



Intake/Interview & Quality Review Training

2019 Filing Season



The 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.



Introduction

Taxpayers using services offered through the Volunteer Income 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 explaining the tax preparation process, completing all questions on F 13614-C, listening to the taxpayer, and asking the right questions.

Form 13614-C, Intake/Interview & 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.



The Purpose of this Training

The Internal Revenue Service (IRS) 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.

IRS oversight reviews indicate consistent use of complete intake, interview, and quality review processes results in more accurate returns. When properly used, accuracy of VITA/TCE returns has increased.

Per Quality Site Requirement #2, it is mandatory that Form 13614-C is completed for each tax return prepared. Volunteers who refuse to prepare returns without following the Intake/Interview process are in violation of the Volunteer Standards of Conduct.

Our data shows that, in most cases, Form 13614-C is available at all sites and taxpayers are completing the form. However, there are still challenges with certified volunteer preparers not using the tool during the interview and quality review processes.

This training is designed to encourage all volunteers to follow a **thorough** and **consistent** Intake/interview and Quality Review Process.



Materials

- [Form 13614-C, Intake/Interview & Quality Review Sheet](#)
- [Form 14446 – Virtual VITA/TCE Taxpayer Consent \(for approved Virtual Method sites\)](#)
- [Publication 4012, Volunteer Resource Guide](#)
- [Publication 17, Your Federal Income Tax](#)
- [Form 13614-C Job Aid in Publication 4012](#)



Materials

Form 13614-C Job Aid for Volunteers

| | | | | | | |
|--|---|--|--|---|---|--|
| View photo ID's for each taxpayer and spouse (if filing a joint return). | Name as shown on Social Security records (see Tab B Determining the Last Name of Taxpayer). | Taxpayer's current address where IRS should mail refund and/or other correspondence. | Use Tab C to verify taxpayer and spouse's dependency status. | Refer to Tab P if taxpayer is a victim of identity theft. | Refer to Pub 17, for definition of Legally Blind, Totally and Permanently Disabled and Full Time Student. | If not a US citizen, use Tab L Resident or Nonresident Alien Decision Tree to determine if return is within scope. |
|--|---|--|--|---|---|--|

Form **13614-C** (October 2018) Department of the Treasury - Internal Revenue Service **Intake/Interview & Quality Review Sheet** OMB Number 1545-1954

You will need:

- 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 a valid driver's license) for you and your spouse.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at voltax@irs.gov.

Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer.

Part I - Your Personal Information (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 Daytime telephone number Are you a U.S. citizen? Yes No

2. Your spouse's first name M.I. Last name Daytime telephone number Is your spouse a U.S. citizen? Yes 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 Yes No
b. Totally and permanently disabled Yes No c. Legally blind Yes No

7. Your spouse's Date of Birth 8. Your spouse's job title 9. Last year, was your spouse: a. Full-time student Yes No
b. Totally and permanently disabled Yes No c. Legally blind Yes No

10. Can anyone claim you or your spouse as a dependent? Yes No Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? Yes No

Part II - Marital Status and Household Information

1. As of December 31, 2018, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Yes No
 Married a. If Yes, Did you get married in 2018? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2018? Yes No
 Legally Separated Date of final decree _____
 Widowed Date of separate maintenance agreement _____
Year of spouse's death _____

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

| Name (first, last) Do not enter your name or spouse's name below | Date of Birth (mm/ks/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 12/31/18 (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) | Did this person have less than \$4,150 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/NA) | 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) | (j) | (k) | (l) | (m) | (n) |
| | | | | | | | | | | | | | |

Taxpayer must include everyone who lived with the taxpayer and anyone the taxpayer supported who lived elsewhere. Always confirm this information during the interview process, especially if the taxpayer did not list anyone.

Verify birth date for each person included on the tax return. Note: Incorrect birth dates may cause efile rejection.

Verbally confirm the number of months each person listed lived in the home. Note: Consider any temporary absences.

If not a US citizen, use Tab L Resident or Nonresident Alien Decision Tree to determine if return is within scope.

If taxpayer's marital status changed in 2018 (Married or Divorced), verify how it may affect ACA and if the return is within scope.

The Certified Volunteer Preparer will complete these questions for each listed person during the interview.

See Page 3 to verify if taxpayer listed additional names.

Form 13614-C Job Aid for Volunteers is located in Publication 4012, Volunteer Resource Guide.



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 through 3 of the Form 13614-C before meeting with a tax preparer. The preparer then discusses all of the provided taxpayer information.

Some sites prefer that volunteer tax preparers complete the intake form with the taxpayer while conducting an interview.

At all sites, volunteers will complete the form with the taxpayer if assistance is required. No matter what method used, all questions on Form 13614-C must be answered.

