

FREE TAX PREP

Tax Site Greeter/Intake Handbook

**Thank you for volunteering your time at with the Free Tax
Preparation Coalition.**

*We are sincerely thankful for your commitment to volunteer and
we are excited to welcome you to our team!*

Tax year 2024

Greeter Tasks

Greeters help make our tax sites run more smoothly and effectively by ensuring that taxpayers complete and fill out paperwork and start their return with a preparer who is certified at the appropriate level for their return and by making sure tax site materials are adequately prepped and stocked. They also increase the quality of service at our sites by connecting taxpayers with other information and resources that they may need and being there to help with paperwork that may seem daunting or complicated.

ARRIVAL

When you arrive, sign in and also check in with the site coordinator. Get a copy of the appointment schedule and prepare the intake area for the day. This may involve making copies, organizing supplies, cleaning up a bit or making coffee. We appreciate your efforts to help us be a welcoming space for the taxpayers we serve!

WELCOMING TAXPAYERS & CHECKING APPOINTMENT SCHEDULE

As taxpayers come in, welcome them and ask them to sign in. Show them the intake forms that need to be filled out.

Check the Appointment Schedule to make sure they are scheduled for an appointment. If they are not on the appointment schedule, check with the site coordinator. They may have the wrong date or location or be listed under another name. Walk-ins should be told that they will most likely not be seen. They should dial 2-1-1 to schedule an appointment. 211 schedules appointments from 7 AM to 8 PM. If the taxpayer is having trouble scheduling and you have some time, you can assist them with scheduling their own appointments online at pa211.org/VITA or by calling 211.

TAXPAYER INTAKE FORM ASSISTANCE AND REVIEW

Offer to assist taxpayers in filling out the intake forms. Most of our taxpayers are returning from previous years and will not ask for assistance. It is helpful if they open up their tax documents (if they haven't already) to help them answer some of the questions.

When they are done filling out the form, tell the taxpayer that you are supposed to review the form to make sure that it is filled out completely, and to see if they need an advanced preparer.

If the taxpayer is unsure of the answers to some of the questions, you can assist them or, if it's also unclear to you, reassure them that their tax preparer will explain the question to them and help to determine the answer. That's what the "unsure" box is for on the form. You should avoid answering any tax law questions since you haven't received that training.

Taxpayers should complete pages 1 through 4 of the IRS intake form, as well as the first page of the gold inserted page with demographic questions.

For more details, look at the IRS Intake & Interview Training.

DETERMINING LEVEL OF TAX RETURN DIFFICULTY

Review page 2 and 3 of the Intake Form. If any of the items with an **A** are checked, indicate on the sign-in sheet that a volunteer at the advanced level should assist this taxpayer. Write an "A" in the "Level" Column on the sign-in sheet. All of the items marked B can be completed by a Basic certified preparer. Write a B on the

“Level” Column on the sign-in sheet.

If someone has rental income or loss (marked M), those returns can only be prepared at sites with Military certified volunteers. Ask the site coordinator for assistance in this situation.

SOME GRAY AREAS IN TAX DETERMINING DIFFICULTY:

Page 1: Digital Assets

The IRS refers to cryptocurrency as ‘digital assets’ and taxpayers may not know that these terms have the same meaning. An example of a digital asset is Bitcoin, and there are many others. The return is out of scope if a taxpayer has bought or sold any digital assets throughout the year, even if they did not receive a tax form for it.

Page 2: Retirement Income (1099-R)

It may be basic, or advanced – depending on the situation.

If Box 2b on the 1099-R is checked- it is an Advanced return

In **Box 7** there is a code, look at this code to determine if we can help them:

Code 7: Normal Distribution: A Basic preparer can do these. This is the most common.

Codes 1, 2, 3, 4 and G – Basic return

Other codes- uncommon and out of scope; you can ask for help if you are unsure.

Page 2: Tip Income

This is marked as Advanced, but if the tip income is on the W-2, this is a basic return

Page 3: Deductions

This is likely for rent rebate if the Mortgage Interest box is checked, and can be a basic return.

If unsure, ask Site Coordinator.

Page 3: HSA?

