during the quality review to confirm they understand and agree with the information on the tax return.
- Review of [**Form 13614-C**](#) to ensure proper completion.
- Review of all supporting documentation and other information provided by the taxpayer to confirm all items were entered correctly on the return.

QUALITY REVIEW PROCESS: KEY COMPONENTS (Cont.)

- Correction of errors identified on the [Form 13614-C](#)
- Verification that all items listed in the Quality Review Checklist and in Publication 4012 are addressed when reviewing the return.
- Review of tax law references ([Publication 4012](#) and [Publication 17](#), Your Federal Income Tax (For Individuals), and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Informing the taxpayers before they sign the return of their responsibility for information on their return. Emphasize that by signing the tax return they declare under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.

QUALITY REVIEW PROCESS: FINAL STEPS



Quality review is complete when all errors have been corrected on the return. If errors are found during the quality review, the corrected return must be reviewed by the quality reviewer to ensure that all errors were addressed.

Best Practice: Compare the return to the prior year's tax return, if available, to ensure nothing was overlooked from the previous year.

Finally, the quality reviewer asks one last time if the taxpayer(s) has any questions prior to printing the return and before the taxpayer(s) signs the return.



TAXSLAYER – TAXPAYER COPY PRINT SET

Sites must provide at a minimum the Taxpayer Copy print set to taxpayers. The below worksheets have been included in the Taxpayer Copy print set and will only be printed if they are relevant to the return.

- Simplified Method Worksheet
- Social Security Benefits Worksheet
- Standard Deduction Worksheet for Dependents
- Qualified Dividends and Capital Gain Tax Worksheet
- EIC Worksheets
- State and Local Income Tax Refund Worksheet
- IRA Deduction Worksheet
- Student Loan Interest Deduction Worksheet



TAXPAYER SIGNATURE REQUIREMENT

Taxpayers **must** be advised verbally of their responsibility concerning the accuracy of the information they have provided to complete their tax return before signing.

Best Practice: Advising the taxpayer of their responsibility should be completed after the Quality Review but prior to the taxpayer signing their tax return.

The requirement for having taxpayers sign their tax return is outlined in both [Publication 1345](#), Authorized IRS e-file Providers of Individual Income Tax Returns and [Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust.

- Taxpayers filing a joint tax return both must be present at the site to validate proof of their identity and then sign their tax return. The tax return must not be e-filed, nor a copy provided to the taxpayer(s) until both signatures are secured on the tax return or on [Form 8879](#), IRS e-file Signature Authorization.
- **Exception for signing the return for taxpayers known to the site:** A taxpayer who is filing a joint tax return can be given permission by the site coordinator to take [Form 8879](#) to a missing spouse to secure his or her signature if both taxpayers are known to the site. However, the tax return cannot be e-filed for the taxpayers until both signatures are secured on [Form 8879](#).





REFERENCES

[Form 13614-C](#), Intake/Interview and Quality Review Sheet

[Form 14446](#), Virtual VITA/TCE Taxpayer Consent

[Publication 17](#), Your Federal Income Tax (For Individuals)

[Publication 524](#), Credit for the Elderly or the Disabled.

[Publication 4012](#), VITA/TCE Volunteer Resource Guide

[Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust

[Publication 5166](#), VITA/TCE Volunteer Quality Site Requirements

[New! Publication 5838](#), VITA/TCE Intake/Interview and Quality Review

Handbook

COURSE SUMMARY

In this course, you have learned that:

- Intake, Interview and Quality review are three distinct processes
- 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 is required to be fully completed for every tax return prepared at a VITA/TCE site before tax return preparation begins
- Volunteers certified in Intake/Interview and Quality Review may assist taxpayers in completing Form 13614-C
- Only IRS-tax law certified volunteers may answer taxpayers' questions related to tax law on Form 13614-C



COURSE SUMMARY (Cont.)

In this course, you have learned that:

- Every tax return prepared at a VITA/TCE site must have a quality review completed using the Quality Review Checklist in [Publication 4012](#)
- Quality Review **must** include the taxpayer
- All taxpayers must be informed verbally **before they sign the tax return** of their responsibility for the information listed on their tax return
- Tax returns must not be transmitted before a quality review is completed and the taxpayer has signed the [Form 8879](#), IRS e-file Signature Authorization



OBJECTIVES COVERED IN THIS TRAINING

During this training we covered these topics:

- 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.