



# Module 1: Intake, Interview, and QR

*Special thanks to: Barbara DelBene and Bonnie Weber for their contributions to content provided in this module.*

# By the end of this module you will...

- Understand the intake process
- Understand the 6 Volunteer Standards of Conduct
- Be prepared to take the IRS Volunteer Standards of Conduct Certification test
- Understand the 10 Quality Site Requirements
- Understand the IRS certification process
- Be prepared to take the IRS required certification for tax preparation

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# VITA Basics

# Welcome to VITA

Successful tax preparation can be summed up in six key points.

*Always follow these golden rules:*

- 1. Use the VITA intake form (Form 13614-C) correctly.** Click [here](#) to view and print the IRS intake form as a reference.
- 2. Maintain the Standards of Conduct.** Represent your VITA site well and keep up with the Standards of Conduct
- 3. Talk to the taxpayer.** Review the intake form for accuracy and engage the taxpayer in the process. Ask questions whenever needed.
- 4. Know what you're doing.** Stay within the scope of your certification.
- 5. Have everything double-checked.** Have everything double-checked by way of a thorough quality review.
- 6. Use your resources.** Use IRS Pub 4012, Pub 17, and your fellow VITA teammates to ensure the highest level of accuracy.

# IRS Certification Requirements

- **Volunteer Standards of Conduct (Ethics) Test:**
  - All volunteers working in a VITA site must complete and pass the IRS Volunteer Standards of Conduct test.
- **On Your Level:**
  - IRS-SPEC requires that a tax preparer only prepares tax returns with tax issues for which they have demonstrated competency by passing the relevant certification test.
- **Intake and Interview Certification:**
  - This should be added for volunteers who are looking at important and confidential tax documents.

# IRS Certification Requirements

- There are two main levels of certification: **Basic** and **Advanced**. Most tax returns prepared at VITA sites fall into one of these two levels.
- There is an expanded level of certification for special tax situations: **Military**.

Issues for each level are marked on the questions on page 2 of Form 13614-C.

- (B): Basic
- (A): Advanced
- (M): Military

- Use these indicators as a guideline to determine the level of certification needed for each return. The highest certification level question with a "Yes" answer determines the certification level required to prepare and quality review the return.



# Stay within Scope



# Stay Within Scope

- Your site should have a process to ensure the return is within the scope of the VITA/TCE program!
- To reference what is or is not in scope, please [check pages 6 – 20 in the Form 4012!](#)

# Ensure the Appropriate Level of Certification

**Every VITA site is obligated to make sure that all tax returns are prepared by volunteers with the appropriate level of certification. (QSR #1)**

- *If you are a tax preparer, make sure that your site coordinator and intake staff know your level of certification.*
- *Before starting a tax return, use the intake form 13614-C to determine if it is within your certification scope.*
- *If an issue arises during tax preparation that is not within your level of certification, stop preparation and notify your site coordinator.*

# Make Sure You Know What You're Doing!

- Only prepare tax returns within your scope of certification and on topics you are comfortable with.
- **Don't guess.**
- If you feel uncomfortable with some aspect of a tax return, ask for help.
- Don't rely on the software to correctly apply tax law. As a tax preparer, that's your job.
- Understand the outcome of the tax return. You should be able to explain things to the taxpayer and answer questions about the tax return.

# Quality Site Requirements

# Quality Site Requirements

The purpose of the Quality Site Requirements (QSR) is to ensure quality and accuracy of tax return preparation and consistent operation of sites. The QSR are required to be communicated to all volunteers and partners to ensure IRS and partner-mutual objectives are met.

