

Accounting Aid Society
Site Coordinator Update – February 8, 2025

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Changes to Form 13614-C, Intake/Interview and Quality Review Sheet
Publication 4053, Your Civil Rights are Protected

Form 13614-C

Due to recent Executive Orders, IRS SPEC (Stakeholder Partnerships, Education and Communication) headquarters has issued the following direction to VITA sites when completing Form 13614-C:

On page 1:

- In the *Your first name/Spouse's first name* fields, please cross out “*pronouns optional*” or advise the taxpayer they do not have to provide pronouns.
- Please cross out the question “*Would you like information on how to vote and/or how to register to vote*” or advise the taxpayer they do not have to answer the question.

Please note that SPEC will not be “reviewing” these proposed changes in terms of “grading” sites during an IRS site review or visit. They understand the challenges of adopting changes during the filing season as it is ongoing.

Publication 4053 (Civil Rights) Poster

IRS SPEC is also providing direction that Publication 4053, Your Civil Rights are Protected, poster should be taken down at VITA sites. Please remove the poster and place it in the Site Box.

Rejected Returns

During these first few weeks of the filing season, the top two rejects for electronically filed returns at our tax sites (and nationwide) are:

- F8962-070 – This reject indicates that Form 1095-A, Health Insurance Marketplace Statement, is missing from the tax return.
- IND-181-01 – An Identity Protection Personal Identification Number (IP PIN) was not entered for the primary taxpayer.

Please ask all staff and volunteers doing the intake/interview to pay special attention to the two questions on Form 13614-C pertaining to these rejects. **The quality reviewer should also confirm with the taxpayer the information on Form 13614-C for these two questions.** Some additional guidance follows:

Issued an Identity Protection PIN (IP PIN)

This is asked on page 1 of Form 13614-C in the section headed, “*Check if you or your spouse were in 2024:*” (For household members and those supported by the taxpayer but living elsewhere, there is a column for “*Issued IP PIN*” in the last section on page 1.)

- If the taxpayer (or spouse, if married filing jointly) answers No to the question, follow up by:

- Asking if they were a victim of identity theft, specifically tax related identity theft.
- Also ask if they recall if they opted-in at irs.gov to receive an IP PIN.
- Ask if they received any notices from the IRS in December 2023 or January 2024 regarding a personal identification number. (For those who have been assigned an IP PIN, they should get a CP01A Notice each year that lists the IP PIN to be used when filing returns in the next calendar year.)
- If they have their prior year return with them, look at page 2 of Form 1040, in the “Sign Here” section, to see if an IP PIN was entered on the previous year’s return. If one was entered last year, it is likely that they have an IP PIN for this year.
(Please note, though, that the lack of an identity protection PIN on the prior year return does not mean that they don’t have one for this year.)
- If the answer is Yes to any of the above questions, please ask them to retrieve their IP PIN through their online account or to call the IRS to have the IP PIN reissued. Please see information at the following link and share it with the taxpayer:
<https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>

Purchase health insurance through the Marketplace (Exchange)

This is asked on page 3 of Form 13614-C in the third section headed, “*Did any of the following happen during 2024:*”

- If the taxpayer answers No to this question, follow up by:
 - Asking what kind of health insurance they, their spouse (if married filing jointly), and any dependents had in 2024.
 - Ask if they researched Marketplace health insurance in the past year or so or had a phone conversation with anyone about getting insurance through the Marketplace.
 - Ask if they recall receiving Form 1095-A, Health Insurance Marketplace Statement, in January.
 - Explain that you are asking these questions because we want to avoid the risk of their electronic return being rejected, which would delay the processing of any tax refunds. That there is a high rate of rejected returns because the IRS has a record that the taxpayer received Form 1095-A but information from the form was not entered in the tax return.
- The follow up questions listed above should be particularly asked if someone has gross income to be entered on the return (wages, retirement income, self-employment income, etc.). A person receiving Social Security benefits only could also be asked the follow-up questions to ensure they don’t have a supplemental health insurance plan through the Marketplace.

E-file Warnings

For both of the issues identified above:

- If it’s a carryforward return and an IP PIN and/or Form 1095-A was present in the previous year’s return, a warning will appear on the E-file page.
- Please advise staff and volunteers that if they get either of these warnings, they should contact the site coordinator for next steps. The site coordinator should talk with the taxpayer to determine if the taxpayer has the missing information identified in the warning.

Include Notes

Please include a note on Form 13614-C and add a Note in TaxSlayer, if there is anything unusual that is learned when discussing an identity protection PIN and/or health insurance, or if there is anything that would help the quality reviewer and/or tax preparation for the following year.

IRS Quality Oversight Reviews of Tax Sites

Each year the IRS conducts reviews of VITA tax sites to ensure quality and accuracy of tax returns prepared and to monitor site performance. There are three types of reviews – Remote Site Reviews (RSR), Field Site Visits (FSV), and Quality Statistical Sample (QSS) Reviews – each of which is briefly described below. For complete information, please review the attached Fact Sheet, *Publication 6050, SPEC Quality Oversight Reviews: What to Expect*.

Please note that **none** of the reviews listed below are audits. They are an opportunity for the IRS to aid or offer guidance, identify and share best practices, and strengthen adherence to the Quality Site Requirements (QSR) and the Volunteer Standards of Conduct (VSC).

Remote Site Reviews (RSR)

Local territory offices of IRS SPEC conduct the Remote Site Reviews (RSR). RSR are announced and scheduled reviews conducted via phone, email, correspondence, or other virtual means. RSR include a review of site operations only, there is no return review. These reviews will be handled by Accounting Aid's main office.

Field Site Visits (FSV)

Local territory offices of IRS SPEC conduct the Field Site Visits (FSV). FSV are generally unannounced, in-person visits consisting of a site review and one return review. For your information, we've attached the two forms that SPEC will complete during a field site visit so that you may have an idea of what questions you may be asked and what information they will be looking at:

- Form 6729-C, VITA/TCE Return Review Sheet
- Form 6729-D, VITA/TCE Site Review Sheet

Quality Statistical Sample (QSS) Reviews

Analysts from the Quality Program Office (QPO) in SPEC headquarters conduct the unannounced, in-person Quality Statistical Sample (QSS) reviews. A QSS review consists of a site review and a minimum of three return reviews.

Final Notes on Quality Oversight Reviews

As indicated above, please review the attached *Publication 6050, SPEC Quality Oversight Reviews: What to Expect*, especially the information on field site visits and quality statistical sample reviews so that you will be prepared in the event the IRS visits your tax site.

Publication 6050, Form 6729-C, and Form 6729-D are also available on our Resources page at <https://www.accountingaidresources.org/taxpreparertools> in the Tax Preparer Tools/Site Manual/Site Procedures tab.

If the IRS visits your tax site for a FSV or QSS review, please make sure:

- They are showing you their IRS identification,
- Make note of the IRS employee's name and what type of review they are performing, and
- Contact Maysaa Rahal as early in the process as possible.