VITA/TCE Intake/Interview and Quality Review Handbook

Stakeholder Partnerships, Education, & Communication (SPEC)

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SPEC Mission

Stakeholder Partnerships, Education and Communication (SPEC) mission is to help taxpayers satisfy their tax responsibilities by building and maintaining partnerships with key stakeholders, seeking to create and share value by informing, educating, and communicating with our shared customers.

Purpose

This publication is designed to help SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews. All coordinators and volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns will use this publication for instructions on these three processes. All volunteers must understand the processes required to prepare a tax return from start to finish.

CHAPTER 1: 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. The three vital components of providing quality service and accurate tax return preparation are starting the process with an effective intake, interviewing the taxpayer, and finishing with a quality review of the tax return.

1-1: Benefits of a Complete Intake/Interview and Quality Review:

Benefits to the taxpayer

- Receives timely refunds
- Prevents IRS notices/contacts
- Calculates balances owed correctly
- Reduces e-file reject rates
- Reduces the need for amended returns
- Enhances taxpayer understanding of their tax return

Benefits to the volunteer

- Reduces tax preparer anxiety by knowing someone else is going to review the return
- Increases volunteer confidence through feedback
- Builds valuable volunteer skills through on-the-job training
- Raises volunteer morale
- Fosters teamwork

Benefits to the site

- Reduces e-file reject rates
- Ensures compliance with the ten Quality Site Requirements
- Enhances reputation with the community served by the site
- Increases productivity by reducing the need for amended returns
- Improves ability to qualify for grants
- Improves volunteer confidence and retention

Benefits to the VITA/TCE program

- Maintains positive public perception about the quality and value of VITA/TCE return preparation
- Identifies potential enhancements to the software

1-2: Required Intake/Interview and Quality Review Training

All new and returning volunteer instructors, coordinators, return preparers, and quality reviewers must take Publication 5101, VITA/TCE Intake/Interview and Quality Review Training and pass the Intake/Interview and Quality Review certification test. **Also, all instructors, coordinators, return preparers, quality reviewers and other volunteers including greeters, screeners and client facilitators who assist taxpayers in completing Form 13614-C, or assign tax returns to VITA/TCE preparers must pass the Intake/Interview and Quality Review certification test.** Please refer to Publication 5101, VITA/TCE Intake/Interview and Quality Review Training, available in Link & Learn Taxes and on IRS.gov.

The passing score is 80% or higher. The online test can be found on Link & Learn Taxes (LLT). Volunteers who prefer the certification test on paper utilizing **Form 6744**, VITA/TCE Volunteer Assistor's Test/Retest, may continue to complete the test using this method but must transcribe their answers to the online test in LLT.

Only tax law certified volunteers can answer tax law questions during intake and interview processes.

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

Form 13614-C is redesigned to be more user-friendly and to increase conversation with taxpayer. The revised form provides additional space for taxpayer and preparer comments:

- Added space for taxpayers' preferred pronouns so that volunteers could address them appropriately while conducting an interview and preparing their return.
- Question added asking if "In the U.S. on a visa". Refer to Publication 4012, Tab L for more information.
- New on pages 2 and 3 is a gray area to be answered by the tax preparer during the interview. This section of the form has a "Notes/Comments" column on the far right hand side to leave notes for the preparer and quality reviewer. Tax preparer must indicate by placing "No", "N/A", a check mark, or other comments next to each question to show it has been addressed with the taxpayer.
- Race and ethnicity section has been completely revamped to comply with new federal guidelines on collecting this data. All sites must use **Form 13614-C** for every tax return prepared and reviewed by IRS-tax law certified volunteers. Form 13614-C guides the preparer through the interview with the taxpayer and allows them to gather all necessary information for accurate return preparation. The volunteer 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.

Partners may ask additional questions on the Form 13614-C but cannot create their own version of this form.

1-3: Due Diligence

By law, tax return preparers must exercise due diligence in preparing or assisting in the preparation of tax returns. SPEC defines due diligence as the degree of care and caution reasonably expected from and ordinarily exercised by, a volunteer in the VITA/TCE program. This means, as a volunteer, you must 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 taxpayer's (and spouse, if married filing jointly) identity and providing top-quality service by helping them understand and meet their tax responsibilities. Generally, IRS-tax law certified volunteers may rely in good faith on information from a taxpayer without requiring documentation as verification.

Due diligence also requires you to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for accuracy, you need to ask yourself if the information is unusual or questionable. If at any time you become uncomfortable with the information provided by the taxpayer, you should not prepare the tax return and inform the site coordinator of the reason for not preparing the tax return.

1-4: VITA/TCE Program Scope of Service

While completing the intake and interview process, verify that the tax return is within the scope of the VITA/TCE program and the volunteer's certification level. If a volunteer has not been trained on an in-scope tax law topic, that topic is out of scope for that volunteer. Refer to the Scope of Service chart listed in **Publication 4012**, VITA/TCE Volunteer Resource Guide and if a Tax-Aide site also review Document 13170, Quality Site Requirements (QSR) Applicable to AARP Foundation Tax-Aide Sites for SPEC employees.

When using the Scope of Service chart in Publication 4012, please note that column 3 (titled: In Scope?) does not stand alone. Additional information contained in columns 4 and 5 (titled: Scope Limitations and Certification Levels) may include topics or additional certification levels that affect whether volunteers may or may not prepare the return under the provisions of the Volunteer Protection Act.

If the return is not within the scope of VITA/TCE, explain to the taxpayer they must seek assistance from a professional preparer. Avoid a conflict of interest by not suggesting any specific professional preparer. This includes professional preparers associated with a volunteer, any other specific individual, or organization connected to the VITA/TCE site. If the tax return does not fall within the volunteer's certification level, refer the taxpayer to another IRS-tax law certified volunteer preparer with the appropriate certification level or to another site that prepares returns at that certification level. Verifying whether a taxpayer's return can be prepared at the start of the intake and interview process ensures no taxpayer is erroneously turned away from the site or that an out-of-scope return is prepared when it should not be.

For prior year tax returns, taxpayers must complete one current year Form 13614-C, Intake/Interview and Quality Review Sheet, to have their prior year tax return prepared. During the interview and quality review processes, the volunteer preparer and quality reviewer must refer to the applicable prior year Form 13614-C for the tax return being prepared. This ensures that the prior year tax return is within scope for the VITA/TCE program, a volunteer with the appropriate certification level is assigned to complete the tax return and credits and deduction are not overlooked. For more information see Publication 4012.

1-5: Additional Requirements for Virtual VITA/TCE Model

Virtual VITA/TCE models require the use of **Form 14446**, Virtual VITA/TCE Taxpayer Consent, in addition to the Form 13614-C. During the intake process, the volunteer must explain the virtual method(s) and step-by-step procedures to the taxpayer. Taxpayer (and spouse if married filing joint) must sign Form 14446 before leaving behind any documents at a VITA/TCE. For more information on Form 14446, refer to **Publication 5450**, VITA/TCE Site Operations.

EXAMPLE

Taxpayer chooses virtual process offered by site for return preparation. Before the intake process begins the volunteer reviews the site virtual process as listed on Form 14446 with the taxpayer. This review includes explaining page 3, taxpayer consent to have their return reviewed for accuracy. Taxpayer will select "Yes" or "No" on page 3. Volunteer explains to taxpayer their selection to this question does not impact their ability to receive service at the site. The consent question determines if an IRS employee can review their tax return when visiting the site for accuracy. Taxpayer (and spouse if married filing jointly) signs the virtual consent disclosure on page 3 of Form 14446 before leaving any documents at site and the volunteer continues with the intake process.

1-6: Maintaining 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 Form 13614-C until the return has been accepted but no later than December 31 of the return preparation year. For guidance on secure storage and proper disposal of taxpayer information, refer to **Publication 4299** Privacy, Confidentiality, and Civil Rights - A Public Trust.

If partners keep the Form 13614-C for anything other than tax return preparation, they must secure taxpayer approval and obtain a signed consent to use and consent to disclose. Taxpayers are required to sign the consents which must include specific information as described in the Internal Revenue Code section 7216. For more information and guidance on preparing written consents and safeguarding taxpayer data refer to **Publication 5471**, Disclosure and Use of Tax Information – Internal Revenue Code (IRC) 7216 Requirements for VITA/TCE Partners.