# Quality Site Requirements

- **QSR 1: Online Certification Annually**

*Prior to working at a VITA/TCE site, all volunteers are required to complete the level of certification that is relevant to the work they will be doing at the tax site. New volunteers must complete the VSC training.*

- **QSR 2: Intake/Interview & Quality Review Process**

*All sites are required to use Form 13614-C, Intake/Interview & Quality Review Sheet, **for every tax return** prepared by an IRS-certified volunteer.*

- **QSR 3: Confirming Photo Identification and Taxpayer Identification Numbers (TIN)**

*Coordinators are required to have a process in place to confirm taxpayer identities.*

# Quality Site Requirements

## ▪ QSR 4: Reference Materials

*All sites are required to have access (paper or electronic) to the following reference materials available for use by IRS tax law-certified volunteers:*

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals
- Publication 4299, Privacy, Confidentiality, and Civil Rights
- Volunteer Tax Alerts

## ▪ QSR 5: Volunteer Agreement

*All volunteers (coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the VSC certification, annually. The Volunteer Agreement is not valid until signed by the appropriate site personnel and the site has a copy of the signed form.*

## ▪ QSR 6: Timely Filing of Tax Returns

*All coordinators are required to have a process in place to ensure every tax return is electronically-filed or delivered to the taxpayer in a timely manner.*

# Quality Site Requirements

- **QSR 7: Civil Rights**

*Title VI of the Civil Right Act of 1964 information must be available to all taxpayers who seek services at the site, even if a tax return is not completed.*

- **QSR 8: Correct Site Identification Number (SIDN)**

*It is critical that the correct Site Identification Number (SIDN) is reported on all tax returns prepared by VITA/TCE sites.*

- **QSR 9: Correct Electronic Filing Identification Number (EFIN)**

*The correct Electronic Filing Identification Number (EFIN) is required to be used on every tax return prepared and e-filed.*

- **QSR 10: Security**

*All Security, Privacy, and Confidentiality guidelines outlined in Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust, are required to be followed.*





# Volunteer Standards of Conduct

# Volunteer Standards of Conduct (VSC)

All participants in the VITA/TCE Programs must adhere to these Volunteer Standards of Conduct:

1. Follow the ten Quality Site Requirements (QSR).
2. Do not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3. Do not solicit business from taxpayers you assist or use the knowledge gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.
4. Do not knowingly prepare false returns.
5. Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

# Welcome to VITA – 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](http://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 4691, VITA/TCE Standards of Conduct – Ethics Training](#)
- [Publication 5101, Intake/Interview & Quality Review Training](#)



# Re-Cap

# Re-Cap – Ready for the Test

**You took this training, and you are ready to take the IRS Volunteer Standards of Conduct test.**

- The test has ten questions.
- You must get 80% correct to pass. So *don't miss more than two!*
- If you don't pass the first time, you can take the retest.

***Worried? No need. You took this training and you are ready.***

- All volunteers on site must complete certifications online via [IRS Link and Learn Taxes](#).

# Additional Resources:

## Additional Resources:

- VIDEO SERIES: CERTIFICATION
  - Only Do Returns Within Your Level
  - Get Help if You Encounter a Problem
- Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust



# Module 1B: CLIENT INTAKE PROCESS

*Special thanks to: Barbara DelBene for her contribution to content provided in this module.*

# By the end of this module you will...

- Understand how to conduct taxpayer intake using IRS Form 13614-C
- Know what documents are required to properly complete the intake form
- Understand the importance of having SSNs and ITINs



# What is the Intake Process?

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. Walk the client through the entirety of the Form 13614-C.
5. Explain the tax preparation process and provide assistance to the taxpayer to complete the return.

# Client Intake: Using Form 13614-C, Intake, Interview & Quality Review

# Client Intake – What is Form 13614-C?

**Form 13614-C, Intake, Interview & Quality Review**, is the intake form developed by the IRS-SPEC office—the part of IRS that administers the VITA program.

- Form 13614-C is:
  - designed to capture the information that is needed to prepare a complete and accurate tax return.
  - updated every year to reflect procedural and tax law changes.
  - designed to help preparers avoid common errors that have been observed at many VITA sites.
  
