



Job Aid

VITA/TCE Site and Return Reviews for SPEC Partners

Use with Form 6729-D, VITA/TCE Site Review Sheet,
and Form 6729-C, VITA/TCE Return Review Sheet

**Stakeholder Partnerships, Education and
Communications (SPEC)**

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Purpose

This job aid is designed to help you when conducting site reviews and return reviews at sites you sponsor. As a sponsoring partner, you are strongly encouraged to conduct site and return reviews at your volunteer sites to help ensure consistency in site operations and confirm accurate return preparation. Your presence and encouragement can have a positive effect on the adherence to all Quality Site Requirements (QSR) at your sites.

Form 6729-D, VITA/TCE Site Review Sheet, Form 6729-C, VITA/TCE Return Review Sheet, and this job aid, Publication 5140, VITA/TCE Site and Return Reviews Job Aid for SPEC Partners, are available for use in conducting these reviews. These partner tools are optional. You may use forms you develop for this purpose.

SPEC recommends you create a schedule to visit your sponsored sites, plan your method to conduct reviews, and set up a policy for follow-up reviews. You will decide who will conduct the reviews and how you, or your designated reviewer will perform the reviews. Ensure the tax law certification of the selected reviewers is to the highest level of certification needed for returns prepared at the sites they will be reviewing.

Your SPEC relationship manager is available to supply guidance on conducting site reviews, return reviews, and to help you develop a review plan.

Using This Job Aid

Part I of the job aid addresses the site review and completing the Form 6729-D, VITA/TCE Site Review Sheet, and Part II guides you through the return review and completing Form 6729-C, VITA/TCE Return Review Sheet. This document clarifies how to correctly answer the questions on the forms.

Reference Materials

All relevant publications, forms, schedules, and added resource information are bolded in blue throughout this document with the web links on the Links for Publications, Forms and Additional Resource Materials section at the end of this document.

Part I: Job Aid for the Partner Site Review - Form 6729-D, VITA/TCE Site Review Sheet

Form 6729-D, VITA/TCE Site Review Sheet, is used to:

- Measure site adherence to all Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC)
- monitor site operations, and
- identify trends

Refer to Publication 5166, VITA/TCE Volunteer Quality Site Requirements, Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators and Publication 4961, VITA/TCE Volunteer Standards of Conduct- Ethics Training, for details about the QSR and VSC. for details about QSR and VSC.

Use the open-ended questions shown in parenthesis on Form 6729-D and ask the coordinator to explain the site's processes and procedures. Ask probing questions, as needed, to obtain enough detail to ensure the coordinator is adhering to all critical components for each QSR. Confirm the information provided by the coordinator with what you observe at the site.

When the site is not in compliance with one or more QSR, explain to the coordinator the importance and purpose of the QSR. Decide what corrective actions are needed and assist the site with these actions, as appropriate. See publication 5166 for information on corrective actions.

Each question on the Form 6729-D has a comments field for notes and corrective actions taken. You may want to do a follow-up visit to ensure the coordinator and volunteers were able to implement the corrective actions.

Questions used to decide how to answer the measurement question are underlined on the Form 6729-D. Questions shown in bold font on Form 6729-D are used to measure adherence to all QSR. Rate the site's adherence to all QSR based on the percentage of QSR the site met. If the site met all ten QSR, rate the site at 100%; if the site met nine QSR, rate the site at 90%, etc.



Some answer options on Form 6729-D are underlined. SPEC employees use the Form 6729-D to record results of site reviews. The underlined items require SPEC employees conducting Field Site Visits and Remote Site Reviews to make a comment in the internal IRS database used to store the results of the reviews. Partner reviewers can ignore the underlined items on Form 6729-D.

SPEC recommends you review the references listed on the Links for Publications, Forms and Additional Resource Materials section, at the end of this document, before going out on your reviews.

QSR #1: Certification

Question 1: Did the site meet the components for QSR # 1? (Explain the process used to confirm volunteer certification)	Answer Options
<p>All volunteers must annually certify by passing the applicable test certifications with a passing score of 80% or higher before performing any site related duties.</p> <p>Ask the coordinator to explain the process used to ensure all volunteers are certified to the appropriate level needed for their work duties. The process described by the coordinator should include how they confirm the volunteer's certification in:</p> <ul style="list-style-type: none">■ Volunteer Standards of Conduct (VSC) (all volunteers)■ Intake/Interview and Quality Review (I/I and QR)■ Tax law <p>All Coordinators and alternate coordinators must annually certify by passing the Site Coordinator Test with a passing score of 80% or higher before performing any site coordinator duties.</p> <p>Use the following documents to confirm VSC, (I/I and QR), and tax law certification:</p> <ul style="list-style-type: none">■ Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs■ Form 13206, Volunteer Assistance Summary Report, or similar partner- created list containing the same information. <p>You may want to take this information with you if you already have a listing of the certified volunteers. VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) or Enrolled Agent (EA) who have an active license and are in good standing, may certify on new provisions and tax law changes using the Federal Tax Law Updates Test for Circular 230 Professionals (C230). Volunteers certified in the C230 may prepare all tax returns within the scope of the VITA/TCE Program.</p> <p>This is the measurement question for QSR #1</p> <p>Answer "Yes" if you could verify all volunteers:</p> <ul style="list-style-type: none">■ Are certified in VSC■ Who address tax law issues, assign returns, and/or perform site coordinator duties are certified in Intake/Interview and Quality Review■ Who address tax issues are certified in tax law. <p>Answer "No-Other" when multiple components were not met.</p>	<p>Yes</p> <p><u>No – Unable to verify</u></p> <p><u>No – Not certified in tax law</u></p> <p><u>No – Not certified in Volunteer Standards of Conduct</u></p> <p><u>No – Coordinator did not pass Site Coordinator Test</u></p> <p><u>No – Not certified in Intake/Interview and Quality Review</u></p> <p><u>No – Other (use if more than one "No" applies)</u></p>

Question 2: Are all volunteers certified using Link & Learn Taxes?

Answer Options

Confirm volunteers have all certified using Link & Learn Taxes

Yes

Answer "No" if the volunteers did not certify using Link & Learn Taxes and explain the reason why in the Comments.

No

QSR #2: Intake/Interview and Quality Review Process

Question 3: Did the site meet all components of QSR #2? (Explain the Intake/Interview and Quality Review Process used at this site)

Answer Options

Ask the coordinator to describe their process from the time a taxpayer walks in the door until they leave with the completed return. The coordinator should cover all steps. If not, you will need to ask more questions to clarify the process used.

Yes

No – Not using Form 13614-C

Ask the coordinator to explain how they ensure volunteer tax preparers and quality reviewers have the tax law certification level needed for the returns they prepare and review at the site. The site must have a process for ensuring IRS tax law-certified volunteer preparers and quality reviewers only prepare returns within the scope of the VITA/TCE Program and at their certification level.

No – Not interviewing the taxpayer

No – No process to identify out-of-scope issues

All out-of-scope issues must be identified early in the return preparation process, preferably during the intake/interview. See Publication 4012, VITA/TCE Volunteer Resource Guide – Scope of Service Chart.

No – No process to assign returns based on volunteer certification

Publication 5166, VITA/TCE Volunteer Quality Site Requirements, outlines all the components of the Intake/Interview and the Quality Review Process. One of the key areas of concern is the review and completion of Form 13614-C, Intake/Interview and Quality Review Sheet, during return preparation and quality review. All questions must be answered, all unsure answers clarified and corrected, and the gray “To be completed by Certified Volunteer” section must be complete.

