



VITA/TCE Intake/Interview and Quality Review Handbook

Stakeholder Partnerships, Education, & Communication (SPEC)



TABLE OF CONTENT

SPEC Mission	2
Purpose	2
CHAPTER 1: Introduction	3
1-1: Benefits of a Complete Intake/Interview and Quality Review	3
1-2: Required Intake/Interview and Quality Review Training	3
1-3: Due Diligence	4
1-4: VITA/TCE Program Scope of Service	4
1-5: Additional Requirements for Virtual VITA/TCE Model	5
1-6: Maintaining Form 13614-C	5
CHAPTER 2: Intake Process	6
CHAPTER 3: Interview Process	9
CHAPTER 4: Preparing the Tax Return	11
CHAPTER 5: Quality Review Process	12
5-1: Quality Review Methods	12
5-2: Thorough Quality Review Process	12
5-3: Quality Review Checklist	13
5-4: Concluding the Quality Review Process	14
Taxpayer Signature Requirement	14
CHAPTER 6: Duties After Submission of Returns to the IRS	15
Addendum: Quality Review Best Practice	16

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
- Correctly calculated taxes owed, avoiding an underpayment of tax with interest and possible penalty
- Reduces e-file reject rates
- Increases productivity by reducing 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, Intake/Interview and Quality Review Training and pass Intake/Interview and Quality Review certification. 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, assign tax returns to VITA/TCE preparers or answer tax law questions 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 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.

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

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 Tax-Aide approved tax law criteria.

If the return is not within the scope for VITA/TCE, explain to the taxpayer they must seek assistance from a professional preparer. When referring the taxpayer to seek assistance, 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.

Sites are required to use the current year Form 13614-C, Intake/Interview and Quality Review Sheet for all tax years. Prior year Forms 13614-C should be used as a reference when preparing prior year tax returns. This ensures the tax return is within scope, certification level required, and credits or deductions are not overlooked.



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 certification levels that affect whether volunteers may or may not prepare the return under the provisions of the Volunteer Protection Act.

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. For more information on Form 14446, refer to **Publication 5450**, VITA/TCE Site Operations.

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 these written notices 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 & Quality Review Process 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 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 Forms W-2, Wage and Tax Statement and Form 1099-R, Distribution from Pension, Annuities, Retirement, or Profit-Sharing Plans, IRAs, Insurance Contracts, 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 in asking 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.

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.



Ask the taxpayer to complete Form 13614-C. Verify all questions in Parts I-V of Form 13614-C are completed, any "Unsure" answers are addressed and changed to "Yes" or "No. As a reminder, Form 13614-C is required to be used at all VITA/TCE sites.



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.
Do not understand a question, they mark “unsure”	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 4 of Form 13614-C contains the Global Carry Forward consent for 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 will have no effect on the service they receive during their visit to the site. Some sites do not participate in the Global Carry Forward. Check with the site coordinator for further information.

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 perform this part of the process using the information below once the Form 13614-C is completed and no questions are left unanswered. 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. **Page 2 of Form 13614-C below identifies the required tax law certification level for each question.** The levels are identified as B (Basic), A (Advanced), and M (Military).

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

- Review all questions marked as “Yes” to determine the highest certification level needed to prepare the return. Any “Unsure” responses to questions must be discussed with the taxpayer by an IRS-tax law certified volunteer and then the question marked “Yes” or “No”.

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.



A taxpayer completes Form 13614-C, answering "Yes" to the question, "Have a Health Savings Account?" 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 certification levels easily identified assists the coordinator or whomever is responsible for assigning the tax return.



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 a 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 should determine how to document when a site coordinator approves an exception, but making a note on the Form 13614-C is a good option.



Known to the site: John and Betty make it to their appointment at a VITA site but Betty forgot and left her ID at home. These taxpayers visit this site every year and the coordinator and volunteers know them as regulars. The issue of Betty not having her ID with her is brought up to the coordinator to request an exception as clients “known to the site”. The long time site coordinator grants the exception because the couple has not missed a year coming to the site since she has been coordinator.