- *Note: the Form 13614-C is not used for non-Resident Alien returns. These returns are captured through the Form 13614-NR*

# Client Intake – Who is the Form 13614-C for?

- **All VITA programs nationwide are required to complete Form 13614-C for every tax return prepared.**
  - The entire form must be completed, either by the taxpayer or by VITA staff.
  - Every question must be answered “yes” or “no”, ask questions to clarify any “unsure” answers.
  - VITA staff must review and discuss Form 13614-C with every taxpayer.
- **Form 13614-C is available in eleven languages:**
  - Arabic
  - Chinese Simplified
  - Chinese Traditional
  - Creole-French
  - English
  - Korean
  - Polish
  - Portuguese
  - Spanish
  - Tagalog
  - Vietnamese

Printed versions of the English and Spanish forms can be ordered from SPEC.

PDFs of all languages are [available online](#).

**Always use Form 13614-C.**

***There are no exceptions!***

# Client Intake – What does Form 13614-C look like?

Please pause now and closely review all four pages of Form 13614-C.

[Click here for the file.](#)

- You can always find Form 13614-C online here:  
<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.**

# Client Intake – How do I use the Intake Form?

**It's the taxpayer's responsibility to make sure Form 13614-C is complete and accurate.**

## Complete

**Review and complete** the Form 13614-C before starting tax return preparation.

**Don't hesitate to write on the Form 13614-C.** It's the perfect place to record the results of your review of taxpayer documents and discussions with the taxpayer.

## Accurate

**If the taxpayer fills out the form,** make sure it is complete and legible.

**Make sure** that the answer to each question is clear—particularly any question where the taxpayer didn't provide a complete answer or wrote something that is unclear.

**If the taxpayer has marked "Unsure,"** ask follow-up questions to determine the answer and mark the appropriate response.



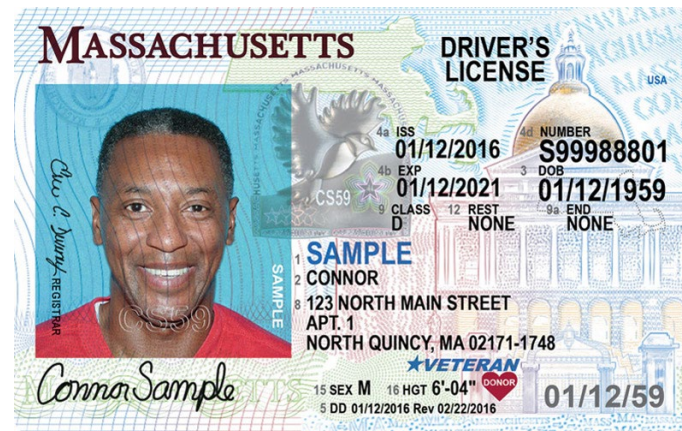
# Identification Documents



# Photo ID

- All taxpayers listed on the return must present **an original** photo ID

- 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.

# Social Security Card

- Taxpayers should provide original or copies of **Social Security Cards** for all individuals who will be on the return.
  
- The tax return must be prepared using the **correct Social Security Number** and the person's **correct name** as shown on one of these:
  - Social Security Card
  - Form 1099-SSA
  - 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

*Entering names and numbers sounds easy. But incorrect names or Social Security Numbers is a big cause for rejected tax returns and delayed refunds.  
Don't make that mistake!*

# ITIN Letter or Card

- **No Social Security Card or Number?**

- **If the taxpayer does not have a social security number**, ask to see his ITIN (Individual Taxpayer Identification Number) letter or card. An ITIN is a tax identification number issued by IRS to taxpayers who do not qualify to get a social security number.

- ***Note: If a taxpayer does not have a social security number or an ITIN, talk to your site coordinator.***

A site coordinator can allow an exception to any of the identification requirements for a taxpayer who is known to the site. That means that if the taxpayer is a returning client who is familiar to the site coordinator, full proof of identification may not be required, based on the site coordinator's judgment.

**Making such exceptions is optional and should be rare!**



# Re-Cap

# Re-Cap

## Here's what you need to remember:

- Use the VITA intake form for every return and use it correctly. You'll need all that information.
- Check IDs for tax filers listed on the return.
- Check Social Security Cards (or ITIN letters) for everyone listed on the return.
- Check with your Site Coordinator for any exceptions to the ID requirements.

