

Site name	SIDN
-----------	------

A. Review conducted by <input type="checkbox"/> QSS Reviewer <input type="checkbox"/> Other	B. Return <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> E <input type="checkbox"/> F <input type="checkbox"/> G <input type="checkbox"/> H
---	---

Instructions: Use this form to assess the accuracy of the return by comparing Form 13614-C, Intake/Interview & Quality Review Sheet, the tax return, and all supporting documentation. Consider all answer options prior to making a selection. A detailed comment must be entered for all underlined answer options.

Ensure Form 13614-C is complete before beginning your review.

	Quality	Comments
1	Was Form 13614-C, Intake/Interview & Quality Review Sheet, completed and corrected, if necessary? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u>	
2	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> <u>Specialty</u>	
3	Were both the tax preparer and quality reviewer certified at the level required to prepare and review this return? <input type="checkbox"/> Yes - Both were certified at the level needed <input type="checkbox"/> <u>No</u> - Preparer was not certified at the level needed <input type="checkbox"/> <u>No</u> - Quality reviewer was not certified at the level needed <input type="checkbox"/> <u>No</u> - Neither were certified at the level needed <input type="checkbox"/> <u>No</u> - Other	

	Label	Comments
4	Are all names and taxpayer's address on the return correct? <input type="checkbox"/> Yes - All are correct <input type="checkbox"/> <u>No</u> - Other <input type="checkbox"/> No - One or more names are incorrect <input type="checkbox"/> No - Address is incorrect	
5	Are all SSN/ITIN(s) on the return correct? <input type="checkbox"/> Yes - All SSN/ITIN(s) are correct <input type="checkbox"/> <u>No</u> - Other <input type="checkbox"/> No - One or more SSN/ITIN(s) are incorrect <input type="checkbox"/> N/A-W-7 Application	

	Filing Status	Comments
6	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW <input type="checkbox"/> <u>Other</u>	
7	Is the filing status on the return correct? <input type="checkbox"/> Yes - Filing status correct <input type="checkbox"/> No - Should be MFS <input type="checkbox"/> <u>No</u> - Other <input type="checkbox"/> No - Should be Single <input type="checkbox"/> No - Should be HOH <input type="checkbox"/> No - Should be MFJ <input type="checkbox"/> No - Should be QW	

	Dependents	Comments
8	Is the taxpayer (and/or spouse, if applicable) identified correctly as a dependent of someone else? <input type="checkbox"/> Yes – Someone can claim the taxpayer (and/or spouse) as a dependent and identified correctly <input type="checkbox"/> <u>No</u> – Failed to identify that someone can claim the taxpayer (and/or spouse) as a dependent <input type="checkbox"/> <u>No</u> – Erroneously identified that someone can claim the taxpayer (and/or spouse) as a dependent <input type="checkbox"/> <u>No</u> - Other <input type="checkbox"/> N/A - Taxpayer (and spouse) cannot be claimed as a dependent by someone else	
9	Are dependents identified correctly? <input type="checkbox"/> Yes - Dependents correct <input type="checkbox"/> No - Claiming ineligible person <input type="checkbox"/> No - Failed to claim eligible person <input type="checkbox"/> <u>No</u> - Other <input type="checkbox"/> N/A - Not eligible to claim dependents & none claimed	

Income		Comments
10	<p>In 2020, did the taxpayer or spouse receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No virtual currency & none claimed</p>	
11	<p>Are wages, salaries, tips (Form 1040, line 1) correct?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No wages & none claimed</p>	
12	<p>Are interest and dividends (Form 1040, line 2 and 3) correct?</p> <p><input type="checkbox"/> Yes - Interest and/or dividends correct <input type="checkbox"/> No - Other <input type="checkbox"/> No - Interest income is incorrect <input type="checkbox"/> N/A - No interest or dividend income & none claimed <input type="checkbox"/> No - Dividend income is incorrect <input type="checkbox"/> claimed</p>	
13	<p>Are IRA, pension and annuity income (Form 1040, lines 4 and 5) correct?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No IRA, pension or annuity income & none claimed</p>	
14	<p>Is income from Social Security benefits (Form 1040, line 6) correct?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No Social Security income & none claimed</p>	
15	<p>Are capital gains or losses (Form 1040, line 7) correct?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No capital gains or losses & none claimed</p>	
16	<p>Is net business income (Schedule 1, line 3) correct?</p> <p><input type="checkbox"/> Yes - Net business income correct <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in reported income <input type="checkbox"/> N/A - Sch C not required & none prepared <input type="checkbox"/> No - Error in reported expenses <input type="checkbox"/> No - Sch C required but none prepared</p>	
17	<p>Is all additional income on Schedule 1 correct?</p> <p><input type="checkbox"/> Yes - Additional income correct <input type="checkbox"/> No - Error in unemployment compensation <input type="checkbox"/> No - Error in taxable refunds, credits or offsets <input type="checkbox"/> No - Error in HSA distribution <input type="checkbox"/> No - Error in alimony received <input type="checkbox"/> No - Error in Other income <input type="checkbox"/> No - Error in rental, royalties, etc. <input type="checkbox"/> N/A - No additional income & none claimed</p>	
Adjustments		Comments
18	<p>Are adjustments to income (Schedule 1, line 22) correct?</p> <p><input type="checkbox"/> Yes - Adjustments to income correct <input type="checkbox"/> No - Error in Charitable Contributions <input type="checkbox"/> No - Error in educator expense <input type="checkbox"/> No - Error in IRA deduction <input type="checkbox"/> No - Error in HSA deduction <input type="checkbox"/> No - Error in student loan interest deduction <input type="checkbox"/> No - Error in SE tax <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in penalty on early withdrawal <input type="checkbox"/> N/A - No adjustments & none claimed <input type="checkbox"/> No - Error in alimony paid</p>	
Tax and Credits		Comments
19	<p>Is the standard deduction (Form 1040, line 12) correct?</p> <p><input type="checkbox"/> Yes - Standard deduction correct <input type="checkbox"/> No - Error in age/blindness <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Error identifying taxpayer (or spouse) as a dependent <input type="checkbox"/> No - Should have itemized & did not <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Itemized & no standard deduction claimed</p>	
20	<p>Are itemized deductions (Schedule A) correct?</p> <p><input type="checkbox"/> Yes - Itemized deductions correct <input type="checkbox"/> No - Error in donations to charity <input type="checkbox"/> No - Error in medical expenses <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in taxes paid <input type="checkbox"/> N/A - Used standard deduction <input type="checkbox"/> No - Error in interest paid</p>	
21	<p>Is the Qualified Business Income Deduction (Form 1040, line 13) correct?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - Not entitled to deduction & none taken</p>	

