

Intake/Interview & Quality Review Policy

for SPEC Partners and Employees

Introduction

Each taxpayer using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs should be confident they are receiving accurate return preparation and quality service. Two vital components of quality service and accurate return preparation are having an effective interview with the taxpayer and finishing with a quality review of the return.

All sites must use **Form 13614-C**, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS-certified volunteer. Form 13614-C guides the IRS-certified volunteer preparer through the interview with the taxpayer and allows them to gather all necessary information for accurate return preparation. The volunteer quality reviewer uses the completed tax return, the taxpayer's supporting documentation and the completed Form 13614-C, to verify the tax return is free from error.

While completing the intake and interview process, verify that the tax return is within the scope of the VITA/TCE program and the volunteer's certification level. If the return is not within the scope for VITA/TCE, the taxpayer will need to be referred to a professional preparer. If the tax return does not fall within the volunteer's certification level, refer the taxpayer to another IRS-certified volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level.

Note: Partners may ask additional questions on the Form 13614-C but cannot create their own version of this form. AARP Foundation Tax-Aide (Tax-Aide) is approved to use an "Intake Booklet" which includes the Form 13614-C.

Additional Requirements for Virtual VITA/TCE Model

In addition to using Form 13614-C, the Virtual VITA/TCE models require the use of **Form 14446**, Virtual VITA/TCE Taxpayer Consent. During the intake process, the volunteer must explain the virtual method(s) and step-by-step procedures to the taxpayer. For detailed information on Form 14446, refer to **Publication 5450**, VITA/TCE Site Operations.

What is an Intake/Interview process?

The intake and interview process requires an IRS-certified volunteer/site to:

- Ensure the return is within scope of the VITA/TCE program.
- Determine the volunteer certification level needed for preparation of the tax return.
- Have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the correct level.
- Verify the identity of the taxpayer (and spouse, if married filing jointly) using a photo ID according to rules listed in **Publication 4299**, Privacy, Confidentiality, and Civil Rights - A Public Trust. See Quality Site Requirements (QSR) 3 in Publication 5166, VITA/TCE Volunteer Quality Site Requirements for more information.
- Confirm Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299. See Publication 5166 QSR 3 for more information.
- Explain to the taxpayer how to complete Form 13614-C.
- Verify all questions in Parts I-V of Form 13614-C are completed, any “Unsure” answers are addressed and changed to “Yes” or “No”, and the “To be completed by a Certified Volunteer Preparer” shaded area is completed (unanswered questions on page 3 are not a violation to QSR 2).
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).
- Make filing status and dependency determinations by using the resource tools and, if applicable, complete the volunteer gray shaded section for individuals listed on the return.
- Explain the tax preparation process and encourage the taxpayer to ask questions throughout the interview and quality review processes.
- Exercise due diligence by using probing questions to gather complete information.

Note: During the intake and interview process, only an IRS-certified volunteer preparer can review, correct, and/or clarify tax related information.

Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. IRS-SPEC defines due diligence as the degree of care and caution reasonably expected from, and ordinarily exercised by, a volunteer in the VITA/TCE program. This means, as a volunteer, you must do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete. Doing your part includes confirming a taxpayer’s (and spouse, if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities. Generally, IRS-certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer

to clarify information that may appear to be inconsistent or incomplete. When reviewing information for accuracy, volunteers need to ask themselves if the information is unusual or questionable. If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return.

Form 13614-C, Intake/Interview and Quality Review Sheet

IRS developed Form 13614-C, Intake/Interview & Quality Review Sheet, for use in the intake and interview, and quality review processes at VITA/TCE sites. Form 13614-C is revised annually to incorporate tax law changes and process improvements. Only the current year revision is approved for use.

Part I through V

The taxpayer completes Parts I – V (pages 1 thru 3) supplying basic information needed to prepare a correct tax return.

An IRS-certified volunteer must then:

- Interview the taxpayer and review their completed Form 13614-C.
- Ensure that all questions are answered, and all “Unsure” answers have been discussed and changed to “Yes” or “No”.
- Review supporting documentation.

Note: If a taxpayer is not comfortable or unable to complete the form for any reason, an IRS-certified volunteer will complete it with the taxpayer by asking all questions and recording the answers.

Gray Area: “To be completed by a Certified Volunteer Preparer”

An IRS-certified volunteer preparer completes this section. These questions facilitate tax law determinations for dependency, filing status, and qualified tax credits. The volunteer must complete the questions listed in the shaded area under “To be completed by a Certified Volunteer Preparer” Form 13614-C, Part II, for each person listed by the taxpayer(s). If any of these persons is claimed on the tax return, then all questions must be answered. If someone listed is not claimed on the return, then only the disqualifying question(s) must be answered.

