



# VITA/TCE Tax Return Quality Review Job Aid

Illustration of a VITA/TCE Tax Return Quality Review



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## Quality Review Checklist

To promote accuracy, per Quality Site Requirement #2: Intake/Interview & Quality Review Process, all tax returns must be quality reviewed. Every item on the Quality Review Checklist must be addressed while reviewing Form 13614-C, Intake/Interview & Quality Review Sheet, all supporting documents, and the completed tax return. The taxpayer must be available to explain any discrepancies the quality reviewer may discover.

There are two acceptable quality review methods:

- **Designated Review** - This preferred quality review method employs a designated quality reviewer, 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.

All items below in the **Quality Review Checklist** must be addressed:

- Taxpayer (and Spouse's) identity was verified with a photo ID during the visit
- The volunteer return preparer and quality reviewer are certified to prepare/review this return, and return is within scope of the program
- All questions in Parts I through V are answered and unsure boxes were discussed with the taxpayer and correctly marked yes or no
- All applicable information in the shaded area on Page 1 was completed by the certified volunteer preparer
- Names, Addresses, SSNs, ITINs, and EINs, are verified and correct
- Filing status is correct
- Dependency determinations are correct
- All Income (with or without source documents) checked "yes" in Part III is verified and correct
- All applicable adjustments to income are verified and correct
- Standard or Itemized Deductions are correct
- All eligible credits are correct
- All applicable provisions of ACA were considered for each person named on the tax return and are correct
- Federal Income Tax Withholding and Estimated Tax Payments are correct
- Direct Deposit/Debit and checking/saving account numbers are correct
- SIDN is correct on the return
- During the visit, the taxpayer(s) was advised that they are responsible for the information on their return
- Any errors identified or incomplete Form 13614-C are discussed with the preparer

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## Illustration of a Quality Review on a VITA/TCE Tax Return

Generally, quality reviewers conduct reviews using one of the following methods and/or tools:

- TaxSlayer's Master Print Set
- TaxSlayer's Quality Review Print Set
- The step-by-step data entry process used by the preparer
- The Tax Return Summary Page, navigating to specific pages in tax preparation screens when necessary
- A printed copy of the tax return

Whatever method chosen must comply with the Quality Review Process in Publication 5166, IRS Volunteer Quality Site Requirements, and must include a review of all the items listed on the Quality Review Checklist.

This publication provides an illustration of a quality review method considered a best practice. The method demonstrated uses the TaxSlayer Quality Review Print Set.

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### TaxSlayer's Quality Review Print Set

TaxSlayer's Quality Review Print Set is designed for reviewing a tax return. It includes necessary forms, schedules and worksheets required to verify entries in TaxSlayer and identified tax law determinations. The quality reviewer can either review the PDF onscreen (recommended) or print a hardcopy. A review using the onscreen PDF is recommended and saves paper, especially if an error is found.

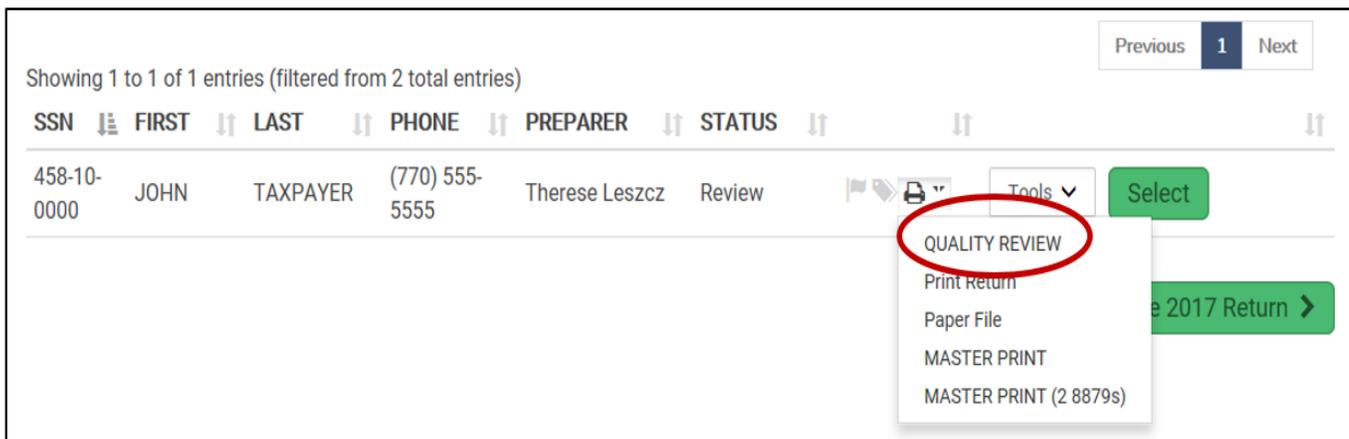
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### How to Access TaxSlayer's Quality Review Print Set

On the Office Client Sheet, click the arrows next to the printer icon



and select QUALITY REVIEW.



