
VITA/TCE TAX RETURN QUALITY REVIEW JOB AID



Stakeholder Partnerships, Education and Communication **(SPEC)**

COMING TOGETHER TO
STRENGTHEN COMMUNITIES



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QUALITY REVIEW CHECKLIST

To promote accuracy, per Quality Site Requirement (QSR) #2: Intake/Interview & Quality Review Process, all tax returns must be quality reviewed. Reviewers must address every question on the Quality Review Checklist while reviewing the Form 13614-C, Intake/Interview & Quality Review Sheet, including all supporting documents, and the completed tax return. The taxpayer must be available to explain any discrepancies the quality reviewer may discover.

The two acceptable quality review methods are:

- Designated Review – An IRS-certified volunteer solely dedicated to reviewing returns prepared by other IRS-certified volunteer preparers. The designated quality reviewer must have the following skills:
 - In-depth knowledge of tax law, the return preparation process, and tax preparation software.
 - Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
 - Tact in explaining identified errors to taxpayers and volunteers.
- Peer-to-Peer Review – An IRS-certified volunteer preparer who may quality review returns of another preparer when the site is not able to use the designated review method.

Quality reviewers must certify at or above the level of the return they are reviewing (including any specialty levels). 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.

The reviewer must address all items included in the Quality Review Checklist in [Publication 4012, VITA/TCE Volunteer Resource Guide](#):

- Taxpayer (and spouse if married filing joint) identity is verified with a photo ID
- 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
- All questions in Parts I through V are answered and any questions marked as “unsure” are discussed with the taxpayer and correctly marked as a “yes” or “no”
- All applicable information in the “To be completed by a Certified Volunteer Preparer” gray shaded section on page one must be completed for each potential dependent by the certified volunteer preparer
- Names, addresses, SSNs, ITINs, and EINs are verified and correct
- Filing status is correct
- Dependency determinations are correct
- All income items (with or without source documents) checked as “yes” in Part III are verified and correct
- All applicable adjustments to income are verified and correct
- Standard deduction or Itemized Deductions are correct
- All eligible credits are correct
- All applicable provisions of the Premium Tax Credit (PTC) are considered for each person named on the tax return and are correct
- Federal Income Tax Withholding and Estimated Tax Payments are correct
- Direct Deposit (or Debit) checking/savings routing and account numbers are correct
- Confirm federal and state return types are correct (for example, e-file vs. paper)
- SIDN included and correct on the return
- The taxpayer(s) is advised that they are responsible for the accuracy of the information shown on their return
- Any errors identified or incomplete questions on Form 13614-C are discussed with the preparer

ILLUSTRATION OF A QUALITY REVIEW ON A VITA/TCE TAX RETURN



Quality reviewers conduct reviews using one of the following methods and/or tools:

- TaxSlayer Quality Review print set
- The step-by-step data entry process used by the preparer
- The Tax Return Summary Page and navigating to specific pages in tax preparation screens when necessary
- A printed copy of the tax return

Whichever method is used must comply with the quality review process shown in [Publication 5166](#), *VITA/TCE Volunteer Quality Site Requirements* and must include a review of all the items listed on the Quality Review Checklist in [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*.

This publication provides an example of a quality review method that is considered a best practice. The method demonstrated below uses the TaxSlayer Quality Review print set.

TAXSLAYER QUALITY REVIEW PRINT SET

The TaxSlayer Quality Review print set is designed for reviewing a tax return. It includes the necessary forms, schedules and worksheets required to verify entries in TaxSlayer and the applicable tax law determinations. The quality reviewer can either review the PDF onscreen or print a hardcopy. A review using the onscreen PDF is recommended and saves paper, especially if an error is found.





How to Access the TaxSlayer Quality Review Print Set

On the Office Client List, locate the taxpayer's name and click the arrow next to the printer icon on the right of their name and select **QUALITY REVIEW** from list of options.



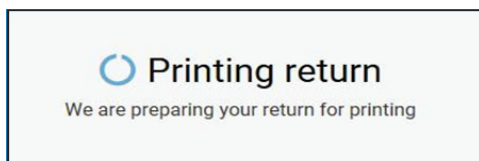
A screen with the following options for printing appears: Paper File Copy, Print

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATUS
XXX-XX-0000	John	Taxpayer	(770) 555-5555	IRS Preparer		





[Select](#)

PAPER FILE COPY
 Print Return
 QUALITY REVIEW
 TAXPAYER COPY PRINT

Return, Quality Review, Taxpayer Copy Print.



The Quality Review print set for the tax return will open.

TAX YEAR: 2021		PROCESS DATE: 08/08/2022	
CLIENT : XXX-XX-0000 JOHN Q TAXPAYER		BIRTH DATE : XX/XX/1990 Age:31	
SPOUSE : XXX-XX-0000 JANE P TAXPAYER		BIRTH DATE : XX/XX/1991 Age:30	
ADDRESS : 401 W PEACHTREE ST		PREPARER : 995	
: ATLANTA GA 30308			
Home : (770) 555-5555			
Work : -			
Cell : -			
STATUS : MARRIED JOINT			
FED TYPE: Electronic Mail			
ST TYPE : Regular Tax		EFFECTIVE RATE: 10.27%	
E-MAIL :			

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
IMA J TAXPAYER	XX/XX/2013	8	XXX-XX-5100	DAUGHTER	12
JUDY T TAXPAYER	XX/XX/2014	7	XXX-XX-5100	DAUGHTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040

SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)

SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)

Performing a Quality Review Using the TaxSlayer Quality Review Print Set

In addition to the tax return, the Quality Review print set includes the worksheets used to complete the tax return.

The print set gives you a quick summary of the tax return and it highlights totals from key lines of the return. The Quality Review print set includes other pages which can help with your review, including the client sheet. The Client Sheet allows you to determine if the taxpayer, spouse, and dependent information is entered correctly.

