



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 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 affirm accurate return preparation. Your presence and encouragement can have a positive effect 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, or your designated reviewer, 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 he/she will be reviewing.

Your SPEC Relationship Manager is available to provide guidance on conducting site and return reviews and to help you develop a review plan.

Using this Job Aid: Part I of the Job Aid addresses the Site Review and completing the Form 6729-D, Site Review Sheet, and Part 2 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.

Reference materials: All relevant Publications, Forms, Schedules and additional resource information are bolded in **blue** throughout the document and a link is provided on the *Links for Publications, Forms and Additional Resource Materials* section at the end of this document.

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

Site Reviews (1) measure site adherence to the Quality Site Requirements (QSR) and Volunteer Standards of Conduct (VSC), (2) monitor site operations, and (3) identify trends. Refer to **Publication 5166**, IRS Volunteer Quality Site Requirements, and **Publication 1084**, Volunteer Site Coordinator Handbook for details about QSR and VSC.

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 with one or more QSR, 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 on the Form 6729-C 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.

Questions used to determine how to answer the measurement question are in *italic* on the Form 6729-D. Questions shown in **bold** print on Form 6729-D, 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. (Some answer options on Form 6729-D are underlined. The Form 6729-D is also used by IRS employees to record results of site reviews. The underline requires IRS employees who conduct 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 underline on Form 6729-D.)

SPEC recommends you review the documents 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: Did the site meet the components for QSR 1? (Explain the process used to confirm volunteer certification.)	Answer Options
<p>Ask the coordinator to explain the process used to ensure all volunteers are certified to the appropriate level needed for their work duties. 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 (VSC) (all volunteers) • Intake/Interview and Quality Review (QR) • 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, Volunteer Standards of Conduct Agreement • Form 13206, Volunteer Assistance Summary Report, 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>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 certify 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> <p style="text-align: center;">This is the measurement question for QSR #1</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. 	<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>

Question 2: Did the coordinator receive coordinator training?	Answer Options
<p>Ask if the coordinator completed site coordinator or local coordinator training (Tax-Aid) prior to the site opening.</p> <p>Site Coordinator Training can be completed by any of the following methods:</p>	<p>Yes</p> <p>No</p>

<ul style="list-style-type: none"> • Participating in Partner sponsored training based on Publications 1084, Site Coordinator Handbook, and 5088, Site Coordinator Training; • Attending Tax-Aide local coordinator training; • Taking the training 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>This is not a measurement question.</p>	
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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 he/she leaves with the 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 • His/her certification level. <p>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.</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 and completion of Form 13614-C during return preparation and quality review. All questions should be answered, all unsure answers clarified and corrected, and the gray section (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> <ul style="list-style-type: none"> • Prior year returns should be prepared using the current revision of IRS Form 13614-C. • 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, Virtual VITA/TCE Taxpayer Consent. 	<p>Yes</p> <p>No – Not using Form 13614-C</p> <p>No – Not interviewing the taxpayer</p> <p>No – Incomplete 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> <p>No – Other (Use if more than one “No” applies)</p>

<p style="text-align: center;">This is the measurement question for QSR #2</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 and the volunteer’s certification level; ○ 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. 	
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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 (TIN) for everyone listed on the return? (Explain the process used to confirm taxpayer identities 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 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: 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. For more information on ITIN expiration and renewals see Publication 5259, Fact Sheet – Expiring ITINs.</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 at 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>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>No – Other (Use if more than one “No” applies)</p>

This is the measurement question for QSR #3	
<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

Question 5: Are all required reference materials available at the site? (Tell me what reference material you use at the site.)	Answer Options
<p>Confirm the site has access electronically or has at least one paper copy of Publications 4012,17, and 4299. 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 how they access them electronically.</p> <p style="text-align: center;">This is the measurement question for QSR #4</p> <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>Yes</p> <p>No – Publication 17 not available</p> <p>No – Publication 4012 not available</p> <p>No – Publication 4299 not available</p> <p>No – Other (use if more than one “No” applies)</p>

