



JOB AID: *Partner Site & Return Reviews*

Use with Form 6729-D, *Site Review Sheet*, and Form 6729-P, *Partner Return Review Sheet*

Purpose: This Job Aid is designed to assist you when conducting Site 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 affirm accurate return preparation. Your presence and encouragement can have a significant impact on the adherence to the Quality Site Requirements (QRS) at your sites.

[Form 6729-D, *Site Review Sheet*](#), [Form 6729-P, *Partner Return Review Sheet*](#) and this Job Aid, Publication 5140, *Job Aid: Partner Site and Return Reviews* are available for use in conducting these reviews. These partner tools are optional; you may use forms you develop for this purpose.

SPEC recommends you create a schedule to visit your sponsored sites; plan your method to conduct reviews; and establish a policy for follow-up reviews. You will determine who will conduct the reviews and how you will perform the reviews. The selected reviewers must be certified in tax law to the highest level of certification needed for returns prepared at the sites they will be reviewing.

Your SPEC Relationship Manager is available to work with you to develop a review plan.

Using this Job Aid: The first section of the Job Aid addresses the Site Review and completing the Form 6729-D, *Site Review Sheet*, and the second half guides you through the Return Review and completing Form 6729-P, *Partner Return Review Sheet*. This document will point you to reference documents and clarify how to answer questions on the forms correctly.

Job Aid for the Partner Site Review - Form 6729-D, Site Review Sheet

Site Reviews will measure site adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC), monitor site operations, and identify trends.

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

When the site is not in compliance, explain to the coordinator the importance and purpose of the QSR. Determine what corrective actions are needed and assist the site with these actions, when appropriate. For more information on appropriate corrective actions see the Publication 1084, *VITA/TCE IRS Volunteer Site Coordinator Handbook*. Each question has a comments field for notes and corrective actions taken. You may want to make a follow-up visit to ensure the coordinator and volunteers were able to implement the corrective actions.

Responses to the measurement questions, shown in bold print, are used to measure adherence to the QSR. Rate the site's adherence to the QSR based on the percentage of QSR the site met. If the site met all QSR, rate the site at 100%; if the site met 9 QSR, rate the site at 90%, etc.

We recommend you review the documents listed below before going out on your reviews:

- [Publication 5166, *Quality Site Requirements*](#)
- [Publication 1084, *VITA/TCE IRS Volunteer Site Coordinator Handbook*](#)
- [Publication 5088, *Site Coordinator Training*](#)
- [Publication 4299, *Privacy, Confidentiality, and Civil Rights-A Public Trust*](#)
- [Publication 4012, *VITA/TCE Volunteer Resource Guide*](#)
- [Publication 5101, *Intake/Interview & Quality Review Training*](#)
- [Volunteer Tax Alerts \(VTA\), AARP Cyber Tax Messages \(ACTM\), and Quality Site Requirement Alerts \(QSRA\)](#)

QSR #1: Certification

<p>Question 1: Did the site meet the components for QSR 1? (Explain the process used to confirm volunteer certification.)</p>	<p>Answer Options</p>
<p>Ask the coordinator to explain the process used to ensure all volunteers who answer tax law questions, prepare, or correct tax returns, and/or conduct quality reviews are certified in tax law. The process described by the coordinator should include how they confirm the volunteer’s certification in:</p> <ul style="list-style-type: none"> • Volunteer Standards of Conduct (all volunteers) • Intake/Interview and Quality Review • Tax Law <p>Use the following documents to confirm VSC, Intake/Interview & QR, and tax law certification:</p> <ul style="list-style-type: none"> • Form 13615, <i>Volunteer Standards of Conduct Agreement</i> • Form 13206, <i>Volunteer Assistance Summary Report</i>, or similar partner-created list containing the same information. <p>You may want to take this information with you if you already have a listing of the certified volunteers.</p> <p>Additional Information to Consider:</p> <ul style="list-style-type: none"> ➤ AARP certifies their volunteers in a few tax law topics which are not included in the VITA/TCE Programs tax law certification paths. Quality Site Requirements (QSR) for AARP Fact Sheet lists these additional tax law topics. If volunteers certify through AARP training, they received certification in these additional tax law topics. ➤ VITA/TCE volunteers with the professional designation of attorney, Certified Public Accountant (CPA) or Enrolled Agent (EA) who have an active license and are in good standing may recertify on new provisions and tax law changes using the Federal Tax Law Updates Test for Circular 230 Professionals. Once the required certifications for the Federal Tax Law Updates Test for Circular 230 Professionals are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE Programs. 	<p>Yes</p> <p>No – Unable to verify</p> <p>No – Not certified in tax law</p> <p>No - Not certified in Volunteer Standards of Conduct</p> <p>No – Not certified in Intake/Interview and Quality Review</p> <p>No – Other (Use if more than one “No” applies)</p>
<p><i>This is the measurement question for QSR #1.</i></p>	
<ul style="list-style-type: none"> • Answer “Yes” if you could verify all volunteers: <ul style="list-style-type: none"> ○ Are certified in VSC ○ Who address tax law issues and/or perform site coordinator duties are certified in Intake/Interview and Quality Review ○ Who address tax issues are certified in tax law • Answer “No” if you were NOT able to verify all volunteers: <ul style="list-style-type: none"> ○ Are certified in VSC ○ Who address tax law issues and/or perform site coordinator duties are certified in Intake/Interview and Quality Review ○ Who address tax issues are certified in tax law • Answer “No-Other” when multiple components were not met. 	