CHAPTER 2: Intake Process

The Intake Process:

Only Intake/Interview and Quality Review certified greeters, screeners and client facilitators can assist taxpayers in completing Form 13614-C and assign tax returns to VITA/TCE tax return preparers.

Step 1: Greet the taxpayer: Introduce yourself to the taxpayer to establish an open line of communication.

Step 2: Explain the Intake, Interview, and Quality Review processes so that taxpayers understand that they are expected to:

- Complete Form 13614-C prior to having the return prepared
- Be interviewed by the return preparer and answer additional questions as needed
- Participate in a quality review of their tax return by someone other than the return preparer

Step 3: Ensure the taxpayer has everything the tax preparer needs to prepare the tax return. This is important because it ensures the volunteer and taxpayer's time is efficiently utilized, and the tax preparation process isn't interrupted due to missing paperwork. The volunteer working in the intake area should:

- Make sure the taxpayer (and spouse, if married filing jointly) has original photo identification with them to prove their identity to the return preparer and the quality reviewer. Verify both spouses are at the site that day if filing a joint tax return (see Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust for limited exceptions).
- Verify taxpayer has SSN cards and/or ITIN letters, or other acceptable verification, for everyone on the tax return.
- Ask the taxpayer if they have received and brought all their tax documents, such as Form W-2, and Form 1099-R, etc.

Confirm that the taxpayer meets the site's scope of service.

During the intake and interview process, only an IRS-tax law certified volunteer can review, correct, and/or clarify tax related information.

Step 4: Provide the taxpayer Form 13614-C, Intake/Interview and Quality Review Sheet or Form 13614-NR, Nonresident Alien Intake and Interview Sheet. Form 13614-C, is a tool designed to assist IRS-tax law certified volunteers ask questions to obtain the information needed to prepare an accurate tax return. It is similar to what is required when a taxpayer visits a professional tax preparer or uses tax preparation software. IRS quality reviews indicate that tax return accuracy is improved when Form 13614-C is used correctly with an effective interview of the taxpayer.

Page 4 of intake sheet is optional for the taxpayer to complete. Only input into the tax software the questions answered by the taxpayer and leave all unanswered questions blank in the software.

Form 13614-C is available in 23 languages. Sites should provide the form in the languages of the taxpayers they serve. The translated forms can be printed from IRS.gov.

Verify all questions that apply to the taxpayer are completed. Look for unanswered questions on page 1. Compare taxpayer documents to the selections made on pages 2 and 3 to ensure each applicable question is answered. Let the taxpayer know if any documents are missing based on their answers on these pages.

Common reasons that additional assistance from an IRS-tax law certified volunteer may be needed:

If taxpayers…	Then an IRS-tax law certified volunteer should…
Cannot complete the form for any reason	Fill out the form by asking them the questions and recording their answers.
State they do not understand a question	Explain the question and assist the taxpayer with answering the question
Have income, expenses, or life events not listed on Form 13614-C, which might indicate an out-of-scope tax return	Review the information and determine if the return is within scope for the site requirements and volunteers' certification levels.

Global Carry Forward Consent

Page 6 of Form 13614-C contains the Global Carry Forward consent (Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites) that authorizes information sharing between VITA/TCE sites via TaxSlayer Pro Online. Global Carry Forward allows the software provider to make the taxpayer's tax return information available to any active volunteer site participating in the VITA/TCE program. The taxpayer grants permission for Global Carry Forward by signing the consent. If the taxpayer does not sign a paper consent, then the taxpayer must enter his or her own PIN in the tax preparation software.

Based on IRC 7216, if the return preparer is entering the consent PIN and date into the tax preparation software, the taxpayer must sign and date a paper consent form before you enter the consent PIN and date. If consent is granted, the tax return populates with their prior year data, regardless of which VITA/TCE site filed their tax return previously. Whether the taxpayer decides to grant or deny Global Carry Forward, it has no effect on the service they receive during their visit to the site.

Step 5: Determine the certification level required for the tax return

A greeter who has passed the Intake/Interview and Quality Review certification test can usually determine the required certification needed for the tax return based on the questions answered on the Form 13614-C by the taxpayer.. When a greeter is not available or tax law clarification is needed, an IRS-tax law certified volunteer goes through similar steps before starting the tax return preparation.

The volunteer assigning or selecting the tax return for preparation must understand how to identify the certification level required for that return. **Pages 2 and 3 of Form 13614-C, as shown in below example, identify the required tax law certification level for each question.** The levels are identified as B (Basic), A (Advanced), and M (Military).

Certification level required for some questions depends on the issue or document the taxpayer provides. Refer to the Scope of Service chart in Publication 4012. For example: B/A next to a question means it may only require Basic tax law certification in some situations and in other situations the same topic will require Advance tax law certification.

Answer the following questions on this page and the next page about you and your spouse's tax situation

Received money from any of the following in 2024:	**Income to be included (To be completed by certified volunteer)**
☐ (B) Wages as a part-time or full-time employee How many jobs	☐ (B) W-2s Number of forms
☐ (B/A) Tips	☐ (B/A) Tips (basic when reported on W2)
☐ (B/A) Retirement account, pension or annuity proceeds ☐ (B) Disability benefits	☐ (B/A) 1099-R (basic when taxable amount is reported) Number of forms
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099
☐ (B) Unemployment benefits	☐ (B) 1099-G Number of forms
☐ (B) Refund of state or local income tax	☐ Did you receive a refund of state or local taxes ☐ Yes ☐ Did you itemize last year ☐ Yes
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) 1099-INT/DIV Number of forms
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) 1099-B Number of forms (include brokerage statement) ☐ Capital Loss carryover
☐ (B) Alimony	☐ (B) Alimony Amount $ Excluded from income ☐ Yes
☐ (M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days ☐ Yes ☐ No ☐ Income from renting personal property such as a vehicle	☐ (M) Rental income

Step 6: Assign tax return to an IRS-tax law certified volunteer preparer

If the certification level of the tax return cannot be determined by the volunteer they must seek assistance to decide 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 and Scope of Service chart listed in Publication 4012. This ensures taxpayers are not mistakenly turned away from the site.

EXAMPLE

A taxpayer completes Form 13614-C, checking the box next to the question, "Have a health savings account (HSA) " The certification level next to this question is A (Advanced). All other checked questions show the certification level B (Basic). Because of the need for HSA knowledge, the taxpayer must be assigned to a volunteer who is certified in the Advanced course.

Every site is **required** to have a process for assigning taxpayers to volunteer preparers who are certified at or above the level required to prepare their return. The method for identifying certification levels of volunteers can include indicators on name badges, stickers, nameplates, or other partner-created products. Having the volunteers' certification level easy to identify helps the coordinator or whomever is responsible for assigning tax returns.

SPEC has an optional ID badge (Form 14509, VITA/TCE Volunteer ID Insert) that can be used for this purpose, or the site can use its own method to satisfy this requirement.

CHAPTER 3: Interview Process

The Interview Process

Only IRS-tax law certified volunteers may interview the taxpayer. The basic steps are:

Step 1: Confirm Photo Identification and Taxpayer Identification Numbers (TIN)

Verify the identity of the taxpayer (and spouse, if married filing jointly) using an original government-issued photo ID and confirm Social Security numbers (SSN) or individual taxpayer identification numbers (ITIN) according to rules listed in **Publication 4299**, Privacy, Confidentiality, and Civil Rights - A Public Trust. See Quality Site Requirement (QSR) #3 in **Publication 5166**, VITA/TCE Volunteer Quality Site Requirements for more information.

- **Exception for validating identity for taxpayers known to the site:** The site coordinator has the discretion to grant an exception to the requirement to provide a valid form of identification and/or the requirement to provide proof of taxpayer identification number if the taxpayer is known to the site. The definition of **"known to the site"** refers only to a taxpayer that frequently visits the same site every year for tax return preparation and is known to the site coordinator and the volunteers at the site. Just because a taxpayer's return was prepared at a site in a prior year, it does not automatically qualify as "known to the site". **Only** the site coordinator has the authority to approve these exceptions.