Question 6: 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
<p>Ask the coordinator to explain the process used to ensure all VTA/QSRA or Cyber Tax Alerts have been distributed and discussed with all volunteers within five days of issuance.</p> <p>Alerts are available on the Site Coordinator Corner on IRS.gov or the AARP Foundation (Tax-Aide) 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

Question 7: Are all Forms 13615 signed and dated by the volunteer and approving official? (Tell me the process for securing signed volunteer agreements.)	Answer Options
<p>By signing Form 13615, Volunteer Standards of Conduct Agreement, the volunteer indicates they have read and understand the agreement and promise to adhere to the Volunteer Standards of Conduct.</p> <p>All partners/coordinators must have a process in place for the partner-designated approver to sign each Form 13615 after confirming the identity of the volunteer using photo ID. The partner’s signature also validates the certification level and other volunteer information on the form.</p> <p>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 certifying all signatures were verified on all the Forms 13615. Form 13615 must be retained if the volunteer is requesting Continuing Education Credits.</p> <p>If you are unable to verify any or all Forms 13615 were signed by volunteer and partner designated official, 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>

Question 8: Were any violations to the Volunteer Standards of Conduct (VSC) identified?	Answer Options
<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.</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 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>

Question 9: Did the site meet the components for QSR 5?	Answer Options
<p style="text-align: center;">This is the measurement question for QSR #5</p> <p>Review your answers to questions 7 & 8 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>Yes</p> <p>No</p>

Question 10: Is Publication 4836, VITA/TCE Free Tax Programs (VolTax), properly 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, VITA and TCE Free Tax Programs, or Poster D143, AARP Foundation Tax-Aide, is displayed in a visible location at the site.</p> <p>VITA/TCE Non-AARP sites use Publication 4836. Tax-Aide 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, IRS e-file Signature Authorization. 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>Yes</p> <p>No – Not transmitting timely</p> <p>No – Form 8879 not signed</p> <p>No – Not retrieving acknowledgments timely</p> <p>No – Not notifying taxpayers of rejects timely</p> <p>No – Other (Use if more than one “No” applies)</p>

<p>Note: Select the answer option "Yes" if the site is preparing only paper returns.</p> <p style="text-align: center;">This is the measurement question for QSR #6</p> <p>If you answered:</p> <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, Your Rights Are Protected, at VITA/TCE sites or • Poster D143 at Tax-Aide 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>Tax-Aide will use Publication 4053 in Chinese, Korean, Russian, and Vietnamese to supplement D143, when appropriate.</p> <p style="text-align: center;">This is the measurement question for QSR #7</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 Site Identification Number (SIDN)? (What Site Identification Number or 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>

This is the measurement question for QSR #8	
<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. 	

QSR # 9: Electronic Filing Identification Number

Question 14: Does the site use the correct Electronic Filing Identification Number (EFIN)? (What Electronic Filing Identification Number or EFIN are you using?)	Answer Options
<p>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.</p> <p>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.</p> <p style="text-align: center;">This is the measurement question for QSR #9</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 # 10: Security

Question 15: Is there a process to identify everyone who prepares, reviews, or changes a tax return? (Explain the process used to identify who prepares, reviews, corrects or makes changes to a tax return.)	Answer Options
<p>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.</p> <p>If you answer “No” to this question, you MUST answer “No” to question 18.</p>	<p>Yes</p> <p>No</p>

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
<p>Ask the coordinator to explain</p> <ul style="list-style-type: none"> • the steps taken to protect taxpayer data and electronic equipment and • how they dispose of sensitive information. <p>Answer “Yes” if security measures are adequate and meet the guidelines provided in Publication 4299.</p> <p>Select one of the “No” answers to indicate additional security measures needed.</p> <p>If you answer “No” to this question, you MUST answer “No” to question 18.</p>	<p>Yes</p> <p>No – Equipment not secured</p> <p>No – Taxpayer data not properly disposed</p> <p>No – Taxpayer data not safeguarded</p>