Question 2: Did the coordinator receive coordinator training?	Answer Options
<p>Ask if the coordinator completed site coordinator or local coordinator training (AARP) prior to the site opening.</p> <p>Site Coordinator Training can be completed by any of the following methods:</p> <ul style="list-style-type: none"> ➤ Participating in Partner sponsored training based on Publications 1084, <i>Site Coordinator Handbook</i>, and 5088, <i>Site Coordinator Training</i>; ➤ Attending AARP local coordinator training; ➤ Taking the training in the certification site on Link & Learn Taxes; or ➤ Reviewing Publications 1084 and 5088 independently. <p>Note: When the training is completed in the Link & Learn certification site the training will be recorded as completed on the volunteer’s Link & Learn-generated Form 13615.</p> <p>Publications 1084 and 5088 are available electronically on www.irs.gov.</p> <p>This is not a measurement question.</p>	<p>Yes</p> <p>No</p>

QSR #2: Intake/Interview & Quality Review Process

Question 3: Did the site meet all components of QSR #2? (Explain the Intake/Interview & Quality Review Process used at this site.)	Answer Options
<p>Ask the coordinator to walk you through their process from the time a taxpayer walks in the door until they leave with their completed return. The coordinator should cover all steps. If not, you will need to ask additional questions to clarify the process used.</p> <p>Note: If the site is not confirming identities and/or SSN/TIN, the site will miss QSR #3, not this QSR #2.</p> <p>Ask the coordinator to explain how he/she ensures volunteer tax preparers and quality reviewers have the tax law-certification level needed for the returns they prepare and review at the site. The site must have a process for ensuring IRS tax law-certified volunteer preparers and quality reviewers only prepare returns within:</p> <ul style="list-style-type: none"> ➤ The scope of the VITA/TCE Programs and ➤ Their certification level <p><i>All out-of-scope issues should be identified early in the return preparation process, preferably during the intake/interview. See Publication 4012 – Scope of Service Chart.</i></p> <p>Publication 5166 outlines all the components of the Intake/Interview and the Quality Review Process. One of the key areas of concern is the review (interview) and completion of Form 13614-C during return preparation and quality review. All questions should be answered, all unsure answers clarified and corrected, and all gray sections (to be completed by volunteer) should be complete, when applicable.</p> <p>The process must include a tax law-certified volunteer advising the taxpayer of their responsibility for the information on their return.</p> <p>Additional Information to Consider:</p>	<p>Yes</p> <p>No – Not using Form 13614-C</p> <p>No – Not interviewing the taxpayer</p> <p>No – Not reviewing Form 13614-C</p> <p>No – No process to identify out-of-scope issues</p> <p>No – No process to assign returns based on volunteer certification</p> <p>No – Not using Form 14446 (Virtual Site)</p> <p>No – Does not quality review all returns</p> <p>No – Incomplete Quality Review Process</p> <p>No – Using an unapproved Quality Review Process</p> <p>No – Not advising taxpayers of responsibility</p>

<ul style="list-style-type: none"> ➤ Prior year returns must be prepared using the current revision of IRS Form 13614-C. See Fact Sheet: Preparing Prior Year and Amended Returns on the Site Coordinator Corner. ➤ If you review a site operating under an approved Virtual VITA/TCE Process or a Temporary Virtual VITA/TCE Process Contingency Plan, ensure the site is using Form 14446, <i>Virtual VITA/TCE Taxpayer Consent</i>. 	<p>No – Other (Use if more than one “No” applies)</p>
<p><i>This is the measurement question for QSR #2.</i></p>	
<ul style="list-style-type: none"> • Answer “Yes” if the site: <ul style="list-style-type: none"> ○ Does not prepare returns that are out-of-scope for the VITA/TCE Programs; ○ Follows all the necessary steps for the Intake/Interview & Quality Review Process; and ○ Advises taxpayers of their responsibility for the information on their tax return. • Use one of the “No” options if you find a component is missing from the process. Choose the answer that best describes what was missing from the process. • Use the answer option “No – Other” when more than one component is missing from the process. Make comments indicating the missing components. 	

QSR # 3: Confirming Photo Identification and Taxpayer Identification Number

<p>Question 4: Are all volunteers confirming the identities of the primary/secondary taxpayers and taxpayer identification numbers for everyone listed on the return? (Explain the process used to confirm taxpayer identities and taxpayer identification numbers.)</p>	<p>Answer Options</p>
<p>Have the coordinator 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).</p> <ul style="list-style-type: none"> ➤ <i>The coordinator should only grant an exception to requiring photo ID under extreme circumstances. Exceptions to requiring photo ID should not be the normal practice at the site.</i> <p>In addition, volunteers must review original or copies (paper or electronic) of Social Security Administration issued documents such as social security cards, Form SSA-1099, and/or any other verification issued from the SSA Office.</p> <p>Medicare cards that include the letter “A” after the SSN can also be used. SSA verification documents with a truncated SSN, (i.e., ***-**-1234), can be used as acceptable documents at the site coordinator’s discretion.</p> <p>See Publication 4299 for guidance when the taxpayers are married and only one spouse is at the site.</p> <p>For taxpayers or dependents who do not qualify for a SSN, volunteers must see their IRS-issued Individual Taxpayer Identification Number (ITIN) card or letter.</p> <p>Exception for validating identity and/or the Taxpayer Identification Numbers:</p>	<p>Yes</p> <p>No – Not reviewing photo identification</p> <p>No – Spouse/Taxpayer not present/No Power of Attorney</p> <p>No – Not confirming taxpayer identification numbers</p> <p><u>No – Other (Use if more than one “No” applies)</u></p>

<p>➤ <i>The site coordinator has the discretion to provide exception for requiring photo ID and/or TIN verification for taxpayers known at the site.</i></p> <p>➤ <i>See Publication 4299 for the definition of “Known to the Site.”</i></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 was able to tell the taxpayer how to renew the ITIN.</p> <p>For more information on ITIN expiration and renewals see Publication 5259, Fact Sheet – Expiring ITINs.</p>	
<i>This is the measurement question for QSR #3.</i>	
<ul style="list-style-type: none"> • If you answered: <ul style="list-style-type: none"> ○ “Yes” the site met this QSR. ○ With one of the “No” options, the site did not meet this QSR. 	

