

Quality Site Requirements Alert (QSRA) 2013-03

March 1, 2013

QSR # 2 and 3 – Intake/Interview and Quality Review Process

All volunteer return preparers supporting the VITA and TCE programs must use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every taxpayer.

The purpose of an Intake/Interview process is to use the completed intake sheet to initiate a conversation between the volunteer and taxpayer that ultimately leads to an accurately prepared tax return.

The Form 13614-C Intake/Interview process must include:

- Checking identity and social security numbers
- Validating that all questions are addressed
- Clarifying all “unsure” responses with the taxpayer
- Ensuring the return is within scope and within the preparers certification level
- Interviewing the taxpayer to discuss, correct, and validate the completed Intake Sheet, pages 1 & 2
- Completing Section B, Page 4 to validate filing status and potential dependency claims for everyone listed in Section A, Part II, Q 2
- Reviewing **ALL** supporting documentations and compare them with page two of the intake sheet to ensure nothing is missing and every item is carried to the tax return
- Completing the return by adding applicable income, adjustments, deductions, credits, withholding, estimated tax payments and direct deposit account information
- Validate tax law understanding by using available resources, such as, Publication 4012, *VITA/TCE Volunteer Resource Guide*, and/or Publication 17, *Your Federal Income Tax – For Individuals*

The purpose of a Quality Review is to validate that the volunteer preparer completed an accurate tax return. Quality Reviewers must have a process for following the 15 steps listed in Section C. Although the best method for conducting a quality review employs a Designated Reviewer, if necessary, a peer-to-peer review is also acceptable.

The Quality Review process must include:

- Interviewing the taxpayer to confirm the information on the return is accurate
- Using supporting documentation to confirm identity, income, expenses, and credits on the return
- Ensuring the income listed on Form 13614-C page 2 matches the completed tax return
- Utilizing all available resources such as Publication 4012 and or Publication 17

Identified errors during QSS and Shopping reviews:

- Taxpayers’ are not being interviewed
- Volunteers are not verifying boxes marked as “unsure”
- Volunteers are not using the information reflected on the Intake/Interview sheet in preparing the return, specifically information provided on page 2.
- Volunteers are not completing section B indicating adequate due diligence in determining dependency claims and filing status
- Quality Reviews are not being performed

As more and more companies go paperless, taxpayers may not have source documents for taxable income, such as jury duty, gambling winnings, interest, state refunds, , unemployment, and prizes. If these items are marked on the intake sheet, the volunteer preparer should ask additional questions to determine the tax consequences.

Refer to Publication 4012, *VITA/TCE Volunteer Resource Guide*

If you have any questions, please discuss with your site coordinator or contact your local IRS relationship manager. Thank you for volunteering to serve your community and for your dedication to providing top QUALITY service!