All taxpayers at Virtual VITA sites also need to complete form 14446 to give consent for the site to prepare the return using the method(s) outlined in Part I of the form. Both spouses need to complete and sign this form if married filing jointly.

Note: Form 13614-C is printed 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: Verifying Identity

Identity Theft continues to be a nationwide problem. The interview should begin 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 under extreme circumstances and for taxpayers known to the site after being approved by the site coordinator.

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



The Intake Process

Return and Volunteer Certification Levels

The site must have a process to ensure the return is within scope of the VITA/TCE Programs and to identify the certification level needed for the tax return. The site must also have a process to ensure volunteers have the certification needed for the returns they prepare.

Form 13614-C includes certification levels as shown:

- (B) for Basic
- (HSA) for Health Savings Account
- (A) for Advanced
- (M) for Military

| 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="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (B) S ← forms W-2, 1099-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) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income or separate maintenance payments? |



The Intake Process

Referrals To Low Income Tax Clinics (LITC's)

Some taxpayers come to the site for help with tax issues, not only to have their return prepared. The Low Income Taxpayer Clinic (LITC) provides services to taxpayers who are low income or who speak English as a second language (ESL).

Clinics participating in the LITC program provide:

- **Representation** for individuals with disputes with the IRS;
- **Education** about taxpayer rights and responsibilities; and
- **Advocacy** on behalf of low income and ESL taxpayers.

LITC services are free or low cost for eligible taxpayers. Each clinic determines whether prospective clients meet their guidelines. Ask your Site Coordinator if there are LITC's available in your area or go to www.irs.gov and search "LITC" for more information and the locations of help near your location.

Note: Publication 4012 has information about various ways a taxpayer can get help with IRS issues.



The Interview Process

Do not begin entering taxpayer information into the software until you have completed a thorough interview with the taxpayer because you may find at any point in this interview process that:

- The tax return is above the required certification level
- The tax return is outside the scope of the VITA/TCE Programs
- 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: Clarifying Questions

The volunteer should update or correct the intake sheet with any changes identified during the interview with the taxpayer.

This review and discussion is a great opportunity to engage the taxpayer in a conversation. Make sure the taxpayer understands all of the questions and that you understand all of their answers.

Clarifying information while reviewing Form 13614-C during the Interview is a very effective way to gather all needed information.

For example:

"You marked that no one else lived in your home. Is that correct?"

"Is your pension your only source of income?"



The Interview Process: Conflicting Information

Be alert for conflicting information. Sometimes an entry on one part will raise a question on another part of Form 13614-C.

For example:

- "I see that you and your husband both worked, yet you did not indicate you paid any child care expenses for your 3 year old son."
- "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 the question 'Can anyone claim you on their tax return?' But since you're a student living with you parents, I'm wondering if they can claim you."



The Interview Process: Form 13614-C

Part I - Your Personal Information

Verify that the information in Part I is correct and complete.
Ensure that the names match the social security document.

| | | | | | | | |
|---|--|---|-----------|---|--------------------------|---|--|
| Form 13614-C (October 2018) | | Department of the Treasury - Internal Revenue Service Intake/Interview & 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 1-3 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 <i>(If you are filing a joint return, enter your names in the same order as last year's return)</i> | | | | | | | |
| 1. Your first name | | M.I. | Last name | | Daytime telephone 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 | | Daytime telephone 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 | |
| 10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure | | | | | | | |
| 11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | |

Note: If the taxpayer indicates that they are not a U.S. citizen, use the flow chart in Publication 4012 to verify that you are certified to prepare their return.



The Interview Process: Form 13614-C Part I - Your Personal Information

Information in Part I impacts tax law determinations.

For example, when a taxpayer is a full time student it may impact multiple tax law issues such as:

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

| | | | |
|-------------------------------------|-----------------------------|---|-----------------------------|
| b. Last year, was your spouse: | | a. Full-time student | |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| b. Totally and permanently disabled | | c. Legally blind | |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Note: Use Publication 17 to verify that the taxpayer meets the full time student requirement.



The Interview Process: Form 13614-C Part 1

The fact that the taxpayer is Totally and Permanently Disabled or Blind may affect multiple tax law issues such as:

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

| | | | | | |
|-------------------------------------|------------------------------|-----------------------------|----------------------|------------------------------|-----------------------------|
| 8. Last year, was your spouse: | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 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 |

Note: Verify the taxpayer does meet the requirements for Totally and Permanently Disabled or Blind as defined in Publication 17.



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
- 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

| 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 12/31/18 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | To be completed by a Certified Volunteer Preparer | | | | |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|--|--|--|--|---|
| | | | | | | | | | 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) | Did this person have less than \$4,150 of income? (yes/no) | 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) | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Note: Many taxpayers think they should only list "dependents." Be sure to discuss this section with the taxpayer.