TAX YEAR:	PROCESS DATE:
CLIENT : XXX-XX-0000 JOHN Q TAXPAYER	BIRTH DATE : XX/XX/1990 Age:31
SPOUSE : XXX-XX-0000 JANE P TAXPAYER	BIRTH DATE : XX/XX/1991 Age:30
ADDRESS : 400 WEST PEACHTREE ST : ATLANTA GA 30308	PREPARER : 995
Home : (770) 555-5555	Using this sheet the taxpayer's, spouse's and dependents' names, address, and birth dates can be verified
Work : -	
Cell : -	
STATUS : MARRIED JOINT	
FED TYPE: Electronic Mail	
ST TYPE : Regular Tax	EFFECTIVE RATE: 10.27%
E-MAIL :	

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
IMA J TAXPAYER	XX/XX/2013	8	XXX-XX-5100	DAUGHTER	12
JUDY T TAXPAYER	XX/XX/2014	7	XXX-XX-5100	DAUGHTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040	
SCHEDULE 1	(ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 3	(ADDITIONAL CREDITS AND PAYMENTS)
FORM W-2	
FORM 1099-G	(UNEMPLOYMENT COMPENSATION)
SCHEDULE EIC	(EARNED INCOME CREDIT)
FORM 2441	(CHILD CARE CREDIT)
FORM 8812	(ADDITIONAL CHILD TAX CREDIT)
FORM 8879	(E-FILE SIGNATURE AUTHORIZATION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET	

This is a list of the forms, schedules and
worksheets included in the tax return

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	48732
TOTAL ADJUSTMENTS	600
ADJUSTED GROSS INCOME	48132
DEDUCTIONS	25100
EXEMPTIONS	0
TAXABLE INCOME	23032
TAX	2365
CREDITS	0
PAYMENTS	18927
REFUND	16562
AMOUNT DUE	0
EARNED INCOME CREDIT	1209

Here is a quick look at
the tax return data

For purposes of illustrating the quality review process, a sample tax return is used. The return has a few errors which will be used to highlight how to review the intake sheet, source documents, and tax return.

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

A complete Form 13614-C provides a summary of all information provided by the taxpayer, including documentation of oral testimony. Any missing or unclarified information must be discussed with the taxpayer and added to Form 13614-C. Preparer notes, when included, are extremely helpful during a quality review.

During the quality review process, the reviewer must confirm that the information on Form 13614-C is accurate, matches the supporting documentation, and contains enough information to support the items shown on the tax return. Do not conduct a quality review if Form 13614-C is incomplete. The quality reviewer must address any missing or unsure answers prior to conducting the return review. If Form 13614-C is not complete, the quality review will take longer because the incomplete questions must be answered.

If the quality reviewer identifies that an out-of-scope return has been prepared, they must explain to the taxpayer that the return cannot be filed by the site. The preparer must identify out-of-scope issues before preparing the return so that the taxpayer, preparer, and reviewer's time is not wasted.

To determine the topics in scope for the VITA/TCE program, use the Scope of Service Chart in [Publication 4012, VITA/TCE Volunteer Resource Guide](#).

Scope of Service

When using the list, please note that column 3 (In Scope?) does not stand alone. Additional information contained in columns 4 and 5 (Scope Limitations and Certification Levels) may include topics or certification levels that affect whether volunteers may or may not prepare the return under the provisions of the Volunteer Protection Act.

If no certification level is listed, the topic is in scope for all certification levels.

Many forms and schedules that are out of scope are included as reference. If a form or schedule is not listed, it is out of scope because no training has been provided. In addition, if a volunteer has not been trained on an in-scope tax law topic, that topic is out of scope for that volunteer.

F(orm) S(chedule) #	Line / Box #	In Scope? Y / N	Scope Limitations	Certification Levels
F 1040	Virtual currency question	Y	In scope if taxpayers can check the No box. Taxpayers check No if they held no virtual currency for the tax year or if the taxpayer's only transactions involving virtual currency during the tax year were purchases of virtual currency with real currency.	
F 1040	1	Yes	Wages, salaries, tips, etc.	Advanced certification required for unreported tip income.
F 1040	2a, b	Yes	Tax-exempt and taxable interest See F 1099-INT for limitations	
F 1040	3a, b	Yes	Qualified and Ordinary dividends	

Form 13614-C includes codes that identify the training certification level required for the income, expense and life event items shown on the form. The codes are (B) Basic, (A) Advanced and (M) Military. The preparer must be certified at or above the highest certification level required to prepare the tax return.

Review Form 13614-C and the tax return to ensure that all items included are within scope of the VITA/TCE program and within the training certification level of the preparer and quality reviewer. The preparer and quality reviewer must be certified at or above the highest certification level required to prepare the tax return. In some cases, this may include more than one certification level. (See Publication 5166, VITA/TCE Volunteer Quality Site Requirements, for more information.)

During the quality review, the reviewer must ensure that Form 13614-C is complete. A complete Form 13614-C includes:

- The gray shaded section “To be completed by a Certified Volunteer Preparer” is completed by the preparer, when applicable.
- All questions in Parts I through V are answered.
- Any items marked “Unsure” or left blank are discussed with the taxpayer and correctly marked either “Yes” or “No”.

Yes	No	Unsure	Part III – Income – Last Y
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Form
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends fr
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/loca
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or s
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment in
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital a
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) fro
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Cor
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or R
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) fro
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gar

