



Publication 5140

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 Communication (**SPEC**)



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PURPOSE

This job aid is designed to help SPEC partners 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. Form 6729-C and Form 6729-D are the forms used by relationship managers when conducting reviews at your sites to verify adherence to the QSR, Volunteer Standards of Conduct (VSC) and return accuracy. 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 this 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

Links to relevant publications, forms, schedules, and additional resource information is available 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.

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 adhering to 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 in parenthesis 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: Are all volunteers certified in Volunteer Standards of Conduct? | Answer Options |
|---|---|
| <p> All volunteers must annually certify by passing the applicable test certifications with a passing score of 80% or higher prior to performing any site related duties.</p> <p> Do not use name tags, badges, or stickers to confirm any volunteer certifications.</p> <p>Ask the coordinator to explain the process used to ensure all volunteers are certified in the Volunteer Standards of Conduct (VSC). All volunteers must be certified in Volunteer Standards of Conduct (VSC).</p> <p>Ask for a list of volunteers working at the site on the day of the review.</p> <p>You can use the Link & Learn Taxes (LLT) Certification report to verify volunteers certified through LLT.</p> <p>You must review Forms 13615, Form 13206 or a similar partner-created list containing the same information to confirm the certification levels of all the volunteers at the site on the day of review. If the partner chooses to maintain Form 13206, the partner must check the box indicating that Form 13615 is signed. At a minimum, the coordinator must be able to retrieve these forms through their main partner. The coordinator should be able to explain how they identify volunteer certification levels. Tax-Aide’s list of certified volunteers is posted in the Reviewer Toolkit on the QPO SharePoint once received from National Partnerships. The Tax-Aide volunteer listing must contain the same information that is included on Form 13206.</p> <p>If certification cannot be verified, request the partner send documentation of the information to you within two (2) business days. If the partner/coordinator does not respond or cannot provide all the information requested within the two business days, answer “<u>No – Unable to verify</u>”.</p> <p>For RSRs: Request Form 13206 or similar partner-created list when scheduling the RSR so you can review it prior to the meeting/review.</p> <p>Copies of Forms 13615, 13206, or similar listing containing the same information, should be available at the partner or site location with the required information for each volunteer to verify agreement to the VSC and certification level.</p> | <p>Yes</p> <p><u>No – Not certified</u></p> <p><u>No – Unable to verify</u></p> |

| Question 2: Are all required volunteers certified in Intake/Interview and Quality Review? | Answer Options |
|--|------------------------------------|
| <p>Ask the coordinator to explain the process they use to ensure all new and returning volunteer instructors, preparers, quality reviewers, and coordinators have completed the Intake/Interview and Quality Review Training and passed certification. Volunteer greeters, screeners, and client facilitators who assist taxpayers with completing Form 13614-C, Intake/Interview and Quality Review Sheet, must also take Intake/Interview and Quality Review Training and certify.</p> <p>Provide a description in the Comments section if you answered “No” because you were unable to verify one or more volunteer certifications.</p> | <p>Yes</p> <p><u>No</u></p> |



| Question 3: Are all volunteers who address tax law issues certified in tax law? | Answer Options |
|---|---|
| <p>Ask the coordinator to explain the process they use to ensure all new and returning volunteers who answer tax law questions, prepare or correct tax returns, and/or conduct quality reviews have the appropriate certification level for the tax return needing to be prepared. The process described by the coordinator must include how they assign tax returns to volunteers with the appropriate certification level.</p> <p>You can use the Link & Learn Taxes (LLT) Certification report to verify volunteers certified through LLT.</p> <p>You can also review Forms 13615, Form 13206 or a similar partner-created list containing the same information to confirm tax law certification. Tax-Aide’s list of certified volunteers is posted in the Reviewer Toolkit on the QPO SharePoint once received from National Partnerships.</p> <p>Tax-Aide also trains and certifies their volunteers in additional tax law topics not included in the VITA/ TCE programs tax law certification paths. These topics are included in Document 13170, Fact Sheet: Quality Site Requirements (QSR) Applicable to AARP Foundation Tax-Aide Sites for SPEC Employees. SPEC reviewers will not include returns with these topics in their return reviews.</p> | <p>Yes</p> <p><u>No – Not certified</u></p> <p><u>No – Unable to verify</u></p> |


| Question 4: Did the coordinator(s) at the site certify by passing the Site Coordinator Test? | Answer Options |
|--|------------------------------------|
| <ul style="list-style-type: none"> • All coordinators and alternate coordinators must certify by passing the Site Coordinator Test with a score of 80% or higher prior to performing any site coordinator duties. Passing the Site Coordinator Test is an annual requirement. • Identify the coordinator(s) for the site. Once the coordinator is identified, verify the coordinator certified by passing the Site Coordinator Test. | <p>Yes</p> <p><u>No</u></p> |


| Question 5: Did the site meet the components for QSR #1? | Answer Options |
|---|------------------------------------|
| <p>This is the measurement question.</p> <p>Answer “Yes” if you:</p> <ul style="list-style-type: none"> • Verified all volunteers were certified in VSC (Q1), AND • Verified all required volunteers completed Intake/Interview and Quality Review certification (Q2), AND • Confirmed all volunteers who address tax issues are certified in tax law (Q3), AND • Confirmed coordinator and alternate coordinators certified by passing the Site Coordinator Test (Q4). | <p>Yes</p> <p><u>No</u></p> |


| Question 6: Are all volunteers certified using Link & Learn Taxes? | Answer Options |
|--|------------------------------------|
| <p>Ask the coordinator to explain the process used to ensure all volunteers certified using Link & Learn Taxes (LLT).</p> <p>You can use the Link & Learn Taxes Certification report to verify volunteers certified through LLT.</p> | <p>Yes</p> <p><u>No</u></p> |

QSR #2: Intake/Interview and Quality Review Process

| Question 7: Are all volunteers using correct Intake/Interview and Quality Review Processes? | Answer Options |
|---|--|
| <p>Ask the coordinator to explain their process from the time a taxpayer walks in the door until they leave with their completed tax return. Confirm the explanation includes:</p> <ul style="list-style-type: none"> • Verifying the taxpayer and spouse’s identity using original photo identification and taxpayer identification numbers (TIN) for everyone named on the return using appropriate source documents (see QSR #3). • An interview with the taxpayer using Form 13614-C that includes reviewing entries on Form 13614-C with the taxpayer, ensuring unmarked questions are discussed and marked “No”, “N/A”, have a check mark or other comments if they do not apply. Update Form 13614-C with additional information obtained during the return preparation process. • The use of a designated reviewer or a peer-to-peer reviewer for all returns prepared at the site. • The taxpayer’s participation in the tax preparation and quality review processes. • The tax return signature process including advising taxpayers of their responsibility for the information on the tax return under penalty of perjury, signing Form 8879 or Form 1040 for paper tax returns, and providing a paper copy of the return to taxpayer. <p>Answer “No – Not Using Form 14446, Virtual VITA/TCE Taxpayer Consent,” if the Virtual VITA/TCE Site is not using Form 14446 when required.</p> <p>Answer “No – Incomplete or unapproved quality review process” if any incorrect tax return is identified.</p> <p>Answer “No – Other” when more than one ‘No’ answer applies. Indicate in Comments section what components the site failed.</p> <p> <i>If Form 13614-C is incomplete but the site is using the form AND the returns are correct, mark an error “No” under Q10 NOT Q7.</i></p> <p>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 “2025 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.</p> <p>Prior year returns must be prepared using the latest revision of Form 13614-C. Preparer and quality reviewer must both review the Form 13614-C revision for the prior year tax return being prepared. Ask questions pertaining to tax law provisions applicable for that year that may no longer be relevant for the current tax year.</p> <p>Ask the coordinator to explain when/how volunteers advise taxpayers of their responsibility for the accuracy of information shown on their tax return. This must be done after the quality review process, but before the taxpayer signs and dates either Form 8879, IRS e-file Signature Authorization, or the tax return.</p> <p>Volunteers must advise the taxpayer that they are ultimately responsible for the accuracy of the information shown on the return and explain that by signing and dating either Form 8879 or the tax return, the taxpayer(s) has confirmed that the information is accurate.</p> <p>If the coordinator does not include these steps when describing their process, discuss the steps with them.</p> <p>QSR #2 will be MET unless the return is incorrect or there is an error for Q8 or Q9.</p> <p> <i>If the site is not confirming taxpayers’ identities and/or SSN/TIN, the site will miss QSR #3, not QSR #2.</i></p> | <p>Yes</p> <p><u>No – Not using Form 13614-C</u></p> <p><u>No – Not interviewing the taxpayer</u></p> <p><u>No – Not using Form 14446 (Virtual Site)</u></p> <p><u>No – Does not quality review all returns</u></p> <p><u>No – Incomplete or unapproved quality review process</u></p> <p><u>No – Does not advise taxpayers of their responsibility for the information on their return</u></p> <p><u>No – Other</u></p> |

