



Module 1

INTAKE, INTERVIEW & QUALITY REVIEW PROCESS

Dedicated to the memory of friend, colleague and mentor Barbara Delbene. Her life, light and work remains core to these trainings.



Objectives

By the end of this module you will...

1. Understand the intake, interview and quality review process.
2. Have learned about using the intake form 13614-C or 13614-NR throughout the process
3. Understand the importance of protecting taxpayers by reviewing identity and social security or tax identification numbers.
4. Understand the importance of having an effective and professional conversation with the taxpayer as part of the interview.
5. Know that a quality review must be completed for every return before the taxpayer signs it.
6. Be ready to take the Intake/Interview and Quality Review certification test.

All Volunteers who help taxpayers complete intake forms, prepare tax returns, or quality review tax returns for accuracy must pass Intake/Interview and Quality Review certification test every year.

Purpose

Intake, Interview and Quality Review Process

A properly performed Intake and Interview helps protect taxpayers from identity fraud and supports an accurate filing.

The Intake Process is required to:

1. Ensure the return is within scope to the VITA/TCE program.
2. Determine the volunteer certification level needed for the preparation of the return.
3. Verify taxpayer identity and documents.
4. Ensure taxpayer has documentation needed to claim dependents such as social security cards.
5. Help client complete the intake Form 13614-C or 13614-NR accurately.
6. Explain the tax preparation and quality review process, including that the taxpayer is ultimately responsible for information on their return.

Overview

Intake, Interview and Quality Review Process

1. **Intake:** Captures information the taxpayer provides on the intake form.
2. **Interview:** Reviews intake form and discusses information with taxpayers updating the intake form as needed.
3. **Return Preparation:** Uses dialogue with the taxpayer, information from the intake form and other tax documents provided by the taxpayer to complete the return. Updating and making notes on the intake form when needed.
4. **Quality Review:** Uses dialogue with the taxpayer and return preparer, information from the intake form and tax documents to review tax return for accuracy.
5. **Signing and Completing the Return:** Taxpayers should never sign tax returns until the quality review is completed and they have had their questions about their tax return satisfactorily addressed.

Note: The same volunteer can not prepare and review a return – Self Review is never an acceptable Quality Review Method. Other steps in the process can be done by the same person.

Intake

VITA Client Intake Forms

Form 13614-C, Intake, Interview & Quality Review, is the intake form developed by the IRS-SPEC office.

IRS Form 13614-C and 13614-NR VITA Intake Forms are:

- Designed to capture the information needed to prepare a complete and accurate tax return.
- Updated every year to reflect procedural and tax law changes.
- Used to avoid common errors that have been observed at VITA sites.

IRS Form 13614-NR captures additional information used for non-Resident Alien returns:

- Most taxpayers served by VITA using an Individual Tax Identification Number (ITIN) are considered resident aliens.
- See: Pub. 4012 Tab L: Resident/NR Alien for information on determining who is considered a Nonresident Alien for tax purposes.

Taxpayers may be required to use Form 14446 for Virtual and Drop-off assistance models, in addition to 13614-C.

Intake

Intake & interview required for *every return*

All volunteers must use Form 13614-C or 13614-NR, supporting documents and a thorough interview for every return prepared, no exceptions.

- Verify each of the taxpayer's responses on Form 13614-C or 13614-NR.
- For any box left unchecked, write "No", "N/A" or leave a check mark in the Notes/Comments section to indicate an item does not apply based on a conversation with the taxpayer.
- Determine the certification level required to complete the return

Have taxpayers complete the intake form in their preferred language.

- The IRS-provided printed versions of the English and Spanish 13614-C forms can be ordered from SPEC.
- PDFs of many other languages are available online at IRS.gov under forms and publications by searching "form 13614"

Intake

Client Intake: Form 13614-C

Please pause now and closely review all pages of Form 13614-C. [Click here for the file.](#)

Find the Form 13614-C online by entering the following link in your browser:
<http://www.irs.gov/pub/irs-pdf/f13614c.pdf>

Familiarize yourself with this form. This form is used for every tax return that you prepare.