Not known to the site: Bob goes to a VITA/TCE site to have his taxes prepared. Bob left his ID at home and wants to know if he can still have his taxes prepared today. Jane has been preparing Bob’s tax return for the past 5 years at the site. Jane requests approval from the site coordinator for an exception to prepare Bob’s return. The site coordinator is new and does not know Bob and does not approve the exception. Bob returns home to get his ID.

- 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 in Parts I-V on Form 13614-C. Any questions left blank or marked “Unsure” must be clarified. Record the correct answer “Yes” or “No” on Form 13614-C. Confirm the taxpayer provided dates and year in the Marital Status and Household Information portion of the Form 13614-C to determine taxpayer 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 Preparer” 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 taxpayer’s 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 dependents are being claimed. Complete “To be completed by a Certified Volunteer Preparer” gray shaded section for individuals listed on the Form 13614-C. The answers will provide the information needed to make tax law determinations for dependency, filing status, and qualified tax credits.

- 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 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 preparation (no questions left unanswered, shaded area is completed if dependents are listed, and “Unsure” responses are changed to “Yes” or “No”).

Prepare return based on the interview, Form 13614-C and the taxpayer’s supporting documents. If you find discrepancies in what is listed on Form 13614-C and the supporting documentation (additional income or expenses, taxpayer was confused and answered “Unsure” or “Yes” but it should have been “No”), line through incorrect information on Form 13614-C by marking the correct box and/or make notes on the form so quality reviewer has the most current information.



Taxpayer was never married but marked “Yes” for having received alimony income. Preparer marked through the original selection and changed to “No”.

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments? Taxpayer was never married
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)

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 you will be considering 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 return prepared. This is to confirm that tax law 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.



Although there are several ways to conduct a quality review, we recommend using the TaxSlayer Quality Review print set.



The quality reviewer must have a certification equal to or above the level needed to prepare the tax return.

5-1: Quality Review Methods:

Quality reviewers must have the following skills:

- In-depth knowledge of tax law, the return preparation process, and tax preparation software.
- Effective communication skills and the ability to explain tax law and how it applies to taxpayer(s).
- Tact in explaining identified errors to taxpayers and volunteers.

Designated Review – The preferred quality review method is designated quality review. 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 –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.



Designated and peer-to-peer quality reviewers can 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 another volunteer 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:

- Taxpayer participation during the quality review to confirm they understand and agree with the facts of the return.
- Verification return was prepared using an accurately completed Form 13614-C.
- Review of all supporting documentation and other information provided by the taxpayer to confirm all items were entered correctly on the return.
- Correction of errors identified on the Form 13614-C.
- Review of 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.
- Address all items listed in the Quality Review Checklist located below and in Publication 4012 when reviewing the return.

- Verbally advise taxpayers before they sign the tax return of their responsibility for information on their return. Emphasize that by signing the tax return they declare under penalty of perjury that they have examined the tax 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. This can be a learning opportunity for the preparer, not a “Gotcha” moment.



TaxSlayer software provides a Quality Review print set to assist you in the Quality Review process. Refer to the addendum for more information.

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 taxpayer must be available to explain any discrepancies the quality reviewer may discover.

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 return. If errors are found during the quality review, the corrected return must be reviewed by the quality reviewer to ensure that all errors were addressed. In addition, the quality reviewer conducts a comparison to the prior year's tax return, if available, to ensure that nothing is overlooked or omitted.

Finally, the quality reviewer must ask if the taxpayer(s) has any questions prior to printing the return and before the taxpayer(s) signs the return.

Sites must provide at a minimum the Taxpayer Copy print set to taxpayers. The below worksheets have been included in the Taxpayer Copy print set and will only be printed if they are relevant to the 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 have provided to complete their tax return before signing.

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 both must 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 the tax return or on Form 8879, IRS e-file Signature Authorization.

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 accept the return for processing the taxpayer must file a paper tax return.