| Question 8: Is there a process which ensures returns are within scope and volunteer preparers and quality reviewers are assigned returns at their certification level? | Answer Options |
|---|--|
| <p>Ask the coordinator to explain how they ensure volunteers and quality reviewers have the certification level needed for the returns they prepare and/or quality review.</p> <p>All out-of-scope issues should be identified early in the return preparation process. Describe all out-of-scope issues in the Comments section.</p> <p>Reminder: Volunteers certified with the Federal Tax Law Update Test for Circular 230 Professionals, may prepare all tax returns within the scope of the VITA/TCE program.</p> <p>Answer “No – Other” if the site does not have a process for identifying out-of-scope returns AND does not have a process for ensuring volunteers and quality reviewers are only preparing returns that are within their certification level.</p> <p> <i>When more than one “No” answer applies, indicate in the Comments section what components of QSR #2 the site failed.</i></p> | <p>Yes</p> <p><u>No – Not identifying out-of-scope issues</u></p> <p><u>No – Not identifying preparer/return certification levels</u></p> <p><u>No – Not identifying reviewer/return certification levels</u></p> <p><u>No – Other</u></p> |


| Question 9: Did the site meet the components for QSR #2? | Answer Options |
|---|------------------------------------|
| <p>This is the measurement question.</p> <p> <i>Do not include returns with additional Tax-Aide in-scope topics in your return reviews.</i></p> <p>Answer “Yes” if you confirmed:</p> <ul style="list-style-type: none"> • The site followed all the necessary steps for correct intake, interview and quality review processes (Q7), AND • The site has a process to ensure returns are within scope and assigned to volunteers who have the appropriate certification level(Q8), AND • The site advises taxpayers of their responsibility for the accuracy of the information shown on their return (Q7), AND • All reviewed tax returns are correct. <p>Answer “No” if you confirmed site prepared incorrect return.</p> <p>Answer “No” if the site is not using correct intake, interview and quality review processes:</p> <ul style="list-style-type: none"> • Not using Form 13614-C. • Not interviewing the taxpayer. • Not using Form 14446 at Virtual VITA/TCE sites. • Not quality reviewing all tax returns. • Using an unapproved Quality Review Process. • Preparing incorrect returns at the site. • Not advising taxpayers of their responsibility regarding the accuracy of the information shown on their return. <p>References:</p> <ul style="list-style-type: none"> • Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust • Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook • Document 13170, Fact Sheet: Quality Site Requirements (QSR) Applicable to AARP Foundation Tax-Aide Sites for SPEC Employees • VITA/TCE Volunteer Site Scope and Referral Chart in Publication 4012 | <p>Yes</p> <p><u>No</u></p> |

| Question 10: During the return reviews, were all Forms 13614-C you reviewed complete? | Answer Options |
|--|--|
| <p>Review Forms 13614-C once they have completed the quality review process. Look for the following:</p> <ul style="list-style-type: none"> • All questions are answered accurately. • The checked boxes on pages 2 and 3 are correct. Any box incorrectly checked must be erased or marked out. Any box that should be checked, must be corrected after discussion with the taxpayer. • Supporting documentation matches Form 13614-C and the tax return. • Updates and notes on the right side of pages 2 and 3. Additional space for preparer notes is on page 5. <p>Answer “Yes” if the Forms 13614-C you reviewed were complete.</p> <p>Answer “Yes – Completed and corrected” if you reviewed any Forms 13614-C that were incomplete and/or had errors but the site completed and corrected them before beginning the QSS return review.</p> <p>Answer “No” if the Forms 13614-C you reviewed were incomplete. Notate in Comments section which return review(s) had incomplete Form 13614-C.</p> <p>Look at Form 6729-R, QSS Return Review Sheet. If you answered Q1 “No”, then answer “No” to this question.</p> <p> Answer “No” if there is an incorrect return.</p> | <p>Yes</p> <p>Yes – Completed and corrected</p> <p><u>No</u></p> |

Quality Site Requirement #3: Confirming Photo Identification and Taxpayer Identification Number (TIN)

| <p>Question 11: Are all volunteers using photo identification to confirm the identity of the taxpayer (and spouse, if married filing jointly) and taxpayer identification numbers (TIN) for everyone listed on the return? (Tell me about the process used to confirm taxpayer identity and TIN.)</p> | <p>Answer Options</p> |
|---|--|
| <p>Ask the coordinator to explain the process used to confirm taxpayer identities and taxpayer identification numbers (TIN) using appropriate documentation.</p> <p>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 (SSA) 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.</p> <p>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.</p> <p>ITIN Expiration:</p> <p>Remember, 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. For more information on ITIN expiration and renewals see Individual Taxpayer Identification Number on IRS.gov.</p> <p>Exception for validating identity and/or the taxpayer identification numbers:</p> <ul style="list-style-type: none"> • 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 or TIN documentation under extreme circumstances. Exceptions for providing the required documentation should not be the normal practice at the site. <p>This is the measurement question for QSR #3</p> <p>If you answered: “Yes” the site met this QSR.</p> <p>If you answered: “No” the site did not meet this QSR.</p> | <p>Yes – Photo IDs checked or exception applies</p> <p><u>No – Not reviewing photo identification</u></p> <p><u>No – Spouse/ Taxpayer not present/No Power of Attorney</u></p> <p><u>No – Not confirming taxpayer identification number</u></p> <p><u>No – Other (use if more than one “No” applies)</u></p> |


