
VITA/TCE QUALITY REVIEW REFRESHER



Wage &
Investment



PURPOSE AND TYPES OF QUALITY REVIEW

The purpose of a quality review is to ensure that the taxpayer's return is accurate based on the Form 13614-C, the supporting documents provided by the taxpayer, and the interview with the taxpayer.

The two acceptable quality review methods are:

- **Designated Review** - This preferred quality review method uses a designated quality reviewer. This is a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site.
- **Peer Review** - When a designated quality reviewer is not available, volunteers can review each other's returns.

At a minimum, volunteers serving as quality reviewers must be certified at the certification level required to prepare the return. It is strongly encouraged for volunteers to certify at the Advanced level. SPEC encourages quality reviewers to be the most experienced volunteers in tax law application.



CONCEPTS OF THE QUALITY REVIEW

The quality reviewer compares the information provided on all source documents and the completed Form 13614-C, Intake/Interview & Quality Review Sheet, to the tax return.

A comprehensive quality review involves more than simply checking data entries (typos, spelling, and omissions). The volunteer interacts with the taxpayer to confirm and clarify the taxpayer's information and ensure the correct application of tax law.

The taxpayer must be present and involved in the quality review process. When using an alternative filing method, such as Virtual VITA, the taxpayer may be present by phone or through an internet-based virtual process.



FORM 13614-C INTAKE/INTERVIEW & QUALITY REVIEW SHEET

The quality review requires verification that:

- All questions have been answered. Any items marked as “Unsure” must be discussed with the taxpayer and then marked “Yes” or “No”.
- All items in the area marked “To be completed by Certified Volunteer Preparer” on page 1 of Form 13614-C have been completed by the certified volunteer preparer.

A quality review is not complete until these two crucial steps have been completed. Any missing information must be obtained from the taxpayer before you can proceed. Additional comments are not required on Form 13614-C, but they can be very helpful during a quality review.



COMPLETE THE SHEET: THE IMPORTANCE OF A COMPLETED FORM 13614-C

- Form 13614-C tells the taxpayer's story. If you think that some part isn't needed for your taxpayer, you're probably right. We need to get the complete story every time.
- There is really no way to predict all aspects of a taxpayer's situation.
- Every question on Form 13614-C is there for a reason. The answer to any question can affect the accuracy of the tax return.



QUALITY REVIEW STEPS

All steps below must be addressed during the quality review:

- Make sure the taxpayer and spouse's identities were verified with a government issued photo ID during the visit.
- Make sure the volunteer return preparer and quality reviewer are certified to prepare/review the return and the return is within scope of the VITA/TCE program.
- Verify that the all Form 13614-C “yes” entries are accurate based on the taxpayer(s) source documents and compare them to the tax return. Verify that:
 - All questions in Parts I through V are answered and the questions that are marked “unsure” were discussed with the taxpayer and correctly marked “yes” or “no”.
 - All applicable information in the area marked “To be completed by Certified Volunteer Preparer” was completed by the certified volunteer preparer.



QUALITY REVIEW STEPS CONTINUED

- Verify that the following Form 1040 and schedules are accurate on the tax return based on the taxpayer(s) source documents and completed Form 13614-C:
 - Names, addresses, SSNs, ITINs, and EINs
 - Filing status and dependency determinations
 - All income and applicable adjustments to income
 - Standard or itemized deductions and all eligible credits
 - Premium Tax Credit reconciliations for each person on the tax return
 - Federal Income Tax Withholding and Estimated Tax Payments
 - Direct deposit/debit and checking/saving account numbers
 - SIDN is correct on the return
- Any errors identified or incomplete questions on Form 13614-C must be discussed with the preparer. The quality reviewer must confirm that during the visit that taxpayer(s) was advised they are responsible for the accuracy of the information shown on their return.

For a complete Quality Review Checklist see Publication 4012, VITA/TCE Volunteer Resource Guide

THERE IS MORE THAN ONE WAY TO PERFORM A QUALITY REVIEW

- Not all sites operate alike. A site may use designated reviewers, peer-to-peer review, or a combination of the two.
- Some quality reviewers use the TaxSlayer Quality Review Print Set, either by printing it out or reviewing the PDF. Others prefer to follow in the preparer's footsteps, reviewing all the data entered and the return in the TaxSlayer software.
- Whatever method chosen must comply with the quality review process described in the Publication 4012, Volunteer Resource Guide.



PERFORMING A QUALITY REVIEW USING TAXSLAYER PRINT SET

Use the TaxSlayer Quality Review Print Set to verify entries and identify tax law determinations. When using the PDF, there is no need to print anything out! The benefits of using the TaxSlayer Quality Review Print Set include:

- Verify entries including birthdates, addresses, filing status, direct deposit account numbers
- Check accuracy of income document input (W-2, 1099R, W- 2G, 1099-NEC/1099-MISC, etc.)
- Confirm all income and expenses are on the correct line of the tax return
- Review all schedules and worksheets for inclusion and accuracy
- Look for questionable entries
- Verify SIDN & EFIN

See Publication 4012 for more information.

THE IMPORTANCE OF CONDUCTING A QUALITY REVIEW

- Ensure the return is prepared correctly and errors are caught before they become a problem for either the VITA/TCE site or the taxpayer
- Ensure the VITA/TCE site complies with all ten Quality Site Requirements (QSR)
- Verify the return is within the scope of VITA/TCE program and within the appropriate volunteer training certification
- Ensure the taxpayer is involved in the process
- Mentor and help the volunteer preparer while conducting the quality review



WHO BENEFITS FROM A COMPLETE QUALITY REVIEW?

