

Intake/Interview Sheet & Quality Review

Form 13614-C

■ Errors Found During IRS Reviews

- Not using Form 13614-C or the incorrect one
- Not fully completing the Form 13614-C
- Using taxpayer's prior year tax return to verify identity
- Not advising taxpayer(s) responsibility for the preparation of their tax return
- Using the Self-review method to Quality Review tax returns
- Not signing the tax return after the QR

■ IRS Reference Materials

- **Pub 5838** – I/I & QR Handbook
 - *New* for TY 2023; combines 3 pubs
- **Pub 5325** – Fact Sheet – November 2023
 - Filing Season Training
 - Includes link to the recorded I/I & QR webinar
- **Pub 4299** – Privacy, Confidentiality, and Civil Rights

■ Which Intake Sheet to Use?

- **Always** use the correct TY intake sheet
- **DO NOT** use current intake sheet for prior years
- Taxpayer **must** completely fill out the correct intake sheet for prior year(s) returns
- Prior year intake sheet – **use current** contact information – address, phone, email etc.
- Prior years intake sheets are on irs.gov or ortaxvolunteers.org websites

■ Taxpayer(s) Identity Verification

■ Pub 4299 pages 3-4

- Photo ID **MUST** be:
 - Original and valid – **NOT** expired
 - Driver's license (US), state ID (US), employer ID, school ID, military ID, national ID, visa or a passport (*U.S. or foreign*)
- Verify on carry forward too!

■ Taxpayer(s) Identity Verification

■ Pub 4299 pages 3-4

- Exceptions to original Photo ID:
 - Extreme circumstances **AND** requires **site coordinator approval**
- Example – site coordinator confirms identity of an person with a disability who has an **expired** driver's license or passport **BUT** provides a valid birth certificate

■ Taxpayer(s) Identity Verification

■ Pub 4299 pages 3-4

- Exceptions to original Photo ID:
 - Example – Taxpayer has renewed their Oregon driver's license but has not received the new valid license
 - Paper copy of new license
 - Current license has a hole punched

■ Taxpayer(s) Identity Verification

■ Pub 4299 pages 3-4

- Pub 4299 is minimum identity verification requirements
- Local or site coordinator may have stronger identify verification requirements
- Examples?

■ Taxpayer(s) Identity Verification

Pub 4299 pages 3-4

- Social Security cards **May** be:
 - Original or copies
 - Paper or electronic e.g. cell phone
 - Acceptable substitutes:
 - SSA -1099; any other verification issued from the Social Security Administration
 - Documents with truncated SSN e.g. ***-**-1234 acceptable **at site coordinators discretion**

■ Taxpayer(s) Identity Verification

Pub 4299 pages 3-4

■ “Known to the site”

- Only the site coordinator has discretion to grant an exception to provide valid form of ID or taxpayer SSN
- Taxpayer known to site coordinator and frequently visits the same site every year
- Return prepared at site prior year does NOT automatically qualify as “known to site”
- Put a note in TaxSlayer?

■ Taxpayer(s) Identity Verification

- Verify taxpayer(s) information on ID matches intake sheet
 - Name(s)
 - Date(s) of birth
 - Address

■ Pub 13614-C – General

- **EVERY** question must be marked “Y” or “N”.
Clarify with taxpayer
 - “Unsure” should be changed to “Y” or “N”
 - Change taxpayer response as appropriate
- Do **NOT** initial changes you make
- Cross out incorrect info
- Use a different color pen than taxpayer

■ Pub 13614-C – Part I – Personal Info

- PO Box okay for mailing address
- Totally and permanently disabled
 - See Pub 524 for full definition

Permanent and total disability. You have a permanent and total disability if you can't engage in any substantial gainful activity because of your physical or mental condition. A qualified physician must certify that the condition has lasted or can be expected to last continuously for 12 months or more, or that the condition can be expected to result in death. See [Physician's statement](#), later.

■ Pub 13614-C – Part I – Personal Info

- Verbally verify with the taxpayer and spouse (MFJ) if they have a IP PIN from the IRS
- Taxpayer and spouse **may each** have a **different** PIN

■ Pub 13614-C – Part I – Personal Info

- **CP01A Notice – IP PIN**
 - *Identity Protection Personal Identification Number (IP PIN)*
- May receive in the form of a letter
- IRS is doing a pilot program sending CP01A out in non-letter format
- Taxpayer and/or spouse may have one
- New IP PIN issued every year – use correct one.

■ Pub 13614-C – Part I – Personal Info

- #12 – Provide an email address
 - Optional
 - Pub 4012 B-21
 - “Enter the email address for an option to send the taxpayer a link to the Customer Portal.”

■ Pub 13614-C – Part II – Marital Status

■ Married

— Be sure to check boxes for:

- a) get married in 2023?
- b) live with spouse any part of last six months of 2023?

■ Pub 13614-C – Part II – Marital Status

- If marital status is divorced or legally separated **MUST** provide **date**
- If widowed **MUST** provide **year**
- Question -
 - What if TP doesn't know full date?

■ Pub 13614-C – Part II – Household Information

- Everyone – even if not a dependent – e.g. Medicaid Waiver Payment (MWP) client?
- Anyone – you supported but did not live with you last year
 - Lived in Mexico? Canada? Elsewhere?