Form 13614-C (October 2025)		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"> Complete pages 1-5 of this form. You are responsible for the information on your return. Provide complete and accurate information. If you have questions, ask the IRS-certified volunteer preparer. 								
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov														
Your first name		M.I.	Last name		Your date of birth		Your job title							
Spouse's first name		M.I.	Last name		Spouse's date of birth		Spouse's job title							
Mailing address			Apt #	City	State	ZIP code								
Your telephone number		Spouse's telephone number		Email address (optional)		Did you live or work in two or more states in 2025 <input type="checkbox"/> Yes <input type="checkbox"/> No								
Can anyone else claim you or your spouse on their tax return														
Check if you or your spouse were in 2025:														
A U.S. citizen		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Legally blind			<input type="checkbox"/> Yes <input type="checkbox"/> No						
In the U.S. on a visa		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No						
A full-time student		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No						
		<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Owners or holders of any digital assets			<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No						
If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment										
<input type="checkbox"/> Direct deposit		<input type="checkbox"/> Check by mail		<input type="checkbox"/> Bank account		<input type="checkbox"/> IRS gov Direct Pay								
<input type="checkbox"/> Split refund between accounts		<input type="checkbox"/> Other		<input type="checkbox"/> Set up installment agreement		<input type="checkbox"/> Mail payment to IRS								
Would you like to receive written communications from the IRS in a language other than English What language <input type="text"/>														
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund <input type="checkbox"/> Yes <input type="checkbox"/> No														
As of December 31, 2025, what was your marital status <input type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married on the last day of the year <input type="checkbox"/> Yes <input type="checkbox"/> No Did you and your spouse live apart all of the last 6 months of the year <input type="checkbox"/> Yes <input type="checkbox"/> No														
<input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated but not Divorced Date of final decree <input type="text"/> Date of separate maintenance decree <input type="text"/> <input type="checkbox"/> Widowed Year of spouse's death <input type="text"/>														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.				Answer Yes or No (Y/N)		To be completed by certified volunteer (Yes, No, or N/A)								
Name (first, last)	Date of birth (mm/dd/yyyy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person has less than \$5,200 of income	This person provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
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Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2025)

Intake

7216 Regulations: Global Carry Forward Consent and Other Taxpayer Consents

Taxpayer information cannot be used or shared for reason other tax filing without the Taxpayers consent at the time of tax filing.

- Global Carry Forward allows the IRS's software provider to make a taxpayer's tax return information available to any active volunteer site participating in the VITA/TCE program.
- To use Global Carry Forward the taxpayer must sign the consent found on Page 6 of Form 13614-C or the taxpayer must enter his or her own PIN in the tax preparation software.
- The return preparer may not enter the consent PIN and date for the taxpayer unless and until the taxpayer signs and dates a paper consent form.
- If consent is granted, the tax return populates with their prior year data, regardless of which VITA/TCE site filed their tax return previously.
- Whether the taxpayer decides to grant or deny Global Carry Forward, it has no effect on the service they receive during their visit to the site.
- **Your site may have additional consent document for taxpayer to review.** For example, your site may offer referrals to banks for taxpayers who want an account for direct deposit.

Intake

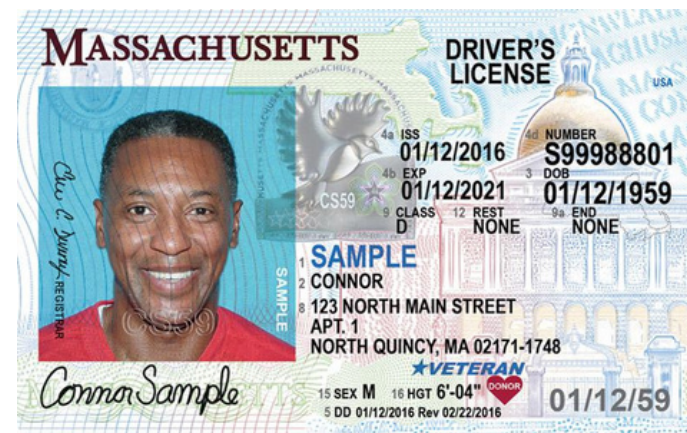
Proof of identity is required for taxpayer and spouse, if filing jointly

The taxpayers listed on the return are expected to present an original photo ID that the volunteer must review:

- Drivers License
- State Issued ID Card
- Employer ID
- School ID
- Military ID
- National ID, visa or passport

For a married couple filing a joint return, review the photo ID for both taxpayers.