People may not know if they have a Health Savings Account. One way to figure it out is to look at their W-2. If in Box 12 of their W-2 there is a code W that is money that was put into an HSA. Health Savings Accounts require advanced certification.

ENCOURAGE TAXPAYERS TO OPEN PAPERWORK

While taxpayers wait, encourage them to remove all of their documents from their envelopes. They can put all of their documents reporting income received together and all other documents in another pile. This will help the preparer get their return done more quickly.

Remind taxpayers that the preparer will need to see a Social Security card for each person on the return as well as photo ID for the taxpayer and spouse. The taxpayer was given this information when they scheduled the appointment and in the emailed appointment reminder. If they do not have the required forms with them today, the site may be able to start the return now and have the taxpayer come back later with the required documents.

REFUND OPTIONS

Check the top of the demographics form for other things the taxpayer may be interested in

Are you interested in ...

- ☐ Applying for Food Stamps – sign our list and someone will give you a call to help with the application
- ☐ Opening a free Debit card to direct deposit your refund – ask the greeter for details
- ☐ Saving some of your refund – ask your preparer how to deposit some of your refund in savings

DEBIT CARDS

Many of our taxpayers do not have bank accounts. Waiting for a check is an extra 2-4 weeks, so many would like a direct deposit option.

Some FTP sites offer a FOCUS card that taxpayers can open on site and use to direct deposit their tax refund.

If they used a Debit Card last year, they can use the same card again this year and have it direct deposited onto their card from last year. However, the routing and account number will not be on the card. They can get that information if they brought last year's return with them or the site coordinator/ reviewer could look it up if they came to the same site last season.

Your site will have information available for you to give to the taxpayer about the card. Let the site coordinator or preparer know that a taxpayer wants to open a debit card.

PROVIDING INFORMATION ABOUT OTHER PROGRAMS

SNAP: Just Harvest assists families in applying for SNAP (Food Stamps). If the taxpayer indicates that they are interested in applying on the demographics form, give them a brochure from the binder and go to JustHarvest.org on your computer, then help them enter their information in the "Need Help? - Getting Food Stamps" section to have a Just Harvest Food Stamp Specialist call them to answer any questions and help them complete an application over the phone.

<http://www.justharvest.org/get-help/snap-food-stamps/>

If someone is receiving SNAP already, inform them that Just Harvest provides case advocacy if they ever have problems with recertifying or other issues with their SNAP benefits.

Other partner sites provide SNAP application assistance and other services at their location. You can get a full review of other program options from your site coordinator.

VOTER REGISTRATION

Ask all taxpayers if they are registered to vote AT THEIR CURRENT ADDRESS.

Suggestions for ways to ask about voter registration:

Instead of asking "Are you registered to vote," which may intimidate/annoy/deter a person we can ask : "Good morning, have you updated your mailing address for your voter registration?" "thank you for voting in the last election" "if you are not registered to vote, would you like me to help you register?" Remind people WHY it is important to vote and still remain nonpartisan. It is our civic duty, voting gives us a voice, voting can help our families, communities, schools, daycares, etc. voting influences public policy, tax policy, transportation, health care, employment, income, etc.

If not, they can fill out a voter registration form and leave it with the site coordinator or fill out an application online at PAVotes.com

WHO is eligible to register to vote in PA?

In Pennsylvania, an individual may register to vote if they:

- Have been a U.S. citizen for at least one month prior to the next election;
- Have resided in the election district where they vote for at least 30 days immediately preceding the election;
- Will be at least 18 years of age on the day of the next election.

Yes, they CAN register to vote: dispelling common misconceptions about who can and can't vote