■ Pub 13614-C – Part II – Household Information

- Complete **BOTH** white **and** gray areas for ALL persons listed in the household
- If **NOT** a dependent – cross out and write “not a dependent”

■ Pub 13614-C – General

- Verify preparer is certified to do return
 - (B) = Basic Certification
 - (A) = Advance Certification
 - (M) = Military Certification

■ Pub 13614-C – Part III – Income

- How many jobs last year?
 - Fill this field out – may correct as needed
- **IF** less than \$600 will not receive a
 - 1099-NEC, 1099-K or 1099-MISC
 - **MUST** still report this income!
 - ASK if any more income e.g. cash
 - Make notes in Additional comments

■ Pub 13614-C – Part III – Income

■ 1099-R – distributions

– Ask “Any more distributions?”

■ Ask “ Any more sources of income?”

■ Pub 13614-C

■ Stretch and cluck break



■ Pub 13614-C – Part IV – Expenses

- #1 – *Alimony – have recipients SSN?*
 - Yes or No?
- #2 *Contributions or repayment to a retirement account?*
 - Check boxes indicating what type of account(s)
- #4 *Any of the following?*
 - Check boxes indicating what type of expenses

■ Pub 13614-C – Part V – Life Events

- #4 *Disallowed EIC, CTC or AOC credit?*
 - Enter for which tax year
- #7 *Make estimated tax payments?*
 - Enter how much

■ Pub 13614-C – Additional Information

- Questions 1-7 are **required**
 - If taxpayer leaves a question blank, discuss the question with them and check the appropriate box.
- Questions 8 – 15 are **optional**
 - **Okay** for taxpayer to leave these questions blank
 - If taxpayer leaves a question blank ask if they would like to complete it.
 - If NO, leave blank – **DO NOT** check or enter “Prefer not to Answer”

■ Pub 13614-C – Additional Information

- #7 – “Information on how to vote or register to vote”
 - If checked “YES”
 - Information is on big white envelope
 - Give them website to online information
 - [Vote.gov/register/or/](https://www.vote.gov/register/or/)
 - No need to give them additional information

■ Pub 13614-C – Additional Comments

- Needed to complete the tax return
- Needed for QR person to complete the quality review
- Clear and complete notes
- Site may prefer notes in TaxSlayer
- Recommendations?

■ Pub 13614-C – Additional Comments

- Best practices
 - “Known to site”
 - Taxpayer “declined to answer optional demographic questions”
 - Notes about prior year return:
 - Itemize or standard deduction
 - Enter in TaxSlayer “Notes”

■ Pub 13614-C – Optional AARP Questions

■ Questions 16 – 24 – **OPTIONAL**

- **Okay** for taxpayer to leave these questions blank
- If taxpayer leaves a questions blank ask if they would like to complete it.
- If NO, leave blank – **DO NOT** check or enter “Prefer not to Answer”
- Does TS require an entry????

■ Consent Forms -

■ How to Use this Intake Booklet

- Clear definition of each consent form
- Use this to help you and the taxpayer understand the benefits of consenting or NOT consenting to a form.
- Each consent is **optional** and **NOT** required to prepare a tax return

■ Consent Forms - Optional

- Form 15080 – VITA/TCE
 - Carry forward
 - If taxpayer leaves blank then discuss with them what it means and ask if they want to sign
 - If they don't want to sign – draw a line through signature boxes to indicate you have discussed this form with the taxpayer

■ Consent Forms - Optional

Best Practice – write “carry forward” on top of intake sheet for QR to see.

CARRY FORWARD

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.
<p>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</p>		
Part I – Your Personal Information (If you are filing a joint return enter your names in the same order as last year's return)		

■ Consent Forms - Optional

- Tax-Aide ONLY! – 2 consent forms
 - Consent to Disclose/Use Information to AARP Foundation
 - Consent for AARP Foundation to Use Select Tax Return Information

■ Consent Forms - Optional

■ Tax-Aide ONLY!

- If taxpayer leaves the consent forms blank then discuss with them what it means and if they want to sign
- If they don't want to sign that's OKAY – draw a line through signature boxes to indicate you have discussed a form with the taxpayer

■ Quality Review Process

- Include the taxpayer(s) in the quality review of their return
- If possible, include the preparer in the QR process
 - Learning opportunity for preparer
 - When possible, have the preparer make corrections and changes

■ Quality Review Process

- Correct errors on Intake Sheet and the return
- Write additional information in the comments section
- Compare return with prior year return
 - Anything changed or overlooked?

■ Before Signing the Return Form 8879

- Remind taxpayer they are responsible for their return
- And signing the 8879 gives permission to eFile federal and state returns
- If it is a paper return, the taxpayer signs both the federal and state paper return

■ Signing Form 8879 - POA

- Filing joint - POA – Power of Attorney
 - Spouse is unable to sign due to disease or injury
 - Absent continuously from the U.S. for a period of at least 60 days prior to the due date of the return
 - Pub 4012 K-18.1

■ Signing Form 8879 - POA

- Form 2848 authorizing person with POA to sign Form 8879.
- Form 2848 must be:
 - on file with IRS **OR**
 - submitted with the return **OR**
 - a written statement with same information as Form 2848

■ Signing Form 8879 - MFJ

■ Taxpayer's filing jointly

- Both must be present to validate identity and SSN
- Do not have to be at site same time or day
- Can not eFile or give taxpayer(s) copy of return until both have signed the 8879

■ Signing Form 8879 – Bank Information

- Taxpayer MUST review and initial bank information on printed return
- Every place the bank info appears e.g. federal and state returns, debit info used to pay taxes due etc.

■ Signing Form 8879 - Exceptions

■ Known to the site:

- Local/Site coordinator **may** give permission to the taxpayer to take the 8879 home to secure a spouse's signature.
- If taxpayer doesn't sign 8879 then must file paper returns
 - Must sign 1040 and OR-40

■ Questions?

Questions?



Comments ...