QSR # 4: Reference Materials

<p>Question 5: Are all required reference materials available at the site? (Tell me what reference material you use at the site.)</p>	Answer Options
<p>Confirm the site has at least one copy of both Publications 4012 and 17 available at the site. You may be able to see these at a workstation or a centralized area. If the site does not have paper copies available, ask the coordinator to demonstrate how they access them electronically.</p>	<p>Yes</p> <p>No – Publication 17 not available</p> <p>No – Publication 4012 not available</p>
<i>This is the measurement question for QSR #4.</i>	
<ul style="list-style-type: none"> • If you answered: <ul style="list-style-type: none"> ○ “Yes” the site met this QSR. ○ “No” the site did not meet this QSR. 	<p>No – Neither publication is available</p>

<p>Question 6: Is there a process which ensures all volunteer alerts are reviewed by all tax law certified volunteers? (What is your process for delivering volunteer alerts to your volunteers?)</p>	Answer Options
<p>Ask the coordinator to explain the process used to ensure all VTA/QSRA or AARP Cyber Tax Messages, have been distributed and discussed with all volunteers within five days of issuance.</p> <p>Alerts are available on Site Coordinator Corner on irs.gov, or the AARP website.</p> <p>This is not a measurement question.</p> <ul style="list-style-type: none"> • Answer “Yes” if the review is conducted prior to any alerts being issued. • Answer “No” if the process does not provide the alerts to all volunteers within 5 days. 	<p>Yes</p> <p>No</p>

QSR # 5: Volunteer Agreement

<p>Question 7: Are all Forms 13615 signed and dated by the volunteer and approving official? (Tell me the process for securing signed volunteer agreements.)</p>	<p>Answer Options</p>
<p>By signing the form, the volunteer indicates they have read and understand the agreement and agree to adhere to the Volunteer Standards of Conduct.</p> <p>All partners/coordinators must have a process in place for the partner or partner-designated approver to sign each Form 13615 after confirming the identity of the volunteer. The partner’s signature also validates the certification level and other volunteer information on the form.</p> <p><i>Form 13615 is no longer required to be held at the site/partner level. Form 13206, or a partner-created listing with the same information, can be used to verify all Forms 13615 were received and signed/dated by the volunteer and partner. The box on Form 13206 must be checked confirming all signatures were verified on all the Forms 13615. Form 13615 must be retained if the volunteer is requesting Continuing Education Credits.</i></p> <p>If you are unable to verify any or all Forms 13615, you will need to work with the coordinator to establish a process that ensures all volunteers and partner designated approvers sign, date, and verify all Forms 13615.</p> <p>If you answer “No” to this question, you MUST answer “No” to question 9.</p>	<p>Yes</p> <p>No – Not signed/dated by volunteer or approving official</p> <p>No – Form 13206 does not certify Forms 13615 validation</p> <p>No – Unable to verify</p>

<p>Question 8: Were any violations to the Volunteer Standards of Conduct identified?</p>	<p>Answer Options</p>
<p>Refer to Form 13615 for a list of the Volunteer Standards of Conduct (VSC). Publication 1084 has a full description of each VSC and recommended corrective actions.</p> <p>Remember the distinction between QSR non-compliance and a violation to VSC 1, <i>Follow the QSR</i>. 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> <p>If more than one standard was violated, check the box for the most egregious violation. Use Comments and Remarks to indicate all violations identified.</p> <p>If the volunteer does not correct their behavior immediately, ask them to leave the site and refer the VSC violation to your SPEC relationship manager and/or voltax@irs.gov. A volunteer’s inappropriate actions can jeopardize your partnership with the IRS.</p> <p>If you answer “Yes” to this question, you MUST answer “No” to question 9.</p>	<p>No violations identified</p> <p>Yes – Violation to VSC 1</p> <p>Yes – Violation to VSC 2</p> <p>Yes – Violation to VSC 3</p> <p>Yes – Violation to VSC 4</p> <p>Yes – Violation to VSC 5</p> <p>Yes – Violation to VSC 6</p>
<p>Question 9: Did the site meet the components for QSR 5?</p>	<p>Answer Options</p>
<p><i>This is the measurement question for QSR #5.</i></p>	<p>Yes</p>
<p>Review your answers to questions 7 & 8 to answer this measurement question.</p>	<p>No</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. 	
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Question 10: Is Publication 4836, <i>VITA and TCE Free Tax Programs (VolTax)</i> , displayed? (Explain your process for ensuring volunteers and taxpayers know how to report unethical issues.)	Answer Options
<p>Confirm the latest version of Publication 4836, <i>VITA and TCE Free Tax Programs</i>, or Poster D143, <i>AARP Foundation Tax Aide</i>, is displayed in a visible location at the site.</p> <p>VITA/TCE Non-AARP sites use Publication 4836. AARP sites use Poster D143 to provide VolTax information.</p> <p>This is not a measurement question.</p>	<p>Yes</p> <p>No</p>

QSR # 6: Timely Filing

Question 11: Are timely filing requirements met? (Explain your process for transmitting returns, obtaining acknowledgments, and correcting rejects. Explain how taxpayers sign their tax return.)	Answer Options
<p>Ask the site coordinator to explain the process used to:</p> <ul style="list-style-type: none"> Transmit the tax returns (within 3 days) Retrieve acknowledgments (within 2 days) Notify a taxpayer if a reject cannot be corrected (within 24 hours) <p>Ask the coordinator to explain how the site handles Form 8879, <i>IRS e-file Signature Authorization</i>. The process explained should include:</p> <ul style="list-style-type: none"> 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>If not already stated, this is the ideal time for the volunteer to advise the taxpayers of their responsibility for the information on their tax return.</p> <p>Note: Select the answer option "Yes" if the site is preparing only paper returns.</p>	<p>Yes</p> <p>No – Not transmitting timely</p> <p>No – Not retrieving acknowledgments timely</p> <p>No – Not notifying taxpayers of rejects timely</p> <p>No – Form 8879 not signed</p> <p>No – Other (Use if more than one “No” applies)</p>
<i>This is the measurement question for QSR #6.</i>	
If you answered:	

<ul style="list-style-type: none"> • “Yes” the site met this QSR. • One of the “No” options the site did not meet this QSR. 	
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QSR # 7: Civil Rights

<p>Question 12: Is a current Civil Rights poster displayed at the first point of contact? (Explain your process for ensuring volunteers and taxpayers know how to report Civil Rights issues identified at your site.)</p>	<p>Answer Options</p>
<p>Confirm the site is displaying, at the first point of contact, a current version of:</p> <ul style="list-style-type: none"> • Publications 4053 EN/SP or 4454 at VITA/TCE sites or • Poster D143 at AARP sites <p>Publication 4053 is available in English, Chinese, Korean, Russian, Spanish and Vietnamese. The site should post the appropriate language version that best reflects the taxpayers served in addition to the English/Spanish version of Publication 4053 ENG/SP. If Publication 4053 is not available in the language necessary for the taxpayers the site serves, the general English /Spanish version will be posted. These posters are available electronically at IRS.gov.</p> <p>AARP will use Publication 4053 in Chinese, Korean, Russian, and Vietnamese to supplement D143, when appropriate.</p> <p style="text-align: center;"><i>This is the measurement question for QSR #7.</i></p> <p>If you answered:</p> <ul style="list-style-type: none"> • “Yes” the site met this QSR. • “No” the site did not meet this QSR. 	<p>Yes</p> <p>No</p>

