



VITA/TCE Intake/Interview and Quality Review Training



TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

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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.

Form 13614-C 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.

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



Only tax law certified volunteers can answer tax law questions during intake and interview processes.



INTRODUCTION (Cont.)

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

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 Link & Learn Taxes (LLT).

Intake/Interview and Quality Review training schedule is 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 processes 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.
- How to complete [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 2024 FILING SEASON REVIEWS

Top errors found during 2024 FSV/RSR/QSS Reviews:

- Income left off returns: interest, pension, and Social Security income
- Taxable income not reported
- Name and address
- Filing status
- Incorrect wages
- Incomplete Intake/Interview and Quality Review processes
- Not verifying taxpayer identity during Quality Review process





INTAKE PROCESS: OVERVIEW

- Greet the taxpayer and determine the purpose for their visit.
- Explain the intake, interview and quality review processes.
- 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. (Greeters, screeners and client facilitators who assign tax returns must pass the Intake/Interview and Quality Review certification test).

INTAKE PROCESS: GREET THE TAXPAYER



Establish an open line of communication by introducing yourself to the taxpayer.



“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 according to the site’s policy.

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



Explain the overall process which requires the taxpayer:

- To complete [Form 13614-C](#)
- To provide supporting documentation
- To be interviewed by the return preparer
- To answer additional questions as needed
- To participate in the quality review of their tax return



INTAKE PROCESS: VERIFYING IDENTITY

Identity theft is 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 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



- Original photo ID for taxpayer (and spouse, if married filing jointly)
- Social Security card and/or individual taxpayer identification number (ITIN) for all persons listed on tax return
- Proof of income, expenses and tax related events as detailed on the [Form 13614-C](#), on pages 2 and 3

INTAKE PROCESS: FORM 13614-C



Form 13614-C is used by IRS-tax law certified volunteers to gather information needed to prepare an accurate tax return.

SPEC redesigned the form to be more user-friendly and to increase conversation with taxpayers. This revised form has additional space for taxpayer and preparer comments.

INTAKE PROCESS: FORM 13614-C (Cont.)



NEW:

- Option to include taxpayer's preferred pronoun to the name field.
- Question asking if "In the U.S. on a visa". (Refer to Publication 4012, Tab L for more information)
- New on pages 2 and 3 is a gray area to be completed by a certified volunteer during the interview.
- Optional race and ethnicity section has been revised to comply with new federal guidelines.

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 certified volunteer.
- Taxpayer completes Form 13614-C prior to arriving at the site.
- Taxpayer completes Form 13614-C during interview with preparer, if additional assistance is needed.



Form 13614-C is available in 23 languages and can be printed from IRS.gov. Form 13614-C is also available in Braille (upon customer request).

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) Basic**
- **(A) Advanced**
- **(B/A) Basic or Advanced**
- **(M) Military**
- **(A/M) Advanced or Military**

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"/>

INTAKE PROCESS: DETERMINE SCOPE OF SERVICE

The site must have a process to ensure the return is within scope of the VITA/TCE program. Refer to the Scope of Service Chart listed in [Publication 4012](#), VITA/TCE Volunteer Resource Guide.

- While completing the intake and interview process, verify that the tax return is within scope.
- If a volunteer has not been trained on an in-scope tax law topic, that topic is out-of-scope for that volunteer.
- If out-of-scope, explain to taxpayer they must seek assistance from a professional preparer.

INTAKE PROCESS: ASSIGN TAX RETURN



Every site is required to have a process for assigning returns to volunteer preparers.

- Assignment of volunteers is based on level of certification required to prepare the tax return.
- In addition to the above, sites may have additional criteria for assigning tax returns to volunteers.



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 (TIN)
- Review [Form 13614-C](#)
- Interview the taxpayer using open ended questions
- Make filing status and dependency determinations
- Review documentation (income, expenses, and tax related 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).

Refer to [Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust, for information about acceptable documents.

Confirm correct spelling of names for everyone listed on tax return.



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 and the volunteers. Only the site coordinator has the authority to approve these exceptions. A suggestion is for the site coordinator to note the approval and initial on Form 13614-C.

