

Intake & Interview and Quality Review Processes

8/23/11

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. Vital components of quality service and accurate return preparation include having an effective interview and conversation with the taxpayer, and finishing with a review of the return to verify that the taxpayer's information is correctly reflected.

Form 13614-C, *Intake/ Interview & Quality Review Sheet*, guides the volunteer tax preparer through the interview with the taxpayer and allows them to gather all necessary information for an accurate return to be completed. Volunteer quality reviewers use Form 13614-C to confirm the tax return is free from error, based on all information provided by the taxpayer on Form 13614-C and other documents.

Policy Volunteer return preparers participating in the VITA and TCE Programs must use an Intake & Interview process to prepare each return. The Intake & Interview process must include completion of Form 13614-C, *Intake/ Interview & Quality Review Sheet*, Sections A and B.
New: All VITA and TCE sites must use Form 13614-C *Intake/Interview & Quality Review Sheet*. Partner created forms will not be approved for use.

Volunteer quality reviewers must use a Quality Review process that includes reviewing the Intake/Interview Sheet, supporting documentation and the tax return as well as completing Form 13614-C, *Intake/ Interview & Quality Review Sheet* Section B. The Quality Review process must include completion of Form 13614-C, *Intake/ Interview & Quality Review Sheet* Sections C.

New: All VITA and TCE sites must use Form 13614-C *Intake/Interview Quality Review Sheet Section C* for required quality reviews. Form 8158, *Quality Review Sheet* has been discontinued and partner created forms will not be approved for use.

What is an Intake & Interview Process? The purpose of the Intake & Interview process is to ensure the volunteer return preparer asks the taxpayer basic questions necessary to prepare an accurate return. This process also ensures the return is within scope of the VITA program; within the volunteer's level of certification as well as verifying the taxpayer has all necessary information available to be serviced by the preparer.

To meet the VITA/TCE Quality Site Requirements (QSR), an Intake & Interview process must include all of the following:

- Verification of the identity and address of the taxpayer(s).
- Advising taxpayers of their ultimate responsibility for information on their return and the need for them to review it prior to signing.
- Explanation of the tax preparation process to taxpayers and encouraging them to ask questions throughout the interview.
- Completing a Form 13614-C, *Intake/ Interview & Quality Review Sheet*. This includes verifying that the taxpayer has addressed all items in the taxpayer section, completing the certified volunteer section, and noting any and all changes and clarifications to the information provided by the taxpayer.
- Interview of the taxpayer using probing questions to develop the information on the Intake and Interview Sheet and to confirm that all information provided by the taxpayer is complete and accurate.
- Review of ALL supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)

**Required
volunteer
certification
for Intake &
Interview
process**

Except for verifying identity, any part of the Intake & Interview process that involves review or consideration of information provided by the taxpayer may only be completed by a volunteer certified at, or above, the complexity level of the return to be prepared. To certify, volunteers must pass one or more VITA/TCE tests with a score of 80% or higher.

**What is a
Quality
Review
Process?**

In order to ensure the accuracy of returns prepared, all VITA and TCE sites must have a Quality Review process for all returns prepared at the site. After the return has been prepared, but before the taxpayer signs it, the volunteer quality reviewer confirms that the tax law was correctly applied and the tax return reflects all information provided by the taxpayer on the Intake/Interview sheet, supporting documentation, and in conversation. To comply with the QSR, the Quality Review process must contain the following:

- The taxpayer is present and encouraged to actively participate in the quality review;
- The volunteer quality reviewer completes Form 13614-C *Intake/Interview & Quality Review Sheet* - Section C.
- The quality reviewer uses the **complete** Intake and Interview sheet, supporting documentation, and other information provided

by the taxpayer to confirm that identity, exemptions, income, adjustments, deductions, credits and payments were entered correctly on the return;

- The quality reviewer consults tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations.

Required volunteer certification for the Quality Review process

At a minimum, site quality reviewers must be certified at the **Intermediate** level. However, if a site accepts taxpayers having returns at the Advanced, Military, International, Puerto Rico, or Foreign Student levels, site quality reviewers' certification must be comparable. To certify, volunteers must pass one or more VITA/TCE tests with a score of 80% or higher.

Quality Review Methods

Designated Reviewer – The preferred Quality Review method employs a *designated* quality reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers. The designated quality reviewer should be one of the most experienced persons at the site and should have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software;
- Good 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.

Other Review Methods – Peer Review (preparer exchanges a return with another preparer) and **Self Review** (preparer reviews a return he or she prepared) are acceptable alternatives. If possible, restrict use of the Self-Review method to one-person sites.

Form 13614C, Intake/Interview and Quality Review Sheet

IRS has developed Form 13614-C, *Intake/Interview & Quality Review Sheet*, for use in the Intake & 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.