No – Not using Form 14446 (Virtual Site)

No – Does not quality review all returns

The process must include a tax law-certified volunteer advising the taxpayer of their responsibility for the accuracy of the information shown on their return before they sign the return.

No – Incomplete or unapproved Quality Review Process

If not already stated, this is the ideal time for the volunteer to advise the taxpayers of their responsibility for the accuracy of the information shown on their tax return

No – Not advising taxpayers of responsibility

Additional Information to Consider:

No – Other (use if more than one “No” applies)

- Prior year returns should be prepared using the current revision of Form 13614-C
- If you review a site operating under an approved Virtual VITA/TCE Model or a Temporary Virtual VITA/TCE Process Contingency Plan, ensure the site is using Form 14446, Virtual VITA/TCE Taxpayer Consent



Tax-Aide sites using an approved Drop Off service delivery model need not secure Form 14446, Virtual VITA/TCE Taxpayer Consent. Tax-Aide Drop Off sites must use internal document titled “2024 Drop-Off Document Inventory Checklist” giving taxpayers an explanation of the Drop Off process and providing a means for taxpayers to consent to the use of this service delivery model. Sites using Tax-Aide virtual service delivery models must secure Form 14446.

This is the measurement question for QSR #2

Question 3: Did the site meet all components of QSR #2? (Explain the Intake/Interview and Quality Review Process used at this site)

Answer Options

Answer "Yes" if the site:

- Only prepares returns that are in scope for the VITA/TCE Program and the volunteer's certification level,
- Follows all the necessary steps for the Intake/Interview and Quality Review Process, and
- Advises taxpayers of their responsibility for the information on their tax return.

Use one of the "No" options if you find a part of the process is missing. Choose the answer that best describes what was missing from the process.

Use the answer option "No – Other" when more than one part of the process is missing. Make comments indicating the missing components.

QSR #3: Confirming Photo Identification and Taxpayer Identification Numbers

Question 4: Are all volunteers confirming the identity of the taxpayer (and spouse, if married filing jointly) and taxpayer identification numbers (TIN) for everyone listed on the return? (Explain the process used to confirm taxpayer identities and TIN)

Answer Options

Ask the coordinator to explain the process used to confirm taxpayer identities and Taxpayer Identification Numbers (TIN) using appropriate documentation.

The process must include a review of documents including original photo identification (ID). In addition, volunteers must review original or copies (paper or electronic) of Social Security Administration issued documents such as social security cards, Form SSA-1099, and/or any other verification issued from the SSA Office. For taxpayers or dependents who do not qualify for an SSN, volunteers must see their IRS-issued individual taxpayer identification number (ITIN) card or letter.

Refer to Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, for more information. Use this publication for guidance when the taxpayers are married and only one spouse is at the site.

ITIN Expiration:

Remember, some ITINs will expire because of the Protecting Americans from Tax Hikes (PATH) Act. If the ITIN is one that will automatically expire, ensure the volunteer tells the taxpayer how to renew the ITIN.

Exception for validating identity and/or the taxpayer identification numbers:

- The site coordinator has the discretion to provide an exception for requiring photo ID and/or TIN verification for taxpayers known to the site.
- See Publication 4299 for the definition of "Known to the Site."
- The coordinator should only grant an exception to requiring photo ID and/or TIN documentation under extreme circumstances. Exceptions for providing the required documentation should not be the normal practice at the site.

This is the measurement question for QSR #3

If you answered:

- "Yes" the site met this QSR.
- With one of the "No" options, the site did not meet this QSR.

Yes

No – Not reviewing photo identification

No – Spouse/Taxpayer not present/No Power of Attorney

No – Not confirming taxpayer identification number

No – Other (use if more than one "No" applies)

QSR #4: Reference Materials

Question 5: Are all required reference materials available at the site?
(Tell me what reference material you use at the site)

Answer Options

Confirm the site has at least one copy of Publications 17, 4012 and 4299 along with the Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or CyberTax Alerts issued by Tax-Aide available. Ask the coordinator to explain how to access publications electronically for those not in print version.



These publications are available on IRS.gov or in the TaxSlayer Navigation bar under VITA/TCE Publications and User Guides when signed into the TaxSlayer software.

This is the measurement question for QSR #4

If you answered:

- “Yes” the site met this QSR.
- “No” the site did not meet this QSR.

Yes

No – Publication 4012 not available

No – Publication 17 not available

No – Publication 4299 not available

No – Volunteer Tax Alerts/Quality Site Requirements Alerts/CyberTax Alerts not available

No – Other (use if more than one “No” applies)

Question 6: Is there a process which ensures all volunteer alerts are reviewed by all IRS-tax law certified volunteers? (What is your process for sharing volunteer alerts with your volunteers?)

Answer Options

Ask the coordinator to explain the process used to ensure all Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA) or Tax-Aide CyberTax alerts are distributed and discussed with all volunteers within seven business (7) days of issuance.

VTA/QSRA are available through TaxSlayer and the Site Coordinator Corner on IRS.gov. Tax-Aide CyberTax Messages are available on the Tax-Aide website at AARP.org. This is not a measurement question.

- Answer “Yes” if the review is conducted prior to any alerts being issued.
- Answer “No” if the process does not provide the alerts to all volunteers within seven business (7) days.

Yes

No

QSR #5: Volunteer Agreement

Question 7: Is the volunteer's identity, name and address confirmed using government-issued photo ID, and are Forms 13615 signed and dated by the volunteer and approving official? (Tell me the process for securing signed volunteer agreements).

Answer Options

By signing Form 13615, Volunteer Standards of Conduct Agreement – VITA/ TCE Programs, the volunteer indicates they have read and understand the agreement and promise to adhere to the Volunteer Standards of Conduct (VSC).

All partners/coordinators must have a process in place for the partner-designated approver to sign each Form 13615 after confirming the identity, name and address of the volunteer using government-issued photo identification. The partner's signature also validates the certification level and other volunteer information on the form.

Form 13615 is not required to be held at the site/partner level. Form 13206 or a similar partner created form can be used to verify all Forms 13615 were received and signed/dated by the volunteer and partner. If using Form 13206 or an equivalent to verify volunteer certifications and government-issued photo ID, the box on Form 13206 must be checked or include an indication that volunteers' government-issued photo IDs have been verified. Form 13615 must be retained if the volunteer is requesting CE credit. If you are unable to verify any or all Forms 13615 were signed by the volunteers and the partner-designated official, you must work with the coordinator to establish a process that ensures all volunteers and partner designated approvers sign, date, and verify all Forms 13615.

If you answer “No” to this question, you MUST answer “No” to Question 9.

Yes

No – Unable to verify

No – Not signed/dated by volunteer or approving official

No – Form 13206 does not certify Forms 13615 validation

No – Not requiring government- issued photo ID

Question 8: Were any violations to the Volunteer Standards of Conduct (VSC) identified?

Answer Options

See the list of VSC in the answer options. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators has a full description of each VSC and recommended corrective actions.

Remember the distinction between QSR non-compliance and a violation to VSC #1, follow the QSR. A VSC violation relating to the QSR only occurs if the volunteer REFUSES to comply with the QSR and/or if the volunteer intentionally violates the QSR and refuses to change this behavior after being counseled. If the volunteer begins adhering to the QSR, they have not violated the VSC.

If more than one standard was violated, check the box for the most egregious violation.