Question 17: If Section 7216 is applicable, are consent notices properly secured? (Do you or your partner collect taxpayer information which is used for anything other than preparing tax returns?)	Answer Options
<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>The taxpayer must sign a paper copy of the consent if the preparer enters the PIN and date. No paper signature is required if the taxpayer physically enters the PIN and date into the software. One of these methods must be followed.</p> <p>For more information on the Consent to Use and Consent to Disclose and when they are need refer to Publications 4299 and 4396-A, Partner Resource Guide.</p> <p>Sites with a relational EFIN are required to use consent notices.</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>

Question 18: Did the site meet the components for QSR 10?	Answer Options
<p style="text-align: center;">This is the measurement question for QSR #10</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>

Question 19: Do all volunteers wear or display their name to the taxpayers they assist? (Explain your process for identifying volunteers to taxpayers.)	Answer Options
<p>Confirm all volunteers are wearing or displaying their name. At a minimum the name tag must contain the first name and last initial, first initial and last name, or full name. Have the coordinator explain the process used to identify volunteers to the taxpayers they serve.</p>	<p>Yes</p> <p>No</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>This is not a measurement question.</p>	
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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: Is all site operating information correct on VITA/TCE locator on IRS.gov or the AARP Foundation 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 VITA 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>If the information is incorrect, you or the site coordinator need to prepare a new Form 31715 showing the correct operating information and send it to the SPEC Territory as soon as possible. It is very important the information provided to taxpayers on IRS.gov is correct.</p> <p>This is not a measurement question.</p>	<p>Yes</p> <p>No</p>

Question 21: 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 the bolded 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.

Part II: Job Aid for the 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 on the 1040 signature area in the PTIN section (SIDN) and Form 8879, Part III (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
- Looking for ways to improve the quality of the volunteer return preparation process at the site.

SPEC has two products developed to strengthen the quality review skills of the volunteers in the VITA/TCE Programs. [Publication 5299](#), VITA/TCE Quality Review Refresher, is an overview of the important concepts of a good quality review. [Publication 5310](#), VITA/TCE Tax Return Quality Review Job Aid, is a step-by-step quality review illustration. It demonstrates one best practice for conducting a complete and effective quality review.

To start your return review, you should randomly select a tax return that has been through quality review. 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 suggests 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 shaded section (To be completed by the Certified Volunteer Preparer) when appropriate and the information was correctly used to make accurate tax law determinations.

If your sites are using the TaxSlayer software, SPEC suggests 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 the pdf, 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's copy.

Review the return line-by-line and answer the question that correspond with the Form 1040 or Schedule line item on Form 6729-P. Beginning with the Label Section, questions are listed in the same order as the Form 1040 and Schedules.

As you complete the Form 6729-P:

- 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 1-3 will help you evaluate adherence to the Quality Site Requirement (QSR) #2, Intake/Interview & Quality Review, during the site review.

Quality

Question 1: Were the necessary steps followed for the Intake/Interview & Quality Review Process for this return?	Answer Options
<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/Interview & Quality Review Process that was conducted if you did not observe the entire process.</p> <p>Refer to Publication 5166, Quality Site Requirements, for a list of the steps that should be included in a complete intake/interview and quality review.</p> <p>The use of Form 13614-C, Intake/Interview & Quality Review Sheet, 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 completed, conduct the return review. <p>If you must return the Form 13614-C for completion, the answer to this question will be “No.”</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 should 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>If the return is deemed inaccurate and must be corrected, then it’s reasonable to conclude that the initial quality review was not effective. Consider answering this question as “No” when an inaccurate return is discovered.</p> <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 IRS.gov.</p> <p>The answer to this question will help you evaluate adherence to QSR #2 and #3 of the site review.</p>	<p>Yes</p> <p>No</p>