## Additional Resources:

- VIDEO SERIES: 13614-C
  - [13614-C In Action \(Part 1\)](#)
  - [13614-C In Action \(Part 2\)](#)
- [Form 13614-C Job Aid](#)
- [Form 13614-C, Intake/Interview & Quality Review Sheet](#)

Up Next...  
Module 1C: Client Interview



# Module 1C: CLIENT INTERVIEW

*Special thanks to: Barbara DelBene for her contribution to content provided in this module.*

# By the end of this module you will...

- Understand how to conduct a thorough interview with taxpayers.





# Talk to the Taxpayer

# Talk to the Taxpayer – Time to Interview!

- **Discuss and clarify** all the documents provided by the taxpayer and all entries on the Form 13614-C.
- Ensure the return is within scope to your program.
- Give the taxpayer the opportunity to:
  - **Provide** more information
  - **Offer** explanations
  - **Ask** questions

## *Interviewing Tips:*

- **Don't ever assume** that you know the answer.
- **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 the taxpayer **your full attention** and don't look at the computer while talking to a taxpayer.
- **Don't be afraid** to use your resources in front of a taxpayer.

# Talk to the Taxpayer – Time to Interview!

- Be sure to use the answers on the Form 13614-C and taxpayer interactions to check that the return is within scope!
- If the client is missing items, consult with your program on their policies on starting an incomplete return.
- If you do not understand a particular income/expense item or other documentation, please check with your site coordinator. It may mean the return is out of scope!

# Interview Tips

DO:	DON'T:
Discuss all critical issues and anything that is unclear.	Assume that you know the answer.
Ask follow-up questions to make sure that you have ALL the information.	Hesitate to update or expand on any answer.
Give the taxpayer your full attention, and don't look at the computer while talking to a taxpayer.	Assume that the taxpayer understands the questions on Form 13614-C.
Assume that the taxpayer wants to provide the correct tax information. When things seem a little off, it is probably because the taxpayer doesn't understand the issue.	Be afraid to ask personal questions. Some tax matters involve personal issues.
Employ open-ended questions that include terms the taxpayer is likely to understand.	Assume that a taxpayer understands a question just because they nod in agreement.

# Talk to the Taxpayer – Handling Discrepancies

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

- In some cases, the information presented by the taxpayer is not straightforward.
  - Sometimes information is unclear.
  - Sometimes there is a discrepancy.
  - Sometimes the information just doesn't quite add up.
- ***Other than W-2s and other income documents issued to taxpayers***, most information on Form 13614-C ***does not need to be*** substantiated by documentation. ***Reasonable information is accepted based on the taxpayer's word.*** This includes deductions and health insurance coverage.
  - *If there appears to be a discrepancy*—or something seems unreasonable—talk it out. Often taxpayers are just confused.
  - *If questionable items cannot be resolved by discussion*, see your site coordinator. In some cases, the site coordinator may determine that the best course of action is to refuse to complete the tax return.

# Talk to the Taxpayer - Complex Tax Problems

- Once you start discussing tax preparation, other tax-related topics may arise. Sometimes a taxpayer will tell a preparer about ongoing problems with the IRS. [Low Income Taxpayer Clinics](#) (LITC) can help taxpayers who are low income or who speak English as a second language with tax difficulties.
- An [LITC](#) can provide free or low-cost representation and advice on myriad problems, such as:
  - **collection issues** - 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)
  - **innocent or injured spouse** issues
  - **non-receipt of a tax refund**
- When you encounter a taxpayer experiencing a tax problem, talk to your site coordinator about referring the taxpayer to an LITC.



# Re-Cap

## 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

**Up Next...**  
**Module 1D: Quality Review**





# Module 1D: QUALITY REVIEW

*Special thanks to: Barbara DelBene for her contribution to content provided in this module.*

# By the end of this module you will...

- Understand how to conduct a thorough quality review.
- Be prepared to take the IRS Intake, Interview & Quality Review Test.