Showing 1 to 1 of 1 entries (filtered from 2 total entries)

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	Tools	Select
458-10-0000	JOHN	TAXPAYER	(770) 555-5555	Therese Leszcz	Review	<ul style="list-style-type: none"><li>QUALITY REVIEW</li><li>Print Return</li><li>Paper File</li><li>MASTER PRINT</li><li>MASTER PRINT (2 8879s)</li></ul>	Select

Previous 1 Next

2017 Return >





During the Quality Review Process, the reviewer should confirm the information on Form 13614-C is accurate, correlates with the supporting documentation, and contains enough information to support what is on the tax return. A quality review cannot be conducted if Form 13614-C is incomplete. The quality reviewer must address any missing or unsure answers prior to conducting the review, which increases the time needed to complete the Quality Review Process.

If the reviewer identifies an out-of-scope return has been prepared he/she will have to explain to the taxpayer that their return cannot be filed by the site. It is best if out-of-scope issues are identified by the preparer prior to preparing the return therefore saving the time of the taxpayer, preparer and reviewer. In addition, another taxpayer could have been helped during the time the out-of-scope return was prepared.

To determine the scope of the VITA/TCE Programs, use the Scope of Service Chart in Publication 4012, Volunteer Resource Guide.

Scope of Service					
Form 1040 Line #	Description	Information Reporting Document	Basic	Advanced	Can Hotline Assistors Address these Tax Law Topics with VITA/TCE Volunteer?*
<b>Filing Status</b>					
1	Single		See Note 1	See Note 1	Yes
2	Married filing jointly				Yes
3	Married filing separately				Yes
4	Head of household				Yes
5	Qualifying widow(er)				Yes

Form 13614-C also includes codes identifying the potential certification levels: (B) is Basic, (A) is Advanced, and (M) is Military. The preparer must have the certification(s) level, or higher, required for the preparation of the tax return.

Yes	No	Unsure	Part III – Income – Last Year
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (For
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local i
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or se
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment inco
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0. (B) Disability income? (su
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Retirement income or
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (B) Unemployment Comp
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Social Security or Rail
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (M) Income (or loss) from
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Other income? (gamb

Review Form 13614-C and the tax return to ensure all items included are within scope of the VITA/TCE Programs and within the certification level of the preparer and quality reviewer. This means the preparer and quality reviewer must be at or above the highest checked certification levels required to prepare the tax return. In some cases, this may include multiple levels. (See Publication 5166, VITA/TCE Volunteer Quality Site Requirements, for more information.)

During the quality review, the reviewer will also ensure Form 13614-C is complete. If Form 13614-C is not complete, the quality review will take longer because the same questions must be repeated. A complete Form 13614-C will include:

- The gray-shaded area was completed by the preparer, when appropriate.
- All questions in Parts I through V were answered.
- Any items marked “Unsure” or left blank were discussed with the taxpayer and then correctly marked “Yes” or “No”.

Form <b>13614-C</b> (October 2019)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964												
<p><b>You will need:</b></p> <ul style="list-style-type: none"> <li>• Tax information such as Forms W-2, 1099, 1098, 1095.</li> <li>• Social security cards or ITIN letters for all persons on your tax return.</li> <li>• Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>														
<p style="text-align: center;">Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></p>														
<b>Part I – Your Personal Information</b> (If you are filing a joint return, enter your names in the same order as last year's return)														
1. Your first name <b>John</b>	M.I. <b>Q</b>	Last name <b>Taxpayer</b>	Daytime telephone number <b>(XXX) 555-XXXX</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										
2. Your spouse's first name <b>Jane</b>	M.I. <b>P</b>	Last name <b>Taxpayer</b>	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										
3. Mailing address <b>401 West Peachtree Street</b>		Apt # <b>M554</b>	City <b>Atlanta</b>	State <b>GA</b>	ZIP code <b>30308</b>									
4. Your Date of Birth <b>09/08/1990</b>	5. Your job title <b>Sales</b>	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No										
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No										
7. Your spouse's Date of Birth <b>07/19/1991</b>	8. Your spouse's job title <b>Receptionist</b>	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No										
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No										
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure														
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No														
<b>Part II – Marital Status and Household Information</b>														
1. As of December 31, 2019, what was your marital status?														
<input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)														
<input checked="" type="checkbox"/> Married														
a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No														
b. Did you live with your spouse during any part of the last six months of 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No														
<input type="checkbox"/> Divorced Date of final decree _____														
<input type="checkbox"/> Legally Separated Date of separate maintenance decree _____														
<input type="checkbox"/> Widowed Year of spouse's death _____														
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year														
If additional space is needed check here <input type="checkbox"/> and list on page 3														
										<b>To be completed by a Certified Volunteer Preparer</b>				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yyyy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
<b>Irma</b>	<b>8/1/2013</b>	<b>Daughter</b>	<b>12</b>	<b>yes</b>	<b>yes</b>	<b>single</b>	<b>yes</b>	<b>no</b>						
<b>Judy</b>	<b>2/12/2014</b>	<b>Daughter</b>	<b>12</b>	<b>yes</b>	<b>yes</b>	<b>single</b>	<b>yes</b>	<b>no</b>						

In this example, Form 13614-C is not complete. The unanswered questions are circled. The quality reviewer must have a complete Form 13614-C prior to beginning the quality review. Again, this increases the time needed to complete the quality review because the taxpayer will need to be asked these questions again.