Quality Site Requirement #4: Reference Materials

| Question 12: Are all required reference materials available at the site (electronic or paper)? (Tell me what reference materials you have at the site.) | Answer Options |
|--|---|
| <p>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.</p> <p> <i>These publications are also available on IRS.gov or in the TaxSlayer Navigation bar under VITA/TCE Publications and User Guides when signed into the TaxSlayer software</i></p> <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No – Publication 4012 not available</u></p> <p><u>No – Publication 17 not available</u></p> <p><u>No – Publication 4299 not available</u></p> <p><u>No – Volunteer Tax Alerts/Quality Site Requirements Alerts/CyberTax Alerts not available</u></p> <p><u>No – Other (use if more than one “No” applies)</u></p> |

| Question 13: 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 |
|--|------------------------------------|
| <ul style="list-style-type: none"> • Coordinators are required to have a process to ensure all Quality Site Requirement Alerts (QSRA) and Volunteer Tax Alerts (VTA) (Tax-Aide CyberTax Messages for Tax-Aide sites), have been distributed and discussed with all volunteers within seven (7) business days of issuance. • Ask the coordinator to explain how they access reference materials and their process for sharing QSRAs and VTAs with volunteers. • QSRAs/VTAs 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. <p>Answer “Yes” if the review is conducted prior to any alerts being issued.</p> | <p>Yes</p> <p><u>No</u></p> |

Quality Site Requirement #5: Volunteer Agreement


| Question 14: 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 about the process for securing signed volunteer agreements.) | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • By signing the form, the volunteer indicates they read and understand the agreement and agree that they will adhere to the Volunteer Standards of Conduct (VSC) as stated on Form 13615. • 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 listing 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 Continuing Education (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. <p>If you answer “No” to this question, you MUST answer "No" to question 16.</p> | <p>Yes</p> <p><u>No – Unable to verify</u></p> <p><u>No – Not signed/ dated by volunteer or approving official</u></p> <p><u>No – Form 13206 does not certify Forms 13615 validation</u></p> <p><u>No – Not requiring government issued photo ID</u></p> <p><u>No – Other</u></p> |

| Question 15: Were any violations to the Volunteer Standards of Conduct (VSC) identified? | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • 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. <p> <i>If more than one standard was violated, check the box for the most egregious violation.</i></p> <ul style="list-style-type: none"> • 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 ts.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. <p>If you answer “Yes” to this question, you MUST answer “No” to question 16</p> | <p>No violations identified</p> <p><u>Yes – Violation to VSC #1 - Follow all Quality Site Requirements (QSR).</u></p> <p><u>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.</u></p> <p><u>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.</u></p> <p><u>Yes – Violation to VSC #4 - Do not knowingly prepare false returns.</u></p> <p><u>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.</u></p> <p><u>Yes – Violation to VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.</u></p> |


| Question 16: Did the site meet the components for QSR #5? | Answer Options |
|--|-----------------------------|
| <p>Review your answers to questions 14 and 15 to answer this measurement question.</p> <p>Answer “Yes” if:</p> <ul style="list-style-type: none"> • 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. <p>Answer “No” if:</p> <ul style="list-style-type: none"> • 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 <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No</u></p> |

| | |
|--|------------------------------|
| <p>Question 17: Is the latest revision of Publication 4836, VITA/TCE Free Tax Programs (VolTax), available to all taxpayers who seek services at the site? (Tell me about your process for ensuring volunteers and taxpayers know how to report unethical issues.)</p> | <p>Answer Options</p> |
| <p>Publication 4836 is only available in an electronic format. It is available for download from www.irs.gov or the Site Coordinator Corner for partners and coordinators.</p> <ul style="list-style-type: none"> • Confirm the latest revision of Publication 4836, 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 D-143 poster, which includes all required SPEC language, including the VolTax external referral information. Tax-Aide sites will not use Publication 4836. | <p>Yes</p> <p><u>No</u></p> |


Quality Site Requirement #6: Timely Filing of Tax Returns

| | |
|---|--|
| <p>Question 18: Are timely filing requirements met after securing taxpayer consent? (Talk about your process for transmitting returns, obtaining acknowledgements, and correcting rejects. Tell me about the site's process to have taxpayers sign their tax return.)</p> | <p>Answer Options</p> |
| <p>Ask the coordinator to explain the process used to:</p> <ul style="list-style-type: none"> • Transmit tax returns (within 3 calendar days) • Retrieve acknowledgements (within 48 hours of transmission) • Notify a taxpayer if a reject cannot be corrected (attempted within 24 hours) <p>Ask the coordinator to explain how the site handles Form 8879, IRS e-file Signature Authorization. The process explained should include:</p> <ul style="list-style-type: none"> • Volunteers advising taxpayers of their responsibility, under penalty of perjury, for the accuracy of the information shown on their tax return. • The taxpayer is asked to sign Form 8879 prior to the return being transmitted; and • The signed Form 8879 is given to the taxpayer with a copy of their tax return. <p>Ask the coordinator to explain how the site handles e-filing of extensions (if applicable). The coordinator should explain, to e-file the Form 4868, Application for Automatic Extension to File US Individual Income Tax Return, on behalf of the taxpayer, a Form 8878, IRS E-file Signature Authorization for the Form 4868 or Form 2350 MUST be signed prior to the e-filing of the Form 4868.</p> <p>Answer <u>"No – Not transmitting timely"</u> if the site is waiting more than three calendar days to submit the completed return once the site has all necessary tax documents. Sites must not stockpile taxpayer returns or tax documents (e.g., W-2, 1099, SSN card, government ID, etc.) used to prepare tax returns.</p> <p> <i>Select the answer option "Yes" if the site is preparing only paper returns.</i></p> <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No – Not transmitting timely</u></p> <p><u>No – Form 8879 not signed</u></p> <p><u>No – Not retrieving acknowledgments timely</u></p> <p><u>No – Not notifying taxpayers of rejects timely</u></p> <p><u>No – Form 8879 not signed prior to e-filing Form 4868</u></p> <p><u>No – Other (Use if more than one "No" applies)</u></p> |

Quality Site Requirement #7: Civil Rights

| Question 19: Is a current Civil Rights poster made available to all taxpayers who seek services at the site? (Talk about your process for ensuring volunteers and taxpayers know how to report Civil Rights issues identified at your site.) | Answer Options |
|---|------------------------------------|
| <p>Confirm the site is displaying at the first point of contact between the taxpayer and volunteer, a current revision of:</p> <ul style="list-style-type: none"> • Publication 4053 (en-sp) Your Civil Rights are Protected Poster for IRS Assisted Programs (VITA/TCE/ LITC) (English & Spanish Version). • Publication 4454, Your Civil Rights Are Protected, is an optional use product that can also be used at volunteer sites if tax preparation services cannot be offered or if a taxpayer requests Civil Rights information in writing. Answer "Yes" if the site is using this publication. • When reviewing 100% virtual sites, ensure the poster was made available to all taxpayers seeking services. • Ensure all required posters have the latest revision date. • Tax-Aide sites will use their current D143 poster, which includes the updated Civil Rights language required for all free tax preparation sites. • Tax-Aide will also use Publication 4053 in various languages as needed at an individual Tax-Aide site. <p> <i>Publication 4053 is available in multiple languages. The site should use the appropriate language version that best reflects the taxpayers served in addition to Publication 4053 (en-sp) when appropriate.</i></p> <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No</u></p> |

Quality Site Requirement #8: Correct Site Identification Number (SIDN)

| Question 20: Is the site using the correct site identification number (SIDN)? (What site identification number (SIDN) are you using?) | Answer Options |
|---|------------------------------------|
| <ul style="list-style-type: none"> • Confirm the site is using the correct SIDN by asking the coordinator to provide the SIDN being used at the site and review the SIDN shown on the tax return. The SIDN will appear in the preparer tax identification number (PTIN box) in the signature section of the return. • If you identify an incorrect SIDN, request that the coordinator correct the SIDN in the TaxSlayer Pro Office Set-up and ensure that all preparers have the correct SIDN included in their profile. 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> <i>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.</i></p> <ul style="list-style-type: none"> • See Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for information on the correct SIDN to be used at Virtual VITA/TCE sites. <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No</u></p> |