Potential certification levels for tax law issues

Page 2 of Form 13614-C identifies the potential required tax law certification level for each question. The levels are identified as either B (Basic), A (Advanced), or M (Military) next to each question. A greeter assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return. If the greeter cannot assign the taxpayer to an IRS-certified volunteer preparer with the required certification level listed on Form 13614-C, the greeter must seek assistance.

An IRS-certified volunteer determines if the taxpayer’s return can be prepared at the site after the interview is complete. The final decision will be based on a combination of the site’s return preparation policy, the Scope of Service Chart listed in **Publication 4012**, Volunteer Resource Guide and/or Tax-Aide approved tax law criteria. This ensures no taxpayer(s) are erroneously turned away from the site.

Making Corrections

IRS-Certified Volunteer Preparer: Errors or omissions of information identified prior to or during the interview with the taxpayer must be corrected or entered on the Form 13614-C prior to return preparation.

IRS-Certified Quality Reviewer: The quality reviewer should correct errors identified on the Form 13614-C. Errors found on the tax return, must be corrected per the site's established procedures. After all corrections are made, the return should be signed by the taxpayer(s) and processed for timely filing.

Maintaining Forms 13614-C

After the return is complete, the Form 13614-C can be returned to the taxpayer with their copy of the return, or the site/partner may retain the Form 13614-C until the return has been accepted but no later than December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299.

If partners keep the Form 13614-C for anything other than tax return preparation, they must secure taxpayer approval and obtain a signed consent to use and consent to disclose. Taxpayers must sign the consents and must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing these written notices and safeguarding taxpayer data refer to **Publication 5471**, Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

What is a Quality Review process?

Every site should ensure that a complete quality review process is used to confirm that tax law was correctly applied, and the tax return is free from error, based on the taxpayer interview and the available supporting documents. Quality reviewers must use the Quality Review Checklist found in Publication 4012, Volunteer Resource Guide.

An effective and thorough quality review process must contain the following critical components:

- Taxpayer participated in the quality review to confirm they understand and agree with the facts of the return.
- Verified all items listed in the Quality Review Checklist located in Publication 4012 are addressed when reviewing the return.
- Return was prepared using an accurately completed Form 13614-C.
- Reviewed all supporting documentation and other information provided by the taxpayer to confirm all items were entered correctly on the return.
- Reviewed tax law references (Publication 4012 and Publication 17, Your Federal Income Tax (For Individuals), and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Advised taxpayers of their responsibility for information on their return. Before signing the return, they declare under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.

Quality Review Methods

Designated Review – An IRS-certified volunteer solely dedicated to reviewing returns prepared by other IRS-certified volunteer preparers. The designated quality reviewer must have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software.
- Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
- Tact in dealing with taxpayers and volunteers when errors are identified.

Peer Review – An IRS-certified volunteer preparer who may quality review returns of another preparer when the site is not able to use the designated review method.

Quality reviewers must be certified at or above the complexity level of the return they are reviewing (including the specialty levels).

Note: Self Review (preparer quality reviews a return they prepared) is **not** allowed. All returns must be quality reviewed by another volunteer certified to the level required for the return.

Required Intake/Interview and Quality Review Training

All new volunteers (greeters, client facilitators, coordinators, return preparers, quality reviewers, and instructors) must take training that details the correct intake and interview, and quality review processes. Returning volunteers should review the training as a refresher. Please refer to **Publication 5101**, Intake/Interview & Quality Review Training, available in Link & Learn Taxes and IRS.gov.

In addition, all instructors, coordinators, return preparers and quality reviewers are required to pass a test related to intake and interview, and quality review procedures with a score of 80% or higher. The test is located in Link & Learn Taxes (LLT). Volunteers who prefer the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, may continue to complete the test using this method but must transcribe their answers to the test in LLT.

Two publications are available which provide additional training on the quality review process. SPEC created **Publication 5299**, VITA/TCE Quality Review Refresher, to strengthen the skills of an effective quality reviewer. SPEC encourages volunteers that serve as quality reviewers to review this publication as a refresher on the importance of the quality review process. **Publication 5310**, VITA/TCE Tax Return Quality Review Job Aid, is available for use in conjunction with Publication 5299 and provides VITA/TCE volunteers a how-to process for quality reviewing tax returns.