The quality reviewer should look closely at the Personal, Marital Status and Household Information sections on Form 13614-C, Page 1:

- U.S. Citizen
- Full-time student, disabled, or blind
- Can the taxpayer, or spouse, be claimed as a dependent?
- Has the taxpayer, or spouse, or dependents been a victim of tax-related identity theft or been issued an Identity Protection PIN?
- Clarifying information requested for:
  - Married\* (boxes a and b)
  - Divorced\* or Legally Separated\* (the date field)
  - Widowed (year of spouse's death) if applicable
- People who lived in the taxpayer's household

On Page 2 of Form 13614-C, any items marked “Unsure” or left blank in Parts III, IV, and V should have been discussed with the taxpayer and then correctly marked “Yes” or “No.” Preparer notes for oral statements could also be included. Review all information provided to ensure consistency. For example, if the taxpayer indicates he had three jobs, there should be three W-2 Forms.

In our example, Form 13614-C, Page 2 has unanswered questions.

Page 2

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property or services, etc.) Specify _____

**Preparer should have updated F 13614-C with Number of W-2s provided.**

**Preparer should have notated "No" for box 5.**

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & dental expenses (Form 1098-E) <input checked="" type="checkbox"/> Taxes (Schedule E) <input checked="" type="checkbox"/> Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as day care, nursery school, or before- and after-school care? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educational expense? (Form 1098-E)
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Expenses related to self-employment in a prior year? (Form 1098-E)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

**To speed up the Quality Review, the preparer could have notated: Not enough to itemize. And updated question 7 with the taxpayer's response "No".**

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home appliances? (Form 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit? (Form 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply for a refund? (Form 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a preparer comment? (Form 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace? (Form 1099-C)

**Preparer needs to confirm Part V, Question 4 and update with taxpayer's response (No).**

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2019)

Review this page very carefully. It is very easy to overlook an unanswered line or a blank field.

The quality reviewer should look closely at Form 13614-C, Page 2:

- “Unsure” responses need to be clarified or updated.
- Unanswered questions must be discussed and answered.

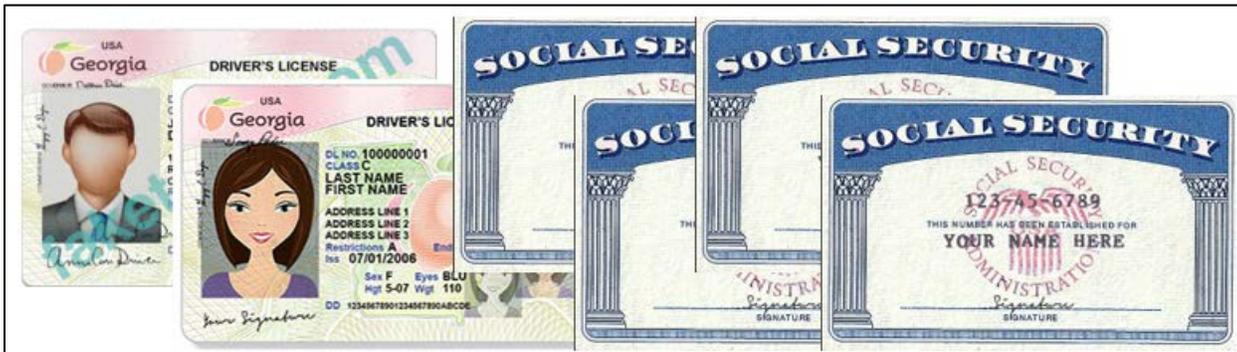
## Form 13614-C, the Source Documents, and the Tax Return Comparison

Once you determine Form 13614-C is complete, compare it to the tax return. Every “Yes” entry on Form 13614-C should have a corresponding entry on the tax return, or there could be a preparer comment to explain why it is not on the return.

Review all entries on Form 1040, and/or attached forms, schedules, and worksheets included in the Quality Review Print Set, from the first line to the last using the source documents and Form 13614-C. If the taxpayer provided

information verbally during the interview, the preparer could have added that information to Form 13614-C as oral statements. If not, the review will take longer because the same questions must be repeated.

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)						
1. Your first name John		M.I. Q	Last name Taxpayer		Daytime telephone number (XXX) 555-XXXX	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Jane		M.I. P	Last name Taxpayer		Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 401 W Peachtree St				Apt # MS54	City Atlanta	State GA ZIP code 30308
4. Your Date of Birth 09/08/1990	5. Your job title Sales		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 07/19/1991	8. Your spouse's job title Receptionist		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure						
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						



Compare Form 13614-C and the source documents to the information on the tax return by using the Client Sheet included with the Quality Review Print Set or Form 1040.

