

# Intake/Interview & Quality Review Policy

## for SPEC Partners and Employees

### Introduction

Each taxpayer using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs should be confident they are receiving accurate return preparation and quality service. Two vital components of quality service and accurate return preparation are having an effective interview with the taxpayer and finishing with a quality review of the return.

**Form 13614-C, Intake/Interview & Quality Review Sheet**, guides the IRS-certified volunteer preparer through the interview with the taxpayer and allows them to gather all necessary information for an accurate return to be prepared. The volunteer quality reviewer uses the completed tax return, the taxpayer's supporting documentation and the completed Form 13614-C, to verify the tax return is free from error.

All sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, for every tax return prepared by an IRS-certified volunteer. All IRS-certified volunteer preparers are required to complete the entire Intake and Interview Process when preparing tax returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents prior to preparing the tax return.

While completing the Intake and Interview Process, verify that the tax return is within the scope of the VITA/TCE programs and the volunteer's certification level. If the return is not within the scope for VITA/TCE, the taxpayer will need to be referred to a professional preparer. If the tax return does not fall within the volunteer's certification level, refer the taxpayer to another IRS-certified volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level.

**Note:** Partners may attach an addendum to the Form 13614-C to ask additional questions but cannot create their own version of this form for use. AARP Foundation Tax-Aide (Tax-Aide) is approved to use an "Intake Booklet" which includes the Form 13614-C

### What is an Intake/Interview process?

The Intake and Interview Process requires an IRS-certified volunteer/site to:

- Ensure the return is within scope of the VITA/TCE programs and determining the volunteer certification level needed for preparation of the tax return.
- Have a process for assigning tax returns to an IRS-certified volunteer preparer and quality reviewer certified at the appropriate level.

- Verify the identity of the taxpayer (and spouse, if applicable) using a photo ID according to rules listed in Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust. Refer to QSR #3 for more information.
- Confirm Social Security Numbers (SSN) and Individual Taxpayer Identification Numbers (ITIN) according to rules listed in Publication 4299. Refer to QSR #3 for more information.
- Explain to the taxpayer how to complete Form 13614-C.
- Verify all questions in Parts I-V are completed, any “Unsure” answers are addressed and changed to “Yes” or “No”, and the “To be completed by a Certified Volunteer Preparer” shaded area is completed (Unanswered questions on page 3 are not a violation to QSR #2).
- Review all supporting documentation provided by the taxpayer (Forms W-2, 1099, 1095, payment receipts, etc.).
- Make filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer shaded section for individuals listed on the return.
- Explain the tax preparation process and encouraging the taxpayer to ask questions throughout the interview process.
- Exercise due diligence by using probing questions to ensure complete information is gathered.

**Note:** During the Intake/Interview process, only an IRS-certified volunteer preparer can review, correct, and/or clarify tax related information.

## Due Diligence

All IRS-certified volunteers are required to exercise due diligence. Volunteers are required to do their part when preparing or quality reviewing tax returns to ensure the information on the tax return is correct and complete.

This includes confirming a taxpayer’s (and spouse, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, IRS-certified volunteers can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for accuracy, volunteers should ask themselves if the information is unusual or questionable. Follow-up questions are required when these types of items are identified.

If at any time a volunteer becomes uncomfortable with the information provided by the taxpayer, the volunteer should not prepare the tax return.

## Additional Requirements for Virtual VITA/TCE Model

The Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes. For more information on the Virtual VITA/TCE model, see Publication 4396A and Publication 4299.

In addition to using Form 13614-C, the Virtual VITA/TCE model requires the use of Form 14446, Virtual VITA/TCE Taxpayer Consent. During the intake process, the virtual procedures must be explained to the taxpayer and they must agree to participate in the non-traditional process. Taxpayers retain the first pages of Form 14446 which contains the site contact information. The remaining pages of Form 14446 must be signed and dated by the taxpayer (and spouse, if applicable) agreeing to this non-traditional process, and these pages are shared with the IRS-certified volunteers preparing and quality reviewing the tax return at the virtual location(s).

## What is a Quality Review process?

### A Quality Review must be performed on all returns

Returns are required to be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or a peer-to-peer review comply with this requirement. Self-review is not an approved method.

Quality reviewers must use the Quality Review Checklist found in Publication 4012, Volunteer Resource Guide.

Every site should ensure that a complete Quality Review Process is used to confirm that tax law was correctly applied, and the tax return is free from error based on the taxpayer interview and the available supporting documents. An effective and thorough Quality Review Process must contain the following critical components:

- Engaging the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the return.
- Verifying all items listed in the Quality Review Checklist located in P4012.
- Using the complete Form 13614-C, Intake/Interview & Quality Sheet.
- Reviewing supporting documentation, and other information provided by the taxpayer to confirm all items were entered correctly on the return.
- Reviewing tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Advising taxpayers of their responsibility for information on their return and by signing the return, they are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy before the return is signed.