Mandatory Use of Form 13614-C

As a condition of participating in the VITA and/or TCE program, sites must use Form 13614-C as their Intake/Interview and Quality Review sheet.

New: All VITA and TCE sites must use Form 13614-C *Intake/Interview & Quality Review Sheet*. Partner created forms will not be approved for

use.

**F13614-C in
Taxwise**

The F13614-C available in the Taxwise software program is approved for use when used in combination with an intake, interview and quality process described above.

**Correct use of
Form 13614-C**

Form 13614-C has three sections:

Section A

The taxpayer completes Parts I – V (pages 1 and 2) providing basic factual information needed to prepare an accurate tax return. A certified volunteer must then interview the taxpayer, review supporting documentation, confirm, and review the information provided. The volunteer must ensure that all items in Section A are addressed and note any changes or additions.

Section B

The certified tax preparer completes this section. It contains questions to facilitate the interview with the taxpayer and reminders about tax law issues that need to be addressed. Section B is a tool to assist tax preparers to use their tax law references to make correct tax law determinations based on the information provided by the taxpayer.

Section C

The certified quality reviewer completes this section after the return is complete, comparing information provided in Sections A and B, and supporting documentation against the tax return to determine that the tax law was correctly applied.

Along with information on Form 13614-C, the taxpayer's supporting documentation must be reviewed in both the Intake and Interview and Quality Review processes. Supporting documentation includes but is not limited to:

- Proof of identity
- Official documentation of Social Security Numbers/Individual Tax Identification Numbers
- Bank routing information for direct deposit or debit
- Forms W-2
- Forms 1099 and other income statements
- Amount of any income not reported on a statement
- Forms 1098, 1098-T, and 1098-E
- Records with amounts of deductible and qualified expenses not shown on a statement

- Childcare provider information (name, address, and SSN/EIN)
- Receipts, statements and other required documentation of qualified home, car, and energy efficient equipment purchases for credits

Making Corrections

Volunteer Return Preparer: Errors or omissions of information identified prior to or during the interview with the taxpayer must be corrected or entered on the Intake/Interview sheet prior to return preparation.

Site Quality Reviewer

The Site Quality Reviewer: Must correct errors identified on the Intake/Interview & Quality Review Sheet during the quality review. If an error is identified on the tax return, it should be corrected per the site's established procedures. After all corrections are made, the return should be signed and processed for timely filing.

SPEC Reviewer

SPEC quality reviewer: If a correction, inconsistency, or error is identified by the SPEC reviewer, the Intake/Interview & Quality Review Sheet (Form 13614-C) must be given to the site coordinator to take appropriate corrective action prior to completion of the return review. The completed return must be retained by the SPEC reviewer until after the review is completed.

Disposition of Form 13614-C or IRS-approved alternates

After the return is complete, the Intake/Interview & Quality Review Sheet can be returned to the taxpayer with their copy of the return, or the site may retain the sheet 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, *Privacy and Confidentiality-A Public Trust*.

Maintaining Information

If partners need to maintain the Intake/Interview & Quality Review Sheet for anything other than tax return preparation, they must secure taxpayer consent using a notice to use or share their information. The notice must be signed by the taxpayer 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 IRS Publication 4299, *Privacy and Confidentiality – A Public Trust*.

Intake & Interview or Quality Review Non-Compliance

Corrective Actions for Non-compliance

For IRS SPEC: Relationship managers will stress with the partners and site coordinator that use of the Intake & Interview and Quality Review processes, including use of Form 13614-C mandated by Quality Site Requirements 2, (Intake & Interview) and 4, (Quality Review). Relationship managers will ensure use of Form 13614-C.

Relationship managers will elevate any unresolved issues regarding partners' consistent use at all VITA/TCE sites of Intake/Interview and/or Quality Review sheets to their territory managers.

In the event a site refuses to adhere to the Quality Site Requirements, the territory manager may, at his or her discretion, discontinue IRS support and, if necessary, close the site for non-compliance. To ensure all possible remedies have been explored and mediation attempts made, the IRS SPEC Area Office will review and must approve any decision to close a site for non-compliance. Upon Area review and approval, notification to the IRS SPEC Field Operations Director and Chief, Oversight & Analysis will be made before support is withdrawn.

Site Coordinators or Partners: If one or more volunteer return preparers and/or quality reviewers are identified who are not using the Intake & Interview and/or Quality Review processes, site coordinators should remind them of their signed Volunteer Agreement to do so, and offer additional training on the processes, as needed. The SPEC relationship manager should be available to assist with training and providing a sufficient quantity of Forms 13614-C, *Intake/Interview and Quality Review Sheet* to use with each return prepared. Volunteers who refuse to comply with these Quality Site Requirements must be excluded from preparing returns or conducting quality reviews at a VITA or TCE site.