Quality Site Requirement #9: Correct Electronic Filing Identification Number (EFIN)


| Question 21: Is the site using the correct electronic filing identification number (EFIN)? (What electronic filing identification number (EFIN) are you using?) | Answer Options |
|--|-----------------------------|
| <ul style="list-style-type: none"> • 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. • 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. • For information on the correct EFIN to be used at Virtual VITA/TCE sites, see Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators. <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No</u></p> |

Quality Site Requirement #10: Security, Privacy, and Confidentiality


| Question 22: Are the site's computers and internet connection encrypted and password protected? (Tell me about measures taken to password protect computers and internet connections.) | Answer Options |
|---|---|
| <p>Have the coordinator explain the site's policy for computer and internet passwords.</p> <p>Use the answer options:</p> <ul style="list-style-type: none"> • Answer "<u>No – Computers without passwords</u>" if equipment is not properly secured with passwords. • Answer "No Internet not secure" if the internet connection is not encrypted and password protected. • Answer "<u>No – Other</u>" if more than one answer applies and use the "Comments" to provide an explanation. <p>If you answer "No" to this question, you MUST answer "No" to question 26.</p> | <p>Yes</p> <p><u>No – Computers without passwords</u></p> <p><u>No – Internet not secure</u></p> <p><u>No – Other</u></p> |


| Question 23: Are adequate security measures taken to protect computers, printers and all other equipment during and after site operating hours? (Tell me about measures taken to protect computers and all equipment used by the site.) | Answer Options |
|--|-----------------------------|
| <p>Ask the coordinator to explain the steps taken to protect computers, printers, and all equipment.</p> <p>Use the answer options:</p> <ul style="list-style-type: none"> • Answer "Yes" if security measures are adequate and meet the guidelines provided in Publication 4299, Privacy Confidentiality, and Civil Rights – A Public Trust. • Select "No" answer to indicate additional security measures needed. <p>If you answer "No" to this question, you MUST answer "No" to question 26.</p> | <p>Yes</p> <p><u>No</u></p> |

| | |
|--|--|
| <p>Question 24: Does the site protect, safely store and properly dispose of personally identifiable information (PII)? (Talk about the process you use to protect, store and dispose of taxpayer data). Document site response in the "Comments" section.</p> | <p>Answer Options</p> |
| <ul style="list-style-type: none"> • 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. If so, how do they store it? • Ask the coordinator how they dispose of sensitive information, including PII. <p>Answer "No – Other" if more than one negative answer applies and use the "Comments" to provide an explanation.</p> <p>If you answer "No" to this question, you MUST answer "No" to question 26.</p> | <p>Yes</p> <p><u>No – PII not protected</u></p> <p><u>No – PII not properly disposed</u></p> <p><u>No – Other</u></p> |

| | |
|--|--|
| <p>Question 25: If Section 7216 is applicable, are consent notices obtained and properly secured? (Do you or your partner collect taxpayer information which is used for anything other than preparing tax returns? If yes, talk about how consents and denials of use and disclosure notices are handled.)</p> | <p>Answer Options</p> |
| <ul style="list-style-type: none"> • 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, Publication 5683, and the TaxSlayer User Manual for a definition and explanation of a Relational EFIN, Use and Disclose Consents, and Global Carry Forward Consents. Answer N/A, if taxpayer information is not used for purposes other than return preparation or consent notices are not required based on an exception. <p> <i>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.</i></p> <p>If you answer "No" to this question, you MUST answer "No" to question 26.</p> | <p>Yes – Consent notices are properly secured</p> <p>N/A – Consent notices are not required</p> <p><u>No – Consent notices are not properly secured</u></p> |

| | |
|--|------------------------------------|
| <p>Question 26: Did the site meet the components for QSR #10?</p> | <p>Answer Options</p> |
| <p>Answer "Yes" if the site is ensuring all the following:</p> <ul style="list-style-type: none"> • Secures all computers and internet connections with encryption and passwords (Q22) • Takes adequate security measures to protect equipment (Q23) • Properly protects PII (Q24) • Properly secures Section 7216 consent notices, if applicable (Q25). <p>If you answered "No" to any of these questions, you MUST answer "No" to question 26.</p> <p>This is the measurement question.</p> | <p>Yes</p> <p><u>No</u></p> |

| Question 27: Does the site use the tax software features to generally limit volunteer access to tax returns? (Talk about the processes used to limit volunteer access to tax returns in the tax software.) | Answer Options |
|--|-----------------------------|
| <ul style="list-style-type: none"> • Have the coordinator explain how they identify everyone who assisted in a tax return's preparation process and how they limit access to the software. • For sites using TaxSlayer, request the coordinator provide the Username Report and review to determine the security roles assigned to volunteers 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. Refer to the TaxSlayer Pro Online User Guide for the Username report and Assigned Security Roles and Permissions.  Ask the coordinator to explain why volunteers are listed as Admin or Superusers. <p>Answer "Yes" if the site has limited volunteers with Admin/Superuser roles.</p> <p>Answer "No" if the site allows volunteers unnecessary access and explain the reason why in the "Comments".</p> | <p>Yes</p> <p><u>No</u></p> |

| Question 28: Do all volunteers identify themselves to the taxpayers they assist? (Tell me about your site's process for volunteers identifying themselves to taxpayers.) | Answer Options |
|--|-----------------------------|
| <ul style="list-style-type: none"> • Confirm all volunteers are identified. Virtual sites can use electronic means to provide the volunteer's name to the taxpayers. At a minimum, this identification must include the full first name and first letter of the volunteer's last name. Volunteers at in-person sites must wear or display name identification, including work identification badges, IRS name badges, and Tax-Aide name badges. • The coordinator should explain the process used to identify volunteers to the taxpayers they serve. • If one or more volunteers are not wearing/displaying their name, have the coordinator explain the process used to identify volunteers to the taxpayers they serve.  Name tags, badges, and stickers are not used to confirm volunteer certification <p>If all volunteers are identifying themselves to the taxpayers they are assisting, answer "Yes". If not, answer "No".</p> | <p>Yes</p> <p><u>No</u></p> |

Site Operations

| Question 29: Is the site operating information in SPECTRM correct? (What are your site operating days and hours?) | Answer Options |
|---|-----------------------------|
| <ul style="list-style-type: none"> • 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. | <p>Yes</p> <p><u>No</u></p> |

Remarks Section

Include any general comments and/or required comments if there was insufficient space in an individual question's Comment field.

Adherence to Quality Site Requirements

| Question 30: 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: 5, 9, 11, 12, 16, 18, 19, 20, 21, 26 | |

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. The SIDN is on Form 1040, page 2, in the signature area, in the PTIN box (Preparer Tax Identification Number). The EFIN is on Form 8879, IRS e-file Signature Authorization, Part III, ERO's EFIN/PIN (first six numbers).
- Verify the accuracy of the tax 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 tax return, you are:

- Evaluating the accuracy of the return, and
- Looking for ways to improve the quality of the volunteer tax 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 that apply to the taxpayer have been answered. Preparer must complete the gray shaded areas on the form titled "To be completed by certified volunteer" during interview with taxpayer. If a question does not apply to the taxpayer, preparer should write "No", "N/A", a check mark, or other comments next to the question. This will indicate that the question does not apply but has been discussed with the taxpayer. Verify 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 on Form 6729-C that correspond with the Form 1040, U.S. Individual Income Tax Return. 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 process, during the site review.

