



Intake, Interview, and QR

Successful tax preparation can be summed up in six key points.

Always follow these golden rules:

- 1. Use the VITA intake form (Form 13614-C) correctly.** Click [here](#) to view and print the IRS intake form as a reference.
- 2. Maintain the Standards of Conduct.** Represent your VITA site well and keep up with the Standards of Conduct
- 3. Talk to the taxpayer.** Review the intake form for accuracy and engage the taxpayer in the process. Ask questions whenever needed.
- 4. Know what you're doing.** Stay within the scope of your certification.
- 5. Have everything double-checked.** Have everything double-checked by way of a thorough quality review.
- 6. Use your resources.** Use IRS Pub 4012, Pub 17, and your fellow VITA teammates to ensure the highest level of accuracy.



Stay Within Scope

To reference what is or is not in scope, [check pages 6 – 20 in the 4012!](#)

Make Sure You Know What You're Doing!

Only prepare tax returns on topics you are comfortable with.

Don't guess. If you feel uncomfortable with some aspect of a tax return, ask for help.

Don't rely on the software to correctly apply tax law. As a tax preparer, that's your job.

Understand the outcome of the tax return. You should be able to explain things to the taxpayer and answer questions about the tax return.



Quality Site Requirements



QSR 1: Online Certification Annually via Link & Learn

QSR 2: Intake/Interview & Quality Review Process

All sites are required to use Form 13614-C for every tax return.

QSR 3: Confirm Photo Identification and Taxpayer Identification Numbers (TIN)

QSR 4: Reference Materials *All sites are required to have access (paper or electronic) to reference materials:*

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- Publication 4299, Privacy, Confidentiality, and Civil Rights
- Volunteer Tax Alerts

QSR 5: Volunteer Agreement *for all volunteers, signed by the appropriate site personnel, must be available at the site (paper or electronic).*

QSR 6: Timely Filing of Tax Returns *All coordinators are required to ensure every tax return is electronically-filed in a timely manner.*

QSR 7: Civil Rights *Title VI of the Civil Right Act of 1964 information must be available to all taxpayers who seek services at the site, even if a tax return is not completed.*

QSR 8: Correct Site Identification Number (SIDN) *it is critical that the correct SIDN is reported on all tax returns.*

QSR 9: Correct Electronic Filing Identification Number (EFIN) *is required to be used on every e-filed tax return.*

QSR 10: Security *All Security, Privacy, and Confidentiality guidelines outlined in Publication 4299 are required to be followed.*

Volunteer Standards of Conduct (VSC)

All participants in VITA must follow these Volunteer Standards of Conduct:

1. Follow the ten Quality Site Requirements (QSR).
2. Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3. Do not solicit business from taxpayers you assist or use the knowledge gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.
4. **Do not knowingly prepare false returns.**
5. Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.



VITA – IRS Reference Materials

These items link to the most current information available at the time that this training was created. To find more up-to-date IRS forms and publications, go to: www.irs.gov/forms-pubs.

- [Form 13614-C, Intake/Interview & Quality Review Sheet](#)
- [Form 14446 - Virtual VITA/TCE Taxpayer Consent \(for virtual method sites\)](#)
- [Publication 4012, Volunteer Resource Guide](#)
- [Publication 17, Your Federal Income Tax](#)
- [Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust](#)
- [Publication 4691, VITA/TCE Standards of Conduct – Ethics Training](#)
- [Publication 5101, Intake/Interview & Quality Review Training](#)

Most are also available on ortaxvolunteers.org



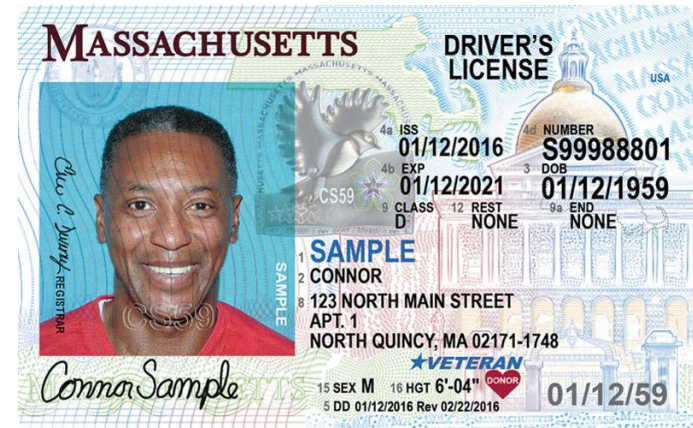


CLIENT INTAKE PROCESS

Photo ID

All taxpayers on the return must present a photo ID

- Drivers License
- State Issued ID Card
- Employer ID
- School ID
- Military ID
- National ID, visa or passport



- **For a joint return,** review the photo ID for both taxpayers.

