

VITA Intake Form 13614-C ~ Training ~ 2013 Filing Season

For Receptionists/Greeters

Introduction

Taxpayers using services offered through the Volunteer Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs should be confident they receive quality service. This includes having an accurate tax return prepared.

A basic component of preparing an accurate return begins with listening to the taxpayer and asking the right questions. **Form 13614-C**, Intake/Interview & Quality Review Form, 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 Purpose of this Training

The Internal Revenue Service continues to emphasize the positive correlation between the proper use of the Intake/Interview and Quality Review Process and the preparation of an accurate tax return.

Since the implementation of this process, accuracy of the VITA/TCE returns has increased. However, IRS oversight reviews indicate there are still parts of the Intake/Interview and Quality Review Process that are not consistently followed by all volunteers

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

Form 13614-C is necessary for:

- Receptionist
 - Gives form to client to complete
 - Assists client to fill out form if necessary
 - Reviews form to identify level of certification required of tax preparer
 - Assigns client to appropriate tax preparer
- Tax Preparer
 - Uses form during interview of client
 - Clarifies unsure answers and determine how specific tax laws apply to client
- Quality Reviewer
 - Uses form to review completed tax return and assure tax laws are applied correctly to this client

Verifying Identify

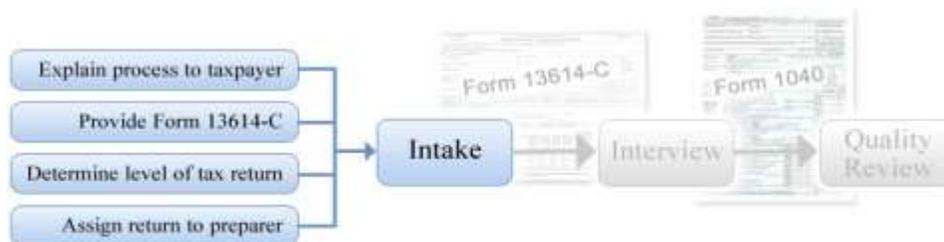
Identity Theft continues to be a nationwide problem. Before giving the intake form to the client we require two documents. The receptionist asks to see these documents ... as well as the tax preparer.

- Photo ID of the adults to verify the identity of the taxpayer and spouse on the tax return.
- Social security cards for each person who will be listed on the tax return.
- Exceptions for requiring these documents should only be made by the Site Coordinator and only in extreme circumstances.

Form 13614-C (October 2013)	Department of the Treas Intake/Interview &
You will need: <ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1098.• 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.	

- This is covered in the Standards of Conduct training also.

Completing Form 13614-C



Unless noted, most steps of the intake process can be done by a volunteer Receptionist/Greeter who has not been certified in tax law. However, an experienced tax law certified volunteer should be consulted when tax law questions require clarification.

Performing the intake process right away prevents taxpayers from wasting their time only to be turned away for the following reasons:

- Missing photo identification, social security documents, Forms W-2, Form 1099, etc.
- Having income items not in scope for the site
- Having gross income amounts above the site limits ... for tax year 2013 it is \$52,000
- One spouse is not present when filing a joint tax return

Method for completing Form 13614-C... The taxpayer completes pages 1 and 2 of the Form 13614-C before meeting with a tax preparer.

Volunteer Receptionist will complete the form with the taxpayer if they require assistance.

Volunteer Certification Levels

The site has a process to ensure the return is within scope of the VITA/TCE Programs and to identify the certification level of the tax preparer needed for each tax return.

Form 13614-C indicates the potential certification level required as shown:

- (B) for Basic
- (HSA) for Health Savings Accounts (Requires Basic)
- (A) for Advanced
- (COD) for Cancellation of Debt (Requires Advanced)
- (M) for Military

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- 6. (B) Alimony income?
 - 7. (A) Self-Employment income? (Form 1099-MISC, cash)
 - 8. (A) Cash/check payments for any work performed not repc
 - 9. (A) Income (or loss) from the sale of Stocks, Bonds or Rea
 - 10. (B) Disability income? (such as payments from insurance,

The receptionist will have a list of tax preparers with a note indicating their level of certification and scope of service.

Can We Prepare This Return?

Prior to preparing a return, certified volunteers should ensure the taxpayer's return can be prepared at the site based on:

- The taxpayer has all needed information or documentation
- The volunteer's certification level
- The site's return preparation policy
- The Scope of Service authorized at this site.

These steps will ensure that taxpayers are not erroneously turned away from the site.

When it is determined that a return cannot be prepared at the site, then the Site Coordinator will be notified before turning the taxpayer away. The Site Coordinator will refer the taxpayer to another volunteer site or to seek a professional return preparer.

This should be determined as soon as possible to prevent taxpayers from waiting in the site for a preparer and then being turned away.

Form 13614-C – Page 4 – Notes

In a case where a taxpayer cannot be served by this site, the pink Intake form will be kept and filed in the receptionist's box. This tracks those who come to the site and cannot be helped.

Please write a note, on the top of page 4 of the intake form, the situation and reason taxpayer could not be served.

This will help us identify what situations we need to prepare for ...and how to set up the appointments in the future so as to reduce frustration of taxpayers seeking assistance.

VITA/TCE CERTIFICATION

Presented To

[Redacted Name]

For Successful Completion of the VITA/TCE Certification Course

Receptionist Training

On This Date

