

Intake/Interview & Quality Review Study Guide

Form 13614 C must be completed for each tax return prepared at a VITA site.

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 (or complete any of the gray shaded areas). A volunteer that has also taken the Basic or Advanced Tax Law test can also complete this process. Your tax site might not have dedicated Greeters or Screeners so this process will be done by tax preparers.

1. Greet the taxpayer and explain the process:

- Intake form needs to be filled out (this can be done ahead of time)
- Complete interview and have tax return prepared by a tax law certified volunteer
- 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 before it can be e-filed. Only the Site Coordinator can make an exception to this requirement.
- 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 (\$67,000 joint or single)

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

- a volunteer serving as a Screener (not tax law certified) can assist the customer in completing the left side of page 2 but not the gray shaded areas.
- 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. If you are unsure-consult the Site Coordinator.

The Interview Process (done by a Certified Tax Preparer)

1. Re-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. Ask open-ended and/or 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.
NOTE: The customer completes the left side of pages 2 and 3. The tax law certified volunteer (tax preparer) will complete the gray shaded areas on pages 1, 2, and 3 and must indicate by placing "No", "N/A", a check mark or other comments next to each question not parked by the taxpayer on the left side to show it has been addressed with the taxpayer.
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 (no exceptions). 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. Confirm identity and taxpayer identification numbers.
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.

Further Information for Intake/Interview/QR test in Publication 6744

#3: There are a few types of income that might be basic or advanced depending on certain information. Review Scope of Service Chart page vi and/or Form 13614 C page 2 (gray shaded area). Unreported=not listed on the W2.