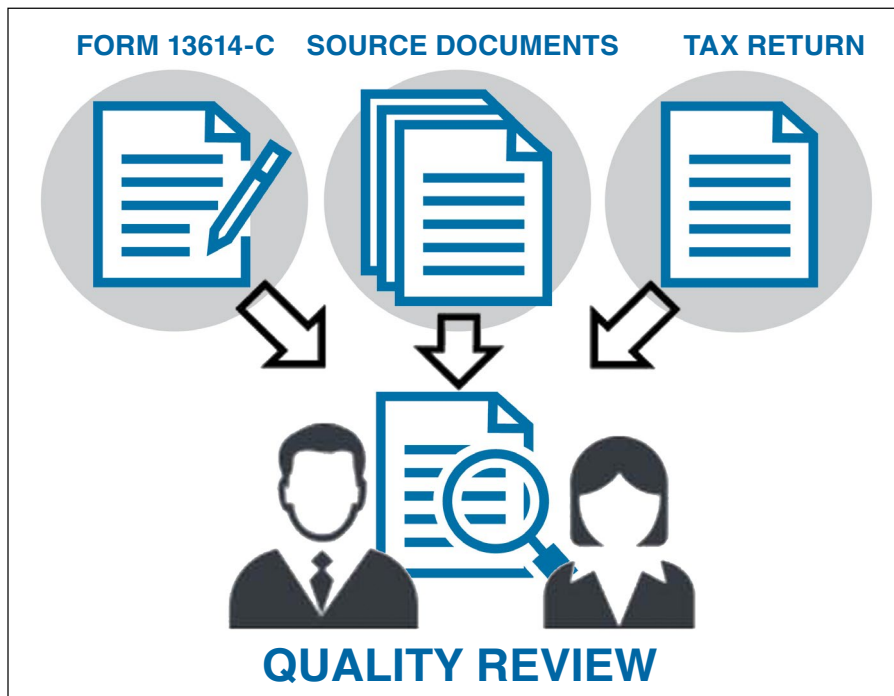
Rejected electronic individual income tax return data can be corrected and retransmitted without new signatures or authorizations if changes don't differ from the amount on the original electronic return by more than \$50 to "Total income" or "AGI," or more than \$14 to "Total tax," "Federal income tax 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.

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 and saves paper, especially if an error is found.

How to Access the TaxSlayer Quality Review Print Set

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

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

Tools ▼ Select

- PAPER FILE COPY
- Print Return
- QUALITY REVIEW**
- TAXPAYER COPY PRINT

Performing a Quality Review Using the TaxSlayer Quality Review Print Set

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

TAX YEAR: 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 : ATLANTA GA 30308	PREPARER : 995
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 programs and within the training certification level of the preparer and quality reviewer. The preparer and quality reviewer must be certified at or above the highest certification level required to prepare the tax return. In some cases, this may include more than one certification level. (See Publication 5166, VITA/TCE Volunteer Quality Site Requirements, for more information.)

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

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

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.

