TAX RETURN QUALITY CHECK

The Quality Review Process

Every tax return must be Quality Reviewed prior to the taxpayer leaving the site.

Volunteer Preparer

1. Advise the taxpayer of the importance of this Quality Review Process and their role in the process.
2. Compile the taxpayer's supporting documents and their intake and interview sheet.
3. Introduce the taxpayer to the quality reviewer and provide all items used to complete the return.

Quality Reviewer

1. Ask the taxpayer if all of their questions have been answered by the preparer.
2. Verify you have a copy of the tax return and all documents used to prepare the tax return. (Form 13614-C, W-2's, Form 1099's, Social Security documents, identification, etc.)
3. Conduct the Quality Review by addressing all items listed in Section VIII (Page 3) of Form 13614-C.
   - Taxpayer (and Spouse's) identity was verified with a photo ID.
   - The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
   - All questions in Parts I through VI have been answered.
   - All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
   - The information on pages one through three was correctly addressed and transferred to the return.
   - Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
   - Filing status was verified and correct.
   - Personal and Dependency Exemptions are entered correctly on the return.
   - All Income (including income with or without source documents) checked "yes" in part III was correctly transferred to the tax return.
   - Adjustments are correct.
   - Standard, Additional or Itemized Deductions are correct.
   - All credits are correctly reported.
   - All Affordable Care Act information is reported correctly.
   - Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
   - Direct Deposit/Debit and checking/saving account numbers are correct.
   - SIDN is correct on the return.

If there are errors:

- Discuss the error with the preparer and make sure you are both in agreement on the correction(s).
- Make correction(s) on Form 13614-C.
- Explain the error and correction with the taxpayer.

If there are no errors or after correcting errors:

- Ask taxpayer(s) if they have any questions.
- Advise taxpayer(s) that they are responsible for the information on the return. (This can be done by having taxpayer(s) review the statement in Part II of Form 8879*, IRS e-file Signature Authorization*)
- Obtain the appropriate taxpayer signatures and submit for e-filing.
- Place the copy of the taxpayer's return and supporting documents in Publication 730*, Important Tax Records Envelope (VITA/TCE)* or a Tax-Aide envelope, if available.
- Advise the taxpayer to bring completed tax return with worksheets (or the envelope and all its contents) back next year.