Each site determines the process for obtaining a Site Coordinator's approval of a "known to the site" exception. Once the exception is approved, a suggestion is for the site coordinator to note the approval on Form 13614-C and initial.

Known to the site: *Larry goes to the local VITA/TCE site to have his taxes prepared and forgot his Social Security card. Larry has been a client at this site for several years and knows the site coordinator. The volunteer at the intake desk asks for Larry's Social Security card. Larry doesn't have it. The volunteer gets approval for Larry to be covered under Known to the Site from the site coordinator as the site coordinator knows Larry. The site coordinator notes and initials the exception in the Additional Comments section on Form 13614-C, Intake/Interview and Quality Review Sheet.*

Not known to the site: *Sally and her spouse goes to the local VITA/TCE site to have their taxes prepared. They forgot their identification and Social Security cards. The coordinator does not know Sally nor her spouse. The known to site exception doesn't apply and the couple must return home to bring back their identifications and Social Security cards.*

- Partners and coordinators may have stronger requirements for validating proof of identity and verifying a TIN. If there is an increase in identity theft returns at a particular site, IRS may require additional steps to deter this activity.

Step 2: Review Form 13614-C

Ensure the taxpayer answered all questions on Form 13614-C, page 1. Confirm that the boxes are checked on pages 2 and 3 related to the taxpayers' tax forms. Verify each of the taxpayer's responses on the form. All unchecked boxes on pages 1 through 3 of the form must be addressed. Preparer will complete the gray shaded areas on the form titled "To be completed by certified volunteer" during interview with taxpayer. If a question does not apply to the taxpayer, write "No", "N/A", a check mark, or other comments next to the question. This will indicate that the question does not apply but has been discussed with the taxpayer. The right-hand side of pages 2 and 3 has an area for notes/comments that will be used to document conversation with taxpayer. There is additional space for comments on page 5.

Confirm the taxpayer provided dates and as required for their marital status selection, and provided information on dependents being claimed. This will assist in determining the taxpayer's filing status.

- Form 13614-C must be filled out completely to ensure all necessary information is gathered from the taxpayer.
- Answer required questions in the "To be completed by a certified volunteer" gray shaded area.

Step 3: Interview the taxpayer

Use probing questions to develop and/or clarify information on the intake sheet and to confirm the information provided by the taxpayer is complete and accurate. Consider using open-ended questions ("Tell me about the interest on your bank account") rather than simple yes/no questions ("Do you have interest on your bank account?").

Other processes to follow during interview with taxpayer:

- Engage in a conversation with the taxpayer
- Notate comments when taxpayers answers change or taxpayers provide additional information not captured on Form 13614-C

Errors or omissions of information identified during the interview with the taxpayer must be corrected or entered on the Form 13614-C prior to tax return preparation.

Step 4: Make filing status and dependency determinations

Use the resource tools in Publication 4012 when determining taxpayer filing status and eligible dependents to be claimed. On Form 13614-C complete the gray shaded area titled: To be completed by certified volunteer. The answers to the questions asked will provide the information needed to make tax law determinations for dependency, filing status, and qualified tax credits. There is space for additional comments on page 5.`

- If any of these individuals are claimed on the tax return, then all questions must be answered.
- If someone is not claimed on the return, then only disqualifying question(s) must be answered.

Step 5: Review documentation

Look at all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.).

If the taxpayer has income or expenses listed on the return that do not require a source document and none were provided, notate information on Form 13614-C in Additional Notes/Comments section.

CHAPTER 4: Preparing the Tax Return

After interviewing the taxpayer, an IRS-tax law certified volunteer preparer enters information into the tax software and completes the tax return.

Ensure you are working with a completed Form 13614-C before beginning tax return input.

Prepare return based on the interview with taxpayer, Form 13614-C and the taxpayer's supporting documents. If you find discrepancies between information on Form 13614-C and the supporting documentation (For example: additional income or expenses), line through incorrect information on Form 13614-C and make corrections along with adding notes on the form so quality reviewer has the most current information.

Taxpayer was never married but checked the box next to alimony. Preparer marked through the selection and wrote a note explaining this was an error. See the example below.

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	**(To be completed by certified volunteer) Income to be included**		**Notes/Comments**
[x] (B) Wages as a part-time or full-time employee How many jobs 1	[x] (B) W-2s	# 1	
[ ] (B/A) Tips	[ ] (B/A) Tips (Basic when reported on W2)	No ✓	
[ ] (B/A) Retirement account, pension or annuity proceeds	[ ] (B/A) 1099-R (Basic when taxable amount is reported)	# No ✓	
	[ ] (A) Qualified Charitable Distribution From 1099-R	$ No ✓	
[ ] (B) Disability benefits (such as payments from insurance and worker's compensation)	[ ] (B) Disability benefits on 1099-R or W-2	# No ✓	
[ ] (B) Social Security or Railroad Retirement Benefits	[ ] (B) SSA-1099, RRB-1099	# No ✓	
[ ] (B) Unemployment benefits	[ ] (B) 1099-G	# No ✓	
[ ] (B) Refund of state or local income tax	[ ] (B) Refund	$ No ✓	
	[ ] (B) Itemized last year [ ] Yes	[x] No	
[ ] (B) Interest or dividends (bank account, bonds, etc.)	[ ] (B) 1099-INT # No ✓ [ ] (B) 1099-DIV	# No ✓	
[ ] (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return [ ] Yes [ ] No	[ ] (A) 1099-B (include brokerage statement)	# No ✓	
	[ ] Capital loss carryover [ ] Yes	[x] No	
~~[x]~~ (B) Alimony	[ ] (B) Alimony	$ No ✓	Taxpayer never married
	Excluded from income [ ] Yes	[x] No	

During the tax preparation process continue to engage the taxpayer in conversation to ensure you are gathering all the information necessary to correctly prepare their tax return. Below are just a few of the things to consider while talking with the taxpayer:

- 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, or the Retirement Savings Contribution Credit?
- Any additional questions that may clarify the scope and quality of the tax return.

CHAPTER 5: Quality Review Process

Every site **must** ensure that a complete quality review process is performed on every tax return prepared. The quality review process confirms that tax laws were was correctly applied, and the tax return is free from error based on the Form 13614-C, taxpayer interview, available supporting documents, and tax return preparer notes.

SPEC recommends using the TaxSlayer Quality Review print set to conduct a quality review. See addendum for quality review best practice.

The quality reviewer must be certified in tax law equal to or above the level needed to prepare the tax return.

5-1: Quality Review Methods:

Quality reviewers must have the following skills:

Designated Review – SPEC prefers the designated quality review method. In this process an IRS-tax law certified volunteer is solely dedicated to reviewing returns prepared by other IRS-tax law certified volunteer preparers.

Peer-to-Peer Review – In this process an IRS-tax law certified volunteer preparer selected by the site may quality review returns of another preparer when the site is not able to use the preferred Designated Review method.

- 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.

Designated and peer-to-peer quality reviewers must only quality review returns with tax issues that fall within their certification levels. If the site is preparing tax returns above the Basic certification level, the quality reviewers must certify to the level needed to quality review these returns.

Self-Review (volunteer quality reviews a return they prepared) is NOT allowed. *All returns must be quality reviewed by a different volunteer than the preparer who is also certified to the level required for the tax return.*

5-2: Thorough Quality Review Process

An effective and thorough quality review process includes the following critical components:

- The quality reviewer must confirm taxpayer's (and spouse's, if married filing joint) identity and taxpayer identification numbers during the quality review process.
- Engage the taxpayer's participation in the quality review to confirm their understanding and agreement to the facts of the return. Explain that incorrect information may delay the processing of their return.
- Verify all items listed in the Quality Review Checklist found in Publication 4012 are addressed.
- Verify return was prepared using an accurately completed Form 13614-C, Intake/Interview and Quality Review Sheet. Verify errors identified on Form 13614-C were corrected. Review notes/ comments section for any comments left by the preparer.