Form 13614-C (October 2022)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964																																																											
<p>You will need:</p> <ul style="list-style-type: none"> Tax Information such as Forms W-2, 1099, 1098, 1095. Social security cards or ITIN letters for all persons on your tax return. Picture ID (such as valid driver's license) for you and your spouse. <p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at vi.voltax@irs.gov</p>																																																													
<p>Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">1. Your first name John</td> <td style="width: 5%;">M.I. Q</td> <td style="width: 30%;">Last name Taxpayer</td> <td style="width: 20%;">Best contact number (XXX) 555-XXXX</td> <td style="width: 15%;">Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>2. Your spouse's first name Jane</td> <td>M.I. P</td> <td>Last name Taxpayer</td> <td>Best contact number</td> <td>Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">3. Mailing address 400 West Peachtree St</td> <td>Apt # MS54</td> <td>City Atlanta</td> <td>State GA</td> </tr> <tr> <td>4. Your Date of Birth 09/08/1990</td> <td colspan="2">5. Your job title Sales</td> <td colspan="2">6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>7. Your spouse's Date of Birth 07/19/1991</td> <td colspan="2">8. Your spouse's job title Receptionist</td> <td colspan="2">9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td colspan="5">10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure</td> </tr> <tr> <td colspan="5">11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="5">12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)</td> </tr> </table>			1. Your first name John	M.I. Q	Last name Taxpayer	Best contact number (XXX) 555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	2. Your spouse's first name Jane	M.I. P	Last name Taxpayer	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	3. Mailing address 400 West Peachtree St		Apt # MS54	City Atlanta	State GA	4. Your Date of Birth 09/08/1990	5. Your job title Sales		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		7. Your spouse's Date of Birth 07/19/1991	8. Your spouse's job title Receptionist		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure					11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No					12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																							
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<p>Part II – Marital Status and Household Information</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">1. As of December 31, 2022, what was your marital status?</td> <td style="width: 10%;"> <input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed </td> <td style="width: 60%;"> (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____ </td> </tr> </table> <p>2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year</p> <p style="text-align: right;">If additional space is needed check here <input type="checkbox"/> and list on page 3</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Name (first, last) Do not enter your name or spouse's name below</th> <th style="width: 10%;">Date of Birth (mm/dd/yyyy)</th> <th style="width: 10%;">Relationship to you (for example: son, daughter, parent, none, etc) (c)</th> <th style="width: 10%;">Number of months lived in your home last year (d)</th> <th style="width: 10%;">US Citizen (yes/no) (e)</th> <th style="width: 10%;">Resident of U.S., Canada, or Mexico last year (yes/no) (f)</th> <th style="width: 10%;">Single or Married as of 12/31/22 (S/M) (g)</th> <th style="width: 10%;">Full-time Student last year (yes/no) (h)</th> <th style="width: 10%;">Totally and Permanently Disabled (yes/no) (i)</th> <th colspan="5" style="text-align: center;">To be completed by a Certified Volunteer Preparer</th> </tr> <tr> <th>(a)</th> <th>(b)</th> <th>(c)</th> <th>(d)</th> <th>(e)</th> <th>(f)</th> <th>(g)</th> <th>(h)</th> <th>(i)</th> <th>Is this person a qualifying child/relative of any other person? (yes/no)</th> <th>Did this person provide more than 50% of his/her own support? (yes/no, n/a)</th> <th>Did this person have less than \$4,400 of income? (yes/no, n/a)</th> <th>Did the taxpayer(s) provide more than 50% of support for this person? (yes/no, n/a)</th> <th>Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th> </tr> </thead> <tbody> <tr> <td>Irma</td> <td>08/01/2013</td> <td>Daughter</td> <td>12</td> <td>Yes</td> <td>Yes</td> <td>Single</td> <td>Yes</td> <td>No</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Judy</td> <td>12/12/2014</td> <td>Daughter</td> <td>12</td> <td>Yes</td> <td>Yes</td> <td>Single</td> <td>Yes</td> <td>No</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			1. As of December 31, 2022, what was your marital status?	<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2022? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____	Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yyyy)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of U.S., Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no, n/a)	Did this person have less than \$4,400 of income? (yes/no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no, n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	Irma	08/01/2013	Daughter	12	Yes	Yes	Single	Yes	No						Judy	12/12/2014	Daughter	12	Yes	Yes	Single	Yes	No					
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In this example, Form 13614-C is not complete. The quality reviewer must have a completed Form 13614-C prior to beginning the quality review. Unanswered questions increase the time needed to complete the quality review because the taxpayer must be asked these questions again.

The quality reviewer should carefully review all the information in Part I of Form 13614-C titled Your Personal Information and Part II titled Marital Status and Household Information, including the following items:

- U.S. citizen
- Full-time student, disabled, or blind
- Can anyone claim you or your spouse as a dependent?
- Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?
- Check boxes and clarifying information requested for:
 - Never Married
 - Married* (answer "yes" or "no" for boxes a and b)
 - Divorced* (complete the date fields)
 - Legally Separated* (complete the date fields)
 - Widowed (complete the year of spouse's death field) if applicable
- Complete question 2 in Part II of Form 13614-C listing the names of everyone who lived with you last year (other than your spouse) and anyone you supported but did not live with you last year

On page 2 of Form 13614-C, any items marked “Unsure” or left blank in Parts III, IV, and V must be discussed with the taxpayer and correctly marked as either “Yes” or “No”. Preparer notes for oral statements may also be included on the form. Review all the information provided to ensure consistency. For example, if the taxpayer states they had three jobs, there should be three Form W-2s included with the taxpayer’s documents. Review this page carefully. It is easy to overlook an unanswered line or a blank field.

In the example below, Form 13614-C, Page 2 has several incomplete questions.

Page 2

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify <input type="text"/>

Preparer should have updated F 13614-C with Number of W-2s provided.

Preparer should have notated "No" for box 5.

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & <input checked="" type="checkbox"/> Taxes (Schedule E)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as day care, nursery school, or before/after school care? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educational expense? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment in a prior year? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

To speed up the Quality Review, the preparer could have notated: Not enough to itemize. And updated question 7 with the taxpayer's response "No".

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home improvements? (Form 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit? (Form 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply for a refund? (Form 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a refund claim? (Form 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace? (Form 1099-C, 1099-A)

Preparer needs to confirm Part V, Question 4 and update with taxpayer's response (No).

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2019)

The quality reviewer must carefully review page 2 of Form 13614-C to ensure that:

- “Unsure” responses are clarified and updated to “Yes” or “No”.
- Unanswered questions are discussed with the taxpayer and answered.

Form 13614-C, the Source Documents and the Tax Return Comparison

Once the Form 13614-C is complete, compare it to the tax return. Every “Yes” entry on Form 13614-C must have a corresponding entry on the tax return, or there should be a preparer comment to explain why it is not included on the return.

Review all entries on Form 1040, and/or the attached forms, schedules, and worksheets included in the Quality Review print set, and compare them to the source documents and Form 13614-C. If the taxpayer provided oral testimony during the interview, the preparer may have included that information in the “additional comments” section of Form 13614-C. Oral testimony must be included on Form 13614-C if it is relevant to the preparation of the return.