Question 2: What is the certification level needed for this return?	Answer Options
<p>Refer to Publication 4012’s “Scope of Service” chart.</p> <p>Use “Other” option if a Specialty certification is needed for the return – HSA, International, Puerto Rico or Foreign Student.</p>	<p>Basic</p> <p>Advanced</p> <p>Military</p> <p>Other</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 should 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 appropriate 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 can prepare or review all returns that are within the scope of the VITA/TCE Programs. In other words, the volunteer can prepare or review returns that require 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 has no process for assigning tax returns to a preparer/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>

Label

Question 4: 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(ren). See Pub 4299, Privacy, Confidentiality and Civil Rights – A Public Trust, for approved documentation for verifying names.</p>	<p>Yes No</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 when the taxpayer is receiving a paper refund check in the mail.</p>	<p>Yes No</p>

Question 6: 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). 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. For more information see Publication 5259, Fact Sheet – Expiring ITINs.</p>	<p>Yes No N/A</p>

<p>The N/A answer option 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 TIN.</p>	
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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 Married Filing Jointly (MFJ) Married Filing Separate (MFS) Head of Household (HOH) Qualifying Widow(er) (QW)</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, 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 No – Should be Single No – Should be MFJ No – Should be MFS No – Should be HOH No – Should be QW</p>

Dependents

Question 9: Is the taxpayer (and/or spouse, if applicable) identified correctly as a dependent of someone else?	Answer Options
<p>If the taxpayer or spouse can be claimed by another taxpayer the box(es) on Form 1040, page 1 will be checked. Verify whether the box is correctly checked or correctly left unchecked.</p> <p>Be sure to look at 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 No N/A – Taxpayer (and spouse, if applicable) cannot be claimed as a dependent by someone else and is not.</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 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 verify the correct dependency determinations.</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>

Income (Form 1040 & Schedule 1)

Question 11: Are wages correct?	Answer Options
<p>Generally, wages are reported on Form W-2. See Form 13614-C, Part III, Q1. Does the number of jobs listed correspond with the number of W-2's in hand?</p> <p>Using the Quality Review print set, you will have a copy of the W-2's as they were input in the software. Compare the print set W-2's with the source document W-2's. Check each box to ensure they are accurately input.</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 1 • 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 current year wages (Interest, dividends, other income, self-employment income, W-2 info from another year, etc.); or • Other (could be a typo) <p>N/A – No wages and none claimed.</p>

Question 12: Is investment income (interest, dividend, capital gains) correct?	Answer Options
<p>Look at Form 13614-C, Part III, Income section. Look for the questions that are answered “Yes” and compare that with the Form 1040 and Schedule 1. Interest and dividends are on Form 1040, lines 2 and 3. Capital gain (loss) is recorded on Form 1040 on line 6.</p> <p>Many brokers will issue combined statements. Review the broker combined statement for the areas indicated as 1099-INT and 1099-DIV. They are usually identified in sub-headings. The Forms 1099-B will be broken out in a sub-section also. Many times, the brokerage statements break the 1099-B out to show the</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>

<p>Long and Short-term gains/losses. In addition, the brokerage statements most often show the type of Form 8949 on which each transaction should be reported.</p> <p>Remember, interest does not always have a source document. Oral testimony from the taxpayer should be noted on the Form 13614-C if there is not source document.</p> <p>Capital gains/losses can be time consuming and complex to review. Take extra time and verify each transaction on the Forms 8949.</p>	
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Question 13: Is retirement income (IRAs, pensions, annuities, social security benefits) correct?	Answer Options
<p>Look at Form 13614-C, Part III, for retirement income.</p> <p>IRAs, pensions, annuities and social security benefits are all list directly on Form 1040, page 1. Check the total amount verses the taxable amount. Do they match the source documents?</p> <p>Using the Quality Review print set, you will have a copy of the 1099-R's as they were input in the software. Compare the 1099-R's that were input with the 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.</p> <p>On Form 1099-R, Box 2, if the taxable amount is not shown, ask the volunteer how the taxable amount was determined. The Quality Review print set will include 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 Advance tax law certification.)</p> <p>Check the calculation for taxable social security income, if applicable.</p>	<p>Yes</p> <p>No</p>