Quality

| Question 1: Was Form 13614-C, Intake/Interview and Quality Review Sheet, completed and corrected, if necessary? | Answer Options |
|--|--|
| <p>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.</p> <p>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.</p> <p>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.</p> <p>If Form 13614-C was incomplete or not used, follow these directions:</p> <ul style="list-style-type: none"> • 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." <p>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.</p> <p>You should conduct the return review even if the return did not go through a quality review process.</p> <p>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.</p> <p>Volunteers use the current year Form 13614-C for preparation of prior year returns. Volunteers have access to prior year Forms 13614-C for reference purposes on IRS.gov.</p> <p>A "No" to this answer does not automatically cause Question #9 on Form 6729-D, VITA/TCE Site Review Sheet, to be "No".</p> | <p>Yes</p> <p><u>No</u></p> <p>Include in the "Comments" section what part of Form 13614-C was incomplete or not corrected.</p> |

| Question 2: What is the certification level needed for this return? | Answer Options |
|---|---|
| <ul style="list-style-type: none"> • Refer to Publication 4012 "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. | <p>Basic</p> <p>Advanced</p> <p>Military</p> <p><u>Specialty</u></p> |

| Question 3: Were both the tax preparer and quality reviewer certified at the level required to prepare and review this return? | Answer Options |
|--|---|
| <p>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.</p> <p>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).</p> <p>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 needed.</p> <p>The information gathered from this question is used to help answer Question 8 on Form 6729-D.</p> | <p>Yes – Both were certified at the level needed</p> <p><u>No – Preparer was not certified at the level needed</u></p> <p><u>No – Quality reviewer was not certified at the level needed</u></p> <p><u>No – Neither were certified at the level needed</u></p> <p><u>No – Other</u></p> |

 *Tip for Quality Review Print Set: When using the Quality Review print set, one of the first pages that prints is a summary page. From this page you can quickly verify the accuracy of name(s) spelling, TIN, address, birth dates and filing status. This is a quick method of verifying the information on Form 13614-C and supporting documents was entered correctly into the tax preparation software. The summary page also lists all the forms and schedules included with the return, which is helpful to know as you begin your review*

Entity

| Question 4: Are all names on the return correct? | Answer Options |
|---|------------------------------------|
| <ul style="list-style-type: none"> • Use the Social Security card, or other approved documentation, to verify the accuracy of the names of the taxpayer(s), dependent(s), and/or qualifying child(ren). • See Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust, for approved documentation for verifying names. | <p>Yes</p> <p><u>No</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</p> <p><u>No</u></p> |

| Question 6: Are all SSN/ITINs on the return correct? | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • Use the Social Security card, or other approved documentation, to verify the accuracy of the taxpayer identification numbers (TIN). Individual taxpayer identification number (ITIN) letters or cards must be used for verification for those without Social Security numbers (SSN). • See Pub 4299 for approved documentation for TIN verification. • Choose option "N/A" if W-7 Application will be attached. <p>ITIN Expiration:</p> <p>Remember, some ITINs will expire because of the PATH legislation. If the ITIN is one that will automatically expire because it hasn't been used, make sure the volunteer explained to the taxpayer how to renew the ITIN. For more information on ITIN expiration and renewals see Individual Taxpayer Identification Number on IRS.gov.</p> <p>Use "N/A" when the other answer options do not apply. Include a comment explaining the error(s).</p> <p>Do not use any personally identifiable information (PII) when commenting on an incorrect SSN or ITIN. For example, the correct way to make an SSN or ITIN comment: "Volunteer transposed two numbers in the SSN". You should never place the SSN or ITIN numbers in the "Comments" section.</p> | <p>Yes</p> <p>No</p> <p>N/A</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>Other</p> |

| Question 8: Is the filing status on the return correct? | Answer Options |
|---|---|
| <p>Does Form 13614-C support the filing status shown on the return? Remember this pertains to the initial return reviewed.</p> <p>Review Form 13614-C. Publication 4012, Tab B, has a detailed Filing Status - Decision Tree. Refer to Publication 17 for unusual or complex issues.</p> <p>Verify the filing status determination is the most advantageous for the taxpayer.</p> | <p>Yes – Filing Status Correct</p> <p><u>No – Should be Single</u></p> <p><u>No – Should be MFJ</u></p> <p><u>No – Should be MFS</u></p> <p><u>No – Should be HOH</u></p> <p><u>No – Should be QSS</u></p> <p><u>No – Other</u></p> |

Dependents

| Question 9: Is the taxpayer (and spouse, if married filing jointly) identified correctly as a dependent of someone else? | Answer Options |
|---|---|
| <ul style="list-style-type: none"> • Look at Form 1040, page 1, Standard Deduction section boxes “Someone can claim: You as a dependent” and, if applicable “Someone can claim: Your spouse as a dependent”. Review page 1 of Form 13614-C, just above the list of dependents. Is the box(es) on Form 1040 correctly checked or correctly left unchecked? • Even though there is no longer a personal exemption, it is still important to correctly identify when a taxpayer or spouse can be claimed by someone else. The standard deduction for the taxpayer (and spouse, if married filing jointly) can be limited and the taxpayer(s) erroneously claiming themselves can have a negative effect on another taxpayer’s return. • For example, a college student who can be claimed by their parents. If the student files a return to recover federal tax withheld and does not mark the box "Someone can claim: You as a dependent", the parents, who can rightfully claim the student as a dependent, will end up with a rejected return because the student filed and didn't identify themselves as a dependent of someone else. • When the 13614-C shows a young adult that is a full-time student, verify whether the taxpayer can be claimed as a dependent by a parent/guardian. Also, double check taxpayers with low income who live with family members. • See Publication 4012, Tab C, for more information. <p>Use “<u>No – Other</u>” when the other answer options do not apply.</p> <p>Use “N/A – Taxpayer (and spouse, if married filing jointly) cannot be claimed as a dependent by someone” when the taxpayer (and spouse, if married filing jointly) cannot be claimed by someone and is not claimed.</p> | <p>Yes – Someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent and identified correctly</p> <p><u>No – Failed to identify that someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent</u></p> <p><u>No – Erroneously identified that someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent</u></p> <p><u>No – Other N/A - Taxpayer (and spouse, if married filing jointly) cannot be claimed as a dependent by someone else</u></p> |

| Question 10: Are dependents identified correctly? | Answer Options |
|--|---|
| <p>Are all the persons listed as dependents on the return eligible as a qualifying child or qualifying relative?</p> <p>Look at dependents section of Form 13614-C. If potential dependents are listed, ensure the volunteer completed the gray section titled "To be completed by certified Volunteer." 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.</p> <p>Use the Tables in Publications 4012, Tab C, to make the dependency determinations. Publication 17 can be useful for unusual and complex issues.</p> | <p>Yes – Dependents correct</p> <p><u>No – Claiming ineligible person</u></p> <p><u>No – Failed to claim eligible person</u></p> <p><u>No – Other</u></p> <p>N/A – Not eligible to claim dependents and none claimed</p> |