Form 13614-C (October 2022)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
<p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. 		
<p>• Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer.</p>		
<p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>		
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)		
1. Your first name John	M.I. Q	Last name Taxpayer
2. Your spouse's first name Jane	M.I. P	Last name Taxpayer
3. Mailing address 400 West Peachtree St		Apt # MS54 City Atlanta
4. Your Date of Birth 09/08/1990	5. Your job title Sales	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 07/19/1991	8. Your spouse's job title Receptionist	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)		



Confirm that:

- Names are spelled correctly (the name matches the name on the Social Security Card or ITIN letter),
- Address is entered correctly (including apartment number, if appropriate),
- Taxpayer(s) and dependent(s) birth dates are entered correctly,
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) and Employer Identification Numbers (EIN) are entered correctly (no numbers are transposed),
- Filing status and dependency determinations are correct, and
- The taxpayer's bank routing and account numbers for direct deposit/debit are entered correctly.

Form 1040 Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial: **JOHN Q** Last name: **TAXPAYER** Your social security number: **458-10-0000**

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial: **JANE P** Last name: **TAXPAYER** Spouse's social security number: **045-81-0000**

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954
☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.) ☐ You ☐ Spouse
401 W PEACHTREE ST

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule B. If more than four dependents, see inst. and ✓ here ☐
ATLANTA, GA 30308

Apartment number, from the Form 13614-C, was not entered in the software.

CLIENT : 458-10-0000 JOHN Q TAXPAYER
 SPOUSE : 045-81-0000 JANE P TAXPAYER
 ADDRESS : 401 W PEACHTREE ST
 : ATLANTA GA 30308

BIRTH DATE : 09/08/1990 Age:28
 BIRTH DATE : 07/19/1991 Age:27

This is the client sheet from the Quality Review Print set.

Form 13614-C Department of the Treasury - Internal Revenue Service
 (October 2019) **Intake/Interview & Quality Review Sheet** OMB Number 1545-1964

You will need:
 • Tax information such as Forms W-2, 1099, 1098, 1095.
 • Social security cards or ITIN letters for all persons on your tax return.
 • Picture ID (such as valid driver's license) for you and your spouse.

• Please complete pages 1-4 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
 To report unethical behavior to the IRS, email us at vi.voltax@irs.gov

Part I - Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name John	M.I. Q	Last name Taxpayer	Daytime telephone number (XXX) 555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Jane	M.I. P	Last name Taxpayer	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 401 West Peachtree Street			Apt # MS54	City Atlanta
			State GA	ZIP code 30308

You must compare Form 1040, to the client sheet and Form 13614-C to confirm that the information shown on the tax return is accurate.

In our example, there is an error on the tax return. The apartment number entered on Form 13614-C (MS54) is not entered in the software. **This must be corrected prior to the return being e-filed or provided to the taxpayer to mail.**

Next, look at the filing status shown on the tax return. Ensure the information provided on Form 13614-C supports the filing status used on the tax return.

Part II – Marital Status and Household Information			
1. As of December 31, 2022, what was your marital status?	<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2022? b. Did you live with your spouse during any part of the last six months of 2022? Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Then compare the dependents listed on the tax return to the individuals who lived with the taxpayer or whom the taxpayer supported as shown in Part II question 2 of Form 13614-C. The tax return must list all individuals entered in this section who qualify as dependents as shown on Form 13614-C. Most qualified dependents will be addressed in this manner. However, unusual circumstances require additional research. See Publication 4012, VITA/TCE Volunteer Resource Guide, for more information.

2. List the names below of:										If additional space is needed check here <input type="checkbox"/> and list on page 3				
• everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
Ima Taxpayer	08/01/2013	12	Yes	Yes	Yes	Single	Yes	No	No	No	Yes	Yes	Yes	
Judy Taxpayer	12/12/2014	12	Yes	Yes	Yes	Single	Yes	No	No	N0	Yes	Yes	Yes	

Compare the Form 1040 client sheet in TaxSlayer and the Form 13614-C to verify the accuracy of the dependents listed on the tax return. The reviewer must also confirm that the dates of birth are listed correctly on the client sheet in TaxSlayer.

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
IMA J TAXPAYER		005-48-5100	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
JUDY T TAXPAYER		004-48-5100	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Dependent section of the Form 1040.

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
IMA J TAXPAYER	XX/XX/2013	8	XXX-XX-5100	DAUGHTER	12
JUDY T TAXPAYER	XX/XX/2014	7	XXX-XX-5100	DAUGHTER	12

The quality reviewer must carefully review the dependency determinations shown on the Form 13614-C. Is the taxpayer:

- Claiming someone who is not a dependent?
- Not claiming someone who can be claimed as a dependent?

After confirming taxpayers' names, address, social security numbers, ITINs, filing status and qualifying dependents, you are ready to review the taxpayers' income.

Form 13614-C, Part III, Income.

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments? <i>Did not itemize in earlier years</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____

The client sheet includes a listing of the forms, schedules, and worksheets used in the preparation of the tax return and a quick summary of the information reported on the tax return.

* QUICK SUMMARY *			
SUMMARY		FEDERAL	
FILING STATUS		2	
TOTAL INCOME		48732	
TOTAL ADJUSTMENTS		600	
ADJUSTED GROSS INCOME		48132	
DEDUCTIONS		25100	
EXEMPTIONS		0	
TAXABLE INCOME		23032	
TAX		2365	
CREDITS		0	
PAYMENTS		18927	
REFUND		16562	
AMOUNT DUE		0	
EARNED INCOME CREDIT		1209	

LISTING OF FORMS FOR THIS RETURN	
FORM 1040	
SCHEDULE 1	(ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 3	(ADDITIONAL CREDITS AND PAYMENTS)
FORM W-2	
FORM 1099-G	(UNEMPLOYMENT COMPENSATION)
SCHEDULE EIC	(EARNED INCOME CREDIT)
FORM 2441	(CHILD CARE CREDIT)
FORM 8812	(ADDITIONAL CHILD TAX CREDIT)
FORM 8879	(E-FILE SIGNATURE AUTHORIZATION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET	

Confirm that all the Form 13614-C “Yes” responses to the income questions in Part III are reported on the tax return. Verify that the income shown on the source documents provided and any oral testimony by the taxpayers listed in the additional comments section are included on the tax return.

For this example, Form 13614-C indicates that this taxpayer received wages, interest/dividends, and unemployment compensation income. However, the tax return and the client sheet only includes wage and unemployment income that was reported on the Form W-2 and Form 1099-G.