Question 14: Is net business income correct?	Answer Options
<p>Review the taxpayer's answers on Form 13614-C, page 2, Part III, questions 7 and 8. Look at the source documents. Does the taxpayer have a Form 1099 MISC with an entry in box 7? Does the taxpayer show expenses in Part IV, question 7?</p> <p>If either the income or expenses are incorrect then the net business income will be incorrect. Business income is reported on Schedule 1. You must review the Schedule C also.</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 • All cash income was included on the Schedule C • All allowable expenses were recorded correctly on the Schedule C 	<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 needed.</p>

Question 15: Is all other income from Schedule 1 correct?	Answer Options
<p>Review Form 13614-C, Part III, and source documents to ensure all income is correctly recorded on Form 1040 and Schedule 1.</p> <p>Check Schedule 1, line 8 (Other income) for accuracy if there is an entry. Remember, self-employment income is often 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. However, box 3, may include a prize or award and is correctly reported on line 8 of the Schedule 1.</p> <p>If the taxpayer does not have all 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>

Adjusted Gross Income (Schedule 1)

Question 16: Are adjustments to income correct?	Answer Options
<p>Adjustments are shown on Schedule 1 and flow over to the Form 1040 in the calculation of line 8, AGI. If Form 1040, line 7 (Total Income) is more than line 8 (AGI) then you must look at Schedule 1 because there is an adjustment to income.</p> <p>Review supporting documents and Form 13614-C, page 2, Parts IV & V Check for 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, 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.</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>

Deductions and Tax (Form 1040 & Schedules 2 & A)

Question 17: 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 can be limited when the taxpayer can be claimed as a dependent by someone else. • 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. 	<p>Yes</p> <p>No – Standard deduction amount on the return is incorrect.</p> <p>N/A – Itemized deductions were used, Schedule A.</p>

<ul style="list-style-type: none"> 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.” 	
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Question 18: 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 (AGI) is incorrect, the itemized deductions could be incorrect.</p> <p>If the taxpayer is itemizing, review each entry on the Schedule A for accuracy.</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 19: Is the qualified business income deduction correct?	Answer Options
<p>Is the taxpayer self-employed? Generally, VITA/TCE prepared returns will have an entry on Form 1040, line 10 if there is a Schedule C, with net business income, included with the return. The amount of the business income deduction is calculated using a Qualified Business Income Deduction – Simplified Worksheet.</p> <p>The software will compute the 20% calculation, with any adjustments, and enter it on this line.</p> <p>If net business income is incorrect then this deduction is most likely inaccurate also and the “No” answer would be selected.</p>	<p>Yes</p> <p>No – The deduction was omitted, incorrectly included, or was otherwise incorrect.</p> <p>N/A – Not entitled to the credit and none claimed.</p>

Question 20: Is the tax correct?	Answer Options
<p>You can generally assume that if the taxable income is correct the tax preparation software will calculate income tax correctly. However, Form 1040, line 12 (Tax) includes more than just the income tax calculation. You will need to review line 12 and determine if there are other amounts that are flowing in from other Forms or Schedule 2.</p> <p>Kiddie tax is now in scope but only for certain full-time students under age 24 who have taxable scholarships, not reported on W-2, and meet other requirements. It will still be rare to see Form 8615, Tax for Certain Children Who Have Unearned Income, but it is possible if, some or all of a scholarship is allocated to nonqualifying education expenses to maximize the education credit on the parent’s tax return. When Kiddie tax for the child filing a return applies, Form 8814 will be included with the return.</p> <p>Is the excess advance premium tax credit repayment correct? Refer to the Instructions for Form 8962, Premium Tax Credit, for detailed information on the calculations for Schedule 2, line 2. To reconcile the Advance payment of the Premium Tax Credit (APTC) the Form 8962 must be filed with the tax return.</p>	<p>Yes</p> <p>No</p> <p>N/A – No excess advance premium tax credit repayment required.</p>