- Review all supporting documentation, and other information provided by the taxpayer to confirm entries are correct on the return.
- Review tax law references (Publication 4012 and Publication 17, Your Federal Income Tax (For Individuals), and Volunteer Tax Alerts), to verify the accuracy of tax law determinations.
- Advise taxpayers before they sign the return of their responsibility for information on their return. Emphasize that by signing the return, the taxpayers are declaring under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy.

If any errors are identified or if the Form 13614-C is incomplete, the quality reviewer must speak with the preparer and thoroughly explain any discrepancies. Errors must be corrected and noted on Form 13614-C.

5-3: Quality Review Checklist:

Quality Site Requirement (QSR) #2: Intake/Interview and Quality Review Process, requires that all tax returns must be quality reviewed to ensure accuracy. Reviewers must address every question on the Quality Review Checklist while reviewing the Form 13614-C, Intake/Interview and Quality Review Sheet, including all supporting documents, return preparer comments and the completed tax return. The quality reviewer **must** contact the taxpayer so that they can participate in the quality review process.

Quality Review Checklist from Publication 4012, VITA/TCE Volunteer Resource Guide:

- Taxpayer (and spouse, if married filing joint) identity was verified with a photo ID during the visit
- The volunteer return preparer and quality reviewer are certified to prepare/review this return and the return is within scope of the program
- All Form 13614-C questions in Parts I through V are answered and any “unsure” answers were discussed with the taxpayer and correctly changed to “yes” or “no”
- Additional comments or notes explaining any answers were left for the quality reviewer.
- All Form 13614-C applicable information in the shaded area on Page 1 was completed by the certified volunteer preparer
- Names, addresses, SSNs, ITINs, and EINs are verified and correct on the return
- Filing status is correct
- Dependency determinations are correct. If taxpayer can be claimed as a dependent on someone else’s return, verify that it is properly recorded in the basic information section
- All Income on Form 13614-C (with or without source documents) checked “yes” in Part III is verified and correct
- All applicable adjustments to income are verified and correct
- Standard or itemized deductions are correct
- All eligible credits are correct
- All applicable provisions of Affordable Care Act (ACA) were considered for each person named on the tax return and are correct
- Federal income tax withholding and estimated tax payments are correct
- Direct deposit/debit and checking/saving routing and account numbers are correct
- Confirm federal and state return types are correct (for example, e-file vs. paper)

- SIDN is included and correct on the return
- During the visit, the taxpayer(s) was advised that they are responsible for the information on their return
- Any errors identified or incomplete Form 13614-C were discussed with the preparer

5-4: Concluding the Quality Review Process

Quality review is complete when all errors have been corrected on the tax return based on tax law being applied correctly, Form 13614-C complete, and tax return agrees with Form 13614-C and the taxpayer's supporting documentation. If errors are found during the quality review, the corrected return must be reviewed again by the quality reviewer to ensure that all errors were addressed. A suggested best practice is for the quality reviewer to conduct a comparison of the current year tax return to the prior year's tax return, if available. This helps to ensure that nothing is overlooked or omitted that should have been included on the current year tax return but the taxpayer did not bring documentation with them.

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. See taxpayer signature requirements below.

Sites must provide at a minimum the Taxpayer Copy print set to taxpayers for their records for their records. The below worksheets have been included in the Taxpayer Copy print set and only print if they are relevant to the tax return.

- Simplified Method Worksheet
- Social Security Benefits Worksheet
- Standard Deduction Worksheet for Dependents
- Qualified Dividends and Capital Gain Tax Worksheet
- EIC Worksheets
- State and Local Income Tax Refund Worksheet
- IRA Deduction Worksheet
- Student Loan Interest Deduction Worksheet

Taxpayer Signature Requirement

Taxpayers **must** be advised verbally of their responsibility for the accuracy of the information they provided to complete their tax return before signing Also advise the the taxpayer that by signing either the Form 8879 or the tax return they are acknowledging under penalty of perjury that the return is true, correct and complete.

The requirement for having taxpayers sign their tax return is outlined in **Publication 1345**, Authorized IRS e-file Providers of Individual Income Tax Returns. This publication states:

> "Taxpayers must sign and date the Declaration of Taxpayer to authorize the origination of the electronic submission of the return to the IRS prior to the transmission of the return to IRS. The Declaration of Taxpayer includes the taxpayers' declaration under penalties of perjury that the return is true, correct and complete, as well as the taxpayers' Consent to Disclosure. The Consent to Disclosure authorizes the IRS to disclose information to the taxpayers' Providers. Taxpayers authorize Intermediate Service Providers, Transmitters and EROs to receive from the IRS an acknowledgment of receipt or reason for rejection of the electronic return, the reason for any delay in processing the return or refund and the date of the refund."

Taxpayers filing a joint tax return must both be present at the site to validate proof of their identity and verify their TIN and then sign their tax return. They do not have to be at the site at the same time or on the same day, to do this. However, the tax return must not be e-filed, nor a copy provided to the taxpayer(s) until both signatures are secured on Form 8879, IRS e-file Signature Authorization or the tax return when paper filing.

CHAPTER 6: Duties After Submission of Returns to the IRS

Reviewing Acknowledgments

The IRS electronically acknowledges the receipt of all transmissions. Returns in each transmission are either accepted or rejected for specific reasons. The acknowledgement report must be reviewed each day to determine the status of the previous days submitted returns.

Working Tax Return Rejects

If the IRS rejects the electronic portion of a taxpayer's individual income tax return for processing and the site coordinator cannot fix the reason for the rejection, the site coordinator must take reasonable steps to inform the taxpayer of the rejection within 24 hours. If the IRS cannot electronically accept the return for processing the taxpayer must file a paper tax return.

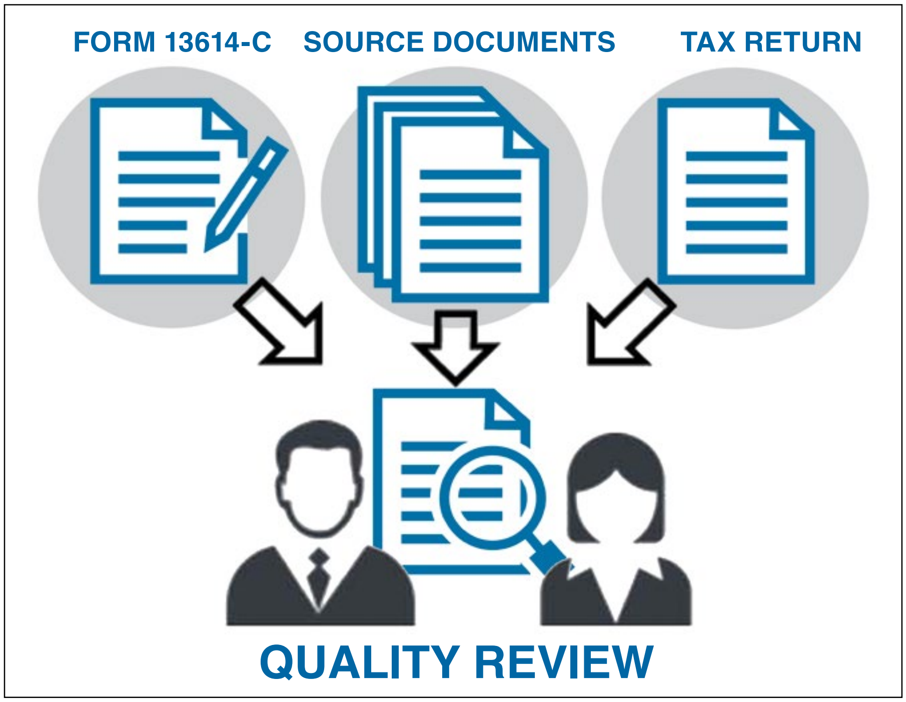
Rejected electronic individual income tax return data can be corrected and retransmitted without new signatures or authorizations if changes don't differ from the amount on the original electronic return by more than $50 to "Total income" or "AGI," or more than $14 to "Total tax," "Federal income tax withheld," "Refund" or "Amount you owe." The site coordinator must give taxpayers copies of the new electronic return data.

Refer to the TaxSlayer User Guide for more information on the software's processes for handling rejects.

