

Intake/Interview & Quality Review Study Guide

The Intake Process

The Greeter volunteer who has only passed the Volunteer Standards of Conduct test can only complete steps 1 and 2 and hand out the intake form. A volunteer that has taken the Volunteer Standards of Conduct test and the Intake, Interview and Quality Review test—known as the Screener can assist a customer in completing the Intake Form but cannot answer tax law related questions. A volunteer that has also taken the Basic or Advanced Tax Law test can also complete this process.

1. Greet the taxpayer and explain the process:

- Intake form filled out (this can be done ahead of time)
- Complete interview and have tax return prepared
- Meet with second volunteer to go over the return (the quality review)

2. Verify Identity & View Required Documents

- Ensure the taxpayer (and spouse, if applicable) have photo identification-both must sign the return
- Verify the taxpayer has Social Security Number or ITIN required documentation
- Ask the taxpayer if they brought all their tax documents
- Check their income to see if it is under the VITA income limit (\$64,000 joint or single)

3. Complete Form 13614C Intake, Interview and Quality Review Sheet

- Turn “unsure” responses into “yes” or “no” answers.
- Check the Scope of Service Chart in the [Pub 4012 page vi](#) to see if the taxpayer has anything out of scope.

4. Determine the Certification level necessary to complete the return.

- This is indicated by the letters listed next to the check box questions: B for Basic, A for Advanced, and M for Military Certification.

5. Assign the taxpayer to a qualified tax preparer.

- You should identify the highest certification level needed that the taxpayer has indicated on the 13614C and connect the taxpayer with a tax preparer who is certified at that level, at the minimum.

The Interview Process (done by a Certified Tax Preparer)

1. Check photo identification for the taxpayer and spouse and verify SSN or ITIN for everyone on the return. This process is in place to deter identity theft.
2. Interview the taxpayer(s). Thoroughly talk through their 13614-C with them. Make sure no questions are left blank. Any question marked “unsure” should be resolved to “yes” or “no.” Ask probing questions to develop, clarify, and confirm information provided on the form. For example, if a taxpayer has indicated that they had retirement income and provided you with one 1099-R, you should ask them if they had any additional income from retirement accounts.
3. Review documentation provided (W-2s, 1099s, receipts, etc.). Some things, such as donations, do not require supporting documentation. We may take the taxpayer’s word for it, to a reasonable extent.
4. Verify certification level and scope.
5. Prepare the tax return.

The Quality Review Process (Quality Reviewer)

1. Every return must be quality reviewed. The quality reviewer must be certified at or above the level needed to prepare the return. A volunteer cannot quality review a return they prepared themselves.
2. Invite the taxpayer to participate in the quality review process.
3. Review the return for accuracy. Ask questions and talk through all the information provided on the return with the taxpayer.
4. Inform taxpayer(s) they are responsible for the information on their tax return. The taxpayer is advised to review the return and ensure it is accurate and complete.
5. Lastly, the taxpayer(s) signs the return.

Change to Test Question in Paper version of Publication 6744

#3: Change the question to read as, “The Basic certification level is required to prepare a return with unreported tip income.”

Retest Question #3: Change the question to read as, “The taxpayer answered “Yes” to Form 13614-C Part III Question 2 “Tip Income”. What certification level is needed to prepare a return with unreported tips?”