Social Security Card

Taxpayers should provide original or copies of **Social Security Cards** for all individuals who will be on the return.

The tax return must be prepared using the **correct Social Security Number** and the person's **correct name** as shown on one of these:

- **Social Security Card**
- **Form 1099-SSA**
- **Letter or verification document issued by Social Security**
- **Prior year tax returned prepared by the JOCO VITA program**

ITIN Letter or Card

If the taxpayer does not have a social security number, ask to see his ITIN (Individual Taxpayer Identification Number) letter or card. An ITIN is a tax identification number issued by IRS to taxpayers who do not qualify to get a social security number.



What is the Intake Process?

1. Ensure the return is within scope of the VITA program.
2. Verify taxpayer identity and documents.
3. Walk the client through the entire Form 13614-C. *
4. Explain the tax preparation process and assist the taxpayer in completing their return.

* Form 13614-C is:

- designed to capture the information that is needed to prepare a complete and accurate tax return.
- updated every year to reflect procedural and tax law changes.
- designed to help preparers avoid common errors that have been observed at many VITA sites.



Client Intake – Form 13614-C

All VITA programs must complete Form 13614-C for every tax return prepared.

Complete	Accurate
<p>Review and complete the Form 13614-C before starting tax return preparation.</p> <p>Don't hesitate to write on the Form 13614-C. It's the perfect place to record the results of your review of taxpayer documents and discussions with the taxpayer. The gray area is there for your notes – use it effectively.</p>	<p>If the taxpayer fills out the form, make sure it is complete and legible.</p> <p>Make sure that the answer to each question is clear—particularly any question where the taxpayer didn't provide a complete answer or wrote something that is unclear. Ask follow-up questions to determine the answer and mark the appropriate response.</p>

Closely review all six pages of Form 13614-C. Some areas have been redesigned.

[Click here for the file.](#)

**This form is used for every tax return that you prepare.
Become familiar with the document.**





CLIENT INTERVIEW

Talk to the Taxpayer – Time to Interview!

- **Discuss and clarify** all the documents provided by the taxpayer and all entries on Form 13614-C.
- Ensure the return is within the scope of your program.
- Give the taxpayer the opportunity to:
 - **Provide** more information
 - **Offer** explanations
 - **Ask** questions



Interviewing Tips:

- **Don't ever assume** that you know the answer.
- **Discuss** all critical issues and anything that is unclear.
- **Ask** follow-up questions to make sure that you have ALL the information.
- **Don't hesitate** to update or expand on any answer.
- Give the taxpayer **your full attention** and don't look at the computer while talking to a taxpayer.
- **Don't be afraid** to use your resources in front of a taxpayer.
- **Professionalism:** Respectful and courteous, treating everyone with dignity and respect.

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

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 is complete and accurate

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 can claim you?"

Talk to the Taxpayer – Handling Discrepancies

Consider all the information on Form 13614-C, as well as the documents that the taxpayer gives you.

- Sometimes, the information presented by the taxpayer is not straightforward.
 - Sometimes information is unclear.
 - Sometimes there is a discrepancy.
 - Sometimes the information just doesn't quite add up.
- ***Other than W-2s and other income documents issued to taxpayers***, most information on Form 13614-C ***does not need to be*** substantiated by documentation. ***Reasonable information is accepted based on the taxpayer's word.*** This includes deductions and health coverage.
 - *If there appears to be a discrepancy*—or something seems unreasonable—talk it out. Often taxpayers are just confused.
 - *If questionable items cannot be resolved by discussion*, see your site coordinator. In some cases, the site coordinator may determine that the best course of action is to refuse to complete the tax return.
 - If you are not comfortable with the information provided by a taxpayer, you are not obligated to prepare the tax return.


