

VITA/TCE Intake/Interview and Quality Review Training



TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

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INTAKE/INTERVIEW AND QUALITY REVIEW TRAINING

A graphic with the words "THANK YOU" in a grid of colored squares (purple, blue, teal, white) and "Volunteers!" in a large, stylized, white, lowercase font on a blue background. The exclamation mark is on a teal background.

THANK YOU
Volunteers !

OBJECTIVES OF THIS TRAINING

At the end of this lesson, you will be able to describe:

- The purpose of following a consistent intake/interview and quality review process
- How to complete **Form 13614-C**, Intake/Interview and Quality Review Sheet
- The basic steps of a complete intake process
- The basic steps of a complete interview process
- The basic steps of a complete quality review process



REFERENCES

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

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

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

[**Publication 524**](#), Credit for the Elderly or the Disabled

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

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

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

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

THE PURPOSE OF THIS TRAINING

To assist SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews.



Introduction

Benefits of a complete Intake/Interview and Quality Review

- Timely refund
- Reduces rejects
- Reduces preparer anxiety
- Enhances taxpayers understanding of their tax return
- Maintains positive public perception



Intake/Interview and Quality Review Training

Required by:

- Instructors
- Coordinators
- Client facilitators
- Return preparers
- Quality reviewers
- Volunteer assisting taxpayers in completing [**Form 13614-C**](#), and/or assigning tax returns to preparers



Tax Law Certification

Tax Law Certification

Annual requirement for:

- Volunteers who answer tax law questions
- Instruct tax law classes
- Prepare
- Correct tax returns
- Conduct quality reviews of completed tax returns



Screeners and client facilitators who answer tax law questions must also certify in tax law.

DUE DILIGENCE



You must:

- Clarify information that may appear to be inconsistent or incomplete
- Determine if the information is unusual or questionable
- Discuss concerns with your coordinator



Form 13614-C

Form 13614-C, VITA/TCE Intake/Interview and Quality Review Training

A tool designed to help ensure taxpayers are given the opportunity to provide all needed information before their tax return is prepared. When used properly, this form effectively contributes to accurate tax return preparation.



FORM 13614-C

New:

- Moved dependency question on page 1, closer to top of form
- Updated marital status questions on page 1 to mirror Pub 4012
- Added “Other” question on page 3
- Added tax return question on page 3 to mirror volunteer side



FY2025 Top Quality Errors

Top 5 errors found during FY2025 FSV/RSR/QSS Reviews:

- Taxpayer addresses
- Reporting dividend income
- Reporting retirement income
- Reporting other income specifically taxable scholarship income
- Filing status which impacted taxable income, tax, child tax credit and additional child tax credit



INTAKE PROCESS

A large blue arrow pointing to the right, containing the text 'STEP 1'.

Greet the taxpayer



“Hello”, “Good Morning” / “Good Afternoon”, “Nice to meet you”, “I am here to help you.”

INTAKE PROCESS



Explain the intake, interview and quality review processes



INTAKE PROCESS

A green arrow pointing to the right, containing the text "STEP 3".

Ensure the taxpayer has all the documents required to prepare the tax return





INTAKE PROCESS

STEP 4

Provide taxpayer with **Form 13614-C** (if taxpayer doesn't already have one)

Form 13614-C (October 2025)	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964
You will need:		<ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as valid driver's license) for you and your spouse <ul style="list-style-type: none">• Complete pages 1-5 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov					
Your first name	M.I.	Last name	Your date of birth	Your job title	
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title	
Mailing address		Apt #	City	State	ZIP code
Your telephone number	Spouse's telephone number	Email address (optional)		Did you live or work in two or more states in 2025 <input type="checkbox"/> Yes <input type="checkbox"/> No	

INTAKE PROCESS: DETERMINE THE REQUIRED CERTIFICATION LEVEL



Determine the certification level of the tax return

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



INTAKE PROCESS

Completing Form 13614-C

- At the site upon arrival
- Prior to arriving at the site
- During interview with preparer

INTAKE PROCESS: ASSIGN TAX RETURN



Assign the tax return to a volunteer preparer based on certification level. (Greeters, screeners and client facilitators who assign tax returns must pass the Intake/Interview and Quality Review certification test)





INTAKE PROCESS

SCOPE OF SERVICE

A graphic consisting of the words 'OUT OF SCOPE' in a large, bold, serif font. The letters 'O' and 'S' are red, while the other letters are black. The 'O' in 'OUT' is a red circle with a white center. The 'S' in 'SCOPE' is also red and has a smaller 'O' inside it, with a red line extending from the top of the 'O' through the top of the 'S'.