- Taxpayer
- Volunteer
- Site
- VITA/TCE program



BENEFITS TO THE TAXPAYER

- Receives timely refunds
- Prevents IRS notices/contacts
- Calculation of correct tax, avoiding an underpayment of tax with interest and possible penalty
- Receipt of all eligible credits and/or deductions
- Increases taxpayer confidence in the return preparation process
- Enhances taxpayer understanding of their tax return



BENEFITS TO THE VOLUNTEER

- Reduces tax preparer anxiety by knowing someone else is going to review the return
- Receiving feedback increases volunteer confidence
- On-the-job training builds valuable volunteer skills
- Raises volunteer morale
- Fosters teamwork



BENEFITS TO THE SITE

- Reduces e-file reject rates
- Ensures compliance with the ten Quality Site Requirements
- Promotes a good reputation with the community served by the site
- Increases productivity, reduces the need for amended returns
- Ability to potentially qualify for grants
- Improves volunteer confidence and retention
- Increases taxpayer confidence in the site's ability to prepare a complete and accurate tax return



BENEFITS TO THE VITA/TCE PROGRAM

- Promotes positive publicity
- Continued congressional appropriation of grant funds
- Creates positive reputation and public confidence
- Maintains positive public perception about the quality and value of VITA/TCE return preparation
- Positive feedback from random audits by Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) ensures future support
- Identifies potential enhancements to the software



POSSIBLE CONSEQUENCES OF A POOR QUALITY REVIEW

- No one enjoys receiving notices from the IRS. Notices from the IRS are extremely stressful for everyone.
- The taxpayer can face an undue hardship by having to repay amounts received due to an error on their return.
- The taxpayer is responsible for paying the money back with interest and possible penalties.
- Delinquent taxes can damage a person's credit score.
- Taxpayers can miss out on valuable deductions and/or credits.



YOUR ROLE AS A QUALITY REVIEWER

- Teacher
- Role model
- Expert
- Facilitator
- Team member
- Cheerleader



WHAT ARE THE CHALLENGES OF BEING A QUALITY REVIEWER?

- Telling someone that he or she made a mistake can be difficult and embarrassing but doing it in a kind and we're-all-in-this-together manner, makes it more acceptable.
- Sometimes quality reviewers deal with the difficult tax issues. It helps develop your research skills. You don't have to know everything. You just need to know how to look it up and, sometimes, how to say "no" to an out-of-scope return.
- Sometimes quality reviewers don't have as many opportunities to prepare returns. Ask your site coordinator to occasionally prepare returns.



WHAT ARE THE CHALLENGES OF BEING A QUALITY REVIEWER?

- Sometimes experienced preparers don't like to be reviewed. While that may be true, anyone can make a mistake. Tax law is complex. Taxpayers can present confusing situations and preparers can become stressed and tired. Conscientious preparers generally appreciate that someone has their back.
- Doing quality review is a big responsibility. The quality reviewer is generally the last person to look things over before the return is filed. Your site coordinator wouldn't ask you unless they know you can do the job.



GOOD QUALITY REVIEW TAKES TIME

- Never rush through a quality review. Take the time to understand and verify the determinations that the preparer made along with verifying data entries.
- The taxpayer'(s) and volunteer's time is important.
- An accurate return is important.
- Don't hesitate to ask the taxpayer follow-up questions.
- Engaging the taxpayer takes time but ensures that all taxpayer information is complete and correct.
- A complete quality review process ultimately saves time for the taxpayer and the site.

QUALITY REVIEW IS NOT JUST A PROOFREADING EXERCISE

In addition to checking data entry for accuracy, the quality reviewer must ask questions:

- Is the filing status correct and the most advantageous one for the taxpayer?
- Do the credits make sense (EITC, CTC, PTC, etc.)?
- Does the taxpayer have any other income or expenses that are not reflected on the intake sheet or tax documents?



QUALITY REVIEW TAKES TEAMWORK

The volunteer tax preparer helps the quality reviewer by:

- Providing a completed Form 13614-C, that means all taxpayer information is filled-in, all questions are answered, all “unsure” answers are clarified and changed to either “yes” or “no”, and preparer fields are completed.
- Making notes on the Form 13614-C when the taxpayer provides oral testimony that affects a return item or when a determination is made, for example, “not enough deductions to itemize.”

A complete Form 13614-C saves the quality reviewer from having to repeat questions or change determinations.

A quality reviewer can help the tax preparer improve their skills by:

- Sharing positive feedback when a job is well done
- Providing constructive and educational feedback



GIVE QUALITY FEEDBACK TO THE PREPARER

- Keep a positive tone. It's an educational moment not an "I got you" one.
- Clearly explain the issue using specific examples – "It's helpful to me when you change an "unsure" question to a "yes" or "no" after you discuss it with the taxpayer".
- Use reference materials to teach the preparer tax law issues. Show them the page in the Pub 4012 to reference the next time the tax law issue comes up.
- Don't embarrass the preparer. If needed, talk to the preparer privately.
- Even if a return has significant errors, find something good and make a positive comment.

SUMMARY

- Although the role of a quality reviewer is challenging, the benefits to the site and taxpayers are well worth the effort.
- A complete and accurate quality review is a crucial part of the intake/interview and quality review process. The quality reviewer is the last volunteer at the site to make sure that the taxpayer leaves with an accurate tax return.