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

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

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet	OMB Number 1545-1964																																																																										
<p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. <p style="text-align: center;">Volunteers are trained to provide high quality service and uphold the highest ethical standards.</p> <p style="text-align: center;">To report unethical behavior to the IRS, email us at w.voltax@irs.gov</p>																																																																												
<p>Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">1. Your first name John</td> <td style="width:10%;">M.I. Q</td> <td style="width:33%;">Last name Taxpayer</td> <td style="width:15%;">Best contact number (770) 555-5555</td> <td style="width:9%;">Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>2. Your spouse's first name Jane</td> <td>M.I. P</td> <td>Last name Taxpayer</td> <td>Best contact number</td> <td>Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">3. Mailing address 400 West Peachtree St</td> <td>Apt # MS54</td> <td>City Atlanta</td> <td>State GA</td> </tr> <tr> <td colspan="2">4. Your Date of Birth 09/08/1990</td> <td>5. Your job title Sales</td> <td colspan="2">6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">7. Your spouse's Date of Birth 07/19/1991</td> <td>8. Your spouse's job title Receptionist</td> <td colspan="2">9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="5">10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure</td> </tr> <tr> <td colspan="5">11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="5">12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)</td> </tr> </table>			1. Your first name John	M.I. Q	Last name Taxpayer	Best contact number (770) 555-5555	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	2. Your spouse's first name Jane	M.I. P	Last name Taxpayer	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	3. Mailing address 400 West Peachtree St		Apt # MS54	City Atlanta	State GA	4. Your Date of Birth 09/08/1990		5. Your job title Sales	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		7. Your spouse's Date of Birth 07/19/1991		8. Your spouse's job title Receptionist	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure					11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No					12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																																						
1. Your first name John	M.I. Q	Last name Taxpayer	Best contact number (770) 555-5555	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																								
2. Your spouse's first name Jane	M.I. P	Last name Taxpayer	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																								
3. Mailing address 400 West Peachtree St		Apt # MS54	City Atlanta	State GA																																																																								
4. Your Date of Birth 09/08/1990		5. Your job title Sales	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																									
7. Your spouse's Date of Birth 07/19/1991		8. Your spouse's job title Receptionist	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																									
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure																																																																												
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																												
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																																																																												
<p>Part II – Marital Status and Household Information</p> <p>1. As of December 31, 2023, what was your marital status?</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> Never Married</td> <td>(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)</td> <td></td> </tr> <tr> <td><input checked="" type="checkbox"/> Married</td> <td>a. If Yes, Did you get married in 2023?</td> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td></td> <td>b. Did you live with your spouse during any part of the last six months of 2023?</td> <td><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td><input type="checkbox"/> Divorced</td> <td>Date of final decree</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Legally Separated</td> <td>Date of separate maintenance decree</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Widowed</td> <td>Year of spouse's death</td> <td></td> </tr> </table> <p>2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year</p> <p style="text-align: right;">If additional space is needed check here <input type="checkbox"/> and list on page 3</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="9"></th> <th colspan="5" style="text-align: center;">To be completed by a Certified Volunteer Preparer</th> </tr> <tr> <th style="width:20%;">Name (first, last) Do not enter your name or spouse's name below</th> <th style="width:10%;">Date of Birth (mm/dd/yy)</th> <th style="width:10%;">Relationship to you (for example: son, daughter, parent, none, etc)</th> <th style="width:10%;">Number of months lived in your home last year</th> <th style="width:10%;">US Citizen (yes/no)</th> <th style="width:10%;">Resident of US, Canada, or Mexico last year (yes/no)</th> <th style="width:10%;">Single or Married as of 12/31/23 (S/M)</th> <th style="width:10%;">Full-time Student last year (yes/no)</th> <th style="width:10%;">Totally and Permanently Disabled (yes/no)</th> <th style="width:10%;">Is this person a qualifying child/relative of any other person? (yes/no)</th> <th style="width:10%;">Did this person provide more than 50% of his/her own support? (yes,no,n/a)</th> <th style="width:10%;">Did this person have less than \$4,700 of income? (yes,no,n/a)</th> <th style="width:10%;">Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)</th> <th style="width:10%;">Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th> </tr> </thead> <tbody> <tr> <td>(a) Ima Taxpayer</td> <td>(b) 08/01/2013</td> <td>(c) Daughter</td> <td>(d) 12</td> <td>(e) Yes</td> <td>(f) Yes</td> <td>(g) Single</td> <td>(h) Yes</td> <td>(i) No</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Judy Taxpayer</td> <td>12/12/2014</td> <td>Daughter</td> <td>12</td> <td>Yes</td> <td>Yes</td> <td>Single</td> <td>Yes</td> <td>No</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)		<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No		b. Did you live with your spouse during any part of the last six months of 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Divorced	Date of final decree		<input type="checkbox"/> Legally Separated	Date of separate maintenance decree		<input type="checkbox"/> Widowed	Year of spouse's death											To be completed by a Certified Volunteer Preparer					Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	(a) Ima Taxpayer	(b) 08/01/2013	(c) Daughter	(d) 12	(e) Yes	(f) Yes	(g) Single	(h) Yes	(i) No						Judy Taxpayer	12/12/2014	Daughter	12	Yes	Yes	Single	Yes	No					
<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)																																																																											
<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No																																																																										
	b. Did you live with your spouse during any part of the last six months of 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No																																																																										
<input type="checkbox"/> Divorced	Date of final decree																																																																											
<input type="checkbox"/> Legally Separated	Date of separate maintenance decree																																																																											
<input type="checkbox"/> Widowed	Year of spouse's death																																																																											
									To be completed by a Certified Volunteer Preparer																																																																			
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)																																																															
(a) Ima Taxpayer	(b) 08/01/2013	(c) Daughter	(d) 12	(e) Yes	(f) Yes	(g) Single	(h) Yes	(i) No																																																																				
Judy Taxpayer	12/12/2014	Daughter	12	Yes	Yes	Single	Yes	No																																																																				
<p>Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2023)</p>																																																																												