## Quality Reviewers: Required Certification

Quality reviewers must be certified at or above the complexity level of the return (including the specialty levels).

## Quality Review Methods

**Designated Review** – An IRS-certified volunteer is 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;
- Good communication skills and the ability to explain tax law and how it applies to taxpayer(s);
- Tact in dealing with taxpayers and volunteers when errors are identified.

**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.

**Note:** Self Review (preparer reviews a return they prepared) is not an available option.

## Form 13614-C, Intake/Interview and Quality Review Sheet

IRS developed Form 13614-C, Intake/Interview & Quality Review Sheet, for use in the Intake/Interview and Quality Review processes at VITA/TCE sites. Form 13614-C is revised annually to incorporate tax law changes and process improvements. Only the current year revision is approved for use.

## Correct use of Form 13614-C

### Part I through V

Generally, the taxpayer completes Parts I – V (pages 1 thru 3) providing basic factual information needed to prepare an accurate tax return.

An IRS-certified volunteer preparer must then:

- interview the taxpayer.
- review their completed Form 13614-C.
- ensure that all items are addressed (all questions are answered, and all “Unsure” answers have been discussed and changed to “Yes” or “No”).
- review supporting documentation.

**Note:** If a taxpayer is not comfortable or unable to complete the form for any reason, an IRS- certified volunteer preparer will complete it with the taxpayer by asking all questions and recording the answers.

### Grey Area: “To be completed by a Certified Volunteer Preparer”

An IRS-certified volunteer preparer completes this section. It contains questions to facilitate tax law determinations for dependency, filing status, and qualified tax credits. The volunteer is required to complete the questions listed in the shaded area under “To be completed by a Certified Volunteer Preparer” Form 13614-C, Part II for each person listed by the taxpayer(s). If any of these persons is claimed on the tax return, then all questions must be answered. If someone listed is not claimed on the return, then only the disqualifying question(s) must be answered.

### Potential certification levels for tax law issues

Page 2 of Form 13614-C identifies the potential required tax law certification level for each question. The levels are identified as B (Basic), A (Advanced), M (Military) listed next to the questions. A greeter who may be assigning or selecting the tax return for preparation must understand how to identify the certification level which may be required for that return. If the greeter cannot assign the taxpayer to an IRS-certified volunteer preparer with the required certification level listed on Form 13614-C, the greeter is required to seek assistance.

An IRS-certified volunteer preparer will determine if the taxpayer’s return can be prepared at the site after the interview is complete. The final decision will be based on a combination of the site’s return preparation policy, the Scope of Service Chart listed in Publication 4012 and/or Tax-Aide approved tax law criteria. This will ensure taxpayers are not erroneously turned away from the site.

## Making Corrections

**IRS-Certified Volunteer Preparer:** Errors or omissions of information identified prior to or during the interview with the taxpayer must be corrected or entered on the Form 13614-C prior to return preparation.

**IRS-Certified Quality Reviewer:** The quality reviewer should correct errors identified on the Form 13614-C. If an error is identified on the tax return, it should be corrected per the site’s established procedures. After all corrections are made, the return should be signed by the taxpayer(s) and processed for timely filing.

## Required Intake/Interview and Quality Review Training

All new volunteers (greeters, client facilitators, coordinators, IRS-certified preparers, quality reviewers, and instructors) are required to take training that explains the Intake/Interview & Quality Review Process. This training is offered on Link & Learn Taxes and is incorporated into the Volunteer Standards of Conduct (Ethics) Training, in **Form 6744, VITA/TCE Volunteer Assistor's Test/Retest**.

In addition, all instructors, coordinators, IRS-certified volunteer preparers and quality reviewers are required to pass a test related to Intake/Interview and Quality Review procedures located in Link & Learn Taxes and the Form 6744.

Two publications are available which provide additional training on the Quality Review Process. Publication 5299, VITA/TCE Quality Review Refresher, was created to help strengthen the skills of an effective quality reviewer. Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process. Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, was designed to be used in conjunction with Publication 5299 and provides SPEC volunteers an outline of how-to quality review a tax return.

## Disposition of Form 13614-C

After the return is complete, the Form 13614-C can be returned to the taxpayer with their copy of the return, or the site/partner may retain the sheet until the return has been accepted but no later than December 31. For guidance on secure storage and proper disposal of taxpayer information, refer to Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust.

## Maintaining Information

If partners need to maintain the Form 13614-C for anything other than tax return preparation, they must secure taxpayer consent using a notice to use and a notice to disclose their information. The notices must be signed by the taxpayer and must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing these written notices and safeguarding taxpayer data refer to Publication 4299.