POLL QUESTION 1:

If a Greeter is not certified in Intake/Interview and Quality Review, can they assign tax returns to a volunteer preparer?

- a) Yes
- b) No



INTERVIEW PROCESS

Only IRS-tax law certified volunteers may interview the taxpayer

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



INTERVIEW PROCESS

Confirm Photo Identification and Taxpayer Identification Numbers



Refer to [**Publication 4299**](#), Privacy, Confidentiality and Civil Rights - A Public Trust for more information

INTERVIEW PROCESS

Acceptable documentation



POLL QUESTION 2:

What are the options for verifying the taxpayer's identity?

- a) Previous years' tax return
- b) Photo ID
- c) Social Security Card
- d) All the above



INTERVIEW PROCESS

Known to the Site



Larry goes to the local VITA/TCE site to have his taxes prepared and forgot his Social Security card. Larry has been a client at this site for several years and knows the site coordinator. The volunteer at the intake desk asks for Larry's Social Security card. Larry doesn't have it. The volunteer gets approval for Larry to be covered under Known to the Site from the site coordinator as the site coordinator knows Larry. The site coordinator notes and initials the exception in the Additional Comments section on Form 13614-C, Intake/Interview and Quality Review Sheet. .

POLL QUESTION 3:

Who can authorize an exception to service a taxpayer who does not have their ID?

- a) Volunteer preparer
- b) Greeter
- c) Site Coordinator
- d) Partner





INTERVIEW PROCESS

Review Form 13614-C

- Form 13614-C must be filled out completely to ensure all necessary information is gathered from the taxpayer
- Answer required questions in the “To be completed by a certified volunteer” gray shaded area
- Tax preparer must indicate by placing "No", "N/A", a check mark, or other markings next to each question not marked by taxpayer to show it has been addressed with the taxpayer.

POLL QUESTION 4:

When is the Form 13614-C considered complete?

- a) When all questions applicable to the taxpayer(s) are answered and all unchecked questions are discussed with taxpayer and determined not applicable
- b) When the grey shaded area in the dependency section is completed when applicable
- c) Taxpayer(s) names match with Social Security card(s)
- d) All the above



INTERVIEW PROCESS

During the Interview

- Probing Questions
- Engage in conversation with the taxpayer
- Ask open ended questions
- Note comments when answers change



Errors or omissions must be corrected or entered on the Form 13614-C prior to tax preparation



FORM 13614-C

Form 13614-C page 1 – Your Personal Information

Form 13614-C (October 2025)	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098, 1095.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as valid driver's license) for you and your spouse		<ul style="list-style-type: none">• Complete pages 1-5 of this form.• You are responsible for the information on your return. Provide complete and accurate information.• If you have questions, ask the IRS-certified volunteer preparer.			
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov					
Your first name	M.I.	Last name	Your date of birth	Your job title	
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title	
Mailing address		Apt #	City	State	ZIP code
Your telephone number	Spouse's telephone number	Email address (optional)		Did you live or work in two or more states in 2025 <input type="checkbox"/> Yes <input type="checkbox"/> No	
Can anyone else claim you or your spouse on their tax return <input type="checkbox"/> Yes <input type="checkbox"/> No					

FORM 13614-C

Form 13614-C page 1 – Your Personal Information

Check if you or your spouse were in 2025:				Legally blind				Totally and permanently disabled				Issued an identity protection PIN (IPPIN)				Owners or holders of any digital assets			
	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A U.S. citizen	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Owners or holders of any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No				
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No																
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No																



See [Publication 17](#), Your Federal Income Tax (For Individuals), for “Full-time student” requirements.

FORM 13614-C

FORM 13614-C Page 1

Check if you or your spouse were in 2025:			Legally blind			Totally and permanently disabled			Issued an identity protection PIN (IPPIN)			Owners or holders of any digital assets			
	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A U.S. citizen	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Owners or holders of any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No



See [Publication 524](#), Credit for the Elderly or the Disabled for more information on totally disabled determination.