Confirm:

- Names were spelled correctly (the name matches the name on the Social Security Card or ITIN letter),
- Address was entered correctly (including apartment number, if appropriate),
- Taxpayer(s) and dependent birth dates were entered correctly,
- Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) and Employer Identification Number (EIN) were entered correctly (no number transpositions),
- Filing status and dependency determinations, and
- The taxpayer's bank routing and account numbers for direct deposit/debit were entered correctly. You may decide to review the direct deposit/debit information later in the tax return review. It does not matter when it is confirmed, only that the information is confirmed.

Form **1040** Department of the Treasury—Internal Revenue Service (99)  
**U.S. Individual Income Tax Return**

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial: **JOHN Q** Last name: **TAXPAYER** Your social security number: **458-10-0000**

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial: **JANE P** Last name: **TAXPAYER** Spouse's social security number: **045-81-0000**

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.)  You  Spouse  
**401 W PEACHTREE ST**

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and  here ▶

**ATLANTA, GA 30308**

Apartment number, from the Form 13614-C, was not entered in the software.

CLIENT : 458-10-0000 JOHN Q TAXPAYER BIRTH DATE : 09/08/1990 Age: 28  
 SPOUSE : 045-81-0000 JANE P TAXPAYER BIRTH DATE : 07/19/1991 Age: 27

ADDRESS : 401 W PEACHTREE ST  
 : ATLANTA GA 30308

This is the client sheet from the Quality Review Print set.

Form **13614-C** Department of the Treasury - Internal Revenue Service OMB Number 1545-1964  
 (October 2019) **Intake/Interview & Quality Review Sheet**

You will need:  
 • 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.

• Please complete pages 1-4 of this form.  
 • You are responsible for the information on your return. Please provide complete and accurate information.  
 • If you have questions, please 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 [vi.voltax@irs.gov](mailto:vi.voltax@irs.gov)

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name <b>John</b>	M.I. <b>Q</b>	Last name <b>Taxpayer</b>	Daytime telephone number (XXX) 555-XXXX <b>XXXX 555-XXXX</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>Jane</b>	M.I. <b>P</b>	Last name <b>Taxpayer</b>	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>401 West Peachtree Street</b>			Apt # <b>MS54</b>	City <b>Atlanta</b>
			State <b>GA</b>	ZIP code <b>30308</b>

You can use Form 1040 and/or the Client Sheet to confirm information on the tax return accurate.

In our example, there is an error on the tax return. The apartment number entered on Form 13614-C (MS54) was not entered in the software. **This must be corrected prior to the return being e-filed or provided to the taxpayer to mail.**

Next look at the filing status shown on the tax return. Ensure information provided on Form 13614-C supports the filing status used on the tax return.

Part II – Marital Status and Household Information

1. As of December 31, 2019, what was your marital status?  Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  Married a. If Yes, Did you get married in 2019?  Yes  No

Divorced Date of final decree \_\_\_\_\_

Legally Separated Date of separate maintenance decree \_\_\_\_\_

Widowed Year of spouse's death \_\_\_\_\_

b. Did you live with your spouse during any part of the last six months of 2019?  Yes  No

Then compare the dependents listed on the tax return to the individuals who lived with the taxpayer or whom the taxpayer supported as shown in Part II of Form 13614-C. The tax return should list all qualifying individuals entered in this section who were determined to be dependents as shown on Form 13614-C. Most qualified dependents will be addressed in this manner. However, unusual circumstances will require additional research. See Publication 4012.

2. List the names below of:									If additional space is needed check here <input type="checkbox"/> and list on page 3				
<ul style="list-style-type: none"> <li>everyone who lived with you last year (other than your spouse)</li> <li>anyone you supported but did not live with you last year</li> </ul>									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/18 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,150 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Ima	8/1/202013	Daughter	12	yes	yes	single	yes	no	no	no	yes	no	no
Judy	02/12/2014	Daughter	12	yes	yes	single	yes	no	no	no	yes	no	no

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2018)

You can use Form 1040 and/or

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
IMA J TAXPAYER		005-48-5100	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
JUDY T TAXPAYER		004-48-5100	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Dependent section of the Form 1040.

the Client Sheet to confirm tax return accuracy. If Form 1040 is used, the reviewer will need to use the Client Sheet to ensure birth dates were entered correctly.

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
IMA J TAXPAYER	08/01/2013	5	005-48-5100	DAUGHTER	12
JUDY T TAXPAYER	02/12/2014	4	004-48-5100	DAUGHTER	12

This is the client sheet from the Quality Review Print set.

The quality reviewer should look closely at the dependency tax law determinations on the tax return.

Are they:

- Claiming someone who is not a dependent?
- Not claiming someone who can be claimed?

After confirming taxpayers' names, address, Social Security Numbers, filing status and qualifying dependents, you are ready to review taxpayers' income.

Next, look at Form 13614-C, Part III, Income.

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments? <i>Did not itemize in earlier years</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____

The Client Sheet includes a summary of forms, schedules, and worksheets used in the preparation of the tax return and a quick look at the information reported on the tax return.