Income


| Question 11: Are Form W-2 and other income (Form 1040, lines 1a-i) correct? | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • Generally, wages are reported on Form W-2. • Look at Form 1040, page 1, line 1z and Form 13614-C, page 2. Compare the wage amount on Form 1040 with the source documents and the answers to the questions on Form 13614-C. Does the number of jobs listed on Form 13614-C match the number of W-2(s) on hand? Should other income not listed on a W-2 (tips, scholarships, etc.) be included on line 1z? • 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. Are all the W-2s input? • Form 1099-R, box 7 (Distribution Code) with a code 3 indicates disability income. If the taxpayer is under the retirement age set by the employer, should the income be reported on Form 1040, line 1? • Refer volunteers/taxpayers to Publication 17 for procedures for non-receipt of W-2(s) and substitute W-2(s). • See Publication 4012 for information on how to report income for Household Employees who may not have received a W-2. • Provide a description of the error when answering with a "No". For example, "W-2 overlooked, therefore wages understated", or "Data entry error entering wage amount into the software, therefore wage amount incorrect". | <p>Yes</p> <p><u>No</u></p> <p>N/A – No Form W-2 or other income and none claimed</p> |

| Question 12: Are interest and dividends (Form 1040, line 2b and 3b) correct? | Answer Options |
|--|---|
| <ul style="list-style-type: none"> • Look at Form 1040, page 1, lines 2b and 3b and compare them to the answer the taxpayer provided on Form 13614-C, page 2. If the taxpayer checked the box on Form 13614-C for interest 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 Form 1040 to check. • Many brokers will issue combined statements. Review the broker combined statement for the areas indicated as Forms 1099-INT and 1099-DIV, Dividends and Distributions. They are usually identified in sub-headings. • Remember, interest does not always have a source document. If there is no source document, then there should be a note on Form 13614-C identifying the amount that was determined based on oral testimony from the taxpayer. • Provide a description of the error when answering with a "No". For example, "1099-DIV was overlooked on the brokerage statement. Dividends were not reported". • Use "No – Other" when the other answer options don't apply or both interest and dividend were incorrect. Describe each of the errors. | <p>Yes – Interest and/or dividends correct</p> <p><u>No – Interest income is incorrect</u></p> <p><u>No – Dividend income is incorrect</u></p> <p><u>No – Other</u></p> <p>N/A – No interest or dividend income and none claimed</p> |

| Question 13: Are IRA, pension and annuity income (Form 1040, lines 4b and 5b) correct? | Answer Options |
|--|---|
| <ul style="list-style-type: none"> • Look at Form 1040, lines 4b and 5b and compare it to the answers the taxpayer provided on Form 13614-C, page 2, Retirement account, pension or annuity proceeds. • If the taxpayer marked 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). • If the taxpayer has for retirement payments from an IRA, there should be an entry on Form 1040, line 4a and most likely 4b also generally 4b. Is the IRA/SEP/SIMPLE box checked next to box 7? • Using the Quality Review print set, compare the Form 1099-Rs that were input in the software with the paper source documents. Verify the correct distribution code is entered in box 7. Understanding what the code means will tell 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 reported on Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. • If the taxable amount is not included on the original Form 1099-R, (box 2 is blank on the source document) but the TaxSlayer copy shows a taxable amount in box 2, 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). • Has the taxpayer recaptured all their contributions, making the full distribution taxable? • When applicable, using the Quality Review print set, review the Form 1099-R Simplified Method Worksheet to verify: <ul style="list-style-type: none"> ◦ Age at retirement of the taxpayer (and spouse, if married filing jointly) ◦ Number of months retirement benefits received, and ◦ Are there survivor benefits • Refer volunteers and taxpayers to Publication 17 for procedures for non-receipt of Form(s) 1099-R. <p>Provide a description of the error when using "No". For example, "Simplified Method should have been used to calculate the taxable portion of pension. Full amount of distribution was entered instead".</p> | <p>Yes</p> <p><u>No</u></p> <p>N/A – No IRA, pension or annuity income and none claimed.</p> |


| Question 14: Is income from Social Security benefits (Form 1040, line 6b) correct? | Answer Options |
|---|---|
| <ul style="list-style-type: none"> • Look at Form 1040, line 6b and compare it to the answer the taxpayer provided on Form 13614-C, page 2. If the taxpayer checked the question on Form 13614-C they should have a Form SSA-1099 from the Social Security Administration as a source document. • Often our clients will only have a portion of Social Security benefits that are taxable. Check both line 6a and 6b. Line 6a should match the amount in box 5 of 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. <p>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".</p> | <p>Yes</p> <p>No</p> <p>N/A – No Social Security benefits and none claimed</p> |


| Question 15: Are capital gains or losses (Form 1040, line 7) correct? | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • There are several forms to look at when reviewing capital gains. Form 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, page 2 and see if "Sale of stocks, bonds or real estate" is checked. If checked, verify the amounts by reviewing the source documents (Forms 1099-B) and comparing to the input documents. Brokerage statements usually break Forms 1099-B out to show the Long and Short-term gains/losses. In addition, the brokerage statements most often show which check box on Form 8949 each transaction should be reported under. • There are instances when 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 Schedule D or Form 8949. • Sometimes the taxpayer has their own records. In this situation it can get a little tricky. Compare the taxpayer's records with the entries on Forms 8949. Does everything match? • Capital gains/losses can be time consuming and complex to review. Take extra time and verify each transaction on Forms 8949. <p>The "No" answer option requires a description of the error in the "Comments" section.</p> | <p>Yes</p> <p>No</p> <p>N/A – No capital gains or losses and none claimed</p> |

 *Schedule 1, Additional Income: Look at Form 1040, line 8. If there is an amount in the box following "Other income from Schedule 1, line 10" you will need to review the Schedule 1, included in the Quality Review print set. The top portion of Schedule 1 contains the additional income that does not have a dedicated line on Form 1040 itself. Some line items on Schedule 1 flow from another input form or schedule (such as Form 8889, Schedules C and E). Schedules C and E. The additional income from Schedule 1 is totaled on line 10 which flows to Form 1040, line 8. Review the additional income line items on Schedule 1, and if necessary, drill down to the schedule or form that shows the data that was input in the software. The Quality Review print set has a summary page that lists all the forms and schedules that are included with the tax return.*

| Question 16: Is business income (Sch 1, line 3) correct? | Answer Options |
|---|---|
| <ul style="list-style-type: none"> • For business income look at Form 13614-C to see if "Payments for contract or self-employment work" is marked for potential self-employment income. Volunteer tax preparer will ask taxpayer questions to see if they have any Schedule C 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 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: <ul style="list-style-type: none"> ◦ 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 • Refer volunteers to Publication 4012 for Schedule C scope limitations. <p>All "No" answer options require an explanation of the error with a comment. For example, "Car expenses were overstated because commuting miles were included".</p> <p>Use "No – Other" when the other answer options do not apply or there are errors in both income and expenses. Include a comment explaining the error(s).</p> | <p>Yes – Net business income correct</p> <p><u>No – Error in reported income</u></p> <p><u>No – Error in reported expenses</u></p> <p><u>No – Sch C required but none prepared</u></p> <p><u>No – Other</u></p> <p>N/A – Sch C not required and none prepared</p> |