A volunteer's inappropriate actions can jeopardize your partnership with the IRS. If the volunteer does not correct their behavior immediately, ask them to leave the site. Partners and coordinators who find a VSC violation must email SPEC headquarters at wi.voltax@irs.gov and copy the partner and the local SPEC territory office as appropriate. The email notification should include your name, contact number, site name, and a detailed description of the incident including the taxpayers full name, date the incident occurred, and the number of taxpayers affected by the violation, if applicable.

If you answer "Yes" to this question, you MUST answer "No" to Question 9.

No violations identified

Yes-Violation to VSC #1 - Follow all Quality Site Requirements (QSR)

Yes-Violation to VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers

Yes-Violation to VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization

Yes-Violation to VSC #4 - Do not knowingly prepare false returns

Yes-Violation to VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs

Yes-Violation to VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner

Question 9: Did the site meet all components of QSR 5?

Answer Options

This is the measurement question for QSR #5

Review your answers to questions 7 and 8 to answer this measurement question.

Answer "Yes" if:

- You could verify all Forms 13615 were signed/dated by the volunteer and partner; AND
- You did not identify any violations to the Volunteer Standards of Conduct.

Answer "No" if:

- You could not verify all Forms 13615 were signed/dated by the volunteer and partner, OR
- You identified a violation to the Volunteer Standards of Conduct

Yes

No

Question 10: Is Publication 4836 (en-sp), VITA/TCE Free Tax Programs (English & Spanish) (VolTax), made available to all taxpayers who seek services at the site? (Explain your process for ensuring volunteers and taxpayers know how to report unethical issues.)

Answer Options

Confirm the latest revision of Publication 4836 (en-sp), is displayed in a visible location at the site.

When reviewing 100% virtual sites, ensure the poster was made available to all taxpayers seeking services.

Tax-Aide sites will use their current D143 poster, which includes all required SPEC language, including the VolTax external referral information. Tax-Aide sites will not use Publication 4836 (en-sp).



Publication 4836 (en-sp) is only available in an electronic format. It is available for download from www.irs.gov.

This is not a measurement question.

Yes

No

QSR #6: Timely Filing

Question 11: Are timely filing requirements met? (Explain your process for transmitting returns, obtaining acknowledgements, and correcting rejects. Explain how taxpayers sign their tax return.)

Answer Options

Ask the site coordinator to explain the process used to:

- Transmit the tax returns (within 3 calendar days)
- Retrieve acknowledgements (preferably within 48 hours of transmission)
- Notify a taxpayer if a reject cannot be corrected (attempted within 24 hours)

Ask the coordinator to explain how the site handles Form 8879, IRS e-file Signature Authorization. The process explained should include:

- The taxpayer is asked to sign Form 8879 before return is transmitted; and
- The signed Form 8879 is given to the taxpayer with a copy of their tax return.



Select the answer option "Yes" if the site is preparing only paper returns.

This is the measurement question for QSR #6

If you answered:

- "Yes" the site met this QSR.
- One of the "No" options the site did not meet this QSR.

Yes

No – Not transmitting timely

No – Form 8879 not signed

No – Not retrieving
acknowledgements timely

No – Not notifying
taxpayers of rejects timely

No – Other (use if more
than one

"No" applies)

QSR #7: Civil Rights

Question 12: Is a current Civil Rights poster made available to all taxpayers who seek services at the site? (Explain your process for ensuring volunteers and taxpayers know how to report Civil Rights issues identified at your site.)

Answer Options

Observe the location of the civil rights poster at traditional sites. The poster must be visible at the first point of contact between the taxpayer and volunteer.

When reviewing 100% virtual sites, ensure the poster is made available to all taxpayers seeking services.

Confirm the site is using a current Publication 4053 (en-sp), Your Civil Rights are Protected, poster for IRS Assisted Programs (VITA/TCE/LITC) (English & Spanish).

All VITA/TCE sites serving Limited English Proficient (LEP) taxpayers must provide Publication 4053 as available in the taxpayers' first languages. Please refer to IRS.gov for the availability of Publication 4053 in various languages.

Tax-Aide sites use their current D143 poster, which includes the updated civil rights language required for all free tax preparation sites. Tax-Aide will also use the translated Publications 4053 based on the clients served at an individual Tax-Aide site.

Answer "Yes" if the site is using Publication 4454, Your Civil Rights are Protected, an optional product designed to notify taxpayers of their civil rights when tax preparation services cannot be offered.

This is the measurement question for QSR #7

If you answered:

- "Yes" the site met this QSR.
- "No" the site did not meet this QSR.

Yes

No

QSR #8: Site Identification Number

Question 13: Does the site use the correct site identification number (SIDN)? (What site identification number or SIDN are you using?)	Answer Options
<p>Confirm the site is using the correct SIDN by asking the site coordinator to provide the SIDN being used at the site or by reviewing a printed tax return. The SIDN will appear in the preparer tax identification number (PTIN box) in the signature section of the return.</p> <p>If you identify the site has been using an incorrect SIDN, it must be corrected immediately. You or the coordinator should contact TaxSlayer that day for instructions on re-setting the SIDN on tax returns which have not yet been submitted for e-file. In addition, contact your SPEC relationship manager and inform them of the error. You will need to provide the incorrect SIDN that was used.</p> <p>The SIDN is very important for counting the number of returns that were prepared at the site. An incorrect SIDN will understate the number of returns prepared.</p> <p>This is the measurement question for QSR #8</p> <p>If you answered:</p> <ul style="list-style-type: none">■ “Yes” the site met this QSR.■ “No” the site did not meet this QSR.	<p>Yes</p> <p><u>No</u></p>

QSR #9: Electronic Filing Identification Number

Question 14: Does the site use the correct electronic filing identification number (EFIN)? (What electronic filing identification number or EFIN are you using?)	Answer Options
<p>Confirm the site is using the correct EFIN by asking the site coordinator to provide the EFIN being used at the site. You can also see the EFIN on the Form 8879, IRS e-file Signature Authorization.</p> <p>If you identify the site has been using an incorrect EFIN, it must be corrected. You or the coordinator should contact TaxSlayer for instructions on resetting the EFIN on tax returns which have not been submitted for e-file.</p> <p>This is the measurement question for QSR #9</p> <p>If you answered:</p> <ul style="list-style-type: none">■ “Yes” the site met this QSR.■ “No” the site did not meet this QSR.	<p>Yes</p> <p><u>No</u></p>

QSR #10: Security

Question 15: Does the site have a SPEC-approved security plan and is the plan available at the site? (Please share a copy of your security plan.)

Answer Options

Request a copy of the site's security plan. The security plan must be completed and signed by the site coordinator and approved by SPEC. Sites can use Form 15272, VITA/TCE Security Plan, or a similar document that captures the same information. A copy of the security plan (either electronic or physical) must be maintained at the site.

Use the answer option:

- Answer "No – Not available at the site" if the plan was not at the site to review.
- Answer "No – Site does not have a security plan" if the site has not developed a security plan.
- Answer "No – Other" if more than one answer applies Use the Comments to provide an explanation.

If you answer "No" to this question, you MUST answer "No" to Question 20.

Yes

No – Not available at the site

No – Site does not have a SPEC-approved security plan

No – Other

Question 16: Are the site's computers and internet connection password protected? (Explain measures taken to password protect computers and internet connections.)

Answer Options

Have the coordinator explain the site's policy for computer and internet passwords.