Talk to the Taxpayer - Complex Tax Problems

- Once you start discussing tax preparation, other tax-related topics may arise. Sometimes a taxpayer mentions ongoing problems with the IRS. [Low Income Taxpayer Clinics](#) (LITC) can help taxpayers who are low-income or who speak English as a second language with tax difficulties.
- An [LITC](#) can provide free or low-cost representation and advice on myriad problems, such as:
 - **collection issues** - dealing with a large tax balance due, getting an installment agreement, or applying for an offer in compromise
 - **tax return examinations** - providing requested audit information, securing an audit reconsideration
 - **securing or renewing an ITIN** (helping with the identification number for taxpayers who can't get an SSN)
 - **innocent or injured spouse** issues
 - **non-receipt of a tax refund**
- When you encounter a taxpayer experiencing a tax problem, talk to your site coordinator about referring the taxpayer to an LITC.

INTERVIEW PROCESS: FORM 13614-C, Page 1 – Your Personal Information

Verify the taxpayer’s personal information on page 1 is correct and complete. Ensure the names match the Social Security cards or ITIN documents.

Form 13614-C (October 2024)		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"> • Complete pages 1-6 of this form. • You are responsible for the information on your return. Provide complete and accurate information. • If you have questions, 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						
Your first name <i>(pronouns, optional)</i>	M.I.	Last name	Your date of birth	Your job title		
Spouse's first name <i>(pronouns, optional)</i>	M.I.	Last name	Spouse's date of birth	Spouse's job title		
Mailing address		Apt #	City	State	ZIP code	
Your telephone number	Spouse's telephone number		Email address <i>(optional)</i>	Did you live or work in two or more states in 2024 <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 you are certified to prepare their return.

INTERVIEW PROCESS: FORM 13614-C Page 1 - YOUR PERSONAL INFORMATION

Information on page 1 impacts many tax law determinations. It's important to make sure each question is marked correctly.

For example: When a taxpayer 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

Check if you or your spouse were in 2024:				Legally blind	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A U.S. citizen	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Owners or holders of any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No



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

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

- Increase in standard deduction
- Whether the taxpayer can be claimed as a dependent

INTERVIEW PROCESS: FORM 13614-C Page 1 - MARITAL STATUS

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

- Filing Status
- Various credits and deductions

As of December 31, 2024, what was your marital status			
<input type="checkbox"/> Never Married	<input type="checkbox"/> Married	If married, were you married for all of 2024	<input type="checkbox"/> Yes <input type="checkbox"/> No
		Did you live with your spouse during any part of the last six months of 2024	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Divorced	<input type="checkbox"/> Legally Separated but not Divorced		<input type="checkbox"/> Widowed
Date of final decree <input type="text"/>	Date of separate maintenance decree <input type="text"/>		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 PAGE 1 – POSSIBLE DEPENDENTS INFORMATION

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

- Filing Status
- Dependents
- Various credits and deductions

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return										<input type="checkbox"/> Yes		<input type="checkbox"/> No		
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

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



INTERVIEW PROCESS: FORM 13614-C, Page 2 - INCOME

Each income item includes the type of forms used to report the income. 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 incorrectly answered questions and comment as to why item was crossed out.

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.			
Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included		Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <input type="text"/>	<input type="checkbox"/> (B) W-2s	# <input type="text"/>	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	# <input type="text"/>	
	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$ <input type="text"/>	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	# <input type="text"/>	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	# <input type="text"/>	

INTERVIEW PROCESS: FORM 13614-C PAGE 2 - 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"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Income from renting personal property such as a vehicle <input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (A/M) Rental income (advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense \$ _____ <input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Be sure that the information provided is summarized. We do not have time to go through a box of receipts or pages of notes. If necessary, give the taxpayer our worksheet and ask them to fill in the information **before starting their return**.

INTERVIEW PROCESS: FORM 13614-C – PAGE 2 - INCOME

Example 1

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

Example 1: Taxpayer check box next to the question “Retirement account, pension or annuity proceeds”. 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 – PAGE 2 - INCOME

Example 2

Make comments on [Form 13614-C](#) when taxpayers provide additional information not captured on the intake sheet.

Example 2: Taxpayer checks box next to the question “Interest or dividends (bank account, bonds, etc.)”. 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](#).

Before starting the review, the quality reviewer will have the preparer document the taxpayer verbal submission of income in “Additional Notes/Comments” on [Form 13614-C](#) before starting quality review. See [Publication 5166](#) for more information.