# Reminder: Required Trainings!

- All new volunteers (greeters, coordinators, quality reviewers, and instructors) must take the training and pass the Link & Learn Taxes Test online or the paper test on the Form 6744!
- All other volunteers must pass the same test! If you want to review your materials, please check:
  - [Publication 5299, VITA/TCE Quality Review Refresher](#) and/or
  - [Publication 5310, VITA/TCE Tax Return Quality Review Job Aid](#)



Have Things Double-Checked!

# Have Things Double-Checked: What is Quality Review?

- Quality review is the process of having a second person look over a tax return 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.
- A quality reviewer must be certified at the level related to the tax issues on the return that is being reviewed.

There are **no exceptions** to 100% quality review!

*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.*

# Have Things Double-Checked: Every Return MUST Be Reviewed!

- *Even if the preparer has lots of tax experience*
- *Even if the tax return is simple*
- *Even if the tax site is really busy*
- *Even if waiting for the review is inconvenient for the taxpayer*
- *Even if it means that fewer taxpayers can be helped*
- *Even if the preparer is a CPA, Enrolled Agent, ex-IRS employee, tax attorney, Nobel Prize winner or rocket scientist*

# Quality Review Process

The quality review process must include four critical actions

1. Engage the taxpayer in the review process.
2. Use the Quality Review Checklist in the Publication 4012 during every review. All items on the Quality Review Checklist must be addressed during a quality review.
3. Compare all information provided by the taxpayer on Form 13614-C and supporting documents against the completed tax return entries.
4. If necessary, use reference materials to verify that tax law determinations are correct.

# Have Things Double-Checked

**It is the tax preparer's responsibility to:**

- Explain to the taxpayer that a quality reviewer is going to look things over before the return is finished.
- Organize the intake forms and taxpayer documents for the reviewer.
- Graciously discuss any changes that need to be made as a result of the review.
- Learn from any errors or omissions that are found by the reviewer.



# Have Things Double-Checked

## At most traditional VITA sites:

- The quality review takes place after the return is prepared and software error messages have been resolved.
- When the reviewer finds an error, the return is reviewed again after the correction is made.
- If a discrepancy is found, the Quality Reviewer, preparer, and taxpayer(s) work together to coordinate changes.
- Both the taxpayer and the preparer are present during the review to answer questions.
- After the review, the taxpayer is reminded that they are responsible for the information reported on the tax return.
- The taxpayer signs the return **after** all quality review and discussions are finished.

# 10-Point Inspection

# Quality Review: 10-Point Inspection

Follow the 10-Points below to ensure a good, thorough quality review:

1. Look over Form 13614-C and the taxpayer's documents.
2. Ask any clarifying questions.
3. Make sure that the return reflects the correct filing status, dependents, and qualifying children.
4. Ensure that all names and Social Security Numbers are entered exactly as they appear on the Social Security Cards.
5. Ensure that all income was correctly reported.
6. Review any adjustments and deductions claimed.
7. Determine that all credits are correctly claimed.
8. Review refund direct deposit information and any balance due payment methods.
9. Carefully and kindly explain any errors and make sure that the correction is made.
10. Give it all a final once-over and answer any preparer or taxpayer questions.

*In other words, the quality reviewer makes sure that all the pieces fit together just fine, producing a complete and accurate tax return!*



# Re-Cap

# Re-Cap

## Here's what you need to remember:

- Use the VITA intake form for every return and use it correctly. You'll need all that information.
- Talk to the taxpayer. 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.
- Have everything double-checked. Quality review has your back.

# Additional Resources:

- VIDEO SERIES:
  - [Have Things Double-Checked: Finding an Error](#)
  - [Have Things Double-Checked: Taxpayer's Responsibilities](#)
- Publications:
  - [Publication 4012](#)
  - [Publication 5166](#)
  - [Publication 5101](#)

Up Next...

**Module 2: Filing Status & Dependency**