VITA/TCE Intake/Interview and Quality Review Training



TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

Publication 5101 (Rev. 10-2026) Catalog Number 64024A Department of the Treasury **Internal Revenue Service** www.irs.gov

INTAKE/INTERVIEW AND QUALITY REVIEW TRAINING



OBJECTIVES OF THIS TRAINING

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

- The purpose of following a consistent intake/interview and quality review process
- How to complete **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

REFERENCES

Form 13614-C, Intake/Interview and Quality Review Sheet

Form 14446, Virtual VITA/TCE Taxpayer Consent

Publication 17, Your Federal Income Tax (For Individuals)

Publication 524, Credit for the Elderly or the Disabled

Publication 4012, VITA/TCE Volunteer Resource Guide

Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust

Publication 5166, VITA/TCE Volunteer Quality Site Requirements

Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook

THE PURPOSE OF THIS TRAINING

To assist SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews.



INTRODUCTION

Benefits of a complete Intake/Interview and Quality Review

- Timely refund
- Reduces rejects
- Reduces preparer anxiety
- Enhances taxpayers understanding of their tax return
- Maintains positive public perception



INTAKE/INTERVIEW AND QUALITY REVIEW TRAINING

Required by:

- Instructors
- Coordinators
- Client facilitators
- Return preparers
- Quality reviewers
- Volunteer assisting taxpayers in completing **Form 13614-C**, and/or assigning tax returns to preparers



TAX LAW CERTIFICATION

Tax Law Certification

Annual requirement for:

- Volunteers who answer tax law questions
- Instruct tax law classes
- Prepare
- Correct tax returns
- Conduct quality reviews of completed tax returns

 Screeners and client facilitators who answer tax law questions must also certify in tax law.

DUE DILIGENCE



You must:

- Clarify information that may appear to be inconsistent or incomplete
- Determine if the information is unusual or questionable
- Discuss concerns with your coordinator

FORM 13614-C

Form 13614-C, VITA/TCE Intake/Interview and Quality Review Training

A tool designed to help ensure taxpayers are given the opportunity to provide all needed information before their tax return is prepared. When used properly, this form effectively contributes to accurate tax return preparation.



FORM 13614-C

New:

- Page 1: revised wording for taxpayer and spouse phone number.
- Page 1: moved questions “If the taxpayer lived or worked in two or more states” and “If someone else can claim the taxpayer or spouse” together to avoid oversight.
- Page 1: deleted options check by mail, set up installment agreement and IRS.gov Direct Pay.
- Page 1: removed mail payment option and replaced it with Other.



FORM 13614-C

New:

- Pages 1, 2 and 3: removed “To” and replaced it with “Must” for volunteer completion sections.
- Page 2: added the option for Qualified Over-time.
- Page 2: added the question “Did you have GIG income (rideshare, food or grocery delivery etc.)”.
- Page 2: removed see “Pub 4012 for guidance on other income, i.e. scope of service chart” and replaced it with “(i.e.1099-MISC; See Pub 4012 Tab D and Scope of Service Chart)”.



FORM 13614-C

New:

- On Page 3: removed "Purchase and install energy-efficient home items (e.g., windows, furnaces, insulation, etc.)" and deleted the Energy Efficient Home Improvement Credit (Form 5695, Part II only).
- On page 3: removed other (example : purchased a new vehicle and VIN#).
- On page 4: Privacy Act and Paperwork Reduction Act Notice was removed and placed on page 5 under the Notes/Comments section.
- On page 4: a QR Code was added due to the IRS partnership with the National Center for Missing & Exploited Children.



FY2026 TOP QUALITY ERRORS

Top 5 errors found during FY2026 FSV/RSR/QSS/QOR Reviews:

- Taxpayer name and address
- SSN/ITIN
- Social Security income
- Additional income
- Bank routing information



INTAKE PROCESS



Greet the taxpayer



“Hello”, “Good Morning“ / “Good Afternoon”, “Nice to meet you”, “I am here to help you.”

INTAKE PROCESS



Explain the intake, interview and quality review processes



INTAKE PROCESS



Ensure the taxpayer has all the documents required to prepare the tax return



INTAKE PROCESS

STEP 4

Provide taxpayer with Form 13614-C (if taxpayer doesn't already have one)

Form 13614-C (October 2026)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 ts.voltax@irs.gov

Your first name	M.I.	Last name	Your date of birth	Your job title
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code

Best contact number	Spouse's best contact number	Email address *(optional)*

INTAKE PROCESS

Completing Form 13614-C

- At the site upon arrival
- Prior to arriving at the site
- During interview with preparer

INTAKE PROCESS: DETERMINE THE REQUIRED CERTIFICATION LEVEL



Determine the certification level of the tax return

- Basic (B)
- Advanced (A)
- Basic or Advanced (B/A)
- Military (M)
- Advanced or Military (A/M)

INTAKE PROCESS: ASSIGN TAX RETURN



Assign the tax return to a volunteer preparer based on certification level.