QSR # 8: Site Identification Number

<p>Question 13: Does the site use the correct SIDN? (What SIDN are you using?)</p>	<p>Answer Options</p>
<p>Confirm the site is using the correct SIDN by asking the site coordinator to provide the SIDN being used at the site or reviewing a printed tax return. The SIDN will appear in the PTIN box in the signature section of the return.</p> <p>If you identify the site has been using an incorrect SIDN, it must be corrected immediately. You or the coordinator should contact TaxSlayer that day for instructions on re-setting the SIDN on tax returns which have not yet been submitted for e-file. In addition, contact your SPEC relationship manager and inform them of the error. You will need to provide the <i>incorrect</i> SIDN that was used.</p> <p>The SIDN is very important for counting the number of returns that were prepared at the site. An incorrect SIDN will understate the number of returns prepared.</p>	<p>Yes</p> <p>No</p>

<i>This is the measurement question for QSR #8.</i>	
If you answered: <ul style="list-style-type: none"> • “Yes” the site met this QSR. • “No” the site did not meet this QSR. 	

QSR # 9: Electronic Filing Identification Number

Question 14: Does the site use the correct EFIN? (What EFIN are you	Answer Options
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. 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 re-setting the EFIN on tax returns which have not been submitted for e-file.	Yes No
<i>This is the measurement question for QSR #9.</i>	
If you answered: <ul style="list-style-type: none"> • “Yes” the site met this QSR. • “No” the site did not meet this QSR. 	

QSR # 10: Security, Privacy and Confidentiality

Question 15: Is there a process to identify everyone who prepares, reviews, or changes a tax return? (Explain the process to identify who prepares, reviews, corrects or makes changes to a tax return.)	Answer Options
Ask the coordinator to explain how all volunteers who assist in a tax return’s preparation process are identified. The coordinator should indicate that volunteers’ access or privileges in the software are limited to their duties at the site. If you answer “No” to this question, you MUST answer “No” to question 18.	Yes No

Question 16: Are adequate security measures taken to protect equipment and safeguard taxpayer data? (Explain measures taken to protect equipment and dispose of taxpayer data.)	Answer Options
Ask the coordinator to explain the steps taken to protect taxpayer data and electronic equipment. Ask the coordinator to explain how they dispose of sensitive information. Answer “Yes” if security measures are adequate and meet the guidelines provided in Publication 4299. Select one of the “No” answers to indicate additional security measures needed. If you answer “No” to this question, you MUST answer “No” to question 18.	Yes No – Equipment not secured No – Taxpayer data not properly disposed No – Taxpayer data not safeguarded

<p>Question 17: If Section 7216 is applicable, are consent notices properly secured and maintained? (Do you or your partner collect taxpayer information which is used for anything other than preparing tax returns?)</p>	<p>Answer Options</p>
<p>If they secure Section 7216 consents, have the coordinator explain the process used. Is the consent explained to the taxpayer? How is consent secured?</p> <p>Sites with a relational EFIN are required to use consent notices.</p> <p>Note: Although consents should be signed prior to return preparation, select “Yes-Consents properly secured” whether the consents are signed before or after return preparation.</p> <p>Answer N/A, if taxpayer information is not used for other purposes or consent notices are not required based on the exception.</p> <p>If you answer “No” to this question, you MUST answer “No” to question 18.</p>	<p>Yes – Consent notices properly secured</p> <p>No – Consent notices not properly secured</p> <p>N/A – Consent notices are not required</p>

<p>Question 18: Did the site meet the components for QSR 10?</p>	<p>Answer Options</p>
<p><i>This is the measurement question for QSR #10.</i></p> <p>Review your answers to questions 16, 17 and 18.</p> <p>Answer “Yes” if the site:</p> <ul style="list-style-type: none"> • Has a process to identify everyone involved in the return preparation process, • Takes adequate security measures, • Properly disposes of sensitive information, AND • Properly secures Section 7216 consent notices, if appropriate. <p>Answer “No” if the site does not:</p> <ul style="list-style-type: none"> • Have a process to identify everyone involved in the return preparation process, • Take adequate security measures, • Properly dispose of sensitive information, OR • Properly secures Section 7216 consent notices, if appropriate. 	<p>Yes</p> <p>No</p>

<p>Question 19: Do all volunteers wear or display their name to the taxpayers they assist? (Explain your process for identifying volunteers to taxpayers.)</p>	<p>Answer Options</p>
<p>Confirm all volunteers are identified. Have the coordinator explain the process used to identify volunteers to the taxpayers they serve.</p> <p>Note: name tags, badges, or stickers are not used to confirm volunteer certification.</p> <ul style="list-style-type: none"> • Answer “Yes” if all volunteers wear or display their name. • Answer “No” if all volunteers do not wear or display their name. 	<p>Yes</p> <p>No</p>

This is not a measurement question.	
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Site Operations

Question 20: Is the site operating information in SPECTRM correct? (What are your site operating days and hours?)	Answer Options
<p>Answer this question as if it said:</p> <p>Is all site operating information correct on www.irs.gov or the AARP Tax-Aide Locator?</p> <p><i>(SPECTRM is an internal IRS system which feeds the site operating information to the IRS site locator on irs.gov.)</i></p> <p>Ask the coordinator to verify days/hours of operation and language services offered. You can check the Site Locator on irs.gov, or the AARP Foundation Tax-Aide Locator, to determine the accuracy of site operating information reported to the IRS.</p> <p>This is not a measurement question.</p>	<p>Yes</p> <p>No</p>

Question 21: Are volunteer preparers and quality reviewers correctly addressing the virtual VITA/TCE question in TaxSlayer?	Answer Options
<p>Check with the site coordinator to see if the volunteers understand how to answer the question for their site. Does the site use any “virtual” methods of preparation or quality review? If so, are they answering the question in TaxSlayer Pro (Question 4 on the TaxSlayer National Question Page) correctly?</p> <p>The question was added to TaxSlayer Pro to data gather the number of virtual returns prepared at volunteer locations. SPEC will use the data gathered by SPEC employees during Field Site Visits (FSV), Remote Site Reviews (RSR) and Quality Statistical Sample (QSS) Reviews to develop and improve the program.</p> <p>Partners should use this opportunity to educate the coordinator and volunteers if the question is not being answered correctly.</p> <p>This question is not a measurement question.</p>	<p>Yes</p> <p>No</p>