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

In the example below, Form 13614-C, Page 2 has several incomplete questions. The quality reviewer must carefully review page 2 of Form 13614-C to ensure that:

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

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-employment income? (Forms 1099-NEC, 1099-K, cash, digital assets, or other property)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Compensation for services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income from stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement plan? (Form 1099-K) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary education expenses? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical expenses <input checked="" type="checkbox"/> (A) Tax preparation fees <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator? (Form 1098-E)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment? (Form 1099-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Formed Incentive Savings Plan? (Form 1099-SP) <input type="checkbox"/> disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home improvement property? (Form 1099-SP) <input type="checkbox"/> insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First-Time Homebuyer Credit? (Form 1099-SP) <input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments? (Form 1099-SP) If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Preparer should have updated Form 13614-C with number of W-2s Provided.

Preparer should have notated "No" for box 5.

To Speed up the Quality Review, the preparer could have noted "Not enough to itemize".

Question 7 should have been updated with the taxpayer response of "No".

Preparer needs to confirm part V, Question 4 and update with taxpayer's response of "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 "Yes" entry on Form 13614-C must have a corresponding entry on the tax return, or there should be a preparer comment to explain why it is not included on the return.

Review all entries on Form 1040, 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 comments" section if it is relevant to the preparation of the tax return.

Form 13614-C, Part I, Your Personal Information

Confirm that:

- Names are spelled correctly and match the names as listed on the Social Security Cards or ITIN letters,
- Address is entered correctly (including apartment number, if appropriate),
- Taxpayer(s) and dependent(s) birth dates are entered correctly,
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) and Employer Identification Numbers (EIN) are entered correctly (no numbers are transposed),
- Filing status and dependency determinations are correct, and

Form 13614-C (October 2023)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet			OMB Number 1545-1964	
You will need: <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. 				<ul style="list-style-type: none"> • Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer. 		
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov						
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)						
1. Your first name John	M.I. Q	Last name Taxpayer	Best contact number (770) 555-5555	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
2. Your spouse's first name Jane	M.I. P	Last name Taxpayer	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3. Mailing address 400 West Peachtree St		Apt # MS54	City Atlanta	State GA	ZIP code 30308	
4. Your Date of Birth 09/08/1990	5. Your job title Sales		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 07/19/1991	8. Your spouse's job title Receptionist		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?						<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)						



- The taxpayer's bank routing and account numbers for direct deposit/debit are entered correctly.

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		2022		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
Filing Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> 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 JOHN Q		Last name TAXPAYER		Your social security number XXX-XX-0000	
If joint return, spouse's first name and middle initial JANE P		Last name TAXPAYER		Spouse's social security number XXX-XX-0000	
Home address (number and street). If you have a P.O. box, see instructions. 400 W PEACHTREE ST				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. ATLANTA			State GA		ZIP code 30308
Foreign country name			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. <input type="checkbox"/> You <input type="checkbox"/> 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 : ATLANTA GA 30308	PARER : 995

This is the Client sheet from the Quality Review print set

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service	OMB Number 1545-1964
Intake/Interview and Quality Review Sheet		
You will need: <ul style="list-style-type: none"> Tax information such as Forms W-2, 1099, 1098, 1095. Social Security cards or ITIN letters for all persons on your tax return. Picture ID (such as valid driver's license) for you and your spouse. 		<ul style="list-style-type: none"> Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer.
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov		
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)		
1. Your first name John	M.I. Q	Last name Taxpayer
2. Your spouse's first name Jane	M.I. P	Last name Taxpayer
3. Mailing address 400 West Peachtree St	Apt # MSS4	City Atlanta
4. Your Date of Birth	5. Your job title	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Form 13614-C, Part II, Marital Status and Household 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.