After reviewing the source documents, you determine that interest income is omitted from the tax return. **This needs to be corrected on the tax return.**

Your Bank and Trust 234 Main Street Yourtown, YS 12345		1 Interest income \$ 125.00	Form 1099-INT		Income Copy 1 For State Tax Department
PAYER'S TIN XX-1234567		2 Early withdrawal penalty \$		For State Tax Department	
RECIPIENT'S TIN XXX-12-3456		3 Interest on U.S. Savings Bonds and Treas. obligations \$			
RECIPIENT'S name John Q and Jane P Taxpayer Street address (including apt. no.) 123 Any Street City or town, state or province, country, and ZIP or foreign postal code Yourtown, YS 12345		4 Federal income tax withheld \$	5 Investment expenses \$		
Account number (see instructions)		6 Foreign tax paid \$	7 Foreign country or U.S. possession		
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest \$	9 Specified private activity bond interest \$		
		10 Market discount \$	11 Bond premium \$		
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$		
		14 Tax-exempt and tax credit bond CUSIP no.	15 State 16 State identification no.		
		17 State tax withheld \$			

Form 1099-INT www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

In addition to using the tax return client sheet summaries in TaxSlayer, there are several ways to confirm the accuracy of the income reported on the tax return Form 1040. Compare Form 13614-C entries to: all income source documents provided by the taxpayers, the Income Forms Summary in TaxSlayer and the W-2 forms in TaxSlayer that print with the tax return when using the Quality Review print set. The next three screenshots show this comparison.

Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return																																																																					
Attach Sch. B if required. Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	<table border="1"> <tr> <td>1</td> <td>Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td>1</td> <td>47532</td> </tr> <tr> <td>2a</td> <td>Tax-exempt interest</td> <td>2b</td> <td></td> </tr> <tr> <td>3a</td> <td>Qualified dividends</td> <td>3b</td> <td></td> </tr> <tr> <td>4a</td> <td>IRA distributions</td> <td>4b</td> <td></td> </tr> <tr> <td>5a</td> <td>Pensions and annuities</td> <td>5b</td> <td></td> </tr> <tr> <td>6a</td> <td>Social security benefits</td> <td>6b</td> <td></td> </tr> <tr> <td>7</td> <td>Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/></td> <td>7</td> <td></td> </tr> <tr> <td>8</td> <td>Other income from Schedule 1, line 10</td> <td>8</td> <td>1200</td> </tr> <tr> <td>9</td> <td>Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income</td> <td>9</td> <td>48732</td> </tr> <tr> <td>10</td> <td>Adjustments to income from Schedule 1, line 26</td> <td>10</td> <td>600</td> </tr> <tr> <td>11</td> <td>Subtract line 10 from line 9. This is your adjusted gross income</td> <td>11</td> <td>48132</td> </tr> <tr> <td>12a</td> <td>Standard deduction or itemized deductions (from Schedule A)</td> <td>12a</td> <td>25100</td> </tr> <tr> <td>b</td> <td>Charitable contributions if you take the standard deduction (see instructions)</td> <td>12b</td> <td></td> </tr> <tr> <td>c</td> <td>Add lines 12a and 12b</td> <td>12c</td> <td>25100</td> </tr> <tr> <td>13</td> <td>Qualified business income deduction from Form 8995 or Form 8995-A</td> <td>13</td> <td></td> </tr> <tr> <td>14</td> <td>Add lines 12c and 13</td> <td>14</td> <td>25100</td> </tr> <tr> <td>15</td> <td>Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-</td> <td>15</td> <td>23032</td> </tr> </table>	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	47532	2a	Tax-exempt interest	2b		3a	Qualified dividends	3b		4a	IRA distributions	4b		5a	Pensions and annuities	5b		6a	Social security benefits	6b		7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7		8	Other income from Schedule 1, line 10	8	1200	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	48732	10	Adjustments to income from Schedule 1, line 26	10	600	11	Subtract line 10 from line 9. This is your adjusted gross income	11	48132	12a	Standard deduction or itemized deductions (from Schedule A)	12a	25100	b	Charitable contributions if you take the standard deduction (see instructions)	12b		c	Add lines 12a and 12b	12c	25100	13	Qualified business income deduction from Form 8995 or Form 8995-A	13		14	Add lines 12c and 13	14	25100	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	23032
1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	47532																																																																		
2a	Tax-exempt interest	2b																																																																			
3a	Qualified dividends	3b																																																																			
4a	IRA distributions	4b																																																																			
5a	Pensions and annuities	5b																																																																			
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9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	48732																																																																		
10	Adjustments to income from Schedule 1, line 26	10	600																																																																		
11	Subtract line 10 from line 9. This is your adjusted gross income	11	48132																																																																		
12a	Standard deduction or itemized deductions (from Schedule A)	12a	25100																																																																		
b	Charitable contributions if you take the standard deduction (see instructions)	12b																																																																			
c	Add lines 12a and 12b	12c	25100																																																																		
13	Qualified business income deduction from Form 8995 or Form 8995-A	13																																																																			
14	Add lines 12c and 13	14	25100																																																																		
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	23032																																																																		



Unemployment reported on Sch 1

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
1.	T	YOURTOWN APPLIANCE	31376	4106	1945	455		0
2.	S	YOURTOWN DENTAL CAR	16156	1612	1000	234		0
TOTALS.....			47532	5718	2945	689		0

* FORM 1099-G INCOME FORMS SUMMARY *

	[T S]	PAYER	UNEMPLOYMENT	FED WITH	STATE WITH	ST
1.	T	YOUR STATE UNEMPLOYMENT OFFI	1200	0		0
TOTALS.....			1200	0		0

a Employee's social security number 458-10-0000		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 10-0000000		a Employee's social security number 045-81-0000		Safe, accurate, FAST! Use 	
c Employer's name, address, and ZIP code YOURTOWN APPLIANCE S 5689 MALL BLVD ATLANTA GA 30308		b Employer identification number (EIN) 48-0051000		1 Wages, tips, other compensation 16123	
d Control number		c Employer's name, address, and ZIP code YOURTOWN DENTAL CARE 104 W PEACHTREE NW ATLANTA GA 30308		2 Federal income tax withheld 1612	
e Employee's first name and initial Last name JOHN Q TAX 401 W PEACHTREE ST ATLANTA GA 30308		d Control number		3 Social security wages 16123	
f Employee's address and ZIP code 15 State Employer's state ID number		e Employee's first name and initial Last name Suffix JANE P TAXPAYER 401 W PEACHTREE ST ATLANTA GA 30308		4 Social security tax withheld 1000	
				5 Medicare wages and tips 16123	
				6 Medicare tax withheld 234	
				7 Social security tips	
				8 Allocated tips	
				9 Verification code	
				10 Dependent care benefits	
				11 Nonqualified plans	
				12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
				12b	
				12c	
				12d	
				14 Other	
				15 State wages, tips, etc.	
				16 State income tax	
				17 Local wages, tips, etc.	
				18 Local income tax	
				19 Local income tax	
				20 Locality name	