Question 22: What is the overall Quality Site Requirement adherence rating?	Answer Options
<p>Rate the site’s adherence to the QSR based on the percentage of QSR the site met. If the site met all QSR, rate the site at 100%; if the site met 9 QSR, rate the site at 90%, etc.</p>	<p>Measurement is based on questions 1, 3-5, 9, 11-14, and 18.</p>

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

Job Aid for the Partner Return Review - Form 6729-P, Partner Return Review Sheet

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

You can:

- Gain insight into the Intake/Interview & Quality Review processes by verifying the Form 13614-C is complete and reflects what was included on the tax return.
- 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 SIDN and EFIN are correct by checking the printed return (SIDN) and Form 8879 (EFIN).
- Verify the accuracy of the returns and whether resource materials were used to correctly make the tax law determinations.
- Identify areas of tax law where there is an opportunity to enhance the volunteers' skills by beefing up the tax law training.
- And much more!

When reviewing a return you are:

- Evaluating the accuracy of the return and
- Improving the quality of the volunteer return preparation process.

You should randomly select a tax return that has been through quality review but has not been signed by the taxpayer. 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. We suggest one to three return reviews per site visit.

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

Review the return line-by-line and answer the question that correspond with the Form 1040 line item on Form 6729-P. (The latest revision date for Form 6729-P is 10-2014.) Beginning with the Label Section, questions are listed in the same order as the Form 1040.

As you complete the Form 6729P:

- Choose the most appropriate answer.
- Enter a detailed comment, if needed, e.g. include the name of a missing form and the relevant amount.

The measured questions are bolded on Form 6729-P. If any of the bolded questions are answered "No" the return is considered inaccurate. Questions 1-5 will help you evaluate adherence to the Quality Site Requirements (QSR) during the site review.

If you are unsure of a tax law determination or correct preparation procedures, refer to:

- [Publication 4012, VITA/TCE Volunteer Resource Guide](#)
- [Publication 17, Your Federal Income Tax](#)
- [Interactive Tax Assistant \(ITA\)](#) on irs.gov
- [IRS issued Volunteer Tax Alerts](#)
- [Fact Sheet: Preparing Prior Year and Amended Returns](#)
- [IR-2016-100](#) IRS Works to Help Taxpayers Affected by ITIN Changes; Renewals Begin in October

<p>Question 1: Based on what you could determine, were the necessary steps for the intake and interview process followed for this return?</p>	<p>Answer Options</p>
<p>This question should be answered based on your observation and the documentation (Form 13614-C, source documents, etc.). You can also ask the site coordinator and/or the taxpayer for information on the intake and interview process that was conducted if you did not observe the entire process.</p> <p>The use of Form 13614-C, <i>Intake/Interview & Quality Review Sheet</i>, is mandatory for all VITA/TCE sites.</p> <p>The intake and interview process the site uses must include:</p> <ul style="list-style-type: none"> • Explaining the tax preparation process • Verifying the return is within the scope of the program and the tax preparer’s certification level • Ensuring all questions on Form 13614-C have been answered and “Unsure” answers have been addressed and changed to “Yes” or “No” • Verifying the taxpayer’s (and spouse’s) identity using photo identification • Confirming all the SSN/TIN(s) using required documentation • Reviewing all supporting documentation • Using reference materials, when needed, to make tax law determinations • Interviewing the taxpayer(s) using probing questions to confirm information on the Form 13614-C <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 completed, conduct the return review. <p>The current year Form 13614-C should be used for preparation of prior year returns. However, volunteers should have access to prior year Forms 13614-C for reference purposes. Prior year Forms 13614-C are available on www.irs.gov.</p> <p>The answer to this question may affect how you evaluate adherence to QSR #2 and #3 of the site review.</p>	<p>Yes – Select this option if the intake and interview process was complete based on the steps outlined in Publication 5166.</p> <p>No – Select this option if any step outlined in Publication 5166 or the Form 13614-C was incomplete.</p>

Question 2: Based on what you could determine, did the site follow the necessary steps for the quality process for this return?	Answer Options
<p>A quality review process includes:</p> <ul style="list-style-type: none"> • Verifying the quality reviewer is at or above the certification level needed for the return • Ensuring the Form 13614-C is complete • Interviewing the taxpayer(s) to make sure no items were missed during preparation • Reviewing all items, at a minimum, as shown on Form 13614-C, Part VIII • Advising the taxpayers of their responsibility for the information on their return (This step can be completed by another volunteer at the site; it doesn't necessarily have to be the quality reviewer.) <p>The complete process is outlined in Publication 5166.</p> <p>The quality reviewer is required to use the prepared return, Form 13614-C, and all available source documents during the review. The quality review must also include a discussion with the taxpayer to ensure his/her 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>The answer to this question may affect how you evaluate adherence to QSR #2 of the site review.</p>	<p>Yes – Select this option if the quality review process was complete based on the process outlined in Publication 5166.</p> <p>No – Answer No to this question if:</p> <ul style="list-style-type: none"> • No quality review was conducted. • The volunteer conducting the review was not certified to the appropriate level for the return. • Self-review was conducted. • The taxpayer was not advised of his/her responsibility at some point during the process. • Any step, outlined in Publication 5166 is missing.

