



Intake and Interview

Intake/Interview & Quality Review

At the end of this lesson you will be able to describe:

- The purpose of following a consistent intake/interview and quality review process.
- The different sections of Form 13614-C, Intake/Interview & Quality Review Sheet.
- The basic steps of a complete intake process.
- The basic steps of a complete interview process.
- The basic steps of a complete quality review process.

Intake/Interview & Quality Review

- Taxpayers using services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs should be confident they receive quality service.
 - This includes having an accurate tax return prepared.
- Form 13614-C, Intake/Interview & Quality Review Sheet, is a tool designed to help ensure taxpayers are given the opportunity to provide all needed information before their tax return is prepared.
 - When used properly, this form effectively contributes to accurate tax return preparation.
 - Per Quality Site Requirement #2, it is mandatory that Form 13614-C is completed for each tax return prepared.
 - Volunteers who refuse to prepare returns without following the intake/interview process are in violation of the Volunteer Standards of Conduct.

**Always use Form 13614-C.
There are no exceptions!**

The Intake/Interview & Quality Review Process

The Intake/Interview & Quality Review Process includes the following components to ensure volunteers obtain the necessary information to prepare an accurate return:

1. The Intake Process
2. The Interview Process
3. The Quality Review Process

The Intake Process

- Greet the taxpayer:
 - All clients must be greeted within 1 minute upon their arrival to the tax site by any STAFF member at the site.
- Make sure the taxpayer (and/or spouse, if married filing jointly) brought photo identification with them to show the return preparer and/or the quality reviewer.
 - Exceptions for requiring a photo ID should only be made under extreme circumstances and for taxpayers known to the site after being approved by the coordinator
- Verify they have SSN cards and/or ITIN letters or cards, or other acceptable verification, for everyone on the return.
- Ask the taxpayer if they have received and brought all their tax documents, like Forms W-2 and 1099-R.

The Intake Process

- Take a quick check to make sure the taxpayer(s) income is below our income limit of **\$60,000**.
 - If they are not, inform your site coordinator.
- Verify both spouses are at the site if filing a joint tax return.
 - If they are not, inform your site coordinator.
- Explain the Intake/Interview & Quality Review Process so that the 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

The Intake Process

- Complete Form 13614-C by a thorough interview with the taxpayer and collect required tax documents.
- Determine the potential certification level required for the tax return based on how the intake sheet was completed.
 - The levels are identified as B (Basic), A (Advanced), and M (Military).
- All questions marked as “yes” and “unsure” should be reviewed to determine the highest certification level needed to prepare the return or to discuss the “unsure” responses.
- Ensure the taxpayer does not have other income or expense items that may be out of scope for the program or site.
- Assign tax returns to volunteer preparers who are certified at or above the level required to prepare their return.
 - Identified by color on their name tags: blue = basic, red = advanced

Global Carry Forward Consent: Form 15080

- Page 4 of Form 13614-C contains the Global Carry Forward consent for information sharing between VITA/ TCE sites using the tax software TaxSlayer Pro Online, provided by the IRS.
- The terms of Global Carry Forward allows TaxSlayer, LLC, the provider of the software, to make the taxpayer's tax return information available to any active volunteer site participating in the VITA/TCE program.
- If consent is granted by the taxpayer, this means the taxpayer will be able to visit any active volunteer site using TaxSlayer Pro Online next year and have their tax return populate with their current year data, regardless of which site filed their tax return previously.
- The taxpayer can choose to allow this by granting permission for Global Carry Forward or they can deny Global Carry Forward.
- 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.

The Interview Process

- Do not begin entering taxpayer information into the software until you have completed a thorough interview with the taxpayer because you may find during the interview process:
 - The tax return is above your certification level
 - The tax return is outside the scope of the VITA/TCE program
 - The taxpayer does not have all needed information or documentation
- Discovering these things before starting a return will save your time, the taxpayer's time, and will avoid frustration.

The Interview Process

- You should update or correct the intake sheet with any changes identified during the interview with the taxpayer.
 - Make sure the taxpayer understands all the questions and that you understand all their answers.
 - Any questions left blank or marked “unsure” must be clarified and the correct answer “Yes” or “No” should be recorded on Form 13614-C.
 - Be alert for conflicting information. Sometimes an entry on one part will raise a question on another part of Form 13614-C.
 - Be sure to answer the questions in the “To be completed by a Certified Volunteer Preparer” shaded area.