- **College Students:** An applicant who is a student at an institution of higher education located within the Commonwealth **CAN** register and vote. They may:
 - Register in the district in which the applicant resides while attending the institution;
 - Retain their registration at their original home address and either vote by absentee ballot, or travel back to the district in which they have retained their registration to vote.
- **Former felons:** If sentenced for a felony conviction, if they have been released from imprisonment they **CAN** register and vote.
- **Prisoners convicted of misdemeanors or prisoners waiting for trial:** If they have been imprisoned without conviction of a crime, before trial, or if they are serving sentence for a misdemeanor, they **CAN** register and vote. (Such voters use absentee ballots.)
- **Homeless:** If the applicant has no permanent address, they **CAN** register and vote.
 - On the back of the registration form there is a map on which they should mark the place where they spend most of their time and/or currently sleep at night, which serves as the applicant's most common place of residence, such as a shelter, home of friend or family, bridge, camp, park, or street intersection. Landmarks, businesses, and/or topographical features may also be drawn on the map.
 - In order to receive the voter registration card, homeless voters can also provide a mailing address, which may be a post office box, general delivery at a post office, a shelter where the applicant spends time, the address of a friend or family member, or the organization that completed the application. The address for Just Harvest is **16 Terminal Way, Pittsburgh, PA, 15219**

WHEN can citizens register to vote? WHEN do they have to re-register?

- **Registration Deadlines:** In Pennsylvania, the deadline to register to vote is 30 days prior to each election. Applications received after that date will be processed for the next primary, special, municipal or general election.
- **Voters must update their information by submitting another registration form if they change:**
 - **Address:** If a voter moves, they must register at their new address (or indicate that they no longer have an address) at least 30 days before the election in which they wish to vote.
 - **Name:** If a voter changes their name for any reason, including marriage, divorce, etc.
 - **Party affiliation:** If a voter wishes to change their party they must re-register.

All reasons for updating information should be noted in the checkboxes in the "Reason" portion of the registration form. If a voter moved from the residence where they are registered to vote to another Pennsylvania residence less than 30 days before an election, they must vote at their former residence.

Reasons to register we must NEVER provide!

1. **Incentives: we are strictly prohibited from offering something of value to a person in exchange for completing a voter registration application.**
 - Federal law states that whoever pays or offers to pay or accepts payment either for registration to vote or for voting shall be fined not more than \$10,000 or imprisoned not more than five years.

- Pennsylvania law states that a person may not intentionally give or promise or offer to give money or goods to an individual as an inducement for the individual to enroll in a particular party or for a registrant to change political enrollment.
- “Payment” has been interpreted as any forms of pecuniary value offered or given directly to an individual voter as “incentives” to register, including food vouchers, cookies, or admissions to sporting events.

2. Partisan arguments: As a 501(c)3 our legal obligation is to remain strictly neutral in speech, written materials, and dress (no candidate buttons, etc.)

- While you are representing Just Harvest, avoid wearing clothing or displaying buttons or stickers that would show support for any candidate or party.
- Focus on issues, not candidates.
- Avoid talking about a candidate’s qualifications or whether someone is a good or bad candidate.
- Avoid discussing a candidate’s record; commenting on a candidate’s record is very close to commenting on a candidate’s qualifications or whether he or she should be elected.
- Avoid identifying the candidate by name when discussing an office.
- Be very cautious if asked about which candidate is better on the 501(c)(3)’s issues or whether the 501(c)(3) agrees with a statement a candidate made. We are not allowed to rate candidates on our issues.
- If asked about your own or the organization’s positions on a candidate, issue a disclaimer (“As you know, we’re a 501(c)(3) and can’t endorse candidates.”)

How NOT to help!

You can assist the voter in completing their application, but it is illegal to in any way to alter or forge a voter registration card. The following are examples of fraudulent activities:

- Filling in missing information for someone on a form after you collect it from the registrant and they are not present to give explicit permission.
- Signing a card on behalf of another person.
- Completing a card on behalf of a friend or relative.
- Making up information including names and addresses.

Phone and email are optional, and can be used if information is missing on this form. Election officials must use reasonable efforts to obtain missing information from applicants.

Remember: don’t argue for or against any candidate – share information about issues but politely stay focused on the registration process if you are asked for your opinions.

CLERICAL TASKS

If you have some extra time, ask the site coordinator if there are any other clerical tasks that you can help with. Possible tasks include:

- Preparing Taxpayer Packets.
- Labeling Envelopes with address labels for local returns and mailed paper returns.
- Emptying the paper shredder.
- Making copies.
- Assisting with data entry of customer satisfaction surveys.
- Make appointment reminder phone calls for the following day’s appointments. The site coordinator can print a list with the appointment and contact information and details.

