



## 7/25/2015 **Intake & Interview and Quality Review Policy**

**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 is 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 completed. The volunteer quality reviewer uses Form 13614-C, to confirm that the tax return is free from error based on the taxpayer interview, their supporting documentation, and the completed Form 13614-C, *Intake/Interview & Quality Review Sheet*.

**Policy** **All sites** are required to use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared by a VITA/TCE volunteer. All IRS certified volunteer preparers are required to use a complete Intake and Interview process when preparing 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 return. Whenever the taxpayer lists any person as a potential dependent on their return, the volunteer preparer is required to finish the "To be completed by Certified Volunteer" sections on page one and page two.

The Intake and Interview process should include verifying the return is within the preparer's certification level. If the return is beyond the preparer's certification level, the taxpayer should be referred to another IRS certified volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level.

Quality reviewers must use Form 13614-C, Part VIII to review the completed Intake/Interview Sheet, supporting documentation and the prepared tax return.

**Notes:**

- The taxpayer should not receive a copy of their tax return until the return is completed and ready to be filed (after the Quality Review is completed).
- All Intake/Interview and Quality Review procedures must be followed as part of any approved Virtual VITA process recognizing that equivalent procedures may not be completed face-to-face.
- Exceptions to any of these procedures can only be approved by IRS SPEC Headquarters.
- Partners may attach an addendum to the Form 13614-C to ask additional questions, but cannot create their own version of this form or for use.

**What is an Intake & Interview Process?**

The Intake and Interview Process includes:

- Determining the certification level of the return and having a process for assigning returns to the appropriate volunteer preparer
- Ensuring the return is within the scope of the VITA/TCE Programs and the volunteer is certified to prepare the assigned return
- Verifying the identity of all taxpayers and spouses using a photo ID according to rules listed in Publication 4299, *Privacy, Confidentiality and Civil Rights*.
- Confirming Social Security Numbers and Individual Taxpayer Identification Numbers according to rules listed in Publication 4299.
- Explaining to the taxpayer how to complete Form 13614-C, pages one, two and three.
- Verifying all questions in Parts I-VI are completed and “Unsure” answers have been addressed and changed to “yes” or “No”.
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer section for individuals listed in Part II Question 2.
- Explaining the tax preparation process that includes encouraging questions throughout the interview process
- Exercising due diligence by using probing questions to ensure complete information is gathered

Resources for IRS certified volunteer preparers:

- Form 13614-C, *Intake/Interview & Quality Review Sheet*
- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*
- *Volunteer Tax Alerts/AARP Cyber Tax Messages*
- Interactive Tax Assistance (ITA)

Form 13614-C is a useful tool for promoting the interview/conversation with the taxpayer and securing all necessary information. In addition, all source documents are required to be reviewed and verified with the taxpayer. Volunteers are required to request proof of identity (photo ID) for all taxpayers and spouses, Social Security cards for all persons reported on the return, all Forms W-2, Forms 1099, Forms 1098, and any other documents needed to prepare an accurate tax return. The certified volunteer preparer should effectively take advantage of the taxpayer interview by asking questions and confirming all information provided. Having a conversation with the taxpayer can also help identify other possible issues that may have been missed that could potentially affect the accuracy of the return.

**Note:** All IRS certified volunteer preparers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Doing your part includes; confirming a taxpayers (and spouse if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, as an IRS certified volunteer, you 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 its accuracy, you need to ask yourself if the information is *unusual or questionable*.

In addition, if a volunteer is not comfortable with the information provided by a taxpayer, they are not obligated to prepare the tax return.

**Required  
volunteer  
certification:  
Intake/  
Interview  
process**

During the Intake/Interview process, only a certified volunteer preparer can review, correct, and/or clarify information provided by the taxpayer. This volunteer must be certified at or above the complexity level of the return. To certify, volunteers must pass one or more VITA/TCE tests with a score of 80% or higher.

**What is a  
Quality  
Review  
Process?**

**A Quality Review Process includes a 100% review of all returns.** All 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. The designated reviewer should be the most experienced IRS certified volunteer preparer at the site. Self-review is not an approved method. **All quality reviewers are required to inform the taxpayer, that they are ultimately responsible for the information on their return.**

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. A Quality Review Process must contain the following critical components for an effective and thorough quality review of all tax returns:

- Engaging the taxpayer’s participation in the quality review to solicit their understanding and agreement to the facts of the return
- Using the complete Form 13614-C, *Intake/Interview & Quality Review Sheet*, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits and payments were entered correctly on the return.
- If necessary, reviewing tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), to verify the accuracy of tax law determinations
- Exercising due diligence by advising taxpayers of their ultimate 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

**Note:** Refer to [www.irs.gov](http://www.irs.gov) Keyword Search, “Strengthening the Volunteer Programs” for more information on the Quality Review Process.