In rare circumstances, a site coordinator can allow an exception to any of the identification requirements for a taxpayer who is known to the site.



Intake

Social Security Card or ITIN Letter

Taxpayers should provide original or copies of **Social Security Cards or Individual Tax Identification Number (ITIN) letters** for all individuals who will be on the return.

When people don't have Social Security Cards these are acceptable alternatives:

- Form SSA 1099
- Medicare card (red, white & blue)
 - Medicare cards with the social security number will have an “-A” at the end
 - Some sites may not accept these older versions of the Medicare card – check with your site coordinator
- Letter or verification document issued by the Social Security Administration
- IRS issued ITIN letter, ITIN card or Adoption Tax Identification Number (ATIN)

Intake

Social Security Card or ITIN Letter

What are Individual Tax Identification Numbers (ITINs)?

- ITINs are numbers issued to people not eligible for social security number and need a Tax Identification number for tax purposes.
- An IRS issued ITIN, a tax identification number is used in place of the social security number on the tax return.
- The ITINs may be issued to the taxpayer, spouse, dependents or others listed on the return.
- A person who has subsequently been issued an SSN should always use their SSN.

For more information on ITINs see: <https://www.irs.gov/tin/itin/individual-taxpayer-identification-number-itin>

In rare circumstances, a site coordinator can allow an exception to any of documentation requirements for SSNs and ITINs for a taxpayer who is known to the site.

Interview

Talk to the Taxpayer - Time to Interview!

(Completed by an IRS tax-certified volunteer)

- **Discuss and clarify** all the documents provided by the taxpayer and all entries on the Form 13614-C. Ensure all boxes on form are marked and completed accurately. For example, widowed, divorced or legally separated taxpayers must list required dates.
- **Use Publication 4012** to ensure the return is within scope for your program and your certification level.
- Give the taxpayer the opportunity to:
 - **Provide** more information
 - **Offer** explanations
 - **Ask** questions

Interview

Interviewing Tips

- **Don't ever assume** that you know answer. Don't hesitate to look something up.
- **Discuss** all critical issues and anything that is unclear
- **Ask** follow-up questions to make sure that you have ALL the information.
- **Don't hesitate** to update or expand on any answer.
- Give taxpayers **your full attention** and don't look at the computer while talking to a taxpayer.
- **Use your resources** such as publication 4012 to explain issues and educate taxpayers.
- **Professionalism:** Respectful and courteous, treating everyone with dignity and respect.

Interview

Interview taxpayer to determine correct certification

A=Advanced M=Military and B=Basic

- Check the answers on the Form 13614-C, Pub. 4012 and use taxpayer interactions to determine that the return is within scope.
- For example, you need to review Scope of Return section in Pub. 4012 to know unreported tips require Advanced Certification and tips reported on the W-2 only require Basic Certification.

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.		(To be completed by certified volunteer) Income to be included	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs: <input type="text"/>	<input type="checkbox"/> (B) W-2s	# <input type="text"/>	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	# <input type="text"/>	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$ <input type="text"/>	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	# <input type="text"/>	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	# <input type="text"/>	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	# <input type="text"/>	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund	\$ <input type="text"/>	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (D) 1099-INT # <input type="text"/> <input type="checkbox"/> (B) 1099-DIV # <input type="text"/>		
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	# <input type="text"/>	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> (B) Alimony	\$ <input type="text"/>	
	<input type="checkbox"/> Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$ <input type="text"/>	
	<input type="checkbox"/> Rental expense	\$ <input type="text"/>	

Review

Consult with your site coordinator

- If you do not understand a particular income/expense item or other documentation. **The return may be out of scope.**
- If the client is missing items, the site coordinator needs to determine if return should be started.
- Policies vary by site.