Question 3: What is the certification level needed for this return?	Answer Options
<p>Refer to Publication 4012's "Scope of Service" chart.</p> <p>Specialty certification refers to Health Savings Accounts (HSA), International, Puerto Rico, Foreign Student, etc.</p>	<p>Basic</p> <p>Advanced</p> <p>Military</p> <p>Other – Use this option if a Specialty certification is needed for the return – HSA, International, Puerto Rico or Foreign Student.</p>

Question 4: Was the volunteer tax preparer certified at the level needed to prepare this return?	Answer Options
<p>The site should have a process for ensuring volunteers only prepare returns within the scope of their certification level. If the certification level of the tax preparer was not appropriate for the return, explain the requirement that volunteers only prepare returns within their certification level to both the site coordinator and volunteer tax preparer.</p>	<p>Yes</p> <p>No</p>

<p>Volunteers that qualify and certify using the Federal Tax Law Updates Test for Circular 230 Professionals can prepare all returns that are within the scope of the VITA/TCE Programs. In other words, the volunteer can prepare returns that require Basic, Advanced, Military, or any Specialty tax law certifications.</p> <p>The answer to this question may affect how you evaluate adherence to QSR #2 of the site review. A “No” to this question means the site has no process for assigning tax returns to a preparer with the appropriate certification level or the process they do have, is not working and will need to be discussed with the site coordinator.</p>	
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Question 5: Was the quality reviewer certified at the level needed to review this return?	Answer Options
<p>All quality reviewers must be certified at the Basic level, or higher if the site prepares higher level returns. The site should have a process for ensuring volunteers only quality review returns within the scope of their certification level. If the certification level of the quality reviewer was not appropriate for the return, explain the requirement to only review returns within their certification level to both the site coordinator and quality reviewer.</p> <p>Volunteers that qualify and certify using the Federal Tax Law Updates Test can quality review all returns that are within the scope of the VITA/TCE Programs.</p> <p>The answer to this question may affect how you evaluate adherence to QSR #2 of the site review. A “No” to this question means the site has no process for assigning tax returns to a quality reviewer with the appropriate certification level or the process they do have, is not working and will need to be discussed with the site coordinator.</p>	<p>Yes No</p>

Question 6: Are all names on the return correct?	Answer Options
<p>Use the social security card, or other approved documentation, to verify the accuracy of the names of the taxpayer(s), dependent(s), or qualifying child(s) name.</p> <p>See Pub 4299, <i>Privacy, Confidentiality and Civil Rights – A Public Trust</i>, for approved documentation for verifying names.</p>	<p>Yes No</p>

Question 7: 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 when the taxpayer is receiving a paper refund check in the mail.</p>	<p>Yes No</p>

Question 8: Are all SSN/ITINs on the return correct?	Answer Options
<p>Use the social security card, or other approved documentation, to verify the accuracy of the Taxpayer Identification Numbers (TIN).</p> <p>Individual Taxpayer Identification Number (ITIN) letters or cards should be used for verification for those without an SSN. Remember, some ITINs will expire because of the PATH legislation. If the ITIN meets the requirements to automatically expire this year, make sure the volunteer was able to tell the taxpayer how to renew the ITIN.</p> <p>For more information see IR-2016-100 - IRS Works to Help Taxpayers Affected by ITIN Changes; Renewals Begin in October.</p>	<p>Yes</p> <p>No</p> <p>N/A – This would only be selected when a return is being prepared for a taxpayer(s) applying for an ITIN(s). In that case, the return is prepared without a taxpayer identification number.</p>

Question 9: 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 Widow(er) (QW)</p>

Question 10: 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, Parts I & II. Publication 4012, Section B, has a detailed Filing Status – Decision Tree. Also refer to Publication 17 for unusual or complex issues.</p> <p>Verify the filing status determination was the most advantageous for the taxpayer.</p>	<p>Yes</p> <p>No – Should be MFJ</p> <p>No – Should be MFS</p> <p>No – Should be HOH</p> <p>No – Should be QW</p>

Question 11: Is the number of personal exemption(s) correct?	Answer Options
<p>Is there support for the taxpayer to claim themselves (and spouse)?</p> <p>Be sure to check Page 1 of Form 13614-C for full time students. Some students should be claimed by their parents.</p> <p>See Publication 4012, Section C, for more information.</p>	<p>Yes</p> <p>No – Ineligible to claim self/spouse or not claiming when eligible.</p>

Question 12: Is the number of dependency exemption(s) correct?	Answer Options
<p>Do all persons listed as dependents on the return qualify as dependents?</p> <p>Look as Part II, Section 2 of the Form 13614-C. If potential dependents are listed, ensure the volunteer completed the gray section entitled “To be completed by a Certified Volunteer Preparer.” If this section is not completed, you will not be able to verify whether the individuals should be claimed as dependents or not. Return the Form 13614-C to the IRS tax law-certified volunteer for completion or interview the taxpayer yourself to complete the gray section and make a determination.</p> <p>Use the Tables in Publications 4012, Section C, to make the dependency determinations. Publication 17 can be useful for unusual and complex issues.</p>	<p>Yes</p> <p>No – Claiming ineligible person(s) or not claiming eligible person(s) (could be one or more)</p> <p>N/A – No dependents and none claimed.</p>

Question 13: Are wages correct?	Answer Options
<p>Generally, wages are reported on Form W-2. See Form 13614-C, Part III, Q1.</p> <p>See Publication 17 for information on:</p> <ul style="list-style-type: none"> • Procedures for missing W-2(s) and substitute W-2(s) • Tip and scholarship income that may be taxable and should be included on line 7 • Disability Income reported on Form 1099-R that may be considered wages • How to report income for Household Employees who may not have received a W-2 	<p>Yes</p> <p>No</p> <ul style="list-style-type: none"> • Omitted wages (overlooked or missing document); • Included something other than wages (Interest, dividends, other income, self-employment income, etc.); or • Other (could be a typo) <p>N/A – No wages and none claimed.</p>

Question 14: Is investment income (interest, dividend, capital gains) correct?	Answer Options
<p>Has all interest, dividends, capital gain distributions, etc., been included on the tax return? Is it recorded correctly?</p> <p>Has something other than investment income been included?</p> <p>Ensure all interest, dividend, capital gain distributions, etc., are included on the tax return and <u>reported on the correct line on the Form 1040.</u></p> <p>Confirm income other than investment income was not reported.</p>	<p>Yes</p> <p>No – Investment income was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No investment income and none claimed.</p>

Question 15: Is net business income correct?	Answer Options
<p>If either the income or expenses are incorrect then the net business income will be incorrect.</p> <p>Be sure to check:</p> <ul style="list-style-type: none"> • All 1099-MISC, box 7, amounts have been included on the Schedule C/C-EZ. • All cash income was included on the Schedule C/C-EZ. • All allowable expenses were recorded correctly on the Schedule C/C-EZ. <p>Schedule C Scope Limitation – Schedule C – Follow the Schedule C-EZ guidelines, except up to \$25,000 of expenses are allowed and more than one Schedule C can be prepared with the return.</p>	<p>Yes</p> <p>No – Net business income is incorrect because income and/or expenses were omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No Schedule C or C-EZ needed.</p>