Example of NOT known to the site: Sally and her spouse go to the local VITA/TCE site to have their taxes prepared. They forgot their identification and Social Security cards. Neither the coordinator nor the volunteers know Sally or her spouse. The known to site exception doesn't apply and the couple must return home to bring back their identifications and Social Security cards.



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
- Complete gray shaded areas on pages 2 and 3



Tax preparer must indicate by placing "No", "N/A", a check mark, or other comments next to each question not marked by taxpayer to show it has been addressed with the taxpayer.




INTERVIEW PROCESS: DUE DILIGENCE

As a volunteer, you are required to do your part to ensure the information on the tax return is correct and complete. Generally, IRS tax law certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, they must:

- 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 listed your grandchildren as dependents, 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 can claim you?"



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:							
A U.S. citizen	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Legally blind	<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	Totally and permanently disabled	<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	Issued an identity protection PIN (IPPIN)	<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.



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

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

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



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 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 – 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"/> (A/M) Rental income (advanced when the dwelling is a personal residence and rented for fewer than 15 days)	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> Rental expense	\$ _____
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	# _____
<input checked="" 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 checked="" 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)	



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?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		
<input type="checkbox"/> (A) Medical, dental, prescription expenses	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	

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



Check box on [Form 13614-C](#) if the taxpayer is claiming the standard deduction or itemized deduction.



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 taxpayer checks box “Make estimated tax payments or apply last year’s refund to 2024 taxes”, total amount must be notated on Form 13614-C, “Additional Notes/Comments”.

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



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.

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
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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 processes, prepare the tax return in the tax preparation software based on your interview with the taxpayer, [Form 13614-C](#) and their 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 of errors based on a completed [Form 13614-C](#), taxpayer interview, 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 identified errors to taxpayers and volunteers.



SPEC recommends using the TaxSlayer Quality Review print set to conduct a quality review.



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** - SPEC prefers the designated quality review method. 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:

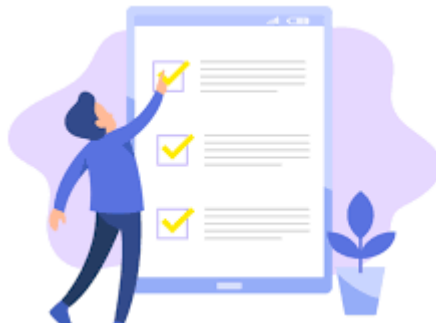
- Taxpayer participation during the quality review to confirm they understand and agree with the information on the tax return.
- Verification return was prepared using an accurately completed [Form 13614-C](#).
- Correction of errors identified on the [Form 13614-C](#)
- Review of all supporting documentation and other information provided by the taxpayer to confirm all items were entered correctly on the return.



QUALITY REVIEW PROCESS: KEY COMPONENTS (Cont.)

- If needed, review tax law references to verify the accuracy of unfamiliar tax law determinations:
 - [Publication 4012](#)
 - [Publication 17](#), Your Federal Income Tax (For Individuals)
 - Volunteer Tax Alerts
- Address all items listed in the Quality Review Checklist found in Publication 4012 when reviewing the return.
- Advise taxpayers of their responsibility for information on their return before the return is signed. 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, the return is given back to the preparer. When corrected, the return is reviewed again by quality reviewer to ensure that all errors were addressed.



A suggested best practice for quality review is to compare the current year tax return to the prior year's tax return, if available. This helps to ensure nothing is overlooked or omitted that should have been included on the current year tax return.

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



TAXSLAYER – TAXPAYER COPY PRINT SET

At a minimum, sites must provide the Taxpayer Copy print set to taxpayers. The worksheets below are included in the Taxpayer Copy print set and will only print if they are relevant to the tax 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 for the accuracy of the information they provided to complete their tax return. This 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 must both 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:** The site coordinator can give permission to a taxpayer who is filing a joint tax return to take [Form 8879](#) to a missing spouse to secure their 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

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



COURSE SUMMARY

In this course, you have learned:

- 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:

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