FORM 13614-C

FORM 13614-C Page 1 – Marital Status

As of December 31, 2025, what was your marital status

Never Married

Married

If married, were you married on the last day of the year

Yes

No

Divorced

Legally Separated but not Divorced

Yes

No

Widowed

Date of final decree

Date of separate maintenance decree

Year of spouse's death

POLL QUESTION 5:

**Which of the following does not require a date to be entered on Page 1-
Marital Status on Form 13614-C?**

- a) Married
- b) Divorced
- c) Legally Separated
- d) All the above





FORM 13614-C

FORM 13614-C PAGE 1 - DEPENDENT INFORMATION

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person



FORM 13614-C PAGES 1, 2, and 3 GRAY SHADED AREAS

FORM 13614-C GRAY SHADED AREAS

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
Jane Doe	12/12/2024	Daughter	12	S	Y	Y	N	N	N	N	N	Y	Y	Y



FORM 13614-C

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
None														

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
None														

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,200 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

FORM 13614-C

Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2025:	(To be completed by certified volunteer) Income to be included	Notes/Comments
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs <u>1</u>	<input checked="" type="checkbox"/> (B) W-2s # <u>1</u>	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2) # <u>No</u> ✓	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # <u>No</u> ✓	
	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ <u>No</u> ✓	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # <u>No</u>	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # <u>No</u>	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # <u>No</u>	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ <u>No</u>	
	<input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No/NA	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # <u>No</u> ✓ <input type="checkbox"/> (B) 1099-DIV # <u>No</u> ✓	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # <u>No</u> ✓	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ <u>No</u> ✓	Taxpayer never married
	Excluded from income <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No/NA	

If a question does not apply to the taxpayer, write "No", "N/A", a check mark, or other markings.

FORM 13614-C

FORM 13614-C, Page 2 - INCOME

Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2025:

(B) Wages as a part-time or full-time employee

How many jobs

(To be completed by certified volunteer) Income to be included Notes/Comments

(B) W-2s #

(B/A) Tips

(B/A) Tips (Basic when reported on W2)

(B/A) Retirement account, pension or annuity proceeds

(B/A) 1099-R (Basic when taxable amount is reported) #

(A) Qualified Charitable Distribution From 1099-R \$

(B) Disability benefits (such as payments from insurance and worker's compensation)

(B) Disability benefits on 1099-R or W-2 #

(B) Social Security or Railroad Retirement Benefits

(B) SSA-1099, RRB-1099 #

FORM 13614-C

FORM 13614-C PAGE 2 - SELF-EMPLOYMENT INCOME

<input type="checkbox"/> Income from renting personal property such as a vehicle	
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> 1099-MISC # _____
	<input type="checkbox"/> 1099-NEC # _____
	<input type="checkbox"/> 1099-K # _____
	<input type="checkbox"/> Other income reported elsewhere _____
	<input type="checkbox"/> Schedule C expenses \$ _____
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)



FORM 13614-C

FORM 13614-C – PAGE 2 - INCOME

Example 1: Taxpayer check box next to the question “Retirement account, pension or annuity proceeds”. If they have given you a Form 1099-R from an IRA distribution, ask “Is this your only distribution?”



FORM 13614-C

FORM 13614-C – PAGE 2 - INCOME Example 2

Example 2: Taxpayer checks box next to the question “Interest or dividends (bank account, bonds, etc.)”. Taxpayer provides four interest documents and states they have an additional \$50 in interest for which they didn’t receive a statement. Preparer tells quality reviewer about the \$50 but doesn’t document [Form 13614-C](#).

FORM 13614-C

FORM 13614-C PAGE 3 - EXPENSES

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2025?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Standard deduction	<input type="checkbox"/> (A) Itemized deduction
<input type="checkbox"/> (A) Medical, dental, prescription expenses		
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2025?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	

FORM 13614-C

FORM 13614-C PAGE 3 - LIFE EVENTS (NEW)

Did any of the following happen during 2025?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Other (example: purchased a new vehicle, etc.)	<input type="checkbox"/> VIN #	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	