Greeters, screeners and client facilitators who assign tax returns must pass the Intake/Interview and Quality Review certification test.



INTAKE PROCESS

SCOPE OF SERVICE



POLL QUESTION 1:

If a Greeter is not certified in Intake/Interview and Quality Review, can they assign tax returns to a volunteer preparer?

a) Yes

b) No



FORM 13614-C: INTAKE/INTERVIEW AND QUALITY REVIEW



FORM 13614-C: INTAKE/INTERVIEW AND QUALITY REVIEW



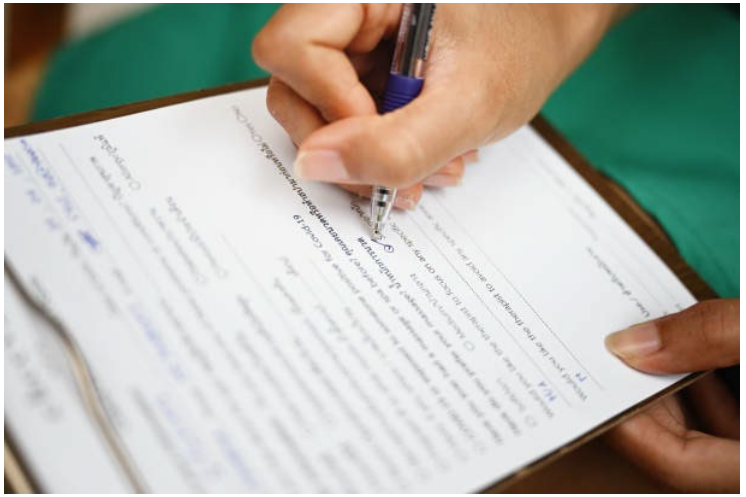
CAST:

Narrator
Greeter
Taxpayer
Return Preparer
Quality Reviewer

GUIDED WALK-THROUGH OF FORM 13614-C

Taxpayer





BUILDING THE FOUNDATION



BUILDING THE FOUNDATION

Form **13614-C** (October 2026)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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Your first name	M.I.	Last name	Your date of birth	Your job title
Da Ronda		Taylor	04/15/1970	Tax Consultant
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
1040 IRS Lane		St. Louis	MO	63103

Best contact number	Spouse's best contact number	Email address *(optional)*
555-555-5555		daronda1040@irs.form

Can anyone else claim you or your spouse on their tax return ☐ **Yes** ☐ **No**

Did you live in two or more states in 2026 ☐ **Yes** ☒ **No**

Were you or your spouse in 2026:								
A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
☒ Direct deposit ☐ Split refund between accounts ☐ Other

If you have a balance due, how would you like to make your payment
☒ Bank account ☐ Other

Would you like to receive written communications from the IRS in a language other than English ☐ You ☐ Spouse ☒ No
What language

Would you, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☒ No

As of December 31, 2026, what was your marital status

☐ **Never Married**

☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No
Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No

☒ **Divorced**
Date of final decree

☐ **Legally Separated but not Divorced**
Date of separate maintenance decree

☐ **Widowed**
Year of spouse's death

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

					Answer Yes or No (Y/N)					**Must be completed by certified volunteer (Yes, No, or N/A)**				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2026)

BUILDING THE FOUNTATION



BUILDING THE FOUNDATION

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Your first name	M.I.	Last name	Your date of birth	Your job title
Da Ronda		Taylor	04/15/1970	Tax Consultant
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
1040 IRS Lane		St. Louis	MO	63103

Best contact number	Spouse's best contact number	Email address *(optional)*
555-555-5555		daronda1040@irs.form

Can anyone else claim you or your spouse on their tax return ☐ Yes ☒ No

Did you live in two or more states in 2026 ☐ Yes ☒ No

Were you or your spouse in 2026:							
A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
☒ Direct deposit ☐ Split refund between accounts ☐ Other

If you have a balance due, how would you like to make your payment
☒ Bank account ☐ Other

Would you like to receive written communications from the IRS in a language other than English ☐ You ☐ Spouse ☒ No
What language

Would you, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☒ No

As of December 31, 2026, what was your marital status

☐ **Never Married**

☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No
Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No