Part II – Marital Status and Household Information		
1. As of December 31, 2023, what was your marital status?	<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 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 in Part II question 2 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. The quality reviewer must carefully review the dependency determinations shown on the Form 13614-C.

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

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

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Ima Taxpayer	08/01/2013	Daughter	12	Yes	Yes	Single	Yes	No	No	No	Yes	Yes	Yes
Judy Taxpayer	12/12/2014	Daughter	12	Yes	Yes	Single	Yes	No	No	No	Yes	Yes	Yes

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2023)

Dependents section of Form 1040

Dependents (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/>	(1) First name Last name		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
	IMA J TAXPAYER	JUDY T TAXPAYER	XXX-XX-5100	DAUGHTER	Child tax credit	Credit for other dependents
					<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

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, Part III, 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.

SUMMARY	FEDERAL	LISTING OF FORMS FOR THIS RETURN
FILING STATUS	2	FORM 1040
TOTAL INCOME	48732	SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
TOTAL ADJUSTMENTS	600	SCHEDULE 3 (ADDITIONAL CREDITS AND PAYMENTS)
ADJUSTED GROSS INCOME	48132	FORM W-2
DEDUCTIONS	25900	FORM 1099-G (UNEMPLOYMENT COMPENSATION)
EXEMPTIONS	0	SCHEDULE EIC (EARNED INCOME CREDIT)
TAXABLE INCOME	22232	FORM 2441 (CHILD CARE CREDIT)
TAX	2256	CHILD TAX CREDIT WORKSHEET
CREDITS	2256	FORM 8812 (ADDITIONAL CHILD TAX CREDIT)
PAYMENTS	10221	FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
REFUND	10221	STUDENT LOAN INTEREST DEDUCTION WORKSHEET
AMOUNT DUE	0	GA STATE RESIDENT RETURN
EARNED INCOME CREDIT	1559	

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

For 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.

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

Page 2

Check appropriate box for each question in each section

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

F-1099-INT provided (QR)

Did not Itemize in earlier years

VOID CORRECTED

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

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

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			
	Attach Sch. B if required.	2a	Tax-exempt interest	2a			b	Taxable interest
		3a	Qualified dividends	3a			b	Ordinary dividends
		4a	IRA distributions	4a			b	Taxable amount
		5a	Pensions and annuities	5a			b	Taxable amount
		6a	Social security benefits	6a			b	Taxable amount
c		If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>				
7		Capital gain or (loss). Attach Schedule D if required. If not required, check here		<input type="checkbox"/>	7			
8		Other income from Schedule 1, line 10			8	1200		
9		Add lines 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 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		

Student Loan Interest



* 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		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 400 W PEACHTREE ST ATLANTA GA 30308		Last name TAXPAYER		Suff.		11 Nonqualified plans		12a DD 4352	
		13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b	
		14 Other				12c		12d	
		f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement **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) 48-6543211		1 Wages, tips, other compensation 16123		2 Federal income tax withheld 1621					
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 400 W PEACHTREE ST ATLANTA GA 30308		Last name TAXPAYER		Suff.		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b	
		14 Other				12c		12d	
		f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement **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 taxpayer 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.	11 Nonqualified plans	
400 W PEACHTREE ST ATLANTA GA 30308			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a DD 4352	
			14 Other		12b	
f Employee's address and ZIP code					12c	
					12d	
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

		a Employee's social security number XXX-XX-0000		OMB No. 1545-0008		
b Employer identification number (EIN) 48-6543211		1 Wages, tips, other compensation 16156		2 Federal income tax withheld 1612		
c Employer's name, address, and ZIP code YOURTOWN DENTAL CARE 104 W PEACHTREE NW ATLANTA GA 30308		3 Social security wages 16123		4 Social security tax withheld 1000		
		5 Medicare wages and tips 16123		6 Medicare tax withheld 234		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name JANE P TAXPAYER 400 W PEACHTREE ST ATLANTA GA 30308		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

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.