Use the answer option:

- Answer "No – Computers without passwords" if equipment is not properly secured with passwords.
- Answer "No – Wireless without password" if the internet connection (hard-wired or wireless) is not password protected.
- Answer "No – Other" if more than one answer applies and use the Comments to provide an explanation.

If you answer "No" to this question, you MUST answer "No" to Question 20.

Yes

No – Computers without passwords

No – Internet without password

No – Other

Question 17: Are adequate security measures taken to protect computers, printers and all other equipment during and after site operating hours? (Explain measures taken to protect computers and all equipment used by the site.)

Answer Options

Ask the coordinator to explain the steps taken to protect computers, printers, and all equipment during and after site operating hours.

Use the answer option:

- Answer “Yes” if security measures are adequate and meet the guidelines provided in Publication 4299, Privacy Confidentiality, and Civil Rights – A Public Trust.
- Answer “No” if additional security measures are needed.

If you answer “No” to this question, you MUST answer “No” to question 20.

Yes

No

Question 18: Does the site protect, safely store and/or properly dispose of personally identifiable information (PII)? (Explain the process you use to protect, store, and dispose of taxpayer data.)

Answer Options

Ask the coordinator to explain if they keep any physical and/or electronic personally identifiable information (PII) for any reason during and after the filing season.

Ask the coordinator how they dispose of sensitive information, including PII.

Answer “No – Other” if more than one negative answer applies. Use the Comments to provide an explanation.

If you answer “No” to this question, you MUST answer “No” to question 20.

Yes

No – PII not protected

No – PII not properly disposed

No – Other

Question 19: If Section 7216 is applicable, are consent notices properly secured? (Do you or your partner collect taxpayer information which is used for anything other than preparing tax returns? If yes, explain the process for the consent or denial of the use and/or disclosure.)

Answer Options

Ask the coordinator if the site uses any tax return information for any reason other than preparing tax returns. If so, ask the coordinator to explain their process for securing Section 7216 consents.

See Publication 4299, for a definition and explanation of Relational EFINs, Use and Disclose Consents, and Global Carry Forward Consents. Answer N/A, if taxpayer information is not used for purposes other than tax return preparation, consent notices are not required based on the exception.



Although consents must be signed prior to return preparation, select “Yes-Consents properly secured” regardless of whether the consents are signed before or after return preparation.

If you answer “No” to this question, you MUST answer “No” to Question 20.

Yes – Consent notices properly secured

N/A – Consent notices are not required

No – Consent notices not properly secured

Question 20: Did the site meet the components for QSR #10?

Answer Options

This is the measurement question.

Answer “Yes” if you confirmed the site:

- Has a SPEC-approved security plan at the site (Q15)
- Secures all computers and internet connections with passwords (Q16)
- Takes adequate security measures to protect equipment (Q17)
- Properly protects and disposes PII (Q18) AND Properly secures Section 7216 consent notices, if appropriate (Q19).

Yes

No

Question 21: Does the site use the tax software features to generally limit volunteer access to tax returns outside of site operating hours? (Explain the processes used to limit volunteer access to tax returns in the tax software during and after site hours.)

Answer Options

Have the coordinator explain how they identify everyone who assisted in a tax return's preparation process and how they limit after-hours access to the software.

For sites using TaxSlayer, ask the coordinator to provide the Username Report and review to determine the access volunteers have at the site. The Username Report will show all users (active, inactive and archived) and the security template assigned to each user. To access this report: from home screen; select Reports, Other Data Report, then Username Reports.

Answer "No" if the site allows volunteers unnecessary access after-hours and explain the reason why in the Comments.

Yes

No

Question 22: Do all volunteers identify themselves to the taxpayers they assist? (Explain your process for identifying volunteers to taxpayers.)

Answer Options

Confirm all volunteers identify themselves to the taxpayers they assist. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. At a minimum, this identification must include the full first name and first letter of the volunteer's last name. Virtual sites can use electronic means to give the volunteers' names to the taxpayers. If all volunteers are identifying themselves to the taxpayers they are assisting, answer "Yes." If not, answer "No."

Yes

No

Site Operations

Question 23: Is the site operating information in SPECTRM correct? (What are your site operating days and hours?)

Answer Options

Ask the coordinator to verify days and hours of operation and language services offered. Compare this information to the received Form 13715, Volunteer Site Information Sheet.

If the information is incorrect, answer "No" and instruct the coordinator to provide an updated Form 13715, Volunteer Site Information Sheet, to their relationship manager. For Tax-Aide sites, provide the corrected information to Tax-Aide to update their system.

Yes

No

Adherence to Quality Site Requirements

Question 24: What is the overall Quality Site Requirement adherence rating?

Answer Options

The adherence rate is calculated by awarding 10 points for each measurement question marked "Yes." The measurement questions are 1, 3, 4, 5, 9, 11, 12, 13, 14 and 20.

This is the end of the Site Review section of the Job Aid. The next section covers the Return Review.

Part II: Job Aid for the Return Review - Form 6729-C, VITA/TCE Return Review Sheet

Including return reviews during your site visit ensures you get a complete view of the return preparation process. You can:

- Ensure the correct Intake/Interview and Quality Review process is used at the site, by verifying the Form 13614-C, Intake/Interview and Quality Review Sheet, is completed for every tax return.
- Confirm volunteers are comparing the Forms 13614-C and all tax return documents for each tax return prepared.
- Determine if the assignment process at the site ensures the preparers and quality reviewers are certified to the appropriate level for the tax return and whether out-of-scope returns are being prepared.
- Confirm the site identification number (SIDN) and electronic filing identification number (EFIN) are correct by checking the printed return on the 1040 signature area in the Preparer Tax Identification Number (PTIN) section to find the SIDN and Form 8879, IRS e-file Signature Authorization, Part III to find the EFIN.
- Verify the accuracy of the returns and whether resource materials are used to correctly make tax law determinations.
- Identify areas of tax law where there is an opportunity to enhance the volunteers' skills by improving the tax law training.
- And much more!

When reviewing a return, you are:

- Evaluating the accuracy of the return, and
- Looking for ways to improve the quality of the volunteer return preparation process at the site.

SPEC combined several products into Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook. Publication 5838 is designed to help SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews. It demonstrates a best practice for conducting a complete and effective quality review.

To start your return review, you randomly select a tax return that has completed the quality review process. Ask the taxpayer's permission to quality review the return; explain the purpose of the review is to ensure the site is following required processes and to measure the accuracy of the returns prepared at the site. The number of return reviews you conduct is at your own discretion. SPEC recommends one to three return reviews per site visit.

Prior to beginning the return review, ensure all questions on the Form 13614-C have been answered and any "Unsure" answers are clarified and answered with a "Yes" or "No." Make sure the volunteer has completed the gray shaded "To be completed by the Certified Volunteer Preparer" section as needed, and the information was correctly used to make accurate tax law determinations. Compare Form 13614-C, Intake/Interview and Quality Review Sheet, and the tax return documents used to prepare the return with the completed tax return.

If your sites are using the TaxSlayer software, SPEC recommends you use the Quality Review print set for your return review. This print set is comprehensive and will make the review much easier. If you have access to the site software you can review a PDF of the tax return, otherwise you will use the paper

return and accompanying schedules, forms, and worksheets. If the return is accurate, the paper return you review can be used as the Taxpayer Print Set copy.