☒ **Divorced**
Date of final decree 2025

☐ **Legally Separated but not Divorced**
Date of separate maintenance decree

☐ **Widowed**
Year of spouse's death

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

					Answer Yes or No (Y/N)					**Must be completed by certified volunteer (Yes, No, or N/A)**				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2026)

POLL QUESTION 2:

What did the volunteer do before opening the tax software?

a) Verified identity

b) Reviewed Page 1 of Form 13614-C

c) Asked follow-up questions

d) Completed Grey Shaded areas

e) Corrected blank answers

f) All the above



THE MISSING INFORMATION CHALLENGE

Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2026:	(Must be completed by certified volunteer) Income to be included	Notes/Comments
☒ (B) Wages as a part-time or full-time employee How many jobs 1	☒ (B) **W-2s** # 1 ☐ Qualified over-time # N/A	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on **W-2**)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) **1099-R** (Basic when taxable amount is reported) # ☐ (A) Qualified Charitable Distribution From **1099-R** $	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on **1099-R** or **W-2** #	
☒ (B) Social Security or Railroad Retirement Benefits	☒ (B) **SSA-1099, RRB-1099** # 1	
☐ (B) Unemployment benefits	☐ (B) **1099-G** #	
☐ (B) Refund of state or local income tax	☐ (B) Refund $ ☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☒ (B) **1099-INT** # N/A ☐ (B) **1099-DIV** # 0	$45 Interest but TP did not receive a 1099-INT form.
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) **1099-B** (include brokerage statement) # ☐ Capital loss carryover ☐ Yes ☐ No	

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2026?	(Must be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest ☐ (A) Taxes: state, local, real estate, sales, etc. ☐ (A) Medical, dental, prescription expenses ☐ (A) Charitable contributions	☐ (A) **1098** # N/A ☒ (B) Standard deduction ☐ (A) Itemized deduction	
Paid any of these expenses in 2026?	**(Must be completed by certified volunteer) Expenses to report**	**Notes/Comments**
☐ (B) Student loan interest	☐ (B) **1098-E**	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2026?	**(Must be completed by certified volunteer) Information to report**	**Notes/Comments**
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) **1098-T** (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (**1099-S**)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) **1095-A**	
☐ (A) Purchased a new vehicle	☒ (A) **1098-VLI**	TP purchased a new car and has 1098-VLI

THE MISSING INFORMATION CHALLENG

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

1. Would you say you can carry on a conversation in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you can read a newspaper in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
3. Do you or any member of your household have a disability	☐ Yes	☐ No	☐ Prefer not to answer		
4. Are you or your spouse a Veteran of the U.S. Armed Forces	☐ Yes	☐ No	☐ Prefer not to answer		

5. What is your race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- ☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- ☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- ☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- ☐ **Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- ☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

6. What is your spouse's race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- ☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- ☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- ☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
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- ☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

The Internal Revenue Service proudly partners with the National Center for Missing & Exploited Children (NCMEC).

Scan this QR code with your smart device to find missing children near you.

Visit the National Center for Missing and Exploited Children website or call 800-843-5678 to help.

TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

POLL QUESTION 3:

What would have been missed if the preparer relied only on the taxpayer's checkboxes?

a) The $45 interest income

b) Purchase of a new vehicle

c) The $45 dividend income

d) Both A and B



QUALITY REVIEW INVESTIGATOR



TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

GUIDED WALK-THROUGH OF FORM 13614-C



TAXPAYER SERVICES STAKEHOLDER PARTNERSHIPS, EDUCATION AND COMMUNICATION (SPEC)

INTERVIEW PROCESS

Only IRS-tax law certified volunteers may interview the taxpayer

- Confirm taxpayer photo identification and taxpayer identification number (TIN)
- Review **Form 13614-C**
- Interview the taxpayer using open ended questions
- Make filing status and dependency determinations
- Review documentation (income, expenses, and tax related events)



INTERVIEW PROCESS

Confirm Photo Identification and Taxpayer Identification Numbers



Refer to **Publication 4299**, Privacy, Confidentiality and Civil Rights - A Public Trust for more information

INTERVIEW PROCESS

Acceptable documentation







POLL QUESTION 4:

What are the options for verifying the taxpayer's identity?

a) Previous years' tax return

b) Photo ID

c) Social Security Card

d) All the above



INTERVIEW PROCESS

Known to the Site



Larry goes to the local VITA/TCE site to have his taxes prepared and forgot his Social Security card. Larry has been a client at this site for several years and knows the site coordinator. The volunteer at the intake desk asks for Larry's Social Security card. Larry doesn't have it. The volunteer gets approval for Larry to be covered under Known to the Site from the site coordinator as the site coordinator knows Larry. The site coordinator notes and initials the exception in the Additional Comments section on Form 13614-C, Intake/Interview and Quality Review Sheet. .