Tax and Credits (continued)		Comments
22 Is the tax (Form 1040, line 16) correct? <input type="checkbox"/> Yes - Tax is correct <input type="checkbox"/> No - Error in excess Advanced Premium Tax Credit (Schedule 2) <input type="checkbox"/> No - Error in taxable income <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No taxable income		
23 Is the Child Tax Credit (CTC) and Credit for Other Dependents (From 1040, line 19) correct? <input type="checkbox"/> Yes - CTC and/or Credit for Other Dependents correct <input type="checkbox"/> Yes - Entitled to claim CTC and/or Credit for Other Dependents, but no tax liability <input type="checkbox"/> No - Claiming ineligible child for CTC <input type="checkbox"/> No - Failed to claim eligible child for CTC <input type="checkbox"/> No - Claimed ineligible person for Credit for Other Dependents <input type="checkbox"/> No - Failed to claim eligible person for Credit for Other Dependents <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Not eligible to claim credits & none claimed		
24 Are nonrefundable credits (Schedule 3, line 7) correct? <input type="checkbox"/> Yes - Nonrefundable credits correct <input type="checkbox"/> Yes - Entitled to claim one or more nonrefundable credits, but no tax liability <input type="checkbox"/> No - Error in Foreign Tax Credit <input type="checkbox"/> No - Error in Child and Dependent Care Credit expenses <input type="checkbox"/> No - Error in nonrefundable Education Credits <input type="checkbox"/> No - Error in Retirement Savings Contribution credit <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Not entitled to nonrefundable credits & none claimed		
25 Are all other taxes (Schedule 2, line 10) correct? <input type="checkbox"/> Yes - Other taxes correct <input type="checkbox"/> No - Error in Self-employment Tax <input type="checkbox"/> No - Error in unreported Social Security & Medicare tax <input type="checkbox"/> No - Error in additional tax on IRA or retirement distribution <input type="checkbox"/> No - Error in repayment of First-time Homebuyer Credit <input type="checkbox"/> No - Error in Household Employment Tax <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No other taxes & none claimed		
Payments		Comments
26 Is federal income tax withheld (Form 1040, line 25d) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No withholding to report		
27 Are refundable credits (Form 1040, line 32) correct? <input type="checkbox"/> Yes - Refundable credits correct <input type="checkbox"/> No - Error in EIC <input type="checkbox"/> No - Error in Additional Child Tax Credit <input type="checkbox"/> No - Error in refundable American Opportunity Credit <input type="checkbox"/> No - Error in the Recovery Rebate Credit <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No refundable EIC, ACTC, AOC or RRC & none claimed		
28 Are other payments (Schedule 3, line 14) correct? <input type="checkbox"/> Yes - Other payments are correct <input type="checkbox"/> No - Error in estimated tax payment <input type="checkbox"/> No - Error in net Premium Tax Credit <input type="checkbox"/> No - Error in amount paid with request for extension to file <input type="checkbox"/> No - Error in excess social security and tier 1 RRTA tax withheld <input type="checkbox"/> No - Error in credit for federal tax on fuels <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No other payments & none claimed		
29 Are the bank routing number, account number, and account type (Form 1040, line 35a) correct? (Direct deposit or bank draft) <input type="checkbox"/> Yes - Information correct <input type="checkbox"/> No - Information incorrect <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Not requested		

Accuracy	Comments
30 Based on the information provided, was an accurate return prepared? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes - Error(s) found but within tolerance level	

Remarks