| Question 17: Is all additional income (Schedule 1, line 10) correct? | Answer Options |
|--|--|
| <ul style="list-style-type: none"> • This question covers additional Schedule 1 income other than, line 3 business income. Look at Form 13614-C, for additional income items marked such as refund of state or local income tax, alimony, unemployment benefits, income from renting out taxpayer home, and any other money received during the year. A check in any of these boxes will require a review of Form 1040, Schedule 1, along with any additional worksheets or schedules. • If the taxpayer does not have all the supporting documents for income, generally, the return can be prepared based on the taxpayer’s oral testimony. Comments should be made on Form 13614-C by the volunteer when oral testimony is accepted. If comments were not made on Form 13614-C, you should verify the income with the volunteer and include the information in comments on Form 13614-C. • Form 1040, Schedule 1, line 1, deals with refunds of state and local income taxes. If the full amount of the state and/or local refund is not showing as taxable, then the refund worksheet might have been used to determine amount of the state or local income tax refund that is taxable. Verify with the volunteer the entries to ensure the amounts were input correctly. • Look at Schedule 1, if there is an amount on line 5, then there should be a Schedule E with the return. Review the Schedule E for accuracy and to ensure the return is within scope of the program and within the certification level of the volunteers that prepared and reviewed it. Refer to Publication 4012. HSA Distributions are reported on Form 1099-SA, Distribution From an HSA, Archer MSA, Medicare Advantage MSA. A Form 8889, Health Savings Accounts, must be filed with the return when the taxpayer receives Form 1099-SA. The taxpayer must identify how the distributions were used. They must be used for qualified medical expenses; otherwise, the taxpayer will have to report the distribution as income and report it on Schedule 1, line 8e and/or 8f. If an error is found on Sch 1, line 8e and/or 8f because of an error reporting an HSA distribution, use the answer option, "No – Error in HSA distribution". <p>Use "No – Error in Other income" when there is an error, other than HSA, on Schedule 1, line 8, for example an error in:</p> <ul style="list-style-type: none"> • Reporting jury duty, gambling, winnings, prize, etc. • Reporting Form 1099-NEC box 1, Non-employee Compensation, on line 8, which should have been reported on Schedule C. On Q16, this is an error. • Reporting cash self-employment income on line 8 instead of on Schedule C. <p>Use "No – Other" when none of the other answer options apply or more than one error is found. Include a comment explaining the error(s).</p> | <p>Yes – Additional income correct</p> <p><u>No – Error in taxable refunds, credits or offsets</u></p> <p><u>No – Error in alimony received</u></p> <p><u>No – Error in rental, royalties, etc.</u></p> <p><u>No – Error in HSA distribution</u></p> <p><u>No – Error in unemployment compensation</u></p> <p><u>No – Error in Other income</u></p> <p><u>No – Other</u></p> <p>N/A – No additional income and none claimed</p> |

 *Schedule 1, Adjustments to Income: If Form 1040, line 10 is less than line 9, you will need to review the bottom half of Schedule 1 for Adjustments. Like additional income, some of the line items dealing with adjustments have other schedules or forms to review to verify the information entered in the software. The Quality Review print set has a list of all the forms and schedules that are included with the tax return. All the adjustments are totaled on Schedule 1 and then flow over to Form 1040 to compute Adjusted Gross Income on line 10.*

| Question 18: Are adjustments to income (Sch 1, line 26) correct? | Answer Options |
|--|---|
| <ul style="list-style-type: none"> • Look at Form 13614-C, page 3, there are several questions that could indicate an adjustment to income may be appropriate. • Look at Form 13614-C, page 1, taxpayer job title. Most teachers (educators) spend their own money for classroom supplies and will qualify for the educator expense. • Look at Form 13614-C, page 3. Does the taxpayer have an HSA? Look at box 12 of the W-2s. If there is a Code W with a dollar amount, this indicates the taxpayer has a Health Savings Account (HSA), and the employer contributed to it. Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information, is the source document showing contributions to an HSA. Be sure the HSA deduction was based on the taxpayer's contributions (or someone making them on behalf of the taxpayer), not the employer's contribution to the HSA. Review Form 8889 which will be part of the tax return. Are the contributions entered correctly? There may be contributions made by both the employer and the taxpayer. • Check Form(s) 1099-INT for a penalty for early withdrawal. • Review Form 13614-C, page 3 for contributions to a retirement account. There may be a source document or the taxpayer's oral testimony. If the taxpayer plans to contribute later, but before the April due date of Form 1040, the volunteer needs to annotate on Form 13614-C that the taxpayer gave oral testimony. • Look at Form 13614-C, page 3 to see if taxpayer marked "Student loan interest". Taxpayer should have a source document for this or can view it online. <p> <i>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.</i></p> | <p>Yes – Adjustments to income correct</p> <p><u>No – Error in educator expense</u></p> <p><u>No – Error in HSA deduction</u></p> <p><u>No – Error in SE tax</u></p> <p><u>No – Error in penalty on early withdrawal</u></p> <p><u>No – Error in alimony paid</u></p> <p><u>No – Error in IRA deduction</u></p> <p><u>No – Error in student loan interest deduction</u></p> <p><u>No – Other</u></p> <p>N/A – No adjustments and none claimed</p> |

Tax and Credits

| Question 19: Is the standard deduction (Form 1040, line 12) correct? | Answer Options |
|--|--|
| <p>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.</p> <p>Things to keep in mind:</p> <ul style="list-style-type: none"> • 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." <p>Use "No – Other" when none of the other answer options apply or when there is more than one error. Explain the error in the "Comments" section.</p> | <p>Yes – Standard deduction correct</p> <p><u>No – Error in age/blindness</u></p> <p><u>No – Error in filing status</u></p> <p><u>No – Error identifying taxpayer (and spouse, if married filing jointly) as a dependent</u></p> <p><u>No – Should have itemized and did not</u></p> <p><u>No – Other</u></p> <p>N/A – Itemized and no standard deduction claimed</p> |
| Question 20: Are itemized deductions (Schedule A) correct? | Answer Options |
| <p>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.</p> <p>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).</p> | <p>Yes – Itemized deductions correct</p> <p><u>No – Error in medical and dental expenses</u></p> <p><u>No – Error in taxes paid</u></p> <p><u>No – Error in interest paid</u></p> <p><u>No – Error in gifts to charity</u></p> <p><u>No – Other</u></p> <p>N/A – Used standard deduction</p> |

| Question 21: Is the Qualified business income deduction (Form 1040, line 13) correct? | Answer Options |
|---|---|
| <ul style="list-style-type: none"> • 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 the return. The amount of the business income deduction is calculated using Form 8995, Qualified Business Income Deduction Simplified Computation. • The tax preparation software will compute the 20% calculation, with any adjustments, and enter it on this line. This deduction is only included on the tax return if the taxpayer has a tax liability. <p>Provide a comment if you use the "No" answer option. For example, "Deduction incorrect because net business income is incorrect".</p> | <p>Yes</p> <p>No</p> <p>N/A – Not entitled to deduction and none taken</p> |

| Question 22: Is the tax (Form 1040, line 18) correct? | Answer Options |
|---|---|
| <p>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. In this case, use the answer option, "No – Error in taxable income".</p> <p>Check Form 13614-C, page 3 (Purchase health insurance through the Marketplace (Exchange) and look at Form 1040, line 17. If there is an amount, it might be that Form 8962, Premium Tax Credit (PTC), is included with the tax return. The taxpayer must have Form 1095-A, Health Insurance Marketplace Statement, if they purchased insurance through the Marketplace. Taxpayers that received advance payments of the PTC, which was sent to their health insurer, must complete Form 8962 to reconcile the advance payments with their PTC. Oral testimony is not sufficient for the calculation of the PTC or reconciling the advance payments; Form 1095-A is required.</p> <p>An error on Form 8962 can cause a miscalculation of the:</p> <ul style="list-style-type: none"> • Net PTC, Form 1040, Schedule 3, Line 9 (covered by Q28) <p>An incorrect PTC calculation can be caused by errors in:</p> <ul style="list-style-type: none"> • Filing Status – Incorrect use or non-use of MFS status and/or incorrect use or non-use of the special exemption for MFS • Part I of Form 8962 – Calculation of the taxpayer's contribution amount • Part II or III of Form 8962; <ul style="list-style-type: none"> ◦ The reconciliation of advance payment of PTC ◦ The calculation of PTC ◦ The calculation of excess advance payment of PTC ◦ The calculation of net PTC <p>When using "No – Error in alternative minimum tax or excess advanced Premium Tax Credit repayment (Schedule 2)", identify what caused the error in the comments.</p> <p>Use "No – Other" when the other answer options do not apply or there is more than one error. Include a comment describing the error(s).</p> | <p>Yes – Tax is correct</p> <p>No – Error in taxable income</p> <p>No – Error in alternative minimum tax or excess advanced premium tax credit repayment (Schedule 2)</p> <p>No – Other</p> <p>N/A – No taxable income</p> |