**Required certification: quality reviewers**

Quality reviewers must be certified at or above the complexity level of the return or higher (including the specialty levels) based on the complexity of the tax return. SPEC encourages the quality reviewer to be the most experienced person in tax law application.

**Quality Review Methods**

**Designated Review** – an IRS certified volunteer is solely dedicated to reviewing returns prepared by other volunteer preparers.

The designated quality reviewer should 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 he or she prepared) is no longer 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.

**Mandatory Use of Form 13614-C** As a condition of participating in the VITA and/or TCE program, sites must use Form 13614-C as their Intake/Interview and Quality Review sheet.

**Correct use of Form 13614-C** Form 13614-C has eight parts:  
**Part I through VII**

Generally the taxpayer completes Parts I – VII (pages 1 thru 3) providing basic factual information needed to prepare an accurate tax return. A certified volunteer preparer must then interview the taxpayer, review with their completed Form 13614-C, supporting documentation, confirm, and review the information provided. The volunteer must ensure that all items are addressed. All questions in Part I through VI must be answered and all “Unsure” answers must be discussed and changed to “Yes” or “No”. Any changes or additions identified during the interview should be notated on the intake sheet.

**Note:** If a taxpayer is not comfortable or unable to complete the form for any reason, a 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”**

A certified volunteer preparer completes this section. It contains questions to facilitate the tax law determinations for dependency, filing status, and qualified tax credits.

**Potential certification levels for questions**

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), HSA (Health Savings Account). Some questions may fall to a lower certification level after additional questions are asked of the taxpayer.

- A volunteer will determine the potential certification level required for the tax return based on how the intake sheet was completed. All questions marked as “yes” and “unsure” should be reviewed to determine the highest certification level which may be needed to prepare the return or to discuss the “unsure” responses.

- The volunteer assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return.

If the greeter cannot assign the taxpayer to a certified tax preparer with the required certification level listed on Form 13614-C, the greeter is required to seek assistance. A certified volunteer will determine if the taxpayer's return can be prepared at the site. 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 AARP approved tax law criteria. This will ensure taxpayers are not erroneously turned away from the site.

### **Part VIII**

A certified designated or peer-to-peer quality reviewer reviews this section after the volunteer preparer finishes the return. Quality reviews involve re-evaluating the intake sheet with the taxpayer, which could include discussing Parts I thru VII again to ensure all items marked were considered when the return was prepared. This also includes a review of their supporting documentation against the tax return to determine if tax law is correctly applied.

Along with information on Form 13614-C, the taxpayer's supporting documentation must be reviewed in both the Intake/Interview and Quality Review processes. Supporting documentation includes but is not limited to:

- Photo identification
- Official documentation of Social Security Numbers/Individual Tax Identification Numbers
- Bank routing information for direct deposit or debit
- Forms W-2
- Forms 1099 and other income statements
- Amount of any income not reported on a statement
- Forms 1098, 1098-T, and 1098-E
- Forms 1095A, 1095B, 1095C
- Records with amounts of deductible and qualified expenses not shown on a statement
- Childcare provider information (name, address, and SSN/EIN)
- Receipts, statements and other required documentation of qualified energy efficient equipment purchases for credits.

### **Making Corrections**

**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 Intake/Interview sheet prior to return preparation.

**Certified Quality Reviewer:** Must correct errors identified on the Intake/Interview & Quality Review Sheet during the quality review. 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 and processed for timely filing.

**Required Intake/Interview and Quality Review Training**

All volunteers (greeters, client facilitators, site/local coordinators, certified preparers, quality reviewers, and instructors) are required to take annual training that explains the basic 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*, and in Publication 4961, *Volunteer Standards of Conduct- Ethics Training*.

All "First Year" instructors, site/local coordinators, return preparers and quality reviewers are also required to review Publication 5101 *Intake/Interview and Quality Review Training* or the equivalent PowerPoint that details how to prepare and quality review tax returns.

**In addition**, all instructors, site/local coordinators, return preparers and quality reviewers are required to pass a test related to Intake/Interview and Quality Review procedures which will be located in Link and Learn and the test booklet.

Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required to be certified in tax law. All designated/peer-to-peer quality reviewers are required to be certified at or above the complexity level of the return. All VITA/TCE instructors at a minimum are required to be certified at the Advanced level.

**Disposition of Form 13614-C**

After the return is complete, the Intake/Interview & Quality Review Sheet 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 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 Intake/Interview & Quality Review Sheet for anything other than tax return preparation, they must secure taxpayer consent using a notice to use and a notice to share 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 IRS Publication 4299, *Privacy, Confidentiality, and Civil Rights - A Public Trust*.