Question 16: Is all other income correct? (All income sources not covered by the above questions 13-15.)	Answer Options
<p>Review Form 13614-C, Part III, and source documents to ensure all income is correctly recorded on the tax return.</p> <p>On Form 1099-R, Box 2, if the taxable amount is not shown, ask the volunteer how the taxable amount was determined. (When taxable amount is not determined on a 1099-R, the return must be prepared and quality reviewed by volunteers with Advance tax law certification.)</p> <p>Check the calculation for taxable social security income, if applicable.</p> <p>Check line 21 for accuracy if there is an entry. Remember, self-employment income is sometimes reported on a 1099 MISC, box 7, and is sometimes erroneously recorded on line 21. Box 7 income must be reported on a Schedule C or C-EZ. However, box 3, may include a prize or award and is correctly reported on line 21 of the Form 1040.</p> <p>Ensure all income is included on the tax return and <u>reported on the correct line on the Form 1040</u>. For example, if a volunteer fails to check the IRA box on a 1099-R in the software, the income will be reported on the Pension & Annuity line rather than the IRA Distribution line. Income listed on the incorrect line of the 1040 causes the return to be inaccurate.</p> <p>If the taxpayer does not have all of the supporting documents for taxable income, the return can be prepared based on the taxpayer’s oral testimony. Comments should be made on Form 13614-C by the tax law-certified volunteer when oral testimony is accepted. If comments were not made on Form 13614-C, you should verify with the volunteer and make the comments on Form 13614-C.</p>	<p>Yes</p> <p>No – Other income was omitted, incorrectly included or otherwise incorrect.</p> <p>N/A – No other income and none claimed</p>

Question 17: Are adjustments to income correct?	Answer Options
<p>Review supporting documents and Form 13614-C. Check for any valid adjustments that were not claimed or improperly claimed.</p> <p>Be sure to consider educator’s expenses if the taxpayer or spouse are teachers (educators).</p> <p>If the net business income is incorrect the self-employment tax calculation is most likely incorrect, therefore causing an error in the deductible part of self-employment tax found in the Adjustment section of the return.</p>	<p>Yes</p> <p>No – An adjustment was omitted, incorrectly included or otherwise incorrect.</p> <p>N/A – No adjustments to income and none claimed.</p>

Question 18: Is the standard deduction 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 is limited when the taxpayer can’t claim themselves. • Standard deduction is increased in some instances i.e. age and blindness. See Form 13614-C, Part I, for birth dates and legally blind question and Pub 4012 for standard deduction amounts. • If the filing status is incorrect, the standard deduction is most likely incorrect. • Some people (MFS or dual status aliens) are required to itemize and are not allowed the standard deduction. See Tab F of Publication 4012, “Persons Not Eligible for the Standard Deduction.” 	<p>Yes</p> <p>No – Standard deduction amount on the return is incorrect.</p> <p>N/A – Itemized deductions were used, Schedule A.</p>

Question 19: Are the itemized deductions correct?	Answer Options
<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>If the Adjusted Gross Income is incorrect, the itemized deductions could be incorrect.</p>	<p>Yes</p> <p>No – Itemized deductions were calculated incorrectly because expenses were omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Used the standard deduction.</p>

Question 20: Is the excess advance premium tax credit repayment correct?	Answer Options
<p>Refer to the Instructions for Form 8962, Premium Tax Credit, for detailed information on the calculations for Form 1040, Line 46. To reconcile the Advance payment of the Premium Tax Credit (APTC) the Form 8962 must be filed with the tax return.</p> <p>The taxpayer must have Form 1095-A, <i>Health Insurance Marketplace Statement</i>, if they purchased insurance through the Marketplace. Oral testimony is not sufficient for the calculation of the PTC or excess APTC repayment.</p> <p>Check for:</p> <ul style="list-style-type: none"> • Appropriate filing status and application of “Relief” for Married Filing Separate • Correct transfer of information from the Form 1095-A into the tax preparation software • Correct family size & tax household modified AGI • Correct Federal poverty table used 	<p>Yes</p> <p>No</p> <p>N/A – No excess advance premium tax credit repayment required.</p>

Question 21: Is the child and dependent care credit amount correct?	Answer Options
<p>Qualified expenses need to be documented with receipts or a comment on the Form 13614-C indicating taxpayer’s oral testimony was used to calculate the credit. Review Forms 2441, <i>Child and Dependent Care Expenses</i>, and Form W-2, Box 10. For further information on this subject see the Instructions for Form 2441.</p>	<p>Yes</p> <p>No – The credit was omitted, incorrectly included, or was otherwise incorrect.</p> <p>N/A – Not entitled to the credit and none claimed.</p>

Question 22: Are the education credit amounts correct?	Answer Options
<p>Verify qualified expenses for specific credit claimed.</p> <p>If Form 1098-T, box 1 is blank or amount was accepted on oral testimony, notate the actual amount paid by the taxpayer on Form 13614-C.</p> <p>Review Pub 4012, Education Benefits tab and Publication 970, Tax Benefits for Education.</p> <p>If a credit is shown on the return, review Form 8863, <i>Education Credits</i>, to verify the correct credit was applied – American Opportunity Credit or Lifetime Learning Credit.</p> <p>In limited situations use of the Tuition and Fees deduction, under Adjustments to Income, may be more advantageous for the taxpayer. However, the same expenses cannot be used for an adjustment AND a tax credit.</p>	<p>Yes</p> <p>No – The credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to education credit and none claimed.</p>

Question 23: Is the retirement savings contributions credit correct?	Answer Options
<p>See Form W-2, box 12 (box 14 in limited situations) and/or Form 13614-C, for qualified contributions to an IRA or other retirement plan. If one or both are true, use Publications 4012 and 17 to see if the taxpayer qualifies.</p> <p>Verify distributions from a retirement plan were recorded on Form 8880, Qualified Retirement Savings Contributions, if applicable. This can have an effect on the calculation of this credit.</p>	<p>Yes</p> <p>No – The credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to retirement savers contribution credit and none claimed.</p>