Addendum: Quality Review Best Practice

This section provides an example of a quality review process that is considered a best practice. The process demonstrated below uses the TaxSlayer Quality Review print set to perform quality review of a tax return. The sample tax return has a few errors which will be used to highlight how to review the intake sheet, source documents, and tax return.

The quality review process must include interaction with the taxpayer, a review of Form 13614-C and the source documents as well as the tax return as seen in the diagram below.



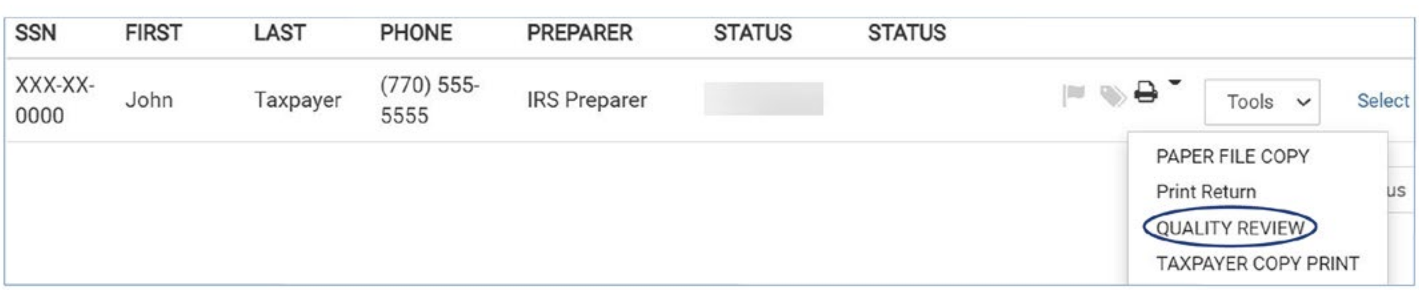
Quality review must comply with requirements shown in Publication 5166, VITA/TCE Volunteer Quality Site Requirements and include a review of all the items listed on the Quality Review Checklist in Publication 4012, VITA/TCE Volunteer Resource Guide.

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. A review using the onscreen PDF is recommended as it 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. See screenshot below.



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 prints all of the forms, schedules and worksheets associated with the tax return. The print set also highlights totals from key lines of the tax return. The client sheet shows if the taxpayer, spouse, and dependent information is entered correctly. The list of forms will also include an efile signature authorization Form 8879 if the return type is marked for e-filing.

```
TAX YEAR: 2022                                          PROCESS DATE: 10/11/2023

CLIENT  : XXX-XX-0000 JOHN Q TAXPAYER                   BIRTH DATE  : XX/XX/1990 Age:32
SPOUSE  : XXX-XX-0000 JANE P TAXPAYER                   BIRTH DATE  : XX/XX/1991 Age:31

ADDRESS : 400 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: 0.00%
E-MAIL  :
```

Using this sheet the Taxpayer's, spouse's and dependents' names, address and birthdates can be verified

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
IMA J TAXPAYER	XX/XX/2013	9	XXX-XX-5100	DAUGHTER	12
JUDY T TAXPAYER	XX/XX/2014	8	XXX-XX-1050	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)
CHILD TAX CREDIT WORKSHEET
FORM 8812      (ADDITIONAL CHILD TAX CREDIT)
FORM 8879      (E-FILE SIGNATURE AUTHORIZATION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET
GA STATE RESIDENT RETURN
```

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

* QUICK SUMMARY *

SUMMARY	FEDERAL	GA RESIDENT
FILING STATUS	2	2
TOTAL INCOME	48732	0
TOTAL ADJUSTMENTS	600	0
ADJUSTED GROSS INCOME	48132	48132
DEDUCTIONS	25900	7100
EXEMPTIONS	0	13400
TAXABLE INCOME	22232	27632
TAX	2256	1354
CREDITS	2256	360
PAYMENTS	10221	0
REFUND	10221	0
AMOUNT DUE	0	994
EARNED INCOME CREDIT	1559	0

Here is a quick look at the tax return data

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

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 a specialty certification level like military. (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:

- All questions on page 1 answered and pages 2 through 3 questions checked that apply to the tax return.
- Any items not answered must to discussed with the taxpayer and marked with “No”, “N/A”, a check mark, or other comments if it does not apply to taxpayer.
- The gray shaded section on pages 1 through 3 titled: To be completed by certified volunteer is completed by preparer.

The quality reviewer carefully reviews all the information on page 1 of Form 13614-C including the following items:

- U.S. citizen
- In the U.S. on a visa (if yes see Publication 4012 Tab L)
- Full-time student, disabled, or blind
- Can anyone else claim the taxpayer or spouse on their tax return?
- Have you or your spouse been a victim of tax related identity theft or been issued an Identity Protection PIN? (**Note**: This question also applies to any dependents on the return)
- Check boxes and filled in clarifying information requested for:
  - Never Married
  - Married **(answer the two questions “Yes” or “No”)**
  - Divorced **(complete the date fields)**
  - Legally Separated **(complete the date fields)**
  - Widowed **(complete the year of spouse’s death field)**
- Listed names of everyone who lived with the taxpayer last year (other than their spouse) and anyone the taxpayer supported but did not live with them last year. The prepare will complete the gray shaded area.

In the example below, 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.

Form **13614-C** (October 2024)

Department of the Treasury - Internal Revenue Service

Intake/Interview and 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

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 wi.voltax@irs.gov

Your first name *(pronouns, optional)*	M.I.	Last name	Your date of birth	Your job title
John	Q	Taxpayer	09/08/1990	Sales
Spouse's first name *(pronouns, optional)*	M.I.	Last name	Spouse's date of birth	Spouse's job title
Jane	P	Taxpayer	07/19/1991	Receptionist

Mailing address	Apt #	City	State	ZIP code
400 West Peachtree At	MS54	Atlanta	GA	30308

Your telephone number	Spouse's telephone number	Email address *(optional)*	Did you live or work in two or more states in 2024
(770) 555-5555			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☐ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☐ No
Legally blind	☐ You	☐ Spouse	☐ No
Totally and permanently disabled	☐ You	☐ Spouse	☐ No
Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

If due a refund, how would you like your refund
- ☒ Direct deposit
- ☐ Check by mail
- ☐ Split refund between accounts
- ☐ Other

If you have a balance due, how would you like to make your payment
- ☐ Bank account
- ☐ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☒ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English ☐ You ☐ Spouse ☒ No

What language

Would you like information on how to vote and/or how to register to vote ☐ Yes ☒ No

Would you, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☒ No

As of December 31, 2024, what was your marital status

☐ **Never Married**

☒ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No

Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No

☐ **Divorced** Date of final decree

☐ **Legally Separated but not Divorced** Date of separate maintenance decree

☐ **Widowed** Year of spouse's death

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return ☐ Yes ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
					Answer Yes or No (Y/N)					**To be completed by certified volunteer (Yes, No, or N/A)**				
Ima Taxpayer	08/01/2013	Daughter	12	S	Yes	Yes	Yes	No	No					
Judy Taxpayer	12/12/2014	Daughter	12	S	Yes	Yes	Yes	No	No					

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2024)

On pages 2 through 3 of Form 13614-C, the gray shaded area will be completed by an IRS-tax law certified volunteer during the interview with the taxpayer. Each question that does not apply to the taxpayer should be marked with “No”, “N/A”, a check mark, or other comments to indicate it has been reviewed with the taxpayer. Review all the information provided to ensure consistency. For example, if the taxpayer states they had two jobs, there should be two Form W-2s included with the taxpayer’s documents. Review these pages carefully (see example on the following page).

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.		
Received money from any of the following in 2024:	**(To be completed by certified volunteer) Income to be included**	**Notes/Comments**
[x] (B) Wages as a part-time or full-time employee How many jobs 2	[x] (B) W-2s # 2	Taxpayer had 2 jobs
[ ] (B/A) Tips	[ ] (B/A) Tips (Basic when reported on W2) No ✓	Preparer must show some indication that all questions were addressed with taxpayer (No, N/A, Check mark, etc.).
[ ] (B/A) Retirement account, pension or annuity proceeds	[ ] (B/A) 1099-R (Basic when taxable amount is reported) # No ✓ [ ] (A) Qualified Charitable Distribution From 1099-R $ No ✓	
[ ] (B) Disability benefits (such as payments from insurance and worker's compensation)	[ ] (B) Disability benefits on 1099-R or W-2 # No ✓	
[ ] (B) Social Security or Railroad Retirement Benefits	[ ] (B) SSA-1099, RRB-1099 # No ✓	
[x] (B) Unemployment benefits	[x] (B) 1099-G # 1	
[ ] (B) Refund of state or local income tax	[ ] (B) Refund $ No ✓ [ ] (B) Itemized last year [ ] Yes [x] No	
[x] (B) Interest or dividends (bank account, bonds, etc.)	[x] (B) 1099-INT # 1 [ ] (B) 1099-DIV # No ✓	
[ ] (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return [ ] Yes [ ] No	[ ] (A) 1099-B (include brokerage statement) # No ✓ [ ] Capital loss carryover [ ] Yes [x] No	

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

Once the Form 13614-C is complete, compare it to the tax return. Every question checked on pages 2 and 3 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**, U.S. Individual Income Tax Return, 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 must include the information on Form 13614-C in the Additional Notes/Comments section if it is relevant to the preparation of the tax return.

Form 13614-C, Personal Information

Confirm that:

- Names are spelled correctly and match the names as listed on the Social Security cards, ITIN letters, or ITIN cards
- Address is entered correctly (including apartment number, if appropriate)
- Taxpayer(s) and dependent(s) birth dates are entered correctly
- Filing status and dependency determinations are correct

Form **13614-C** (October 2024) — Department of the Treasury - Internal Revenue Service — **Intake/Interview and 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

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 wi.voltax@irs.gov

Your first name *(pronouns, optional)*	M.I.	Last name	Your date of birth	Your job title
John	Q	Taxpayer	09/08/1990	Sales
Spouse's first name *(pronouns, optional)*	**M.I.**	**Last name**	**Spouse's date of birth**	**Spouse's job title**
Jane	P	Taxpayer	07/19/1991	Receptionist

Mailing address	Apt #	City	State	ZIP code
400 West Peachtree At	MS54	Atlanta	GA	30308

Your telephone number	Spouse's telephone number	Email address *(optional)*	Did you live or work in two or more states in 2024
(770) 555-5555			[ ] Yes [x] No

Check if you or your spouse were in 2024:							
A U.S. citizen	[x] You	[x] Spouse	[ ] No	Legally blind	[ ] You	[ ] Spouse	[x] No
In the U.S. on a visa	[ ] You	[ ] Spouse	[x] No	Totally and permanently disabled	[ ] You	[ ] Spouse	[x] No
A full-time student	[ ] You	[ ] Spouse	[x] No	Issued an identity protection PIN (IPPIN)	[ ] You	[ ] Spouse	[x] No
				Owners or holders of any digital assets	[ ] You	[ ] Spouse	[x] No

If due a refund, how would you like your refund		**If you have a balance due,** how would you like to make your payment	
[x] Direct deposit	[ ] Check by mail	[ ] Bank account	[ ] IRS.gov Direct Pay
[ ] Split refund between accounts	[ ] Other	[ ] Set up installment agreement	[x] Mail payment to IRS

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

In our example below, 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.

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box.
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
JOHN Q	TAXPAYER	XXX-XX-0000
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
JANE P	TAXPAYER	XXX-XX-0000

Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
400 W PEACHTREE ST		
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
ATLANTA	GA	30308
Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

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