For wages, compare the Forms W-2 generated in TaxSlayer to the paper Forms W-2 provided by the taxpayer to confirm all the entries on the paper Forms W-2 are entered into the software, including boxes 12-14.

This is John's Form W-2 that is generated in TaxSlayer with the Quality Review print set. It includes all the entries the volunteer preparer entered in TaxSlayer for the Form W-2.

		a Employee's social security number XXX-XX-0000		OMB No. 1545-0008	
b Employer identification number (EIN) 10-0000000		1 Wages, tips, other compensation 31376		2 Federal income tax withheld 4106	
c Employer's name, address, and ZIP code YOURTOWN APPLIANCE STORE 5689 MALL BLVD ATLANTA GA 30308		3 Social security wages 31376		4 Social security tax withheld 1945	
		5 Medicare wages and tips 31376		6 Medicare tax withheld 455	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial JOHN Q 401 W PEACHTREE ST ATLANTA GA 30308 f Employee's address and ZIP code		Last name TAXPAYER		Suff.	
		11 Nonqualified plans		12a DD 4352	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	

Form **W-2** Wage and Tax Statement

Department of the Treasury—Internal Revenue Service

This is the paper Form W-2 that John provided as a source document.

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE Yourtown Appliance Store 5689 Mall Blvd Atlanta, GA 30308		EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE John Q Taxpayer 401 W Peachtree St MS54 Atlanta, GA 30308		1 Wages, tips, other compensation 31376.27		2 Federal income tax withheld 4106.05	
EMPLOYER'S ID 10-0000000		EMPLOYEE'S SSN 458-10-0000		3 Social security wages 31376.27		4 Social security tax withheld 1945.23	
8 Allocated tips		9 Control number		5 Medicare wages and tips 31376.27		6 Medicare tax withheld 454.96	
13 Statutory Employee <input type="checkbox"/>		Retirement Plan <input checked="" type="checkbox"/>		10 Dependent care benefits		14	
15 State/Employer's State ID#		16 State wages, tips, etc.		17 State income tax		12 DD 4,351.87	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name/Locality ID#	

Internal Revenue Service Copy B – To be filed with employee's federal tax return OMB 1545-0008
Form W-2 Wage and Tax Statement Federal tax return

In this example, John's income is correctly reported on the tax return. By using the Forms W-2 included in TaxSlayer's Quality Review print set, the reviewer can make sure all the entries (including boxes 12-14), are correctly entered on the tax return in TaxSlayer.

Now, let's look at Jane's W-2.

This is Jane's W-2 that was generated from the Quality Review Print Set.

		a Employee's social security number XXX-XX-0000		OMB No. 1545-0008			
b Employer identification number (EIN) 48-6543211				1 Wages, tips, other compensation 16156		2 Federal income tax withheld 1612	
c Employer's name, address, and ZIP code YOURTOWN DENTAL CARE 104 W PEACHTREE NW ATLANTA GA 30308				3 Social security wages 16123		4 Social security tax withheld 1000	
				5 Medicare wages and tips 16123		6 Medicare tax withheld 234	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. JANE P TAXPAYER 401 W PEACHTREE ST ATLANTA GA 30308				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax Statement Department of the Treasury—Internal Revenue Service

This is the paper Form W-2 that Jane provided as a source document

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE Yourtown Dental Care 104 Dental Ave Atlanta, GA 30308		EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE Jane P Taxpayer 401 W Peachtree St MS 54 Atlanta, GA 30308		1 Wages, tips, other compensation 16123.41	2 Federal income tax withheld 1621.12
EMPLOYER'S ID XX-654321		EMPLOYEE'S SSN 045-81-0000		3 Social security wages 16123.41	4 Social security tax withheld 999.65
8 Allocated tips	9 Control number	10 Dependent care benefits	12	5 Medicare wages and tips 16123.41	6 Medicare tax withheld 233.79
13 Statutory Employee <input type="checkbox"/>	Retirement Plan <input type="checkbox"/>	Third Party Sick Pay <input type="checkbox"/>			
15 State/Employer's State ID#		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name/Locality ID#
Internal Revenue Service Form W-2 Wage and Tax Statement		Copy B – To be filed with employee's federal tax return Federal tax return		OMB 1545-0008	

When you compare the wages shown on the two Forms W-2, you find that Jane's wages are entered incorrectly in the software. The wages are overstated by \$33 and the Federal Income Tax Withholding is understated by \$9 when compared to the paper source document. **This needs to be corrected.**

Pay special attention to:

- Typos and transposed numbers
- EIN not entered correctly
- Ensure all entries from Form W-2 (including boxes 12-14) are entered in the software

Check appropriate box for each question in each section			Page 2
Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) <i>F-1099-Int provided (QR)</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G) <i>Did not itemize in earlier years</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Once you confirm the wages you can move on to the other income indicated on the Form 13614-C.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Your State Unemployment Office 8765 Main Street Yourtown, YS 12345		1 Unemployment compensation \$ 1200.00 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 Form 1099-G	Certain Government Payments
PAYER'S TIN XX-9876543	RECIPIENT'S TIN XXX-12-3456	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00	Copy 1 For State Tax Department
RECIPIENT'S name John Q Taxpayer Street address (including apt. no.) 123 Any Street City or town, state or province, country, and ZIP or foreign postal code Yourtown, YS 12345 Account number (see instructions)		5 RTAA payments \$	6 Taxable grants \$	
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$		
		10a State \$	10b State identification no. \$	
			11 State income tax withheld \$	

Form **1099-G**
www.irs.gov/Form1099G
Department of the Treasury - Internal Revenue Service

In our example, John also received unemployment compensation income. A comparison of the unemployment compensation and the federal income tax withholding shown on the Form 1099-G to the amount shown on the tax return using the income summary below, \$120 in federal income tax withholding is not reported. **This needs to be corrected.**

* FORM 1099-G INCOME FORMS SUMMARY *				
	[T/S]	PAYER	UNEMPLOYMENT	FED WITH STATE WITH ST
1.	T	YOUR STATE UNEMPLOYMENT OFFI	1200	0 0
		TOTALS	1200	0 0

If the taxpayer indicates that they had any other income, review the applicable documentation, and ensure the amounts reported on the tax return and/or the forms and worksheets are correct. Examples of other income include pensions, annuities, social security benefits, self-employment income, rental income, or other miscellaneous income. There may not always be a document available for some income sources.