Review the return line-by-line and answer the questions that correspond with the Form 1040, U.S. Individual Income Tax Return or schedule line item on Form 6729-C, VITA/TCE Return Review Sheet. Beginning with the Entity Section, questions are listed in the same order as the Form 1040 and schedules. As you complete the Form 6729-C:

- Choose the most appropriate answer.
- Enter a detailed comment, if needed. Example: Input incorrect amount of federal withholding from W-2. \$210 and should be \$2100.

The measured questions are **bolded** on Form 6729-C. If any of the **bolded** questions are answered No the return is considered inaccurate. Questions 1 to 3 will help you evaluate adherence to the Quality Site Requirement (QSR) #2, Intake/Interview and Quality Review, during the site review.

Quality

Question 1: Was Form 13614-C, Intake/Interview and Quality Review Sheet, completed and corrected, if necessary?

Answer Options

This question should be answered based on your observation and your review of Form 13614-C and all tax return documents. You can also ask the site coordinator and/or the taxpayer for information on the Intake/Interview and Quality Review Process that was conducted if you did not observe the entire process.

Refer to Publication 5166, VITA/TCE Volunteer Quality Site Requirements, for a list of the steps that must be included in a complete intake/interview and quality review.

The use of Form 13614-C, Intake/Interview and Quality Review Sheet, or Form 13614-NR, Nonresident Alien Intake and Interview Sheet, are, is mandatory for all VITA/TCE sites. The Form 13614-C must be complete to conduct the return review.

If Form 13614-C was incomplete or not used, follow these directions:

- Hold the initial return to ensure no changes are made prior to conducting the return review.
- Ask the coordinator to have the tax law-certified volunteer interview the taxpayer to complete Form 13614-C.
- Once Form 13614-C is complete, conduct the return review.

If you must return the Form 13614-C for completion, the answer to this question must be “No.”

The quality reviewer is required to use the prepared return, Form 13614-C, and all available tax return documents during the review. The quality review should also include a discussion with the taxpayer to ensure their understanding and agreement to the entries on the return prior to the taxpayer leaving the site.

You should conduct the return review even if the return did not go through a quality review process.

If the return is deemed inaccurate and must be corrected, then it’s reasonable to conclude that the initial quality review was not effective. Answer this question as “No” when you find an inaccurate return.

Volunteers use the current year Form 13614-C for preparation of prior year returns. Volunteers should have access to prior year Forms 13614-C for reference purposes on IRS.gov.

The answer to this question will help you evaluate adherence to QSR #2 on the site review.

Yes

No

Question 2: What is the certification level needed for this return?

Answer Options

Refer to Publication 4012's "Scope of Service" chart.

Review the return and determine the highest tax law certification level needed, including specialty certifications, to prepare or quality review this return. You will use this information to answer the next question.

If the return required additional specialty training (Foreign Student, International, etc.) use the comments section to indicate the specialty certification needed.

Basic

Advanced

Military

Specialty

Question 3: Were both the tax preparer and quality reviewer certified at the level required to prepare and review this return?

Answer Options

The site must have a process for ensuring volunteers only prepare and quality review returns within the scope of their certification level. If the certification level of the tax preparer or quality reviewer was not correct for the return, explain to the site coordinator the requirement that volunteers only prepare and review returns within their certification level. Review the site process for assigning returns and evaluate where the breakdown occurred.

The site must have a process for ensuring volunteers only prepare and quality review returns within the scope of their certification level. If the certification level of the tax preparer or quality reviewer was not correct for the return, explain to the site coordinator the requirement that volunteers only prepare and review returns within their certification level. Review the site process for assigning returns and evaluate where the breakdown occurred.

Volunteers that qualify and certify using the Federal Tax Law Updates Test for Circular 230 Professionals (C230) can prepare or review all returns that are within the scope of the VITA/TCE Program (Basic, Advanced, Military, or any Specialty tax law certifications).

The answer to this question will help you evaluate adherence to QSR #2 of the site review. A "No" to this question means the site is not assigning tax returns to a preparer/reviewer with the correct certification level. Discuss the return assignment process with the coordinator to identify improvements they need make.

Yes – Both were certified at the level needed

No – Preparer was not certified at the level needed

No – Quality reviewer was not certified at the level needed

No – Neither were certified at the level needed

No – Other

Entity

Question 4: Are all names on the return correct?	Answer Options
<p>Use the social security card, or other approved documentation, to verify the accuracy of the names of the taxpayer(s), dependent(s), or qualifying child(ren).</p> <p>See Pub 4299, Privacy, Confidentiality and Civil Rights – A Public Trust, for approved documentation for verifying names.</p>	<p>Yes – All are correct</p> <p><u>No – One or more names are incorrect</u></p>
Question 5: Is the taxpayer's address on the return correct?	Answer Options
<p>Compare with Form 13614-C or if unclear, ask the taxpayer. Be aware of an apartment or unit number. A correct address is crucial to ensure the taxpayer receives all mail from IRS.</p>	<p>Yes- Address is correct</p> <p><u>No- Address is not correct</u></p>
Question 6: Are all SSN/TINs on the return correct?	Answer Options
<p>Use the social security card, or other approved documentation, to verify the accuracy of the taxpayer identification numbers (TIN).</p> <p>Individual taxpayer identification number (ITIN) letters or cards must be used for verification for those without Social Security numbers (SSN).</p> <p> <i>Some ITINs will expire because of the PATH legislation. If the ITIN is one that will automatically expire, make sure the volunteer explained to the taxpayer how to renew the ITIN.</i></p>	<p>Yes – All SSN/ITIN(s) are correct</p> <p><u>No – One or more SSN/ITIN(s) are incorrect</u></p> <p><u>N/A – W-7 Application</u></p>

Filing Status

Question 7: What is the filing status on the return?	Answer Options
<p>Remember to answer this question prior to any corrections being made to the return.</p>	<p>Single</p> <p>Married Filing Jointly (MFJ)</p> <p>Married Filing Separate (MFS)</p> <p>Head of Household (HOH)</p> <p>Qualifying Surviving Spouse (QSS)</p> <p><u>Other</u></p>

Question 8: Is the filing status on the return correct?

Answer Options

Does Form 13614-C support the filing status shown on the return?
Remember this pertains to the initial return reviewed.

Review Form 13614-C, Parts I and II. Publication 4012, Tab B, has a detailed Filing Status – Decision Tree. Refer to Publication 17 for unusual or complex issues.

Verify the filing status determination is the most advantageous for the taxpayer.

Yes

No – Should be Single

No – Should be MFJ

No – Should be MFS

No – Should be HOH

No – Should be QSS

No – Other

Dependents

Question 9: Is the taxpayer (and/or spouse, if married filing jointly) identified correctly as a dependent of someone else?

Answer Options

If the taxpayer or spouse can be claimed by another taxpayer, the box(es) on Form 1040, page 1 will be checked. Verify whether the box is correctly checked or correctly left unchecked.

Be sure to look at Page 1 of Form 13614-C for full time students. Some students should be claimed by their parents.

See Publication 4012, Tab C, for more information.

Yes – Someone can claim the taxpayer (and/or spouse, if married filing jointly) as a dependent and identified correctly

No – Failed to identify that someone can claim the taxpayer (and/or spouse, if married filing jointly) as a dependent

No – Erroneously identified that someone can claim the taxpayer (and/or spouse, if married filing jointly) as a dependent

No – Other

N/A – Taxpayer (and spouse, if married filing jointly) cannot be claimed as a dependent by someone else

Question 10: Are dependents identified correctly?

Answer Options

Are all the persons listed as dependents on the return eligible as a qualifying child or qualifying relative?