Question 24: Is the child tax credit correct?	Answer Options
<p>Review the Schedule 8812, <i>Child Tax Credit</i>.</p> <p>Additional child tax credit (ACTC) is covered in the payments section.</p> <p>If an ineligible child is claimed on the original return this credit will most likely be incorrect.</p>	<p>Yes</p> <p>No – The credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to CTC and none claimed.</p>

Question 25: Are all other credits correct?	Answer Options
<p>Use this question for any other credits not already specified.</p> <p>Earned Income Credit is covered in the payments section.</p>	<p>Yes</p> <p>No – A credit(s) was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to other credits and none claimed.</p>

Question 26: Is the self-employment tax correct?	Answer Options
<p>If there is an error calculating the net business income, then this calculation is most likely incorrect.</p> <p>See Publication 17 for limits on the self-employment tax calculation.</p> <p>Generally, if the answer to this question is “No,” then the answer to the adjustments to income question for SE tax will also be “No.”</p>	<p>Yes</p> <p>No – Self-employment tax is omitted, incorrectly included, or was otherwise incorrect.</p> <p>N/A – No self-employment tax and none added.</p>

Question 27: Is the tax on unreported social security and Medicare income correct?	Answer Options
<p>Tip income on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i>, is in scope for VITA/TCE Programs.</p> <p>Social security and Medicare tax on Form 8919, <i>Uncollected Social Security and Medicare Tax on Wages</i>, is out of scope for VITA/TCE Programs.</p>	<p>Yes</p> <p>No – Tax is omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No unreported social security and Medicare income and none added.</p>

Question 28: Is the additional tax on IRA, or other qualified retirement plan, distributions correct?	Answer Options
<p>Check codes on Forms 1099-R for pension distributions, make sure they are correctly input into the software. Remember, early distributions, not covered by an exception, are subject to additional tax.</p> <p>Make sure the volunteer has talked to the taxpayer about why they took the early distribution and what they did with the money. The volunteer should check to make sure the taxpayer doesn't qualify for an exception to paying the additional tax. Form 5329, <i>Additional Taxes on Qualified Plans</i>, Part 1, is within scope for VITA/TCE.</p>	<p>Yes</p> <p>No – Additional tax is omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No retirement distribution and no additional tax added.</p>

Question 29: Is the recapture of first-time homebuyer's credit correct?	Answer Options
<p>Review Form 13614-C, only Homebuyer's Credits received from a home purchase in 2008 are subject to repayment.</p>	<p>Yes</p> <p>No – Recapture was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No recapture required.</p>

Question 30: Is the individual shared responsibility payment correct?	Answer Options
<p>Review the flow charts in Pub 4012 and the Instructions for Form 8965, Health Coverage Exemptions, as you review this portion of the return.</p> <p>There is a section on page 3 of Form 13614-C the volunteer must complete about health care coverage for individuals in the tax household.</p> <p>Look for errors in Health Coverage Exemptions, claimed on Form 8965, and the calculation of the Individual Shared Responsibility Payment.</p> <p>For information on coverage exemption types and how to determine if the coverage was "unaffordable" see Tab H of the Publication 4012.</p>	<p>Yes</p> <p>No</p> <p>N/A – No shared responsibility payment due.</p>

Question 31: Are all other taxes correct?	Answer Options
Household employment tax is out-of-scope.	Yes No– Other tax was omitted, incorrectly included, or otherwise incorrect. N/A – No other taxes apply.

Payments

Question 32: Is the federal tax withholding correct?	Answer Options
Double check all source documents including Forms W-2, 1099-R, SSA, etc. Federal withholding cannot be based on oral testimony even if associated wages reported on line 7 of the tax return were based on oral testimony.	Yes No – Federal withholding was omitted, incorrectly included, or otherwise incorrect. N/A – No federal withholding and none claimed.

Question 33: Are the estimated tax payments correct?	Answer Options
See Form 13614-C, Part V. Generally, there is no source document and the information could be overlooked on the Form 13614-C.	Yes No – Estimated tax payments were omitted, incorrectly included, or otherwise incorrect. N/A – No estimated tax payments and none claimed.

Question 34: Is the earned income credit correct?	Answer Options
Refer to Publication 4012, EIC tab. The amount of the EIC can be affected if there was an error in filing status, number of eligible dependents, income or adjustments. Be sure to consider child/children who did not qualify as a dependent on the tax return because of divorce or separation agreement - Form 8332 , <i>Release of Claim to Exemption for Child by Custodial Parent</i> .	Yes No – EIC was omitted, incorrectly included, or otherwise incorrect. N/A – Not entitled to EIC and none claimed.

Question 35: Is the additional child tax credit correct?	Answer Options
<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>Yes</p> <p>No – Credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to American Opportunity Credit and none claimed.</p>

Question 36: Is the American Opportunity Credit correct?	Answer Options
<p>Verify qualified expenses for the American Opportunity Credit.</p>	<p>Yes</p> <p>No – Credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to ACTC and none claimed.</p>

Question 37: Is the net premium tax credit correct?	Answer Options
<p>Refer to the Instructions for Form 8962 for detailed information on the calculation for Form 1040, Line 69. The taxpayer must have Form 1095-A, <i>Health Insurance Marketplace Statement</i>, if they purchased insurance through the Marketplace and will be claiming the PTC. Oral testimony is not sufficient for the calculation of the PTC or Advance payment of the Premium Tax Credit (APTC).</p> <p>Check for errors in:</p> <ul style="list-style-type: none"> • Family size • Taxpayer and Dependents modified AGI • Filing status • Transferring information from 1095-A into the tax preparation software. 	<p>Yes</p> <p>No</p> <p>N/A – Not entitled to PTC and none claimed.</p>

Question 38: Are all other payments correct?	Answer Options
<p>Some of these payments are out-of-scope; refer to Publication 4012's "Scope of Service" chart.</p>	<p>Yes</p> <p>No – Other payments were omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No other payments and none claimed.</p>

Question 39: Are the bank routing number, account number and account type correct? (Direct deposit or bank draft)	Answer Options
Check the 13614-C, Part VII for taxpayer request. Be sure to check the bank routing number, the account number, and type of account.	Yes No – Information is incorrect N/A – Not requested

Question 40: Based on the information provided, was an accurate return prepared?	Answer Options
Measurement will be determined from Questions 6-8 and 10-38. The “No” answers indicate there was an error on the original return.	Yes – An accurate return was prepared No – An accurate return was not prepared