```
CLIENT   : XXX-XX-0000 JOHN Q TAXPAYER          BIRTH DATE  : XX/XX/1990 Age:32
SPOUSE   : XXX-XX-0000 JANE P TAXPAYER          BIRTH DATE  : XX/XX/1991 Age:31

ADDRESS  : 400 W PEACHTREE ST                   PREPARER    : 995
         : ATLANTA GA 30308
```

This is the Client sheet from the Quality Review print set

Form **13614-C** (October 2024) Department of the Treasury - Internal Revenue Service
Intake/Interview and 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

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 wi.voltax@irs.gov

Your first name *(pronouns, optional)*	M.I.	Last name	Your date of birth	Your job title
John	Q	Taxpayer	09/08/1990	Sales
Spouse's first name *(pronouns, optional)*	M.I.	Last name	Spouse's date of birth	Spouse's job title
Jane	P	Taxpayer	07/19/1991	Receptionist

Mailing address	Apt #	City	State	ZIP code
400 West Peachtree At	MS54	Atlanta	GA	30308

Your telephone number	Spouse's telephone number	Email address *(optional)*	Did you live or work in two or more states in 2024
(770) 555-5555			☐ Yes ☒ No

Form 13614-C, Marital Status and Dependents Information

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.

As of December 31, 2024, what was your marital status				
☐ **Never Married**	☒ **Married**	If married, were you married for all of 2024	☒ Yes	☐ No
		Did you live with your spouse during any part of the last six months of 2024	☐ Yes	☒ No
☐ **Divorced**	☐ **Legally Separated but not Divorced**		☐ **Widowed**	
Date of final decree	Date of separate maintenance decree		Year of spouse's death	

Then compare the dependents listed on the tax return to the individuals who lived with the taxpayer or whom the taxpayer supported as shown on page 1 of Form 13614-C. This information is also listed on the Quality Review print set client sheet. The tax return must list all individuals entered in this section who qualify as dependents as shown on Form 13614-C.

The reviewer must also confirm that the dates of birth are listed correctly. 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.

When reviewing the dependents, a reviewer should ask themselves if the taxpayer is:

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

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return ☐ Yes ☒ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
Ima Taxpayer	08/01/2013	Daughter	12	S	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes
Judy Taxpayer	12/12/2014	Daughter	12	S	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes

Dependents section of Form 1040

Dependents (see instructions): If more than four dependents, see instructions and check here . . ☐ (1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
IMA J TAXPAYER	XXX-XX-5100	DAUGHTER	☒	☐
JUDY T TAXPAYER	XXX-XX-1050	DAUGHTER	☒	☐
			☐	☐
			☐	☐

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
IMA J TAXPAYER	XX/XX/2013	9	XXX-XX-5100	DAUGHTER	12
JUDY T TAXPAYER	XX/XX/2014	8	XXX-XX-1050	DAUGHTER	12

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, Income

The Quality Review print set 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.

Confirm that all the Form 13614-C boxes checked 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 Notes/ Comments" section are included on the tax return.

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

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	48732
TOTAL ADJUSTMENTS	600
ADJUSTED GROSS INCOME	48132
DEDUCTIONS	25900
EXEMPTIONS	0
TAXABLE INCOME	22232
TAX	2256
CREDITS	2256
PAYMENTS	10221
REFUND	10221
AMOUNT DUE	0
EARNED INCOME CREDIT	1559

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)
CHILD TAX CREDIT WORKSHEET	
FORM 8812	(ADDITIONAL CHILD TAX CREDIT)
FORM 8879	(E-FILE SIGNATURE AUTHORIZATION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET	
GA STATE RESIDENT RETURN	

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

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included		Notes/Comments
☒ (B) Wages as a part-time or full-time employee How many jobs ~~1~~ 2	☒ (B) W-2s	# 2	Taxpayer had 2 jobs
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	No √	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported)	# No √	
	☐ (A) Qualified Charitable Distribution From 1099-R	$ No √	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2	# No √	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099	# No √	
☒ (B) Unemployment benefits	☒ (B) 1099-G	# 1	
☐ (B) Refund of state or local income tax	☐ (B) Refund	$ No √	
	☐ (B) Itemized last year ☐ Yes	☒ No	
☒ (B) Interest or dividends (bank account, bonds, etc.)	☒ (B) 1099-INT # 1 ☐ (B) 1099-DIV	# No √	Omitted 1099-INT income added during Quality Review.
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement)	# No √	
Did you report a loss on last year's return ☐ Yes ☐ No	☐ Capital loss carryover ☐ Yes	☒ No	

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Your Bank and Trust 234 Main Street Yourtown, YS 12345	Payer's RTN (optional) 1 Interest income $ 125	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2022) For calendar year 20 ____	**Interest Income**
PAYER'S TIN: XX-1234567 RECIPIENT'S TIN:	2 Early withdrawal penalty $ 3 Interest on U.S. Savings Bonds and Treasury obligations $		**Copy 1** **For State Tax Department**
RECIPIENT'S name John Q and Jane P Taxpayer Street address (including apt. no.) 123 Amy Street City or town, state or province, country, and ZIP or foreign postal code Yourtown, YS 12345	4 Federal income tax withheld $ 6 Foreign tax paid $ 8 Tax-exempt interest $	5 Investment expenses $ 7 Foreign country or U.S. possession 9 Specified private activity bond interest $	
FATCA filing requirement ☐	10 Market discount $ 12 Bond premium on Treasury obligations $	11 Bond premium $ 13 Bond premium on tax-exempt bond $	
Account number (see instructions)	14 Tax-exempt and tax credit bond CUSIP no.	15 State | 16 State identification no.	17 State tax withheld $ $

Form **1099-INT** (Rev. 1-2022) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

In addition to using the tax return client sheet summaries that are apart of the Quality Review print set 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 and the income documents that print out with the Quality Review print set in TaxSlayer. The next four screenshots show this comparison.

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	47532
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
If you did not get a Form W-2, see instructions.	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Nontaxable combat pay election (see instructions) 1i		
	z	Add lines 1a through 1h	1z	47532
Attach Sch. B if required.	2a	Tax-exempt interest 2a ; b Taxable interest	2b	
	3a	Qualified dividends 3a ; b Ordinary dividends	3b	
	4a	IRA distributions 4a ; b Taxable amount	4b	
Standard Deduction for—	5a	Pensions and annuities 5a ; b Taxable amount	5b	
• Single or Married filing separately, $12,950	6a	Social security benefits 6a ; b Taxable amount	6b	
• Married filing jointly or Qualifying surviving spouse, $25,900	c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
• Head of household, $19,400	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
• If you checked any box under *Standard Deduction*, see instructions.	8	Other income from Schedule 1, line 10	8	1200
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	48732
	10	Adjustments to income from Schedule 1, line 26 **Student Loan Interest** →	10	600
	11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	48132
	12	**Standard deduction or itemized deductions** (from Schedule A)	12	25900
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	25900
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	22232

* 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	

Taxpayer original W-2 Form

a Employee's social security number	XXX-XX-0000
OMB No. 1545-0008	
b Employer identification number (EIN)	10-0000000
c Employer's name, address, and ZIP code	YOURTOWN APPLIANCE STORE 5689 MALL BLVD ATLANTA GA 30308
d Control number	
e Employee's first name and initial / Last name / Suff.	JOHN Q TAXPAYER 400 W PEACHTREE ST ATLANTA GA 30308
f Employee's address and ZIP code	
1 Wages, tips, other compensation	31376
2 Federal income tax withheld	4106
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	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a Code	DD 4352
12b Code	
12c Code	
12d Code	
13 Statutory employee / Retirement plan / Third-party sick pay	Retirement plan: X
14 Other	

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 2022 Department of the Treasury—Internal Revenue Service

Taxpayer original W-2 Form

a Employee's social security number	XXX-XX-0000
OMB No. 1545-0008	
b Employer identification number (EIN)	48-0000000
c Employer's name, address, and ZIP code	YOURTOWN DENTAL CARE 104 W PEACHTREE NW ATLANTA GA 30308
d Control number	