Review

Handling Discrepancies

Consider all the information on the Form 13614-C, as well as the documents that the taxpayer gives you.

- **Reasonable information is accepted based on the taxpayer's word.** Most information on Form 13614-C **does not need to be substantiated** by documentation.
- Certain tax documents like the W-2 are submitted with the return, but most provide information to the taxpayer.
- Review Pub. 4012 or check with site coordinator to determine if documentation is required.
- If there appears to be a discrepancy—or something seems unreasonable—talk it out. Often taxpayers are just confused.

If questions aren't resolved by discussion, **see your site coordinator**. In some cases, the site coordinator may determine the best action is to refuse to complete the tax return.

Taxpayers with problem: IRS collections or disputes, victims of identity theft, etc.

During the interview, you may discover other tax-related topics, for example, a taxpayer may have IRS correspondence or been a victim of identity theft.

Your site coordinator may have options to help these taxpayers, such as:

- Applying to the IRS for an Identity Protection Personal Identification Number.
- Seeking assistance from Low Income Taxpayer Clinics (LITC) that can help with issues such as:
 - **IRS collections** - dealing with a large tax balance due, getting an installment agreement, or applying for an offer in compromise
 - **Tax return examinations** - providing requested audit information, securing an audit reconsideration
 - **Securing or renewing an ITIN** (helping with the identification number for taxpayers who can't get an SSN)
- Connecting taxpayers to local or state assistance, such as consumer protections provided by your State's Attorney General Office.

Review

Quality Review is required for every return no matter who prepared the return

- Quality review is the process of having a second person look over a tax return with ***the taxpayer before it is signed and filed*** to make sure that the return is accurate and complete.
- All tax returns must be quality reviewed by someone other than the tax return preparer. **Self review is never an option.**
- A quality reviewer must be certified at the level required for the tax issues in the return that is being reviewed. If there is a single advanced tax issue the reviewer must have Advanced Certification!

There are no exceptions to 100% quality review; it is a proven and effective tool for preparing accurate returns.

Tax law is complicated, the software can be tricky, preparers get tired, and taxpayer situations can be confusing. Make sure that someone else looks over every return before the taxpayer leaves.

Intake/Interview and Quality Review Process Test

Here's what you need to remember:

- The test has ten questions.
- You must get 80% correct to pass. So don't miss more than two!
- We use the VITA intake form (13614-c or 13614-NR) for every return and information from Publication 4012 to use it correctly. Have both available to you for the test.
- The interview, talking with the taxpayer is critical. The form can't do it all. Besides, talking to the taxpayer is the fun part!
- Know what you're doing. Stay in your certification level and don't guess.
- Quality review has your back. Have everything double-checked on every return no matter your level of experience or experts. **Everyone is human. Everyone makes mistakes!**

All volunteers must complete certifications online [via IRS Link and Learn Taxes click this link and complete the test.](#)

Helpful IRS Reference Materials

These items link to the most current information available at the time that this training was created. To find more up-to-date IRS forms and publications, go to: www.irs.gov/forms-pubs.

- [Form 13614-C, Intake/Interview & Quality Review Sheet](#)
- [Form 14446 - Virtual VITA/TCE Taxpayer Consent \(for virtual method sites\)](#)
- [Publication 4012, Volunteer Resource Guide](#)
- [Publication 17, Your Federal Income Tax](#)
- [Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust](#)
- [Publication 4961, VITA/TCE Standards of Conduct – Ethics Training](#)
- [Publication 5101, Intake/Interview & Quality Review Training](#)
- [Publication 5838 VITA/TCE Intake/Interview and Quality Review Handbook](#)

Additional Resources

VIDEO SERIES: Talk to the Taxpayer

- Get all of the Data
- Ask Follow-Up Questions
- Discuss the “Yes” and “Unsure” Answers
- Clarify Health Insurance Issues
- Talk About the Living Situation

Thank you for completing the training!

End of Module

