

## The Five-Step Interview Process

### **Cultivate a comfortable environment and put the taxpayer at ease.**

- Introduce yourself
- Engage in small talk (discuss the weather, difficulty in locating the site, apologize if long wait, etc.)
- Explain the tax return preparation process
  - ◆ The interview
  - ◆ How the information they provide will assist you in determining whether they must file a return, their eligibility for tax credits, etc.
- Allow the taxpayer to share any expectations, needs, and/or concerns by
  - ◆ Asking whether they have questions before beginning
  - ◆ And encouraging them to ask questions throughout the process.

### **Use active listening skills.**

- Create a "safe" climate
- Watch for nonverbal listening cues (tone of voice, body language, eye contact, etc.)
- Listen, then respond by
  - ◆ Restating
  - ◆ Paraphrasing
  - ◆ Encouraging further dialogue

### **Review the taxpayer's responses to the intake questions on Form 13614-C, Intake/Interview & Quality Review Sheet or approved alternative form**

- Confirm all the information completed by the taxpayer on the approved intake and interview sheet
- Review all the information documents presented by the taxpayer including
  - ◆ W-2's
  - ◆ 1099's
  - ◆ 1098s, etc.
- Scan the information for completeness

### **Work with the taxpayer to complete the critical intake questions on page 2 of the approved intake and interview sheet**

- Create an awareness about why the tax information is needed
- Don't assume—CONFIRM
  - ◆ Marital status (filing status)
  - ◆ Number of exemptions
  - ◆ Eligibility for Child Tax Credit
  - ◆ Eligibility for the Earned Income Credit
- Respond to any misunderstandings
- Overcome any communication barriers
  - ◆ Stay on track
  - ◆ Allow adequate response time
  - ◆ Avoid making assumptions
  - ◆ Seek clarity by telling the taxpayer what you have understood them to say
  - ◆ Help the taxpayer communicate with you by responding to their emotional state
    - If silent, ask, "Tell me more about..."
    - If upset, rephrase the question
    - Focus on the taxpayer

### **Advise taxpayer of the next steps**

- Restate the return preparation process
- Explain the Quality review procedures
- Explain the need for a signature
- Stress record keeping requirements, etc.