<p>The taxpayer must have Form 1095-A, Health Insurance Marketplace Statement, 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 • 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 	
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Nonrefundable Credits (Form 1040 & Schedule 3)

Question 21: Is the child tax credit and credit for other dependents amount correct?	Answer Options
<p>Look at Form 1040, page 1, Dependents section of the Form 1040. You should have reviewed this section already to answer Q10. 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 on line 13a of the Form 1040.</p> <p>If there is no tax liability there should not be any amount listed on Form 1040, line 13a or 13b.</p> <p>Additional child tax credit (ACTC) is covered in the payments section.</p>	<p>Yes</p> <p>No – The credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to CTC or credit for other dependents and none claimed.</p>

Question 22: Is the credit for child and dependent care expenses correct?	Answer Options
<p>This credit is recorded on Schedule 3, line 2 and will flow to Form 1040, line 13b.</p> <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.</p> <p>Review Forms 2441, Child and Dependent Care Expenses, and Form W-2, Box 10.</p> <p>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 23: Are the education credits correct?	Answer Options
<p>The credit(s) is recorded on Schedule 3, line 3 and will flow to the Form 1040, line 13b.</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>If a credit is shown on the Schedule 3, review Form 8863, Education Credits, to verify the correct credit was applied – American Opportunity Credit or Lifetime Learning Credit. Verify qualified expenses for the specific education credit claimed.</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>

<p>For more information refer to Pub 4012, Education Benefits, Tab J and Publication 970, Tax Benefits for Education.</p> <p>Remember, allocating scholarship income to expenses that are not eligible for the education credit deduction (room, board) could increase the amount of the American Opportunity Credit (AOC). For more information on how the allocation can be advantageous to the taxpayer see Publication 970.</p> <p>An error on nonrefundable portion of the AOC may cause an error on the additional refundable portion claimed on Form 1040, line 18c.</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>	
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Question 24: 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 during the tax year were recorded on Form 8880, Qualified Retirement Savings Contributions, if applicable. This will change the calculation of this credit. See instructions for Form 8880 for further details on this subject.</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 25: Are all other nonrefundable credits correct?	Answer Options
<p>Use this question for any other credits, on Schedule 3, 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>

Other Taxes (Schedule 2)

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 will also be “No” because the SE tax adjustment will be incorrect.</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 tax correct?	Answer Options
<p>Tip income on Form 4137, Social Security and Medicare Tax on Unreported Tip Income, 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 and 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.</p> <p>Form 5329, Additional Taxes on Qualified Plans, 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 repayment of first-time homebuyer credit correct?	Answer Options
<p>Review Form 13614-C, Part V.</p>	<p>Yes</p> <p>No – Repayment was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No repayment required.</p>

Question 30: Are all other taxes correct?	Answer Options
<p>Household employment tax is out-of-scope.</p>	<p>Yes</p> <p>No– Other tax was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No other taxes and none applied.</p>

Payments (Form 1040 & Schedule 5)

Question 31: Is the federal withholding correct?	Answer Options
<p>Double check all source documents including Forms W-2, 1099-R, 1099 from SSA, etc.</p> <p>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.</p>	<p>Yes</p> <p>No – Federal withholding was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No federal withholding and none claimed.</p>

Question 32: Is the earned income credit (Sch EIC) correct?	Answer Options
<p>Refer to Publication 4012, EIC tab I. The amount of the EIC can be affected if there was 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 could 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, the case of a disabled relative whose earned income is the only reason he/she was not an eligible dependent of the taxpayer. He/she may still qualify the taxpayer for EIC.</p>	<p>Yes</p> <p>No – EIC was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to EIC and none claimed.</p>