Look at Part II, section 2 of the Form 13614-C. If potential dependents are listed, ensure the volunteer completed the gray section titled "To be Completed by a Certified Volunteer Preparer." If this section is not completed, you will not be able to verify whether the individuals should be claimed as dependents or not. Return the Form 13614-C to the IRS tax law-certified volunteer for completion or interview the taxpayer yourself to complete the gray section and verify the correct dependency determinations.

Use the Tables in Publications 4012, Tab C, to make the dependency determinations. Publication 17 can be useful for unusual and complex issues.

Review Form 13614-C, Parts I and II. Publication 4012, Tab B, has a detailed Filing Status – Decision Tree.

Yes – Dependents correct

No – Claiming ineligible person

No – Failed to claim eligible person

No – Other

N/A – Not eligible to claim dependents and none claimed

Income

Question 11: Are Form W-2 and other income (Form 1040, lines 1a-h) correct?

Answer Options

Generally, wages are reported on Form W-2. See Form 13614-C, Part III,

Q1-Q3. Does the number of jobs listed correspond with the number of W-2s in hand?

Using the Quality Review print set, you will have a copy of the W-2s as they were input in the software. Compare the print set W-2s with the source document W- 2s. Check each box to ensure they are accurately input.

See Publication 17 for information on:

- Procedures for missing W-2(s) and substitute W-2(s)
- Tip and scholarship income that may be taxable and should be included on line 1
- Disability Income reported on Form 1099-R that may be considered wages
- How to report income for household employees who may not have received a W-2

Yes

No

N/A – No wages and none claimed.

Question 12: Are interest and dividends (Form 1040, lines 2b and 3b) correct?

Answer Options

Look at Form 1040, page 1, lines 2b and 3b and compare them to the answer the taxpayer provided on Form 13614-C, Part III, Q4. If the taxpayer has a “Yes” on Form 13614-C for interest and/or dividends, then there should be an entry on line 2a, 2b, 3a and/or 3b of Form 1040. There are four spaces on the 1040 to look. Many brokers issue combined statements. Review the broker combined statement for the areas indicated as Forms 1099-INT, Interest Income and 1099-DIV, Dividends and Distributions. They are usually identified in sub-headings. Remember, interest does not always have a source document. You must note taxpayer oral testimony on the Form 13614-C if a source document is not provided.

Yes – Interest and/or dividends correct

No – Interest income is incorrect

No – Dividend income is incorrect

No – Other

N/A -No interest or dividend income and none claimed

Question 13: Are IRA, pension and annuity income (Form 1040, lines 4b and 5b) correct?

Answer Options

Look at Form 1040, lines 4b and 5b and compare it to the answers the taxpayer provided on Form 13614-C, Part III, Q10 and Q11.

If the taxpayer has a “Yes” for retirement payments, there should be an entry on Form 1040, line 4a and most likely 4b also. If the taxpayer has a “Yes” for disability income verify how the income should be reported on the return, as a retirement distribution or as wages. Some disability payments are non-taxable, for example, Supplemental Security Income (SSI). Using the Quality Review print set, you will have a copy of the Form 1099-Rs as they were input in the software. Compare the Form 1099-Rs that were input with the source documents. Verify the correct distribution code is entered in box 7. Understanding what the code means tells you how the income should be reported and whether there is a possibility of an additional tax computation or an exception to the additional tax.

On Form 1099-R, Box 2, if the taxable amount is not shown, ask the volunteer how the taxable amount was determined. The Quality Review print set includes the Simplified Worksheet if the amount was determined using this method. (When taxable amount is not determined on a 1099-R, the return must be prepared, and quality reviewed by volunteers with Advanced tax law certification).

Yes

No

N/A – No IRA, pension, or annuity income and none claimed

Question 14: Is income from Social security benefits (Form 1040, line 6b) correct?

Answer Options

Look at Form 1040, Line 6b and compare it to the answer the taxpayer provided on Form 13614-C, Part III, Q13. If the taxpayer marked "Yes" to the question on the Form 13614-C, they should have a Form SSA-1099 from the Social Security Administration as a source document.

Often clients will only have a portion of their Social security benefits that are taxable. Check both Line 6a and 6b. Line 6a should match the amount in box 5 of the Form SSA-1099. TaxSlayer, and other tax software, will calculate the amount of social security that is taxable based on the amount of income the taxpayer has and other factors. You can rely on the software calculation if all other data has been entered correctly.

Using the Quality Review print set, you can review the Social Security Benefits Worksheet.

Provide a description of the error when using "No." For example, "Incorrect amount of social security benefits entered in the software. Box 3 amount was entered rather than the Net Benefits from box 5."

Yes

No

N/A – No Social Security income and none claimed

Question 15: Are Capital gains or losses (Form 1040, line 7) correct?

Answer Options

There are several forms to look at when reviewing capital gains. The Form(s) 8949, Sales and Other Dispositions of Capital Assets is the base form to review and compare to the source documents. From this form the gains/losses flow to Schedule D, then to Form 1040, Line 7.

Look at Form 13614-C, Part III, Q9. If there is a "Yes" on this Line, verify the amounts by reviewing the source documents (Forms 1099-B) and comparing to the input documents. Brokerage statements usually break the Forms 1099-B out to show the long and short-term gains/losses. In addition, the brokerage statements most often show which checkbox on Form 8949 each transaction should be reported under.

There are instances where the capital gain/loss does not have to be reported on Schedule D. These are usually capital gains from a Form 1099-DIV, reported in Box 3a. In these cases, the amount will go directly to Form 1040, Line 7 without the Schedule D or the Form 8949.

Sometimes the taxpayer has their own records, and this can be confusing. Compare the taxpayer's records with the entries on the Forms 8949 and determine if the gain/loss is calculated correctly.

Yes

No

N/A – No capital gains or losses and none claimed

Question 16: Is business income (Schedule 1, line 3) correct?

Answer Options

For business income look at Form 13614-C, Part III, Q7 and Q8 for potential self-employment income and Part IV, Q7 for possible expenses. Examine the Schedule C for accuracy of all business income and expenses. If there is an error in either income or expenses, then the net business income will be incorrect. If the taxpayer doesn't have source documents for income and/or expenses, the oral testimony from the taxpayer should be recorded on the Form 13614-C. The Schedule C net income will flow to Schedule 1, Line 3 and total additional income from Schedule 1, Line 10 will then flow to Form 1040, Line 8.

Be sure to check:

- All 1099-NEC, box 1, amounts have been included on the Schedule C
- All cash income was included on the Schedule C
- All allowable expenses were recorded correctly on the Schedule C

See Publication 4012 for Schedule C scope limitations.

Yes – Net business income correct

No – Error in reported income

No – Error in reported expenses

No – Sch C required but none prepared

No – Other

N/A – Sch C not required and none prepared

Question 17: Is all additional income (Schedule 1, line 10) correct?

Answer Options

This question covers additional Schedule 1 income other than, line 3 business income. Look at Form 13614-C, Part III, questions 5, 6, 12, 14 and 15 on Form 13614-C. A "Yes" answer to any of these questions will require a review of Form 1040, Schedule 1, along with any additional worksheets or schedules. Check Schedule 1, line 8 (Other income) for accuracy if there is an entry. Remember, self-employment income is reported on a 1099-NEC, box 1, and is sometimes erroneously recorded on line 8. Box 1 income must be reported on a Schedule C. Form 1099-MISC, box 3, may include a prize or award and is correctly reported on line 8 of the Schedule 1.