Free Tax Prep Coalition Policies and Procedures

GENERAL EXPECTATIONS

1. For the time that you have decided to volunteer, your presence is anticipated and expected. **If you will be late or are unable to come in, contact your site coordinator to make sure they are aware of the situation. Be sure to sign in when you arrive and sign out when you leave.**
2. **All taxpayers (and everyone else) should be treated with dignity and respect.** Your interactions with taxpayers should be empathetic and professional.
3. **If you have a question or are unsure about something, ask!** Taxpayers will ask unpredictable questions at times. You have been given some sheets with information on it to refer to, but if you have not been told how to respond to a specific question that they are asking, ask a staff person for assistance. Do not give tax advice or public benefits advice unless you have been specifically trained on the topic.
4. **Dress code is casual, but neat.** Do not wear items (such as shirts or buttons) that endorse any political candidates – we are a non-partisan organization. Do not wear anything with profanity.
5. **Identify yourself to others as a volunteer.** Wear the name tag provided.
6. **Comply with policies outlined below.**

CONFIDENTIALITY

All taxpayer information must remain confidential.

In the course of performing your volunteer duties and responsibilities, you may have access to confidential information and files. FTP tax sites observe strict confidentiality regulations in order to protect each employee, volunteer and taxpayer's privacy. Volunteers are required to protect confidential information as provided by rules, regulations or procedures of the organization, local, state, or federal laws and the requirements of vendors contracting with the tax site.

As a volunteer, you must be careful not to divulge or release confidential information to the public and are not authorized to receive such information. If you are in doubt regarding a requestor's right to access information, obtain direction from your supervisor. An infraction involving unauthorized release of confidential information is a serious violation of policy and may lead to disciplinary action, including termination of your volunteer efforts.

COMPUTER USAGE

1. When logging onto the network, use only the username and password that you have been assigned.
2. We understand if you need to check your personal email, but please keep personal computer use to a minimum.
3. Do not save personal files (such as photos, music, resumes, etc.) on tax site machines. Email them to yourself or bring your own flash drive to save them on. Do not save taxpayer forms with sensitive data on the computer.
4. Do not install any programs on tax site computers.

CELL PHONE USAGE

As part of providing professional service, please keep your cell phone out of view and refrain from talking, texting or searching while in the presence of taxpayers. If you need to make a call or take a call, excuse yourself and move to a different area.

SEVERE WEATHER AND EMERGENCY CONDITIONS

During periods of severely inclement weather, notification about delays in opening or closure of the organization will be sent out by email and phone calls. If you are unable to report for your volunteer hours due to inclement weather, notify your supervisor as soon as possible.

IRS Standards of Conduct

All VITA/TCE volunteers (whether paid or unpaid workers) must complete Volunteer Standards of Conduct (VSC) Training, pass the VSC test, and sign a completed Form 13615, Volunteer Standards of Conduct Agreement, annually, before working at a VITA/TCE site.

1. I will follow the Quality Site Requirements (QSR). The ten QSR are:

1. Certification: All volunteers must complete the VSC Training course and complete Form 13615, Volunteer Standards of Conduct Agreement. Volunteers who answer tax law questions, instruct (teach) tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns must be certified.

2. Intake/Interview Process: All sites must use Form 13614-C, Intake/Interview & Quality Review Sheet for every return prepared.

3. Quality Review Process: All returns must be quality reviewed and discussed with the taxpayer prior to the taxpayer leaving the site. All sites must complete Form 13614-C, Section C after completing the quality review process.

4. Reference Materials: All sites must have one copy of the following reference materials available for use by volunteer return preparers and Quality Reviewers:

- Publication 4012, Volunteer Resource Guide
- Publication 17, Your Federal Income Tax for Individuals

5. Volunteer agreement All volunteers (preparers, Quality Reviewers, greeters, etc.) must complete the VSC Training and certify to their adherence by signing Form 13615 prior to working at a site.

6. Timely Filing: All sites must have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

7. Title VI: Title VI of the Civil Rights Act of 1964 information must be displayed or provided to taxpayers at designated sites.

8. Site Identification Number: It is critical that the correct Site Identification Number (SIDN) must be included on all returns prepared by VITA/TCE sites.