Question 33: Is the additional child tax credit (Sch 8812) 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>Review Schedule 8812, Additional Child Tax Credit, for accuracy.</p>	<p>Yes</p> <p>No – Credit was omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – Not entitled to credit and none claimed.</p>

Question 34: Is the refundable American opportunity credit (Form 8863) correct?	Answer Options
<p>Review Form 8863, Education Credits, for accuracy.</p>	<p>Yes</p> <p>No – Credit was omitted, incorrectly included, not calculated correctly or otherwise incorrect.</p> <p>N/A – Not entitled to credit and none claimed.</p>

Question 35: Are the estimated tax payments correct?	Answer Options
<p>Check the Form 13614-C, Part V, to see if the taxpayer has estimated tax payments. These are often overlooked. This also includes the refund amount applied from a prior year return.</p>	<p>Yes</p> <p>No – Payments were omitted, incorrectly included, or otherwise incorrect.</p> <p>N/A – No payments and none claimed.</p>

Question 36: Is the net premium tax credit (Form 8962) correct?	Answer Options
<p>Refer to the Instructions for Form 8962 for detailed information on the calculation for Schedule 3, line 9. The taxpayer must have Form 1095-A, Health Insurance Marketplace Statement, 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 Advanced 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 37: 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 38: Are the bank routing number, account number and account type correct? (Direct deposit or bank draft)	Answer Options
<p>Check the 13614-C, Part VII for taxpayer request. Be sure to check the bank routing number, the account number, and type of account.</p>	<p>Yes</p> <p>No – Information is incorrect</p> <p>N/A – Not requested</p>

Accuracy of Return

Question 39: Based on the information provided, was an accurate return prepared?	Answer Options
Measurement questions are in bold, questions 4-6 and 8-38. A “No” answer to any of the bold questions indicates there was an error on the original return and the return is not accurate.	Yes – An accurate return was prepared No – An accurate return was not prepared

Links for Publications, Forms and Addition Resource Materials

Publication 17, Your Federal Income Tax

Publication 970, Tax Benefits for Education

Publication 1084, Volunteer Site Coordinator Handbook

Publication 4012, VITA/TCE Volunteer Resource Guide

Publication 4053 EN/SP, Your Civil Rights Are Protected Poster

Publication 4299, Privacy, Confidentiality, and Civil Rights-A Public Trust

Publication 4454, Your Civil Rights Are Protected Brochure

Publication 5088, Site Coordinator Refresher Training

Publication 5101, Intake/Interview & Quality Review Training

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

Publication 5299, VITA/TCE Quality Review Refresher

Publication 5259, Fact Sheet – Expiring ITINs

Publication 5310, VITA/TCE Quality Review Job Aid

Form 1040 – US Individual Income Tax Return and [Instructions for Form 1040](#)

Form 2441, Child and Dependent Care Expenses and [Instructions for Form 2441](#)

Form 5329, Additional Taxes on Qualified Plans and [Instructions for Form 5329](#)

Form 6729-D, Site Review Sheet

Form 6729-P, Partner Return Review Sheet

Form 8332, Release of Claim to Exemption for Child by Custodial Parent

Form 8879, IRS e-file Signature Authorization

Form 8962, Premium Tax Credit and [Instructions for Form 8962](#)

Form 13206, Volunteer Assistance Summary Report

Form 13614-C, Intake/Interview & Quality Review Sheet

Form 13715 Volunteer Site Information Sheet

Form 13615, Volunteer Standards of Conduct Agreement

Form 14446, Virtual VITA/TCE Taxpayer Consent

Fact Sheet: Preparing Prior Year and Amended Returns

Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA)

Link & Learn Taxes

voltax@irs.gov - External Referral for reporting unethical behavior

[AARP Foundation Tax-Aide Locator](#) and [VITA Locator](#)

[Interactive Tax Assistant \(ITA\)](#) on IRS.gov

[EITC Assistant](#) – Tool to evaluate EITC eligibility