If the taxpayer does not have all supporting documents for taxable income, the return can be prepared based on the taxpayer's oral testimony. Comments should be made on Form 13614-C by the tax law-certified volunteer when oral testimony is accepted. If comments were not made on Form 13614-C, you should verify with the volunteer and make the comments on Form 13614-C.

Yes – Additional income correct

No – Error in taxable refunds, credits or offsets

No – Error in alimony received

No – Error in rental, royalties, etc.

No – Error in HSA distribution

No – Error in unemployment compensation

No – Error in Other income

No – Other

N/A – No additional income and none claimed

Question 18: Are adjustments to income (Schedule 1, line 26) correct?

Answer Options

Adjustments are shown on Schedule 1 and flow over to the Form 1040 in the calculation of line 11, Adjusted Gross Income (AGI). If Form 1040, line 9 (Total Income) is more than line 11 (AGI) then you must look at Schedule 1 because there is an adjustment to income.

Look at Form 13614-C, Part IV and V, as there are several questions that could indicate an adjustment to income may be appropriate. Review supporting documents and check for adjustments that were not claimed or improperly claimed.

Be sure to consider educator's expenses if the taxpayer or spouse are teachers (educators).



If the net business income is incorrect, the self-employment tax calculation is incorrect, which will result in an error in the deductible part of self-employment tax found in the Adjustment section of Schedule 1. An incorrect amount of self-employment tax adjustment requires a "No" answer to this question.

Yes – Adjustments to income correct

No – Error in educator expense

No – Error in HSA deduction

No – Error in SE tax

No – Error in penalty on early withdrawal

No – Error in alimony paid

No – Error in IRA deduction

No – Error in student loan interest deduction

No – Other

N/A – No adjustments and none claimed

Tax and Credits

Question 19: Is the standard deduction (Form 1040 Line 12) correct?

Answer Options

Check to make sure the taxpayer did not have enough expenses to make it more advantageous to itemize deductions rather than take the standard deduction.

Things to keep in mind:

- Standard deduction can be limited when the taxpayer can be claimed as a dependent by someone else.
- Standard deduction is increased in some instances, for example: age and blindness. Check Form 13614-C, Part I, for birth dates and the legally blind question and Pub 4012 for standard deduction amounts.
- If the filing status is incorrect, the standard deduction is incorrect.
- Some people (MFS or dual status aliens) are required to itemize and are not allowed to claim the standard deduction. See Tab F- Deductions of Publication 4012 for "Persons Not Eligible for the Standard Deduction."

Yes – Standard deduction correct

No – Error in age/blindness

No – Error in filing status

No – Error identifying taxpayer (or spouse, if married filing jointly) as a dependent

No – Should have itemized and did not

No – Other

N/A – Itemized and no standard deduction claimed

Question 20: Are itemized deductions (Schedule A) correct?

Answer Options

If the taxpayer is itemizing, review each area of the Schedule A and compare the amounts with the source documents, which may be the taxpayer's records. If any of the entries rely on oral testimony, there should be an explanation on Form 13614-C.

Check to ensure the taxpayer would not be better off using the standard deduction if the taxpayer is not otherwise required to itemize (MFS or dual status aliens).

Yes – Itemized deductions correct

No – Error in medical and dental expenses

No – Error in taxes paid

No – Error in interest paid

No – Error in gifts to charity

No – Other

N/A – Used standard deduction

Question 21: Is the Qualified business income deduction (Form 1040, Line 13) correct?

Answer Options

Is the taxpayer self-employed? Generally, VITA/TCE prepared returns will have an entry on Form 1040, line 13 if there is a Schedule C, with net business income, included with the return. The amount of the business income deduction is calculated using Form 8995, Qualified Business Income Deduction – Simplified Computation.

The software will compute the 20% calculation, with any adjustments, and enter it on line 13.

If net business income is incorrect then this deduction is likely inaccurate and the “No” answer must be selected.

Yes

No

N/A – Not entitled to deduction and none taken.

Question 22: Is the tax (Form 1040, Line 18) correct?

Answer Options

As always, we will assume the tax preparation software calculated the income tax amount correctly based on the taxable income. Generally, if the taxable income is incorrect, then the tax is incorrect. Is the excess Advance Premium Tax Credit (APTC) repayment correct? Refer to the Instructions for Form 8962, Premium Tax Credit, for detailed information on the calculations for Schedule 2, line 2. To reconcile the advance payment of the APTC the Form 8962 must be filed with the tax return.

The taxpayer must have Form 1095-A, Health Insurance Marketplace Statement, if they purchased insurance through the Marketplace. Oral testimony is not sufficient for the calculation of the PTC or excess APTC repayment.

Check for:

- Appropriate filing status
- Correct transfer of information from the Form 1095-A into the tax preparation software
- Correct family size & tax household modified AGI
- Correct Federal poverty table used

Yes – Tax is correct

No – Error in taxable income

No – Error in alternative minimum tax or excess advanced premium tax credit repayment (Schedule 2)

No – Other

N/A – No taxable income

Question 23: Is the Child tax credit (CTC) and credit for other dependents (Form 1040, line 19) correct?

Answer Options

Look at Form 1040, page 1, Dependents section of the Form 1040. You should have reviewed this section already to answer Q10. If the eligible dependents are listed correctly for Child Tax Credit (CTC), credit for other dependents, or as a dependent for another reason, then the software will correctly compute the amount on line 19 of the Form 1040.

If there is no tax liability there should not be any amount listed on Form 1040, line 19.

The Refundable Child Tax Credit and Additional Child Tax Credit (ACTC) are covered in the payments section.

Yes – CTC and/or Credit for Other Dependents correct

No – Claiming ineligible child for CTC

No – Failed to claim eligible child for CTC

No – Claimed ineligible person for Credit for Other Dependents

No – Failed to claim eligible person for Credit for Other Dependents

No – Other

N/A – Not eligible to claim credits and none claimed

Question 24: Are nonrefundable credits (Schedule 3, line 8) correct?

Answer Options

If line 21 is larger than line 19, you must review Schedule 3. Most of the nonrefundable credits on Form 1040, Schedule 3 require additional forms. Drill down to the form where the entries can be reviewed. Schedule 3 will only have the net credit amount, but you won't be able to verify entries without going to the form for the credit such as Forms 2441, 8863, and 8880. Check any brokerage statements for foreign tax paid. Often, it is a small amount that is easy to overlook.

Look at Form 13614-C, Part II, Q2 and Part IV, Q5. If there is an entry on Schedule 3, line 2, review Form 2441, Child and Dependent Care Expenses, and Forms W-2, Box 10. For the credit for child and dependent care expenses, the qualified expenses need to be documented with receipts or a comment on Form 13614-C indicating taxpayer's oral testimony was used and the amounts. Look at Form 13614-C, Part IV, Q3 and Schedule 3, Line 3. Review Form 8863, Education Credits, for the nonrefundable portion. Verify qualified expenses for specific credit claimed. In most circumstances, the taxpayer will have Form 1098-T, Tuition Statement, with Box 1 (payments received) complete, if it is blank and the amount is in Box 2 be sure the volunteer verified the taxpayer made the payments in the tax year. If the taxpayer provided oral testimony for expenses, the volunteer should notate the actual amount paid by the taxpayer on Form 13614-C.