9. Electronic Filing Identification Number: The correct Electronic Filing Identification Number (EFIN) must be used on all returns prepared.

10. Security, Privacy and Confidentiality: All guidelines discussed in Publication 4299, Privacy, Confidentiality, and Standards of Conduct – A Public Trust, must be followed

2. **I will not accept payment or solicit donations for federal or state tax return preparation.** “Free” means we do not accept compensation for our services. We do not ask for donations at all. Ever. A taxpayer may offer payment, but always refuse with a smile and say something like, “Thank you, but we cannot accept payment for our services.” If someone insists, recommend cookies or donuts for the site. Taxpayers can make cash donations but not at the tax site. Refer taxpayers who are interested in making cash donations to the appropriate website or to the Site Coordinator for more information.
3. **I will not solicit business from taxpayers I assist or use the knowledge I gained about them (their information) for any direct or indirect personal benefit for me or any other specific individual.**

You must properly use and safeguard taxpayers’ personal information. Furthermore, you may not use confidential or nonpublic information to engage in financial transactions, and you cannot allow its improper use to further your own or another person’s private interests. *Example: You are the site’s greeter. Your daughter asks you to take candy orders at the site for her school fundraiser. You explain to her that as a VITA/TCE volunteer you cannot solicit personal business.*

You must keep taxpayer and tax return information confidential. You may discuss information with other volunteers at the site, but only for purposes of preparing the return. You must not use taxpayer information for your personal or business use.

Securing consent

There will be some instances when taxpayers will allow their personal information to be used other than for return preparation. Under Internal Revenue Code § 7216, all volunteer sites using or disclosing taxpayer data for purposes other than current, prior, or subsequent year tax return preparation must secure two consents from the taxpayer: consent to use the data and consent to disclose the data.

Exceptions to required consents Volunteer sites using or disclosing the total number of returns (refunds or credits) prepared for their taxpayers (aggregate data) to use for fundraising, marketing, and publicity are not required to secure the taxpayers’ consent. This information cannot include any personally identifiable information, such as the taxpayer’s name, SSN/ITIN, address or other personal information, and does not disclose cells containing data from fewer than ten tax returns.

This exception does not apply to the use or disclosure in marketing or advertising of statistical compilations containing or reflecting dollar amounts of refunds, credits, or rebates, or percentages relating thereto.

4. **I will not knowingly prepare false returns.**

Fraudulent returns can result in many years of taxpayer interaction with the IRS. The taxpayer may be required to pay additional tax plus interest and penalties, which can result in an extreme burden. In addition, the taxpayer may look to state or local law to seek money from the SPEC partner for the volunteer’s fraudulent actions. Even so, the IRS would still seek payment of the additional taxes, interest, and penalties from the taxpayer.

Example: A volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. The volunteer has violated this standard. However, since the Quality Reviewer did not knowingly allow this return to be e-filed incorrectly, the Quality Reviewer did not violate this standard. Remember not to confuse an unethical action with a lack of knowledge or a simple mistake.

Example: A volunteer prepares a fraudulent return by knowingly claiming an ineligible dependent. The taxpayer received a notice from IRS disallowing the dependent and assessing additional taxes, interest, and penalties. The taxpayer may seek money from the SPEC partner, but must still pay the IRS the additional taxes, interest, and penalties.

5. I will not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.

You may be prohibited from participating in VITA/TCE Programs if you engage (past and future) in criminal, infamous, dishonest, or notoriously disgraceful conduct, or any other conduct prejudicial to the government. You also must take care to avoid interactions that discredit the program. In addition, a taxpayer may look to state or local law to seek money from the SPEC partner for a volunteer's fraudulent actions.

Furthermore, allowing an unauthorized alien to volunteer at a VITA/TCE site is prohibited. An "unauthorized alien" is defined as an alien not lawfully admitted for permanent residence in the United States or not authorized to work in the United States under federal immigration law. All volunteers participating in the VITA/TCE Programs must reside in the United States legally. Site Coordinators are required to ask for proof of identity for each volunteer. However, we are not requiring Site Coordinators or partners to validate the legal status of volunteers. Therefore, by signing Form 13615, volunteers are certifying that they are legal.