e Employee's first name and initial / Last name / Suff.	JANE P TAXPAYER 400 W PEACHTREE ST ATLANTA GA 30308
f Employee's address and ZIP code	
1 Wages, tips, other compensation	16123
2 Federal income tax withheld	1621
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	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a Code	
12b Code	
12c Code	
12d Code	
13 Statutory employee / Retirement plan / Third-party sick pay	
14 Other	

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 2022 Department of the Treasury—Internal Revenue Service

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

Below are John's and Jane's Forms W-2 that were generated in TaxSlayer with the Quality Review print set. It includes all the entries the volunteer preparer entered in TaxSlayer for each Form W-2.

In this example, John's income is correctly reported on the tax return. By comparing the Form W-2 included in TaxSlayer's Quality Review print set with the original, the reviewer can verify that all entries (including boxes 12-14), are correctly entered on the tax return in TaxSlayer.

W-2 Form from TaxSlayer Quality Review Print Set

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; Last name: TAXPAYER; Suff. 400 W PEACHTREE ST ATLANTA GA 30308	11 Nonqualified plans	12a Code: DD 4352
	13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d 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 2022 Department of the Treasury—Internal Revenue Service

Now, let's look at Jane's W-2. When you compare the wages shown on Jane's paper Form W-2 to the Quality Review print set Form 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 must 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

W-2 Form from TaxSlayer Quality Review Print Set

Form W-2 Wage and Tax Statement 2022 — Department of the Treasury—Internal Revenue Service

	a Employee's social security number XXX-XX-0000	OMB No. 1545-0008	
b Employer identification number (EIN) 48-0000000		**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 JANE P — Last name TAXPAYER — Suff. 400 W PEACHTREE ST ATLANTA GA 30308		**11** Nonqualified plans	**12a** Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
		14 Other	**12c** Code
f Employee's address and ZIP code			**12d** 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 2022 — Department of the Treasury—Internal Revenue Service

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

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included		Notes/Comments
☒ (B) Wages as a part-time or full-time employee How many jobs ~~1~~ 2	☒ (B) W-2s	# 2	Taxpayer had 2 jobs
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	No ✓	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported)	# No ✓	
	☐ (A) Qualified Charitable Distribution From 1099-R	$ No ✓	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2	# No ✓	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099	# No ✓	
☒ (B) Unemployment benefits	☒ (B) 1099-G	# 1	
☐ (B) Refund of state or local income tax	☐ (B) Refund	$ No ✓	
	☐ (B) Itemized last year ☐ Yes	☒ No	
☒ (B) Interest or dividends (bank account, bonds, etc.)	☒ (B) 1099-INT # 1 ☐ (B) 1099-DIV	# No ✓	Omitted 1099-INT income added during Quality Review.
☐ (A) Sale of stocks, bonds or real estate	☐ (A) 1099-B (include brokerage statement)	# No ✓	
Did you report a loss on last year's return ☐ Yes ☐ No	☐ Capital loss carryover ☐ Yes	☒ No	

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 must be corrected.**

☐ 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 **2** State or local income tax refunds, credits, or offsets $	OMB No. 1545-0120 Form **1099-G** (Rev. January 2022) For calendar year 20 ____	**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	**Copy 1** **For State Tax Department**
RECIPIENT'S name **John Q Taxpayer**	**5** RTAA payments $	**6** Taxable grants $	
Street address (including apt. no.) **124 Any Street**	**7** Agriculture payments $	**8** Check if box 2 is trade or business income ► ☐	
City or town, state or province, country, and ZIP or foreign postal code **Yourtown, YS 12345**	**9** Market gain $		
Account number (see instructions)	**10a** State / **10b** State identification no.	**11** State income tax withheld $ $	

Form **1099-G** (Rev. 1-2022) www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

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* 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.

Form 13614-C, Expenses and Tax Credits

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

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) 1098 # No ✓	
☒ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☒ (B) Standard deduction ☐ (A) Itemized deduction	
☒ (A) Charitable contributions		$500 donation to United Way

Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E No ✓	
☒ (B) Child and dependent care	☒ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K) No ✓	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $ No ✓	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ No ✓	
	Adjustment to income ☐ Yes ☒ No	

A review of the Form 1040 shows an adjustment to income for student loan interest. However, the above 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. The following screenshots demonstrate how this correction on Form 13614-C is made. The following screenshots demonstrate how this correction on Form 13614-C is made.

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	47532
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Household employee wages not reported on Form(s) W-2	1b	
	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
If you did not get a Form W-2, see instructions.	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Nontaxable combat pay election (see instructions) 1i		
	z	Add lines 1a through 1h	1z	47532
Attach Sch. B if required.	2a	Tax-exempt interest 2a / b Taxable interest	2b	
	3a	Qualified dividends 3a / b Ordinary dividends	3b	
	4a	IRA distributions 4a / b Taxable amount	4b	
Standard Deduction for— • Single or Married filing separately, $12,950 • Married filing jointly or Qualifying surviving spouse, $25,900 • Head of household, $19,400 • If you checked any box under *Standard Deduction*, see instructions.	5a	Pensions and annuities 5a / b Taxable amount	5b	
	6a	Social security benefits 6a / b Taxable amount	6b	
	c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
	8	Other income from Schedule 1, line 10	8	1200
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9	48732
	10	Adjustments to income from Schedule 1, line 26 **Student Loan Interest** →	10	600
	11	Subtract line 10 from line 9. This is your **adjusted gross income**	11	48132
	12	**Standard deduction or itemized deductions** (from Schedule A)	12	25900
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	25900
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15	22232

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 included the amount on the tax return but did not update the intake sheet during the interview or return preparation processes. The preparer **must** update this item on the Form 13614-C.

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number **Yourtown College Funding Inc**		OMB No. 1545-1576 **2022** Form **1098-E**	**Student Loan Interest Statement**
RECIPIENT'S TIN **48-51000XX**	BORROWER'S TIN **458-10-0000**	**1** Student loan interest received by lender $ **600**	**Copy B For Borrower**
BORROWER'S name **John Q Taxpayer** Street address (including apt. no.) **401 W Peachtree St M554** City or town, state or province, country, and ZIP or foreign postal code **Atlanta, GA 30308**			This is important tax information and is being furnished to the IRS. 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.
Account number (see instructions)		**2** If checked, box 1 does **not** include loan origination fees and/or capitalized interest for loans made before September 1, 2004 ☐	

Form **1098-E** (keep for your records) www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

Form 13614-C updated:

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.		
Paid any of the following expenses to itemize in 2024?	**(To be completed by certified volunteer) Standard or Itemized Deductions**	**Notes/Comments**
☐ (A) Mortgage Interest	☐ (A) 1098 # No √	
☒ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☒ (B) Standard deduction ☐ (A) Itemized deduction	
☒ (A) Charitable contributions		$500 donation to United Way
Paid any of these expenses in 2024?	**(To be completed by certified volunteer) Expenses to report**	**Notes/Comments**
☒ (B) Student loan interest	☒ (B) 1098-E ~~No~~ √	Form 1098-E provided for $600. Updated intake sheet (QR)
☒ (B) Child and dependent care	☒ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K) No √	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $ No √	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ No √	
	Adjustment to income ☐ Yes ☒ No	