* QUICK SUMMARY *	
SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	48732
TOTAL ADJUSTMENTS	600
ADJUSTED GROSS INCOME	48132
DEDUCTIONS	24000
EXEMPTIONS	0
TAXABLE INCOME	24132
TAX	2514
CREDITS	2514
PAYMENTS	9113
REFUND	9113
AMOUNT DUE	0
EARNED INCOME CREDIT	709

LISTING OF FORMS FOR THIS RETURN	
FORM 1040	
SCHEDULE 1	(ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 3	(NONREFUNDABLE CREDITS)
FORM W-2	
FORM 1099-G	(UNEMPLOYMENT COMPENSATION)
SCHEDULE EIC	(EARNED INCOME CREDIT)
FORM 2441	(CHILD CARE CREDIT)
CHILD TAX CREDIT WORKSHEET	
FORM 8812	(ADDITIONAL CHILD TAX CREDIT)
FORM 8867	(DUE DILIGENCE CHECKLIST)
FORM 8879	(E-FILE SIGNATURE AUTHORIZATION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET	
GA STATE RESIDENT RETURN	

Confirm Form 13614-C “Yes” responses to income sources were reported on the tax return. Verify **all** income sources provided, including oral statements by the taxpayer, were included on the tax return.

For this example, Form 13614-C indicates this taxpayer has wages, interest/dividends, and unemployment income; however, the tax return and the Client Sheet only shows income reported from Forms W-2, wages, and Form 1099-G, unemployment compensation.

After looking at the source documents, you determine interest income was omitted from the tax return. **This will need to be corrected on the tax return.**

Your Bank and Trust 234 Main Street Yourtown, YS 12345		1 Interest income \$ 125.00	Form 1099-INT		Income  Copy 1  For State Tax Department
PAYER'S TIN XX-1234567		2 Early withdrawal penalty \$		3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S TIN XXX-12-3456		4 Federal income tax withheld \$			
RECIPIENT'S name John Q and Jane P Taxpayer Street address (including apt. no.) 123 Any Street City or town, state or province, country, and ZIP or foreign postal code Yourtown, YS 12345		6 Foreign tax paid \$		7 Foreign country or U.S. possession \$	
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest \$			
Account number (see instructions)		10 Market discount \$		11 Bond premium \$	
		12 Bond premium on Treasury obligations \$			
		14 Tax-exempt and tax credit bond CUSIP no.		15 State   16 State identification no. \$	
		17 State tax withheld \$			

Form 1099-INT www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

In addition to using the return summaries, there are several ways to confirm income reported on the tax return, including Form 1040 and/or

Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	47532
2a	Tax-exempt interest	2a	
2b	Taxable interest. Attach Sch. B if required	2b	
3a	Qualified dividends	3a	
3b	Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a	
4b	Taxable amount	4b	
4c	Pensions and annuities	4c	
4d	Taxable amount	4d	
5a	Social security benefits	5a	
5b	Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	6	
7a	Other income from Schedule 1, line 9 <span style="border: 1px solid black; padding: 2px;">Unemployment reported on Sch 1</span>	7a	1200
7b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	48732

the income summaries and/or

* W-2 INCOME FORMS SUMMARY *						
T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	S YOURTOWN DENTA	16156	1612	1002	234	0
2.	T YOURTOWN APPLI	31376	4106	1945	455	0
TOTALS.....		47532	5718	2947	689	0

* FORM 1099-G INCOME FORMS SUMMARY *				
[T/S]	PAYER	UNEMPLOYMENT	FED WITH	STATE WITH ST
1.	T YOUR STATE UNEMPLOYMENT OFFICE	1200	0	0
TOTALS.....		1200	0	0



And this is the Form W-2 John provided as a source document.

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE Yourtown Appliance Store 5689 Mall Blvd Atlanta, GA 30308		EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE John Q Taxpayer 401 W Peachtree St MS54 Atlanta, GA 30308		1 Wages, tips, other compensation 31376.27	2 Federal income tax withheld 4106.05
EMPLOYER'S ID 10-0000000		EMPLOYEE'S SSN 458-10-0000		3 Social security wages 31376.27	4 Social security tax withheld 1945.23
8 Allocated tips	9 Control number	10 Dependent care benefits		5 Medicare wages and tips 31376.27	6 Medicare tax withheld 454.96
13 Statutory Employee <input type="checkbox"/>	Retirement Plan <input type="checkbox"/>	Third Party Sick Pay <input type="checkbox"/>		12 DD 4,351.87	14
15 State/Employer's State ID#	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name/Locality ID#

Internal Revenue Service  
Form W-2 Wage and Tax Statement

Copy B – To be filed with employee's federal tax return  
Federal tax return

OMB 1545-0008

In this example, John's income was correctly reported on the tax return. Using the Forms W-2 included in the Quality Review Print Set allows the reviewer to review all the entries, including boxes 12 and 14, to ensure data from the paper Form W-2 was correctly entered in the software.

Now, let's look at Jane's W-2.