6. I will treat all taxpayers in a professional, courteous, and respectful manner.

You are expected to conduct yourself professionally in a courteous, businesslike, and diplomatic manner. Volunteers take pride in assisting hard-working men and women who come to VITA/TCE sites for return preparation. Taxpayers are often under a lot of stress and may wait extended periods for assistance. You may also experience stress due to the volume of taxpayers needing service. This situation can make patience run short. It is important for you to remain calm and create a peaceful and friendly atmosphere.

FAILURE TO COMPLY WITH THE STANDARDS OF CONDUCT

Volunteers performing egregious activities are barred from volunteering for VITA/TCE Programs, and may be added to a registry of barred volunteers. The taxpayer is liable for any tax deficiency resulting from fraud, along with interest and penalties, and may seek money from the preparer and the SPEC partner.

How are the standards enforced?

To maintain confidence in VITA/TCE Programs, IRS-SPEC enhanced Form 13615, Volunteer Standards of Conduct Agreement. The intent is to provide guidance to volunteers and a structure for regulating ethical standards. If conduct violating the standards occurs at a VITA/TCE site, SPEC will recommend corrective action. If the site cannot remedy the conduct, then IRS-SPEC will discontinue its relationship and remove any government property from the site.

In cases of malfeasance, illegal conduct, and/or management practices that violate the VSC, IRS-SPEC may terminate a grant. A volunteer's conduct could put a site or partner in jeopardy of losing its government funding.

Volunteer Registry

Volunteers and partners released from the VITA/TCE Programs for egregious actions can be added to the IRS-SPEC Volunteer Registry. The purpose of the registry is to notify IRS-SPEC employees of volunteers and partners that were removed from the VITA/TCE Programs due to egregious actions. The registry will include partner or individual names, locations, and affiliated agency or sponsors. Volunteers and/or partners on this list are unable to participate in the VITA/TCE Programs indefinitely. Egregious actions include, but are not limited to, one or more of the following willful actions:

- Creating harm to taxpayers, volunteers or IRS employees

- Refusing to adhere to the Quality Site Requirements
- Accepting payments for return preparation at VITA/TCE sites
- Using taxpayer personal information for personal gain
- Knowingly preparing false returns
- Engaging in criminal, infamous, dishonest, notorious, disgraceful conduct
- Any other conduct deemed to have a negative impact on the VITA/TCE Programs

What is the impact on VITA/TCE Programs?

Unfortunately, one volunteer's unethical behavior can cast a cloud of suspicion on the entire volunteer tax preparation program. IRS-SPEC has closed down tax sites due to unethical behavior, which left taxpayers without access to free tax preparation in their community. The consequences to the tax site or sponsoring organization may include:

- Terminating the partnership between the IRS and the sponsoring organization
- Discontinuing IRS support
- Revoking or retrieving the sponsoring organization's grant funds
- Deactivating IRS EFIN
- Removing all IRS products, supplies, and loaned equipment from the site
- Removing all taxpayer information
- Disallowing use of IRS-SPEC logos

IRS Standards of Conduct

This training is designed to encourage all volunteers to follow a **consistent** Intake/interview and Quality Review Process.

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

- The purpose of following a consistent Intake/Interview and Quality Review process.
- The different sections of Form 13614-C, *Intake/Interview and Quality Review Sheet*.
- The basic steps of a complete Intake Process.
- The basic steps of a complete Interview Process.
- The basic steps of a complete Quality Review Process.

INTAKE:

Form 13614-C, *Intake/Interview & Quality Review Sheet*, is a tool designed to help the volunteer ask the right questions. When used properly, this form effectively contributes to accurate tax return preparation.

The taxpayer generally completes pages 1 through 4 of the Form 13614-C before meeting with a tax preparer. At all sites, volunteers will complete the form with the taxpayer if assistance is required. The tax preparer must review all questions on Form 13614-C with the taxpayer before beginning the return. While verifying the taxpayer's answers, the preparer can make notes in the gray section of Form 13614-C.