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

F-1099-INT provided (QR)

Did not Itemize in earlier years

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	OMB No. 1545-0120 Form 1099-G (Rev. January 2022) For calendar year 20__	Certain Government Payments Copy 1 For State Tax Department
		2 State or local income tax refunds, credits, or offsets \$	4 Federal income tax withheld \$ 120	
PAYER'S TIN XX-9876543	RECIPIENT'S TIN XXX-12-3456	3 Box 2 amount is for tax year	6 Taxable grants \$	
RECIPIENT'S name John Q Taxpayer Street address (including apt. no.) 124 Any Street City or town, state or province, country, and ZIP or foreign postal code Yourtown, YS 12345 Account number (see instructions)		5 RTAA payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		7 Agriculture payments \$	9 Market gain \$	
		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

* 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, Part IV, Expenses

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

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

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. See below.

Income	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	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	<input type="checkbox"/>	
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 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	

Student Loan Interest →

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

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1576		
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		2022		
Yourtown College Funding Inc		Form 1098-E		
RECIPIENT'S TIN 48-51000XX	BORROWER'S TIN 458-10-0000	1 Student loan interest received by lender \$ 600	Copy B For Borrower 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.	
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				
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 <input type="checkbox"/>		
Form 1098-E (keep for your records)		www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service		

Form 13614-C updated:

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

Did not Itemize

F 1098-E Provided for \$600

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.	5.	145000
<ul style="list-style-type: none"> • Single, head of household, or qualifying surviving spouse—\$70,000 • Married filing jointly—\$145,000 		
6. Is the amount on line 4 more than the amount on line 5?	6.	
<input checked="" type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.		
<input type="checkbox"/> Yes. Subtract line 5 from line 4		
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.

Income	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
	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.	2a	Tax-exempt interest	2a
3a		Qualified dividends	3a	
4a		IRA distributions	4a	
5a		Pensions and annuities	5a	
6a		Social security benefits	6a	
		c If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>
7		Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	<input type="checkbox"/>
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
Attach Sch. B if required.	11	Subtract line 10 from line 9. This is your adjusted gross income	11	48132
	12	Standard deduction or itemized deductions (from Schedule A or Schedule E)	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
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.				

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 in Part IV.

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

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

Yourtown Child Care Center

404 W Peachtree Street

Atlanta, GA 30308

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.

Next, confirm that the Child and 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 JOHN & JANE TAXPAYER		Your social security number XXX-XX-0000		
A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under <i>Married Persons Filing Separately</i> . If you meet these requirements, check this box <input type="checkbox"/>				
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 <i>If You or Your Spouse Was a Student or Disabled</i> , check this box <input type="checkbox"/>				
Part I Persons or Organizations Who Provided the Care—You must complete this part. If you have more than three care providers, see the instructions and check this box <input type="checkbox"/>				
1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) 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	55-1122331	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12000
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you receive dependent care benefits? <input type="checkbox"/> No Complete only Part II below. <input type="checkbox"/> Yes Complete Part III on page 2 next.				
Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.				
Part II Credit for Child and Dependent Care Expenses				
2 Information about your qualifying person(s) . If you have more than three qualifying persons, see the instructions and check this box <input type="checkbox"/>				
(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
First	Last			
IMA	TAXPAYER	XXX-XX-5100	<input type="checkbox"/>	6000
JUDY	TAXPAYER	XXX-XX-1050	<input type="checkbox"/>	6000

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 credit is correctly calculated.

**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.



- 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

	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 <u>2 0 1 4</u> <i>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.</i>	Year <u>2 0 1 3</u> <i>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.</i>	Year _____ <i>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.</i>
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2022?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
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."	<u>12</u> months <i>Do not enter more than 12 months.</i>	<u>12</u> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

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

Schedule EIC (Form 1040) 2022

QNA

Worksheet **A**—2022 EIC—Line 27Keep 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,  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. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5 1559

Part 3**Your Earned Income Credit**

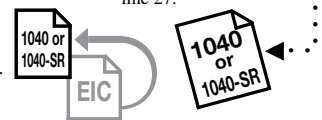
6. This is your earned income credit.

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.



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, Part V, Life Events

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

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

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2023)

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

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.

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