This is Jane's W-2 generated from the Quality Review Print Set.

a Employee's social security number 045-81-0000		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 48-XXXXXX		1 Wages, tips, other compensation 16156		2 Federal income tax withheld 1612	
c Employer's name, address, and ZIP code YOURTOWN DENTAL CARE 104 W PEACHTREE NW ATLANTA GA 30308		3 Social security wages 16123		4 Social security tax withheld 1000	
		5 Medicare wages and tips 16123		6 Medicare tax withheld 234	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's first name and initial JANE P		Last name TAXPAYER		11 Nonqualified plans	
401 W PEACHTREE ST MS54 ATLANTA GA 30308		13 Statutory employee <input type="checkbox"/>		12a See instructions for box 12	
		Retirement plan <input type="checkbox"/>		12b	
		Third-party sick pay <input type="checkbox"/>		12c	
		14 Other		12d	
f Employee's address and ZIP code					

And this is the Form W-2 Jane provided as a source document.

EMPLOYER'S NAME, ADDRESS, AND ZIP CODE Yourtown Dental Care 104 Dental Ave Atlanta, GA 30308		EMPLOYEE'S NAME, ADDRESS, AND ZIP CODE Jane P Taxpayer 401 W Peachtree St MS 54 Atlanta, GA 30308		1 Wages, tips, other compensation 16123.41	2 Federal income tax withheld 1621.12
EMPLOYER'S ID XX-654321		EMPLOYEE'S SSN 045-81-0000		3 Social security wages 16123.41	4 Social security tax withheld 999.65
8 Allocated tips	9 Control number	10 Dependent care benefits		5 Medicare wages and tips 16123.41	6 Medicare tax withheld 233.79
13 Statutory Employee <input type="checkbox"/>	Retirement Plan <input type="checkbox"/>	Third Party Sick Pay <input type="checkbox"/>		12	14
15 State/Employer's State ID#	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name/Locality ID#

Internal Revenue Service Form W-2 Wage and Tax Statement Copy B - To be filed with employee's federal tax return Federal tax return OMB 1545-0008

When you compare the amount of wages entered on both Forms W-2, you find Jane's wages were entered incorrectly in the software. Income was overstated by \$33. Federal Income Tax Withholding was understated by \$9. **This will need to be corrected.**

Pay special attention to:

- Typos/transposed numbers
- EIN not entered correctly
- No entries in Form W-2, Boxes 12 and/or 14 entered in the software

Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) <i>F-1099-Int provided (QR)</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G) <i>Did not itemize in earlier years</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____

Once wages are confirmed we move to the other income indicated on the Form 13614-C.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>Your State Unemployment Office</b> 8765 Main Street Yourtown, YS 12345		1 Unemployment compensation \$ 1200.00	OMB No. 1545-0120		<b>Certain Government Payments</b>
PAYER'S TIN XX-9876543		2 State or local income tax refunds, credits, or offsets \$	Form 1099-G		
RECIPIENT'S TIN XXX-12-3456		3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00		<b>Copy 1 For State Tax Department</b>
RECIPIENT'S name <b>John Q Taxpayer</b> Street address (including apt. no.) 123 Any Street City or town, state or province, country, and ZIP or foreign postal code Yourtown, YS 12345		5 RTAA payments \$	6 Taxable grants \$		
Account number (see instructions)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		9 Market gain \$			
		10a State	10b State identification no.	11 State income tax withheld \$	
Form 1099-G		www.irs.gov/Form1099G		Department of the Treasury - Internal Revenue Service	

In our example, John also had unemployment income. A comparison of the unemployment compensation and Federal income tax withholding shown on Form 1099-G to the tax return per the income summary below, reveals \$120 in Federal Income Tax Withholding was not reported. **This will need to be corrected.**

* FORM 1099-G INCOME FORMS SUMMARY *						
	[T/S]	PAYER	UNEMPLOYMENT	FED WITH	STATE WITH	ST
1.	T	YOUR STATE UNEMPLOYMENT OFFICE	1200	0	0	
TOTALS.....			1200	0	0	

If the taxpayer indicates that they had any other income, review the necessary documentation and ensure the amounts reported on the tax return and/or forms and worksheets were reported correctly. Other income could be pensions, annuities, social security benefits, self-employment income, rental income, or other miscellaneous income. Remember, there is not always a document available for income sources.

Next, begin the review of adjustments to gross income and the use of the standard or itemized deduction by reviewing Part IV of Form 13614-C.

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Deductions: <input type="checkbox"/> Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> Mortgage Interest (Form 1098) <input checked="" type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare? <i>Did not itemize</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

A review of the 1040 shows an adjustment to income for student loan interest. The Form 13614-C did not show this as a possible expense. It is very helpful to the quality reviewer when the preparer corrects errors on the Form 13614-C.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return**

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	47532
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
c	Pensions and annuities	4c	
5a	Social security benefits	5a	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	6	
7a	Other income from Schedule 1, line 9	7a	1200
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b>	7b	48732
8a	Adjustments to income from Schedule 1, line 22 <i>Student loan interest reported on Sch 1</i> →	8a	600
b	Subtract line 8a from line 7b. This is your <b>adjusted gross income</b>	8b	
9	Standard deduction or itemized deductions (from Schedule A)	9	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10	11a	
b	<b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0-	11b	

Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040**

The taxpayer provided Form 1098-E with \$600 in student loan interest paid even though they did not identify the interest on the Form 13614-C. The preparer should have corrected the entry on the Form 13614-C which is helpful to the quality reviewer.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  Yountown College Funding, Inc. 850 Peachtree St Atlanta, GA 30308			OMB No. 1545-1578  Form <b>1098-E</b>	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no. <b>48-51000XX</b>	BORROWER'S social security number <b>458-10-0000</b>	<b>1 Student loan interest received by lender</b> <b>\$600.00</b>		<b>Copy B For Borrower</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
BORROWER'S name  John Q Taxpayer  401 W Peachtree St MS54  Atlanta, GA 30308		<b>2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004</b> <input type="checkbox"/>		
Account number (see instructions)				

Form **1098-E** (keep for your records) [www.irs.gov/form1098e](http://www.irs.gov/form1098e) Department of the Treasury - Internal Revenue Service

Use the Student Loan Interest Deduction Worksheet to determine if the correct amount was included on the tax return.

<b>JOHN &amp; JANE TAXPAYER</b> <b>Worksheet 4-1. Student Loan Interest Deduction Worksheet</b>	<b>458-10-0000</b> <i>Keep for Your Records</i>
<i>Use this worksheet instead of the worksheet in the Form 1040 instructions if you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from sources within Puerto Rico. Before using this worksheet, you must complete Form 1040, lines 7 through 32, plus any amount to be entered on the dotted line next to line 36.</i>	
<b>1. Enter the total interest you paid in 2017 on qualified student loans. Don't enter more than \$2,500</b> .....	<b>1.</b> <u>600</u>
<b>2. Enter the amount from Form 1040, line 22</b> .....	<b>2.</b> <u>48732</u>

Based on the interview and corresponding preparer notes, the preparer correctly used the standard deduction instead of itemized deduction.

	<b>TAXPAYER</b>	<b>458-10-0000</b> Page <b>2</b>
	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b> <u>47532</u>
	<b>2a</b> Tax-exempt interest . . . . .	
	<b>3a</b> Qualified dividends . . . . .	
	<b>4a</b> IRAs, pensions, and annuities . . . . .	
	<b>5a</b> Social security benefits . . . . .	
	<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <u>1200</u> . . . . .	<b>6</b> <u>48732</u>
	<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .	<b>7</b> <u>48132</u>
	<b>8</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>8</b> <u>24000</u>
	<b>9</b> Qualified business income deduction (see instructions) . . . . .	
	<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .	<b>10</b> <u>24132</u>

**Standard Deduction for—**

- Single or married filing separately, \$12,000

If the taxpayer uses itemized deductions, look at the documentation provided for the amounts claimed. Schedule A includes:

- Medical & Dental Expenses
- Taxes You Paid
- Interest You Paid
- Gifts to Charity (Contributions)
- Other Miscellaneous Deductions

If the taxpayer is claiming itemized deductions, the reviewer will need to review all the above items on the Schedule A and compare them to the taxpayer's source documents.

Next, look at the refundable and non-refundable credits also identified by the answers the taxpayer provides in Part IV.

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Deductions: <input type="checkbox"/> Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> Mortgage Interest (Form 1098) <input checked="" type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> Charitable Contributions <i>Did not itemize</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare? <i>Did not itemize</i>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E) <i>Form 1098-E provided for \$600 student loan interest paid in 2017.</i>

Form 13614-C, Part IV, Question 5 indicates the taxpayers' had dependent care expenses and provided the statement shown, indicating they paid \$12,000 in child care expenses.

Yourtown Child Care Center  
404 W Peachtree Street  
Atlanta, GA 30308  
55-112233X

John & Jane Taxpayer

Thank you for choosing Yourtown Child Care Center as your child daycare provider. During the year, you paid \$12,000 in child care expenses.

Ima     \$6,000  
Judy    \$6,000

We enjoy having Ima and Judy in our center.

Confirm the Child and Dependent Care Credit was calculated correctly using Form 2441.

Form <b>2441</b>	<b>Child and Dependent Care Expenses</b>		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	Attach to Form 1040 or Form 1040NR. Go to <a href="http://www.irs.gov/Form2441">www.irs.gov/Form2441</a> for instructions and the latest information.		Attachment Sequence No. <b>21</b>
Name(s) shown on return <b>JOHN &amp; JANE TAXPAYER</b>		Your social security number <b>458-10-0000</b>	
You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. <input type="checkbox"/>			
<b>Part I Persons or Organizations Who Provided the Care—You must complete this part.</b> (If you have more than two care providers, see the instructions.)			
<b>1</b>	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)
	YOURTOWN CHILD CARE	404 W PEACHTREE ST ATLANTA GA 30306	55-1122334
			(d) Amount paid (see instructions) 12000
Did you receive dependent care benefits?		No <input type="checkbox"/> Complete only Part II below. Yes <input type="checkbox"/> Complete Part III on the back next.	
<b>Caution:</b> If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.			
<b>Part II Credit for Child and Dependent Care Expenses</b>			
<b>2</b> Information about your <b>qualifying person(s)</b> . If you have more than two qualifying persons, see the instructions.			
	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
	First Last		
	IMA TAXPAYER	005-48-5100	6000
	JUDY TAXPAYER	004-48-5100	6000

The allowable credit from Form 2441 is shown on Schedule 3 and will flow to page 2 of the Form 1040.