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

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

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

Note: Make notes on Form 13614-C during your interview and use the Additional Comments section on page 3 to ensure the Quality Reviewer has all of the required information to determine 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”.

Each income item includes the type of form used to report the income (in parenthesis). As you discuss each of the questions, the volunteer must ensure that the answers agree with the documents provided by the taxpayer. The volunteer must change the original answer on Form 13614-C with any updated information.


Pag

| Yes | No | Unsure | Check appropriate box for each question in each section |
|--|-------------------------------------|-------------------------------------|--|
| Part III – Income – Last Year, Did You (or Your Spouse) Receive | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/> |
| <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 type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G) |



The Interview Process: Form 13614-C Part III - Income

Volunteers must conduct an extensive interview to ensure that taxpayers who are self-employed are reporting all income including cash payments received for work performed.

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

Note: You should always verify the taxpayer has provided all the necessary source documents and information.



The Interview Process: Form 13614-C

Page 2 - Part III Income

It is necessary to ask clarifying questions, even if all the questions are answered.

For example, if the taxpayer checks “Yes” to the question “Retirement income or payments from Pension, Annuities and/or IRA?”, and they have already given you a Form 1099-R from 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 left a Form 1099-R at home and will have to return with it before the return can be prepared.



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 affect their return.

| 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. (D) Medical expenses? (including health insurance premiums) |

The fact that a taxpayer had an expense is not the only consideration for a tax deduction or credit.

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



The 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. (HSA) 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 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="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. (B) Live in an area that was declared a Federal disaster area? If yes, where? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Receive a letter from the IRS? |

Note: Publication 17 and Publication 4012 contain additional information about the information that needs to be collected to make a correct determination.



The Interview Process: Form 13614-C

Part VI – Health Care Coverage

Check appropriate box for each question in each section

| Yes | No | Unsure | Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s) |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. (B) Have health care coverage? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A] |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have an exemption granted by the Marketplace? |

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

| Name | MEC All Year | No MEC | Months with MEC | Months with Exemption | Exempt All Year | Notes |
|-----------|--------------|--------|-------------------------|-------------------------|-----------------|-------|
| Taxpayer | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Spouse | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Dependent | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Dependent | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |
| Dependent | | | J F M A M J J A S O N D | J F M A M J J A S O N D | | |

This section asks basic questions about health insurance coverage for the taxpayer and the taxpayer's family. The answers to these questions provide a starting point for discussion and help the preparer get the information needed to complete the required shaded area.



The Interview Process: Form 13614-C Part VII - Additional Information

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

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 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
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.
 5. 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
 6. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
 7. Do you or any member of your household have a disability? Yes No Prefer not to answer
 8. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
-

The taxpayer will indicate how they want to receive their refund in this section. In addition, other information is obtained which will be needed to complete the return. The area for additional comments can be used to record information obtained during the taxpayer interview. This information is helpful during quality review.

Reminder: Verify bank account information is entered correctly. Refunds may only be directly deposited into accounts bearing the taxpayer's name. Use source documents, such as bank statement or check when entering account and routing numbers.



The Interview Process: Page 4

Form 15080

| | |
|--|--|
| Form 15080 (EN-SP) (June 2018) | <p style="text-align: center;">Department of the Treasury - Internal Revenue Service</p> <h3 style="text-align: center;">Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites</h3> |
|--|--|

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return

This form will be used by most sites to obtain taxpayer's consent to have their tax information be easily available through the software when they return to a VITA/TCE site in the following years. Your Site Coordinator will instruct you on your site's procedures on how this form will be completed by the taxpayer.



The Interview Process: Due Diligence

IRS-certified volunteer preparers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Generally, as an IRS tax law-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification.

However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is unusual or questionable.

For example: You do not need to see proof of a taxpayers' health insurance coverage if you feel comfortable that this information is not unusual or questionable.

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



Preparing the Tax Return

After you complete the intake and interview process, prepare the return in the tax preparation software.

Consult references and tools to determine filing status, exemptions, income, adjustments, deductions, credits, or payments.

Remember: 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.

Once the return is prepared, a Quality Reviewer will use the Quality Review Checklist located in Publication 4012 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 and the interview with the taxpayer.

Sites will conduct a Quality Review of 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.

The Quality Review takes place after the return is prepared, but before the taxpayer signs the return.



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 review each other's returns.

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

Publication 5299 Quality Review Refresher is available for volunteers who will be performing the role of a Quality Reviewer.



Quality Review Checklist

All items on the Quality Review Checklist must be addressed during a quality Review. The Quality Review Checklist is located in Publication 4012.