Form 13614-C: Part I - Your Personal Information

- Information in Part I impacts many tax law determinations:
 - Ex: when a taxpayer is a “full-time student” it may impact multiple tax law issues such as:
 - Child and Dependent Care Credit
 - Education Credits
 - Whether the taxpayer can be claimed as a dependent
- Verify that the information in Part I is correct and complete.
 - Ensure that the names match the social security documents.
 - If you are completing the intake for the client, do **NOT** write the address on their ID without verifying that is their actual mailing address first.

Form 13614-C: Part II - Marital Status and Household Information

- Information in this section will help you make determinations about:
 - Filing Status
 - Ask the client if they have ever been married.
 - Dependents
 - All members that live in the household must be listed for question 2.
 - Various credits and deductions
- Reminder: Be sure to answer the questions in the “To be completed by a Certified Volunteer Preparer” shaded area.

Form 13614-C: Page 2

- Make sure all the questions on page 2 of Form 13614-C are complete.
- Change all questions marked “Unsure” to “Yes” or “No” based on a discussion with the client.

Part III - Income

- Each income item includes the type of forms used to report the income in parenthesis.
- Make sure you collect all required income tax documents.
 - If you see a source of income marked “Yes”, ask the client if they have more than one of those forms.
 - Stay within our scope. If a client has income that is out of scope for our agency, let your site coordinator know.

Out of Scope

- The IRS sets guidelines for the types of tax situations we can handle.
- Things that are out of scope for us are, but not limited to:
 - Digital assets (virtual currency) if sold, or purchased with other virtual currencies
 - Farm and fishing income (or loss)
 - Household employment taxes
 - Certain pension distributions
 - Rental income
 - Tuition adjustments
 - Businesses with inventory or cost of goods sold

Part IV - Expenses

- Questions in this section help alert you to expenses paid by the taxpayer that may affect their return, such as:
 - College expenses, child and dependent care, or self-employment expenses

Part V - Life Events

- The Life Events section asks numerous questions that relate to the calculation of tax and the processing of the return, such as:
 - Prior year credit disallowances, child adoptions, estimated payments

Form 13614-C: Page 3 Additional Information

- This section is used for the taxpayer to indicate how they want to receive their refund as well as other information which may be needed to complete the return, such as:
 - How to handle a balance due return
 - If the taxpayer has received communications from the IRS
 - If they live in an area that was declared a Federal disaster area
- Demographic information in this section is collected and entered in the tax software for reporting purposes.
 - Questions *can* be intrusive and too personal for some taxpayers.
 - Easiest way to complete questions 8 through 15 is to give the taxpayer the form to complete while you are working on another intake form.

Form 13614-C: Page 3 Additional Information

- If a client marks or indicates they would like information on voter registration:
 - If using the latest Pub 730 envelope, point the taxpayer to the voter information on the envelope.
 - If using older, previous versions of the client envelope, give the taxpayer a copy of [VTA 2023-01](#).

Michigan Intake / Interview Sheet

- Intake sheet created by Accounting Aid Society for Michigan reporting purposes.
- Helps determine whether client is eligible for certain credits, exemptions, and subtractions.
- Not required to be completed by IRS, but is mandatory to use for each return.
 - All questions must be answered.
 - Client initials back page of form verifying they checked that their personal information and bank account number is correct as entered in the system.

Preparing the Tax Return

- After you complete the intake and interview process, prepare the return in the tax preparation software.
- Make sure all income documents have been entered in the system.
- Complete the custom questions and custom credits sections in TaxSlayer.
- Print the information sheet in the Quality Review print set and have the taxpayer check their personal information and initial the Michigan intake sheet verifying they checked the info.
- Once all that is complete, let an available Quality Reviewer know your return is ready for a review.

The Quality Review Process

- The purpose of a quality review is to ensure that the taxpayer's tax return is accurate based on the Form 13614-C, Intake/Interview Sheet, and the supporting documents provided by the taxpayer and the interview with the taxpayer.
- Sites must conduct a quality review of every return prepared.
- Having a second pair of eyes, focused on the quality review, offers the best opportunity to correct small errors before they can cause big problems.
- The quality review takes place after the return is prepared, but **before** the taxpayer signs the return.
- The quality reviewer assigned to a taxpayer should have a certification equal to or above the level needed to prepare the tax return.

The Quality Review Process

The two acceptable quality review methods are:

- Designated Review - This preferred quality review method uses a designated Quality Reviewer.
 - This is a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site.
- Peer Review - When a designated Quality Reviewer is not available, volunteers can review each other's returns.

Self-Review, quality reviewing a return you prepared, is **not** an acceptable quality review method.

When you sit down to quality review a return, let the client know who you are and what you are doing.

Thank you for your participation in this presentation!

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