Documentation:

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

INTERVIEW PROCESS: FORM 13614-C PAGE 3 - EXPENSES

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

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.		
Paid any of the following expenses to itemize in 2024? <input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions	(To be completed by certified volunteer) Standard or Itemized Deductions <input type="checkbox"/> (A) 1098 # _____ <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	Notes/Comments
Paid any of these expenses in 2024? <input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care	(To be completed by certified volunteer) Expenses to report <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit	Notes/Comments

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



Remember that it is often advantageous to itemize for Oregon even if there is not enough for the Federal. Be sure the information is summarized. We do not have time to go through a box of receipts or pages of notes. If necessary, give the taxpayer our worksheet and ask them to fill in the information **before starting their return.**

INTERVIEW PROCESS: FORM 13614-C PAGE 3 - LIFE EVENTS

This section asks numerous questions that relate to the calculation of tax and the processing of the return.

Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	

For example: If the taxpayer checked the box “Make estimated tax payments or apply last year’s refund”, the total must be noted on the Form 13614-C



INTERVIEW PROCESS: FORM 13614-C PAGE 4 - OPTIONAL ADDITIONAL INFORMATION

Page 4 of the intake sheet is optional for the taxpayer to complete. Volunteers do not have to address any of these questions with taxpayer. Only input into the tax software the questions answered by the taxpayer and leave all unanswered questions blank in the software.

This is statistical data and is optional for taxpayers to complete. This section is where the taxpayer provides demographics and additional information.



INTERVIEW PROCESS: FORM 15080, CONSENT TO DISCLOSE

Sites use this form 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 following filing season. The taxpayer has the option to decline this consent. Refer to your site's procedures on how this form should be completed by the taxpayer.

Generally, our clients are all OK with us using the carry-forward, so we mark YES.

Form 15080 (October <input type="text"/>)	Department of the Treasury - Internal Revenue Service Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites
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 <input type="text"/>	Date <input type="text"/>
Secondary taxpayer printed name and signature <input type="text"/>	Date <input type="text"/>

NOTE: Be sure to check all carry-forward information carefully as things might have changed since the previous tax year. ie: addresses, dependents, EIN's, etc.



QUALITY REVIEW

Quality review is the process of having a second person look over a tax return before it is signed and filed to make sure that the return is accurate and complete.

All tax returns must be quality reviewed by someone other than the original tax return preparer.

Have Things Double-Checked: Every Return MUST Be Reviewed!

- *Even if the preparer has lots of tax experience*
- *Even if the tax return is simple*
- *Even if the tax site is really busy*
- *Even if waiting for the review is inconvenient for the taxpayer*
- *Even if it means that fewer taxpayers can be helped*
- *Even if the preparer is a CPA, Enrolled Agent, ex-IRS employee, tax attorney, Nobel Prize winner or rocket scientist*

There are **no exceptions** to 100% quality review!

Tax law is complicated, the software can be tricky, preparers get tired, and taxpayer situations can be confusing. Make sure that someone else looks over every return before the taxpayer leaves.

Have Things Double-Checked

It is the tax preparer's responsibility to:

- Explain to the taxpayer that a quality reviewer is going to look things over before the return is finished.
- Organize the intake forms and taxpayer documents for the reviewer.
- Graciously discuss any changes that need to be made after the Quality Review.
- Learn from any errors or omissions that are found by the reviewer.

At our JOCO VITA site:

The quality review takes place after the return is prepared and any software error messages have been resolved.

When the reviewer finds an error, the return is reviewed again after the correction is made.

If a discrepancy is found, the Quality Reviewer, preparer, and taxpayer(s) work together to coordinate changes.

After the review, the taxpayer is reminded that they are responsible for the information reported on the tax return.

The taxpayer signs the return **after** quality review and any resulting discussions or corrections are finished.



Quality Review: 10-Point Inspection

Follow the 10-Points below to ensure a good, thorough quality review:

1. Look over Form 13614-C and the taxpayer's documents.
2. Ask any clarifying questions.
3. Make sure that the return reflects the correct filing status, dependents, and qualifying children.
4. Ensure that all names and Social Security Numbers are entered exactly as they appear on the Social Security Cards.
5. Ensure that all income and EIN numbers were correctly entered.
6. Review any adjustments and deductions claimed.
7. Determine that all credits are correctly claimed.
8. Review refund direct deposit information and any balance due payment methods.
9. Carefully and kindly explain any errors and make sure that the correction is made.
10. Give it all a final once-over and answer any preparer or taxpayer questions.

In other words, the quality reviewer makes sure that all the pieces fit together, producing a complete and accurate tax return!