Next, begin the review of adjustments to gross income and the use of either the standard deduction or itemized deductions by reviewing Part IV of Form 13614-C, Expenses.

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> (A) Mortgage Interest (Form 1098)
			<input checked="" type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Did not itemize

A review of the Form 1040 shows an adjustment to income for student loan interest. However, the Form 13614-C does not show this as a possible expense. It helps the quality reviewer when the preparer corrects errors on the Form 13614-C.

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	47532
	2a	Tax-exempt interest	2b	
	3a	Qualified dividends	3b	
	4a	IRA distributions	4b	
	5a	Pensions and annuities	5b	
	6a	Social security benefits	6b	
Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 10	8	1200
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	48732
	10	Adjustments to income from Schedule 1, line 26	10	600
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	48132
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	25100
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	25100
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12c and 13	14	25100
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	23032

The taxpayer provided the Form 1098-E, Student Loan Interest Statement, with \$600 in student loan interest even though they did not disclose the interest on the Form 13614-C. The preparer must correct this item on the Form 13614-C because the taxpayer provided the Form 1098-E.

<input type="checkbox"/> CORRECTED (if checked)		Student Loan Interest Statement Form 1098-E	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Youtown College Funding, Inc. 850 Peachtree St Atlanta, GA 30308		OMB No. 1545-1576	
RECIPIENT'S federal identification no. 48-51000XX	BORROWER'S social security number 458-10-0000	1 Student loan interest received by lender \$600.00	Copy B For Borrower This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
BORROWER'S name John Q Taxpayer 401 W Peachtree St MS54 Atlanta, GA 30308		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	
Account number (see instructions)			
Form 1098-E (keep for your records)		www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service	

Use the Student Loan Interest Deduction Worksheet to determine if the correct amount is included on the tax return.

Student Loan Interest Deduction Worksheet—Schedule 1, Line 21	
Before you begin: <ul style="list-style-type: none"> ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z). ✓ Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction. 	
1. Enter the total interest you paid in 2021 on qualified student loans (see the instructions for line 21). Don't enter more than \$2,500	1. 600
2. Enter the amount from Form 1040 or 1040-SR, line 9	2. 48732

Based on the interview and the corresponding preparer notes, the preparer correctly used the standard deduction instead of itemized deductions on the return.

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	47532
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 10	8	1200
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income <input type="checkbox"/>	9	48732
	10	Adjustments to income from Schedule 1, line 26	10	600
	11	Subtract line 10 from line 9. This is your adjusted gross income <input type="checkbox"/>	11	48132
	12a	Standard deduction or itemized deductions (from Schedule A)	12a	25100
	b	Charitable contributions if you take the standard deduction (see instructions)	12b	
	c	Add lines 12a and 12b	12c	25100
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12c and 13	14	25100
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	23032

If the taxpayer uses itemized deductions, look at the documentation provided for the amounts claimed. Schedule A includes the following items:

- Medical & Dental Expenses
- Taxes You Paid
- Interest You Paid
- Gifts to Charity (Contributions)
- Other Itemized Deductions

If the taxpayer is claiming itemized deductions, the reviewer must review the Schedule A items listed above and compare them to the taxpayer's source documents.

Next, look at the refundable and non-refundable credits indicated by the answers the taxpayer provided in Part IV.

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Deductions: <input type="checkbox"/> Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> Mortgage Interest (Form 1098)
			<input checked="" type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare? <i>Did not itemize</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E) <i>Form 1098-E provided for \$600 student loan interest paid</i>

Form 13614-C, Part IV, Question 5, shows the taxpayers had dependent care expenses. They provided the statement shown below, showing that they paid \$12,000 in childcare expenses.

Yourtown Child Care Center

404 W Peachtree Street

Atlanta, GA 30308

55-112233X

John & Jane Taxpayer

Thank you for choosing Yourtown Child Care Center as your child daycare provider. During the year, you paid \$12,000 in child care expenses.

Ima \$6,000

Judy \$6,000

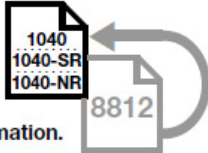
We enjoy having Ima and Judy in our center.

Next, confirm that the Child and Dependent Care Credit is calculated correctly using Form 2441

Form 2441 Department of the Treasury Internal Revenue Service (99)	Child and Dependent Care Expenses ▶ Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form2441 for instructions and the latest information.		OMB No. 1545-0074 2021 Attachment Sequence No. 21		
Name(s) shown on return JOHN & JANE TAXPAYER		Your social security number XXX-XX-0000			
A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box <input type="checkbox"/>					
B For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse if married filing jointly, had a principal place of abode in the United States for more than half of 2021. If you meet these requirements, check this box <input checked="" type="checkbox"/>					
Part I Persons or Organizations Who Provided the Care—You must complete this part. If you have more than three care providers, see the instructions and check this box <input type="checkbox"/>					
1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Check here if the care provider is your household employee. (see instructions)	(e) Amount paid (see instructions)
	YOURTOWN CHILD CARE	404 W PEACHTREE STREET ATLANTA GA 30308	55-1122331	<input type="checkbox"/>	12000
				<input type="checkbox"/>	
				<input type="checkbox"/>	
Did you receive dependent care benefits? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes					
No → Complete only Part II below. Yes → Complete Part III on page 2 next.					
Caution: If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2021 but didn't pay them until 2022, or if you prepaid in 2021 for care to be provided in 2022, don't include these expenses in column (c) of line 2 for 2021. See the instructions.					
Part II Credit for Child and Dependent Care Expenses					
2 Information about your qualifying person(s) . If you have more than three qualifying persons, see the instructions and check this box <input type="checkbox"/>					
(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2021 for the person listed in column (a)			
First	Last				
IMA	TAXPAYER	XXX-XX-5100 6000			
JUDY	TAXPAYER	XXX-XX-5100 6000			

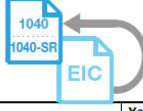

The allowable credit from Form 2441 is shown on Schedule 3 and page 2 of the Form 1040.