The site must have a process to ensure the return is within scope of the VITA/TCE Programs and to identify the certification level needed for the tax return. The site must also have a process to ensure volunteers have the certification needed for the returns they prepare. Form 13614-C includes certification levels as shown:

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

INTERVIEW:

Verifying Identity: Identity Theft continues to be a nationwide problem. The interview should begin by requiring photo ID to verify the identity of the taxpayer and spouse on the tax return. Exceptions for requiring photo ID should only be made by the Site Coordinator and only in extreme circumstances.

Key Point for the preparer: **Do not** begin entering taxpayer information into the software until you have completed a thorough interview with the taxpayer because you may find at any point in this interview process that:

- The tax return is above the needed certification level
- The tax return is outside the scope of the VITA/TCE Programs
- The taxpayer does not have all needed information or documentation

Be alert for conflicting information. Sometimes an entry on one part will raise a question on another part of Form 13614-C.

A critical part of the interview process is to make sure all the questions on Form 13614-C are complete.

Information on Page 1 can affect tax law determination. Verify that the information in Page 1 is correct and complete. Ensure that the names match the social security document.

Note: If the taxpayer indicates that they are not a U.S. citizen or they are here on a Visa, be sure to use the flow chart in Publication 4012 to verify that you are certified to prepare their return.

Page 1 will help the preparer make determinations about who they can claim on their tax return.

Note: Many taxpayers think they should only list "dependents." Be sure to discuss this section with the taxpayer, and make sure they list anyone they lived with or provided support for.

Page 1 will also indicate how they want to receive their refund in this section. In addition, other information is obtained which will be needed to complete the return.

Sites may only direct deposit a taxpayer's refund into accounts bearing the taxpayer's name.

Page 2 Income: Taxpayers are asked about income received and should check the appropriate box for any type of income they received last year. Each income item includes the type of form used to report the income (in the gray section). **If they are unsure, they can check the box and talk about it with the tax preparation volunteer.**

The volunteer tax preparer must complete the gray section of Form 13614-C by verifying the taxpayer's answers to each question. They must change the original answer on Form 13614-C with any updated information. If the taxpayer does not understand or is unsure, then these questions should be discussed with the taxpayer to determine the correct response, and record it on the form prior to beginning the tax return preparation.

It is necessary to ask clarifying questions, even if all the questions are answered, to make sure everything is accurate.

Note: You should always verify the taxpayer has provided all the necessary source documents and information.

Volunteers must conduct an extensive interview to ensure that taxpayers who are self-employed are reporting all income including cash payments received for work performed.

Page 3 Expenses and Tax Related Events: Questions in this section help alert the preparer to expenses paid by the taxpayer that may affect their return. It also asks numerous questions that affect the calculation of tax and the processing of the return.

Optional Information: If the taxpayer chooses, they can provide this information for statistical purposes only.

Additional Notes/Comments: Making notes on Form 13614-C during your interview and using the Additional Tax Preparer notes section on page 5 are the best ways to ensure the Quality Reviewer has all of the required information to determine if the return is accurate.

IRS-certified volunteer preparers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete. Generally, as an IRS-certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*. **For example:** You do not need to see proof of a taxpayers' health insurance coverage if you feel comfortable that this information is not unusual or questionable.

Quality Review Process:

The purpose of a Quality Review is to ensure that the taxpayer's tax return is accurate based on the Intake/Interview Sheet and the supporting documents provided by the taxpayer. Sites will conduct a Quality Review of every return prepared. Having a second pair of eyes, focused on the Quality Review, offers the best opportunity to correct small errors before they can cause big problems. **The Quality Review takes place after the return is prepared, but before the taxpayer signs the return.**

The quality reviewer compares the information provided on all source documents and Form 13614-C to the tax return. A comprehensive quality review involves more than simply checking data entries (typos, spelling, and omissions). The reviewer must interact with the taxpayer to confirm and clarify the taxpayer's information and ensure correct application of tax law.

Complete the Quality Review by:

- Confirming that there are no incomplete forms or schedules.
- Addressing any diagnostic errors.
- Answering any taxpayer questions.
- Discussing any discrepancies or errors with the tax preparer as appropriate.
- Advising taxpayers of their responsibility for the accuracy of the information on the tax return after quality review is completed but before the taxpayer signs the tax return.