<b>Nonrefundable Credits</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	48		
	Credit for child and dependent care expenses. Attach Form 2441	49	1200	
	Education credits from Form 8863, line 19 . . . . .	50		
	Retirement savings contributions credit. Attach Form 8880 . . . . .	51		
	Reserved . . . . .	52		
	Residential energy credit. Attach Form 5695 . . . . .	53		
	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54		
Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55			

Confirm the Child Tax Credit was calculated correctly using the schedules and worksheets provided in the Quality Review Print Set.

JOHN & JANE TAXPAYER		458-10-0000
<b>Child Tax Credit and Credit for Other Dependents Worksheet</b>		
<b>Before you begin:</b> <input checked="" type="checkbox"/> Figure the amount of any credits you are claiming on Form 5695, Part II, line 30*; Form 8910; Form 8936; or Schedule R.		
*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2018.		
<b>Part 1</b>	1. Number of qualifying children under 17 with the required social security number: <u>2</u> × \$2,000. Enter the result.	1 4000
	2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: _____ × \$500. Enter the result.	2
	<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.	
	3. Add lines 1 and 2 . . . . .	3 4000

The taxpayers were also allowed an Additional Child Tax Credit as their Child Tax Credit was limited to their tax liability.

**SCHEDULE 8812 (Form 1040) Additional Child Tax Credit**  
 Attach to Form 1040 or Form 1040NR.  
 Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Department of the Treasury Internal Revenue Service (99)  
 Name(s) shown on return: **JOHN & JANE TAXPAYER**  
 Your social security number: **458-10-0000**

**Part I All Filers**  
 Caution: If you file Form 2555 or 2555-EZ, stop here; you cannot claim the additional child tax credit.

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: <b>1040 filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). <b>1040NR filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).	1	4000
2	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49	2	1314
3	Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit	3	2686
4	Number of qualifying children under 17 with the required social security number: <u>2</u> X \$1,400. Enter the result. If zero, stop here; you cannot claim this credit	4	2800
5	Enter the smaller of line 3 or line 4	5	2686
	Adjusted income (see separate instructions) <u>47532</u>		
	Combat pay (see instructions)		
14	Enter the amount from line 5 or line 14 on line 15	14	
15	This is your additional child tax credit	15	2686

Enter this amount on Form 1040, line 17b, or Form 1040NR, line 6d.

The taxpayers were entitled to the Earned Income Credit. Review Schedule EIC and the worksheets to ensure the credit was calculated correctly.

**SCHEDULE EIC (Form 1040) Earned Income Credit**  
 Qualifying Child Information  
 Complete and attach to Form 1040 only if you have a qualifying child.  
 Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

Department of the Treasury Internal Revenue Service (99)  
 Name(s) shown on return: **JOHN & JANE TAXPAYER**  
 Your social security number: **458-10-0000**

**Before you begin:**

- See the instructions for Form 1040, line 17a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

**CAUTION:**

- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name <u>JUDY TAXPAYER</u>	First name Last name <u>IMA TAXPAYER</u>	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	<u>004-48-5100</u>	<u>005-48-5100</u>	
<b>3 Child's year of birth</b>	Year <u>2 0 1 4</u> <small>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2 0 1 3</u> <small>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year _____ <small>If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>



**Before you begin:** ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

**Part 1****All Filers Using Worksheet A**

1. Enter your earned income from Step 5.

1	47532
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2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	835
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If line 2 is zero,  You can't take the credit. Enter “No” in the space to the left of Form 1040, line 17.

3. Enter the amount from Form 1040, line 7.

3	48132
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4. Are the amounts on lines 3 and 1 the same?

**Yes.** Skip line 5; enter the amount from line 2 on line 6.

**No.** Go to line 5.

**Part 2****Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children, is the amount on line 3 less than \$8,500 (\$14,200 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$18,700 (\$24,350 if married filing jointly)?

**Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

**No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5	709
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**Part 3****Your Earned Income Credit**

6. **This is your earned income credit.**

6	709
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Enter this amount on Form 1040, line 17a.

**Reminder—**

✓ If you have a qualifying child, complete and attach Schedule EIC.



If the taxpayer was entitled to additional refundable or non-refundable credits, you would review the credit computations to ensure the credits are allowable and the amounts reported on the tax return are correct. Additional credits can include the American Opportunity Credit, Life Time Learning Credit and Retirement Savings Contribution Credit.

Continue through Form 13614-C and the tax return. If the taxpayer indicated any of the items in Part V, Life Events, were applicable to their tax return, you would review the necessary documentation and ensure the amounts reported on the tax return and/or forms and worksheets were calculated correctly.