| Question 23: Is the Child Tax Credit (CTC) and Credit for Other Dependents (Form 1040, line 19) correct? | Answer Options |
|--|--|
| <ul style="list-style-type: none"> • Look at Form 1040, page 1, Dependents section. You should have reviewed this section already to answer Form 6729-C, Q9. If the eligible dependents are listed correctly for CTC, Credit for Other Dependent, or as a dependent for another reason, then the software will correctly compute the amount n line 19 of Form 1040. • If there is an error listing a person for the CTC or Credit for Other Dependent, then the answer to this question will give further details on what caused the error. • If there is no tax liability there should not be any amount listed on Form 1040, line 19. <p>Use <u>No – Other</u> when one of the answer options does not fit or there are multiple errors.</p> | <p>Yes –CTC and/ or Credit for Other Dependents correct</p> <p>No – Claiming ineligible child for CTC</p> <p>No – Failed to claim eligible child for CTC</p> <p>No – Claimed ineligible person for Credit for Other Dependents</p> <p>No – Failed to claim eligible person for Credit for Other Dependents</p> <p>No – Other</p> <p>N/A – Not eligible to claim credits and none claimed</p> |

| Question 24: Are nonrefundable credits (Schedule 3, line 8) correct? | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • 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. • Be sure to use the correct "Yes" answer, as there are two from which to choose. • Check any brokerage statements for foreign tax paid. Often, it is a small amount that is easy to overlook. • Look at Form 13614-C page 1 for qualified dependents and page 3, for box checked for "child and dependent care". 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 expense amounts. • Look at Form 13614-C page 3 to see if the box is checked indicating someone listed on the tax return took educational classes (technical school, college, job related, etc.). If there is an entry on Schedule 3, line 3, review Form 8863, Education Credits (American Opportunity and Lifetime Learning 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 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. There may be more than one education credit on the return. If one or more is incorrect include a description of the errors in the "Comments" section. An error on nonrefundable portion of the American Opportunity Credit (AOC) may cause an error on the refundable portion claimed on Form 1040, line 29. • See Form(s) W-2, box 12 (box 14 in limited situations) and Form 13614-C, page 3 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 Form 8880 to ensure any withdrawals are input. If the taxpayer receives a 1099-R for the withdrawal, the software should automatically include it for the calculation on Form 8880. | <p>Yes – Nonrefundable credits correct</p> <p>Yes – Entitled to claim one or more nonrefundable credits, but no tax liability</p> <p><u>No – Error in Foreign Tax Credit</u></p> <p><u>No – Error in Credit for Child and Dependent Care expenses</u></p> <p><u>No – Error in Education Credits</u></p> <p><u>No – Error in Retirement Savings Contributions credit</u></p> <p><u>No – Error in Residential Clean Energy Credit or Energy Efficient Home Improvement Credit</u></p> <p><u>No – Other</u></p> <p>N/A – Not entitled to nonrefundable credits and none claimed</p> |

| Question 25: Are all other taxes (Schedule 2, line 21) correct? | Answer Options |
|--|---|
| <ul style="list-style-type: none"> • 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 self-employment (SE) tax. If SE tax amount is incorrect, then there will also be an error on Q18 for adjustments to income. The threshold for SE tax is net income from self-employment of \$400 or more. • 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. • We often see early distributions from an IRA or other qualified retirement plans at VITA/TCE sites. Check codes on Form(s) 1099-R to make sure they are correctly input into the software. An incorrect code could overstate or understate tax. The extra penalty can be especially harmful to the taxpayers we serve, ensure the volunteer addressed possible exceptions to the additional tax (penalty). Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, Part 1 is within scope for VITA/TCE. <p><u>No – Other</u> – Use this answer option if there is an error and no other answer option applies.</p> | <p>Yes – Other taxes correct</p> <p><u>No – Error in Self-employment tax</u></p> <p><u>No – Error in Social Security and Medicare tax</u></p> <p><u>No – Error in additional tax on IRA or other tax-favored accounts</u></p> <p><u>No – Error in repayment of First-Time Homebuyer Credit</u></p> <p><u>No – Other</u></p> <p>N/A – No other taxes and none claimed</p> |

Payments

| Question 26: Is federal income tax withheld (Form 1040, line 25d) correct? | Answer Options |
|---|--|
| <ul style="list-style-type: none"> • 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, lines 1a-i, of the tax return were based on oral testimony. | <p>Yes</p> <p><u>No</u></p> <p>N/A – No withholding to report</p> |
| Question 27: Are refundable credits on Form 1040 correct? | Answer Options |
| <ul style="list-style-type: none"> • When answering Form 6729-C, Q10, you determined whether the dependents listed qualified the taxpayer for Additional Child Tax Credit (ACTC), Credit for Other Dependent, or for another tax benefit. Errors in the Dependents section of Form 1040 could cause errors in refundable credits. Review Schedule 8812, Additional Child Tax Credit. • If the nonrefundable portion of the American Opportunity Credit (AOC) is correct, generally the refundable portion will also be correct because the tax preparation software will do the math. • Check the eligible dependents for EIC. Remember there are situations where the eligible dependent for EIC is not an eligible dependent for ACTC or Credit for Other Dependent. <p>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.</p> <p>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.</p> <p>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.</p> <p>The amount of the Additional Child Tax Credit can be affected if there was an error in eligible dependents or reported income.</p> <p>Review Schedule 8812, Additional Child Tax Credit, for accuracy.</p> <p>Review Form 8863, Education Credits, for accuracy.</p> | <p>Yes – Refundable credits correct</p> <p><u>No – Error in EIC</u></p> <p><u>No – Error in Additional Child Tax Credit</u></p> <p><u>No – Error in American Opportunity Credit</u></p> <p><u>No – Other</u></p> <p>N/A – No refundable EIC, ACTC, or AOC and none claimed</p> |

| Question 28: Are other payments (Schedule 3, line 15) correct? | Answer Options |
|---|---|
| <ul style="list-style-type: none"> • Look at Form 13614-C, page 3. If the box for "Make estimated payments or apply last year's refund to taxes" is marked then there should be an amount on Form 1040, Line 26, for estimated tax payments. • Look at Form 13614-C, page 3. If the box for "Purchase health insurance through the Marketplace (Exchange)" is marked, then as discussed in Form 6729-C, Q22, review the Instructions for Form 8962, Premium Tax Credit, to ensure the premium tax credit calculations are correct. Refer to Q22 above. • Use "No – Other" when the other answers do not fit or there is more than one error. <p>A description of the error(s) is required 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>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 |
|--|---|
| <ul style="list-style-type: none"> • Remember that an error in the Entity section of the return, Form 6729-C, questions 4-6 causes the return to be considered inaccurate • A "No" answer for any question means you determined the return is inaccurate. | <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-C](#), VITA/TCE Return Review Sheet

[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 \(ITA\)](#)

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

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