All items below in the Quality Review Checklist must be addressed:

- Taxpayer (and Spouse's) identity was verified with a photo ID during the visit
- The volunteer return preparer and quality reviewer are certified to prepare/review this return and return is within scope of the program
- All questions in Parts I through VI are answered and unsure boxes were discussed with the taxpayer and correctly marked yes or no
- All applicable information in the shaded areas were completed by the certified volunteer preparer
- Names, Addresses, SSNs, ITINs, and EINs, are verified and correct
- Filing status is correct
- Dependency determinations are correct
- All Income (with or without source documents) checked "yes" in Part III is verified and correct
- All applicable adjustments to income are verified and correct
- Standard or Itemized Deductions are correct
- All eligible credits are correct
- All applicable provisions of ACA were considered for each person named on the tax return and are correct
- Any Shared Responsibility Payments, Health Care Exemptions and/or Premium Tax Credit reconciliations are correct
- Federal Income Tax Withholding and Estimated Tax Payments are correct
- Direct Deposit/Debit and checking/saving account numbers are correct
- SIDN is correct on the return
- During the visit, the taxpayer(s) was advised that they are responsible for the information on their return
- Any errors identified or incomplete Form 13614-C are discussed with the preparer



Course Summary

In this course, you have learned that:

- 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, Intake/Interview and Quality Review Sheet, must be used to complete and quality review 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.



Test Questions

Question 1

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

- A. True
- B. False



Test Questions

Question 2

What should the certified volunteer preparer do before starting 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. Complete all applicable Certified Volunteer Preparer shaded area questions on Form 13614-C.
- D. All of the above.



Test Questions

Question 3

When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.

- A. True
- B. False



Test Questions

Question 4

VITA/TCE sites are required to conduct Quality Reviews:

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



Test Questions

Question 5

You do not need to see proof of health insurance coverage for a taxpayer if you feel that this information is not unusual or questionable.

- A. True
- B. False



Test Questions

Question 6

In most cases a volunteer must review photo identification for every taxpayer(s) to deter the possibility of identity theft.

- A. True
- B. False



Test Questions

Question 7

When does the taxpayer sign the tax return?

- A. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
- B. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
- C. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
- D. After quality review and after being advised of their responsibility for the accuracy of the information on the return.



Test Questions

Question 8

The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?

- A. Yes, if it is a returning taxpayer.
- B. Yes, with approval of the site coordinator.
- C. No, self review is never an acceptable quality review method.
- D. No, unless you are certified at the Advanced level.



Test Questions

Question 9

Which of the following is true?

- A. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
- B. Quality review is conducted after the taxpayer signs the tax return.
- C. Quality review is an effective tool for preparing an accurate tax return.
- D. Taxpayers do not need to be involved in the quality review process.



Test Questions

Question 10

As part of the intake process, each site must:

- A. Have a process to ensure a return is within the scope of the VITA/TCE Programs.
- B. Identify the certification level needed to prepare a return.
- C. Have a process to ensure volunteers have the certification needed for the returns they prepare.
- D. All of the above.



Retest Questions

Retest Question 1

When should an IRS-certified volunteer preparer participating in the VITA/TCE programs perform a complete interview of a taxpayer?

- A. Only when the taxpayer has questions.
- B. Only if the taxpayer has never visited your site.
- C. Only when the site is not busy.
- D. For every return prepared at the site.



Retest Questions

Retest Question 2

The certified volunteer preparer should verify the return is within their certification level as part of the Intake/Interview process.

- A. True
- B. False



Retest Questions

Retest Question 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. Go to the next question on Form 13614-C.
- C. Ask the taxpayer if they had any other interest income.



Retest Questions

Retest Question 4

VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.

- A. True
- B. False



Retest Questions

Retest Question 5

A taxpayer tells you that they had health insurance coverage for the entire year but they did not bring proof of the coverage. This information along with all other information gathered during your interview does not seem unusual or questionable.

As a tax preparer, you should:

- A. Send the taxpayer home to get their insurance card.
- B. Prepare the return giving credit for having health insurance coverage without seeing proof.
- C. Prepare their return without giving them credit for having health insurance coverage.



Retest Questions

Retest Question 6

What information should a volunteer review to deter the possibility of identity theft?

- A. Form W-2.
- B. Photo identification.
- C. Last year's tax return.
- D. Medicaid card.



Retest Questions

Retest Question 7

The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.

- A. True
- B. False



Retest Questions

Retest Question 8

You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.

- A. True
- B. False

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Retest Questions

Retest Question 9

Which of the following four critical processes for quality review is not correct:

- A. Engaging the taxpayer in the review process.
- B. Using Google as a main reference for tax law determinations.
- C. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
- D. Comparing source documents provided by the taxpayer.



Retest Questions

Retest Question 10

Completing a thorough interview before entering taxpayer information into the software helps avoid which of the following potential problems?

- A. The volunteer may not have the required certifications to prepare the return.
- B. The return may be out-of-scope.
- C. The taxpayer may not have all the information needed to prepare the return.
- D. All of the above.



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