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

FORM 13614-C

FORM 13614-C PAGE 3 - LIFE EVENTS

Did any of the following happen during 2025?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) HSA contributions	<input type="checkbox"/> (A) HSA distributions
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Other (example: purchased a new vehicle, etc.)	<input type="checkbox"/> VIN #	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2025 taxes	<input type="checkbox"/> (B) Estimated tax payments <input type="checkbox"/> (B) Last year's refund applied to this year	
<input type="checkbox"/> Brought last year's return	<input type="checkbox"/> Last year's return available	

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

FORM 13614-C

FORM 13614-C PAGE 4 - OPTIONAL INFORMATION

Page 4

Optional Information										
<p>The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.</p>										
1. Would you say you can carry on a conversation in English	<input type="checkbox"/>	Very well	<input type="checkbox"/>	Well	<input type="checkbox"/>	Not well	<input type="checkbox"/>	Not at all	<input type="checkbox"/>	Prefer not to answer
2. Would you say you can read a newspaper in English	<input type="checkbox"/>	Very well	<input type="checkbox"/>	Well	<input type="checkbox"/>	Not well	<input type="checkbox"/>	Not at all	<input type="checkbox"/>	Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/> Prefer not to answer					
4. Are you or your spouse a Veteran of the U.S. Armed Forces	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/> Prefer not to answer					
5. What is your race and/or ethnicity? <u>Select all that apply</u>	<input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.)									
6. What is your spouse's race and/or ethnicity? <u>Select all that apply</u>	<input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.)									

POLL QUESTION 6:

True or False: Taxpayers must sign the Global Carry Forward Consent Form?

- a) True
- b) False





FORM 15080

FORM 15080, CONSENT TO DISCLOSE

Form 15080 (October)	<p>Department of the Treasury - Internal Revenue Service</p> <h3>Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites</h3>
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Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

INTERVIEW PROCESS

Filing Status and Dependency Determinations



INTERVIEW PROCESS

Review Documentation



If the taxpayer has income or expenses listed on the return that do not require a source document and none were provided, notate information on Form 13614-C in Additional Notes/Comments section.

Preparing the Tax Return



QUALITY REVIEW PROCESS



QUALITY REVIEW PROCESS

Quality Review Methods

Designated Review – IRS-tax law certified volunteer is solely dedicated to reviewing tax returns prepared by other IRS-tax law certified volunteer preparers

Peer-to-Peer Review – IRS-tax law certified volunteer preparer quality reviews tax returns of another preparer



Self-Review is NOT allowed



Quality Review Process

An effective and thorough quality review process includes:

- Confirming identity and taxpayer identification numbers
- Engaging the taxpayer's participation
- Verifying all items listed in the Quality Review Checklist
- Verifying an accurately completed Form 13614-C was used
- Reviewing all supporting documentation
- Reviewing tax law references
- Advising taxpayer of their responsibility for information on the tax return

POLL QUESTION 7:

What are the accepted methods for quality reviewing a return at a VITA/TCE site?

- a) Designated Reviewer
- b) Peer-to-Peer Review
- c) Self Review
- d) A & B



QUALITY REVIEW PROCESS

Concluding the Quality Review Process





TAXPAYER COPY PRINT SET

At a minimum, sites must provide:

- Simplified Method Worksheet
- Social Security Benefits Worksheet
- Standard Deduction Worksheet for Dependents
- Qualified Dividends and Capital Gain Tax Worksheet
- EIC Worksheets
- State and Local Income Tax Refund Worksheet
- IRA Deduction Worksheet
- Student Loan Interest Deduction Worksheet

SIGNATURE REQUIREMENT



POLL QUESTION 8:

When must the taxpayer(s) be advised of their responsibility for the information listed on their tax return?

- a) During return preparation
- b) Before the Quality Review
- c) After signing the tax return
- d) Before signing the tax return



SUMMARY

In this course you learned:

- Intake, Interview and Quality review are three distinct processes
- SPEC has determined there is a direct correlation between the proper use of [Form 13614-C](#) and the preparation of an accurate tax return
- Form 13614-C is required to be fully completed for every tax return prepared at a VITA/TCE site before tax return preparation begins
- Volunteers certified in Intake/Interview and Quality Review may assist taxpayers in completing Form 13614-C
- Only IRS-tax law certified volunteers may answer taxpayers' questions related to tax law on Form 13614-C

SUMMARY

You also learned:

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

Closing

THANK YOU
FOR COMING