See Form(s) W-2, box 12 (box 14 in limited situations) and Form 13614-C, Part IV, Q2, for qualified contributions to an IRA or other retirement plan. A withdrawal out of a retirement account can affect whether the taxpayer is eligible for the Retirement Savings Credit or how much the credit will be for the taxpayer. Review the Form 8880, Credit for Qualified Retirement Savings Contributions, to ensure any withdrawals are input. If the taxpayer receives a 1099R for the withdrawal, the software should automatically include it for the calculation on the Form 8880.

Yes – Nonrefundable credits correct

Yes – Entitled to claim one or more nonrefundable credits, but no tax liability

No – Error in Foreign Tax Credit

No – Error in Credit for Child and Dependent care expenses

No – Error in Education Credits

No – Error in Retirement Savings Contributions credit

No – Error in Residential Clean Energy Credit or Energy Efficient Home Improvement Credit

No – Other

N/A – Not entitled to the nonrefundable credits and none claimed.

Question 25: Are all other taxes (Schedule 2, Line 21) correct?

Answer Options

Look at Form 1040, Line 23, if there is an amount on Line 23, then Schedule 2, Part II, must be reviewed.

At this point of the review, you will know if there is net business income. The software will calculate the self-employment tax based on the net business income. If there is an error on net business income, there will most likely be an error on SE tax. If SE tax amount is incorrect, then there will also be an error on Q18 for adjustments to income.



Tip income on Form 4137, Social Security and Medicare Tax on Unreported Tip Income, is in-scope, for volunteers with Advanced tax law certification, but Social Security and Medicare tax on Form 8919, Uncollected Social Security and Medicare Tax on Wages, is out-of-scope.

Yes- Other taxes correct

No – Error in Self-employment Tax

No – Error in Social Security and Medicare tax

No – Error in additional tax on IRA or other tax-favored accounts

No – Error in repayment of Firsttime Homebuyer Credit

No – Other

N/A – No other taxes and none claimed

Payments

Question 26: Is federal income tax withheld (Form 1040, Line 25d) correct?

Answer Options

Check all the W-2s and 1099-Rs in the Quality Review print set to ensure the withholding amounts are accurately entered. Some taxpayers also have withholding on social security income, double check Form SSA-1099.

Federal withholding cannot be based on oral testimony even if associated wages reported on Form 1040, line 1z of the tax return were based on oral testimony.

Yes

No

N/A – No withholding to report.

Question 27: Are refundable credits on Form 1040 correct?

Answer Options

Check the eligible dependents for EIC. Remember there are situations where the eligible dependent for EIC is not an eligible dependent for CTC or the credit for other dependents. Be aware of divorced parents; the custodial parent could be eligible for the EIC even when they are not eligible for CTC.

Review the Schedule EIC, Earned Income Credit, for accuracy. Refer to Publication 4012, Tab I-Earned Income Credit. The amount of the EIC can be affected if there is an error in filing status, number of eligible dependents, income, or adjustments.

Be sure to consider child/children who did not qualify as a dependent on the tax return because of divorce or separation agreement - Form 8332, Release of Claim to Exemption for Child by Custodial Parent. The custodial parent can still qualify for EIC even when they can't claim the child as a dependent.

In addition, there are limited situations where a person can qualify the taxpayer for EIC but not qualify as a dependent. For example, a disabled relative whose earned income is the only reason he/she is not an eligible dependent of the taxpayer. He/she may still qualify the taxpayer for EIC.

The amount of the Additional Child Tax Credit can be affected if there was an error in eligible dependents or reported income.

Review Schedule 8812, Additional Child Tax Credit, for accuracy.

Review Form 8863, Education Credits, for accuracy

Yes – Refundable credits correct

No – Error in EIC

No – Error in Additional Child Tax Credit

No – Error in American Opportunity Credit

No – Other

N/A – No refundable EIC, CTC, ACTC, or AOC and none claimed

Question 28: Are other payments (Schedule 3, line 15) correct?	Answer Options
<p>Look at Form 13614-C, Part V, Q7. If there is a “Yes” then there should be an amount on Form 1040, Line 26, for estimated tax payments.</p> <p>Look at Form 13614-C, Part V, Q9. If there is a “Yes”, then as discussed in Q22, review the instructions for Form 8962, Premium Tax Credit, to ensure the premium tax credit calculations are correct. See tips in Q22.</p> <p>Use “<u>No – Other</u>” when the other answers do not fit or there is more than one error.</p> <p>Consider making a description of the error(s) for any “No” answer.</p>	<p>Yes – Other payments are correct</p> <p><u>No – Error in estimated tax payment</u></p> <p><u>No – Error in net Premium Tax Credit</u></p> <p><u>No – Error in amount paid with request for extension to file</u></p> <p><u>No – Error in excess Social Security and Tier 1 RRTA tax withheld</u></p> <p><u>No – Other</u></p> <p>N/A -No other payments/credits and none claimed</p>

Question 29: Are the bank routing number, account number, and account type (Form 1040, lines 35b, 35c and 35d) correct? (Direct deposit or bank draft)	Answer Options
<p>Check the 13614-C, Part VII for the taxpayer’s refund election. Be sure to check the bank routing number, the account number, and type of account.</p>	<p>Yes – Information correct</p> <p><u>No – Information incorrect</u></p> <p><u>No – Other</u></p> <p>N/A – Not requested.</p>

Accuracy

Question 30: Based on the information provided, was an accurate return prepared?	Answer Options
<p>A “No” answer for any question means you determined the return is inaccurate.</p>	<p>Yes</p> <p><u>Yes – Error(s) found but within tolerance level</u></p> <p><u>No</u></p>

Links for Publications, Forms, and Additional Resource Materials

[Form 2441](#), Child and Dependent Care Expenses

[Instruction 2441](#), Instructions for Form 2441 Child and Dependent Care Expenses

[Form 5329](#), Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts

[Instruction 5329](#), Instructions for Form 5329 Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts

[Form 6729-D](#), VITA/TCE Site Review Sheet

[Form 8332](#), Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent

[Form 8879](#), IRS e-file Signature Authorization

[Form 8962](#), Premium Tax Credit

[Instruction 8962](#), Instructions for Form 8962, Premium Tax Credit (PTC)

[Form 1040](#), US Individual Income Tax Return

[Instruction 1040](#), Instructions for Form 1040 (and Form 1040-SR)

[Form 13206](#), Volunteer Assistance Summary Report

[Form 13614-C](#), Intake/Interview and Quality Review Sheet

[Form 13615](#), Volunteer Standards of Conduct Agreement – VITA/TCE Program

[Form 13715](#), Volunteer Site Information Sheet

[Form 14446](#), Virtual VITA/TCE Taxpayer Consent

[Publication 17](#), Your Federal Income Tax (For Individuals)

[Publication 970](#), Tax Benefits for Education

[Publication 4012](#), VITA/TCE Volunteer Resource Guide

[Publication 4053 \(en-sp\)](#), Your Civil Rights are Protected (English and Spanish) Version

[Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust

[Publication 4454](#), Your Civil Rights Are Protected

[Publication 5088](#), VITA/TCE Site Coordinator Training

[Publication 5101](#), VITA/TCE Intake/Interview and Quality Review Training

[Publication 5166](#), VITA/TCE Volunteer Quality Site Requirements

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

[AARP Foundation Tax-Aide Locator](#) and [VITA Locator](#)

[EITC Assistant](#) – Tool to evaluate EITC eligibility

[Interactive Tax Assistant \(ITA\) Link & Learn Taxes](#)

[Quality and Tax Alerts for IRS Volunteer Programs](#)

voltax@irs.gov – External Referral for reporting unethical behavior