Confirm that the Child Tax Credit is calculated correctly using the schedules and worksheets provided in the Quality Review print set.

SCHEDULE 8812 (Form 1040) Department of the Treasury Internal Revenue Service (99)	Credits for Qualifying Children and Other Dependents ▶ Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.		OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2021</div> Attachment Sequence No. 47
Name(s) shown on return JOHN & JANE TAXPAYER		Your social security number XXX-XX-0000	
Part I-A Child Tax Credit and Credit for Other Dependents			
1 Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	48132
2a Enter income from Puerto Rico that you excluded		2a	
b Enter the amounts from lines 45 and 50 of your Form 2555		2b	
c Enter the amount from line 15 of your Form 4563		2c	
d Add lines 2a through 2c		2d	
3 Add lines 1 and 2d		3	48132
4a Number of qualifying children under age 18 with the required social security number		4a	2
b Number of children included on line 4a who were under age 6 at the end of 2021		4b	
c Subtract line 4b from line 4a		4c	2
5 If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0-		5	6000

You want to verify if the taxpayers are eligible for the Additional Child Tax Credit because the Child Tax Credit is limited to their tax liability. Unique to tax year 2021 the Child Tax Credit is refundable and that is what is shown in the example above.

The taxpayers are also eligible for the Earned Income Credit. Review the Schedule EIC and the worksheets to ensure the credit is correctly calculated.

SCHEDULE EIC (Form 1040) Department of the Treasury Internal Revenue Service (99)	Earned Income Credit Qualifying Child Information ▶ Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child. ▶ Go to www.irs.gov/ScheduleEIC for the latest information.		OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2021</div> Attachment Sequence No. 43
Name(s) shown on return JOHN & JANE TAXPAYER		Your social security number XXX-XX-0000	
If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here <input type="checkbox"/>			
Before you begin: <ul style="list-style-type: none"> • See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. • Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213. • If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions. 			
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px; text-align: center;">  </div> <div> <p>• You can't claim the EIC for a child who didn't live with you for more than half of the year.</p> <p>• If your child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.</p> <p>• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.</p> <p>• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.</p> </div> </div>			
Qualifying Child Information			
	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name JUDY TAXPAYER	First name Last name IMA TAXPAYER	
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2021 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	XXX-XX-5100	XXX-XX-5100	
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>1</u> <u>4</u> <small>If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2</u> <u>0</u> <u>1</u> <u>3</u> <small>If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year _____ <small>If born after 2002 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.


Part 1**All Filers Using Worksheet A**

1. Enter your earned income from Step 5.

1	47532
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2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here.

2	1335
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If line 2 is zero,  You can't take the credit. Enter “No” on the dotted line next to Form 1040 or 1040-SR, line 27a.

3. Enter the amount from Form 1040 or 1040-SR, line 11.

3	48132
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4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☒ **No.** Go to line 5.

Part 2**Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children who have a valid SSN, is the amount on line 3 less than \$11,650 (\$17,600 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than \$19,550 (\$25,500 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☒ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5	1209
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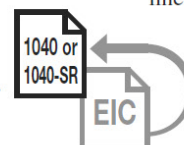
Part 3**Your Earned Income Credit**

6. This is your earned income credit.

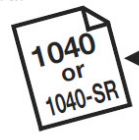
6	1209
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Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040 or 1040-SR, line 27a.



If the taxpayer is entitled to other refundable or non-refundable credits, you must review the credit computations to ensure that the credits are allowable, and the amounts reported on the tax return are correct. Examples of other credits include the Additional Child Tax Credit, American Opportunity Credit, Lifetime Learning Credit, Recovery Rebate Credit (Tax Years 2020 and 2021) and Retirement Savings Contribution Credit.

Continue through the Form 13614-C and the tax return. If the taxpayer indicated that any of the items listed in Part V, Life Events, are applicable to their tax return, you must review the necessary documentation and ensure the amounts reported on the tax return and/or the forms and worksheets are correctly calculated.

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

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If the individuals shown on the tax return purchased health insurance through the Marketplace, review the Form(s) 1095-A, Health Insurance Marketplace Statement, and the entries in the software to determine if the Premium Tax Credit or the excess Advanced Premium Tax Credit are accurately calculated.

Next, determine if the federal income tax withholding, estimated tax payments, and all other payments are correct.

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	5718
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	5718

Concluding the Quality Review

Throughout the quality review process, ask questions about the information that does or does not appear on the tax return. For example:

- Is the correct and the most advantageous filing status used?
- Are the dependency determinations correct?
- Did the taxpayer have any other income, expense, or federal income tax withholding that is omitted from the intake sheet or tax documents?
- Is the taxpayer eligible for any credits such as the Earned Income Credit (EIC), Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), education credits, Recovery Rebate Credit (Tax Years 2020 and 2021), or the Retirement Savings Contribution Credit?

Quality review is complete when all errors have been corrected on the return. The corrected return must be reviewed by the quality reviewer to ensure that all errors are addressed. In addition, the quality reviewer should conduct a comparison to the prior year's tax return, if available, to ensure that nothing is overlooked or omitted.

Finally, the quality reviewer must ask if the taxpayer(s) has any questions prior to printing the return and before the taxpayer(s) signs the return. The quality reviewer must inform the taxpayer that they are responsible for the accuracy of the information shown on their tax return. If the quality reviewer does not do this, another volunteer at the site must do so before the taxpayer(s) leaves the site with the completed tax return.

If any errors are identified or if the Form 13614-C is incomplete a discussion should be held with the preparer and the discrepancy thoroughly explained. This can be a learning opportunity for the preparer, not a "Gotcha" moment.