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:
√ 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 2022 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

3. Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25 . . . . . **3.** ______

4. Subtract line 3 from line 2 . . . . . **4.** 48732

5. Enter the amount shown below for your filing status.
- Single, head of household, or qualifying surviving spouse—$70,000
- Married filing jointly—$145,000

} **5.** 145000

6. Is the amount on line 4 more than the amount on line 5?

☒ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.

☐ **Yes.** Subtract line 5 from line 4 . . . . . **6.** ______

7. Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . . **7.** ______

8. Multiply line 1 by line 7 . . . . . **8.** ______

9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21.
Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) **9.** 600

Based on the interview and the corresponding preparer notes, the preparer correctly used the standard deduction instead of itemized deductions on the return. Form 13614-C has a box to select which deduction is used on the tax return.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	47532
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	47532
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Other income from Schedule 1, line 10			8	1200
9	Add lines 1z, 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
12	**Standard deduction or itemized deductions** (from Schedule A)			12	25900
13	Qualified business income deduction from Form 8995 or			13	
14	Add lines 12 and 13			14	25900
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	22232

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

Standard Deduction

If the taxpayer is claiming itemized deductions, look at the documentation provided for the amounts claimed.

If the taxpayer is claiming itemized deductions, look at the documentation provided for the amounts claimed.

Schedule A includes the following items:

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

Next, look at the refundable and non-refundable credits indicated by the answers the taxpayer provided on Page 3 of Form 13614-C.

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) 1098 # No ✓	
☒ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☒ (B) Standard deduction ☐ (A) Itemized deduction	
☒ (A) Charitable contributions		$500 donation to United Way
Paid any of these expenses in 2024?	**(To be completed by certified volunteer) Expenses to report**	**Notes/Comments**
☒ (B) Student loan interest	☒ (B) 1098-E ~~No~~ ✓	Form 1098-E provided for $600. Updated intake sheet (QR)
☒ (B) Child and dependent care	☒ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K) No ✓	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $ No ✓	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ No ✓	
	Adjustment to income ☐ Yes ☒ No	

Form 13614-C, page 3 shows the taxpayers had dependent care expenses. They provided the statement shown below, showing that they paid $12,000 in childcare expenses.Next, confirm that the Child and

Yourtown Child Care Center

404 W Peachtree Street

Atlanta, GA 30308

EIN: 55-112233X

John and Jane Taxpayer

Thank you for choosing Yourtown Child Care Center as your child daycare provider. During the year, you paid $1,200 in child care expenses.

.... Ima
$6,000

.... Judy
$6,000

We enjoy having Ima and Judy in our center.

Dependent Care Credit is calculated correctly using Form 2441. The allowable credit from Form 2441 is shown on Schedule 3 and page 2 of the Form 1040.

Form **2441**

Department of the Treasury
Internal Revenue Service

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

2022

Attachment Sequence No. **21**

Name(s) shown on return	**Your social security number**
JOHN & JANE TAXPAYER	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 . . ☐

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of $250 or $500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box . ☐

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 . . . . ☐

1 **(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	**(e)** Amount paid (see instructions)
YOURTOWN CHILD CARE	404 W PEACHTREE ST ATLANTA GA 30308	XX-XXXXXXX	☐ Yes ☒ No	12000
			☐ Yes ☐ No	
			☐ Yes ☐ No	

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

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.

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

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

2022

Attachment Sequence No. **47**

Name(s) shown on return: JOHN & JANE TAXPAYER

Your social security number: XXX-XX-0000

Part I 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
4	Number of qualifying children under age 17 with the required social security number	4	2		
5	Multiply line 4 by $2,000			5	4000

The taxpayers are also eligible for the Earned Income Credit. Review the Schedule EIC and the worksheets to ensure the information populated correctly.

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

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

2022

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 ☐

Before you begin:

- See the instructions for Form 1040, line 27, 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, line 27, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.*
- *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.*
- *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.*

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	First name / Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 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-1050	XXX-XX-5100	
3 Child's year of birth	Year 2 0 1 4 *If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2 0 1 3 *If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2022?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	DAUGHTER	DAUGHTER	
6 Number of months child lived with you in the United States during 2022 • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	___ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

JOHN & JANE TAXPAYER XXX-XX-0000

Worksheet A—2022 EIC—Line 27

Keep for Your Records

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

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** 1686

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

3. Enter the amount from Form 1040 or 1040-SR, line 11. **3** 48132

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 $9,200 ($15,300 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than $20,150 ($26,300 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. **5** 1559
Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. This is your earned income credit. **6** 1559

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

Reminder—

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

CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file*, earlier, to find out if you must file Form 8862 to take the credit for 2022.*

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 American Opportunity Credit, Lifetime Learning Credit, and Retirement Savings Contribution Credit.

Form 13614-C, Other Information to Report

Continue through the Form 13614-C and the tax return. If the taxpayer checked any other items that 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.

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

Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction No ✓	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S) No ✓	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions No ✓	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A No ✓	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit No ✓	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C No ✓	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return No ✓	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason No ✓	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral No ✓	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments No ✓ ☐ Last year's refund applied to this year No ✓ ☐ Last year's return available No ✓	

Payments	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

Quality reviewer must ensure taxpayers understand what Marketplace Insurance is to avoid tax return being rejected. To help the taxpayer understand, the quality reviewer may have to ask clarifying question(s). If the individuals shown on the tax return purchased health insurance through the Marketplace, review the Form 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.

Confirm the site identification number (SIDN) is correct. This number is in the PTIN block of Form 1040, U.S. Individual Income Tax Return, page 2.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date 08/19/24	PTIN S12345678	Check if: ☐ Self-employed
	Firm's name PRACTICE LAB				Phone no. 202-202-2022
	Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005				Firm's EIN