POLL QUESTION 5:

Who can authorize an exception to service a taxpayer who does not have their ID?

a) Volunteer preparer

b) Greeter

c) Site Coordinator

d) Partner



INTERVIEW PROCESS

Review Form 13614-C

- Form 13614-C must be filled out completely to ensure all necessary information is gathered from the taxpayer
- Answer required questions in the “Must be completed by a certified volunteer” gray shaded area
- Tax preparer must indicate by placing "No", "N/A", a check mark, or other markings next to each question not marked by taxpayer to show it has been addressed with the taxpayer.

POLL QUESTION 6:

When is the Form 13614-C considered complete?

a) When all questions applicable to the taxpayer(s) are answered and all unchecked questions are discussed with taxpayer and determined not applicable

b) When the grey shaded area in the dependency section is completed when applicable

c) Taxpayer(s) names match with Social Security card(s)

d) All the above



INTERVIEW PROCESS

During the Interview

- Probing Questions
- Engage in conversation with the taxpayer
- Ask open ended questions
- Notate comments when answers change



Errors or omissions must be corrected or entered on the Form 13614-C prior to tax preparation

FORM 13614-C

Form 13614-C, page 1 – Your Personal Information

Form **13614-C** (October 2026)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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Your first name	M.I.	Last name	Your date of birth	Your job title
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code

Best contact number	Spouse's best contact number	Email address *(optional)*

Can anyone else claim you or your spouse on their tax return ☐ Yes ☐ No

Did you live in two or more states in 2026 ☐ Yes ☐ No

FORM 13614-C

Form 13614-C, page 1 – Your Personal Information

Were you or your spouse in 2026:			
A U.S. citizen	☐ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No
A full-time student	☐ You	☐ Spouse	☐ No

See **Publication 17**, Your Federal Income Tax (For Individuals), for "Full-time student" requirements.

FORM 13614-C

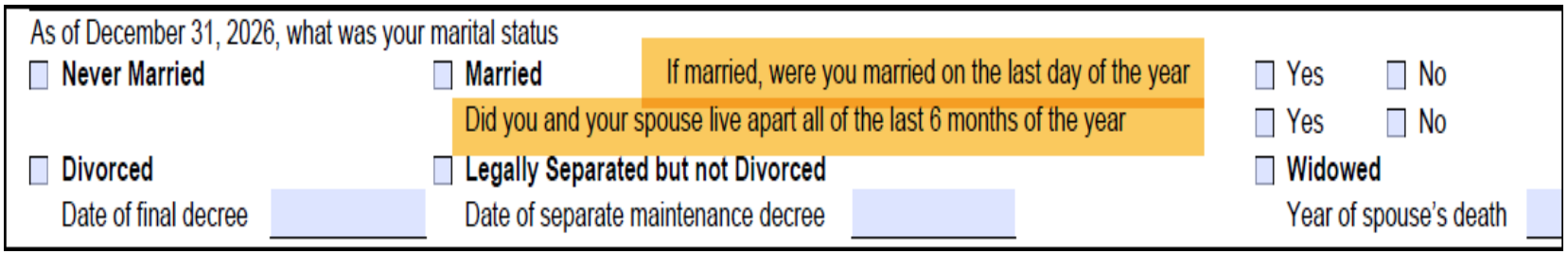
Form 13614-C, page 1

Legally blind	☐ You	☐ Spouse	☐ No
Totally and permanently disabled	☐ You	☐ Spouse	☐ No
Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

See **Publication 524**, Credit for the Elderly or the Disabled for more information on totally disabled determination.

FORM 13614-C

Form 13614-C, page 1 – Marital Status


As of December 31, 2026, what was your marital status

☐ **Never Married** ☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No

Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No

☐ **Divorced** ☐ **Legally Separated but not Divorced** ☐ **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

POLL QUESTION 7:

Which of the following does not require a date to be entered on Page 1- Marital Status on Form 13614-C?

a) Married

b) Divorced

c) Legally Separated

d) All the above



FORM 13614-C

Form 13614-C, Page 1 - Dependent Information

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					**Must be completed by certified volunteer (Yes, No, or N/A)**				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

FORM 13614-C PAGES 1, 2, and 3 GRAY SHADED AREAS

Form 13614-C - Gray Shaded Areas

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					**Must be completed by certified volunteer (Yes, No, or N/A)**				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
Jane Doe	12/12/2024	Daughter	12	S	Y	Y	N	N	N	N	N	Y	Y	Y

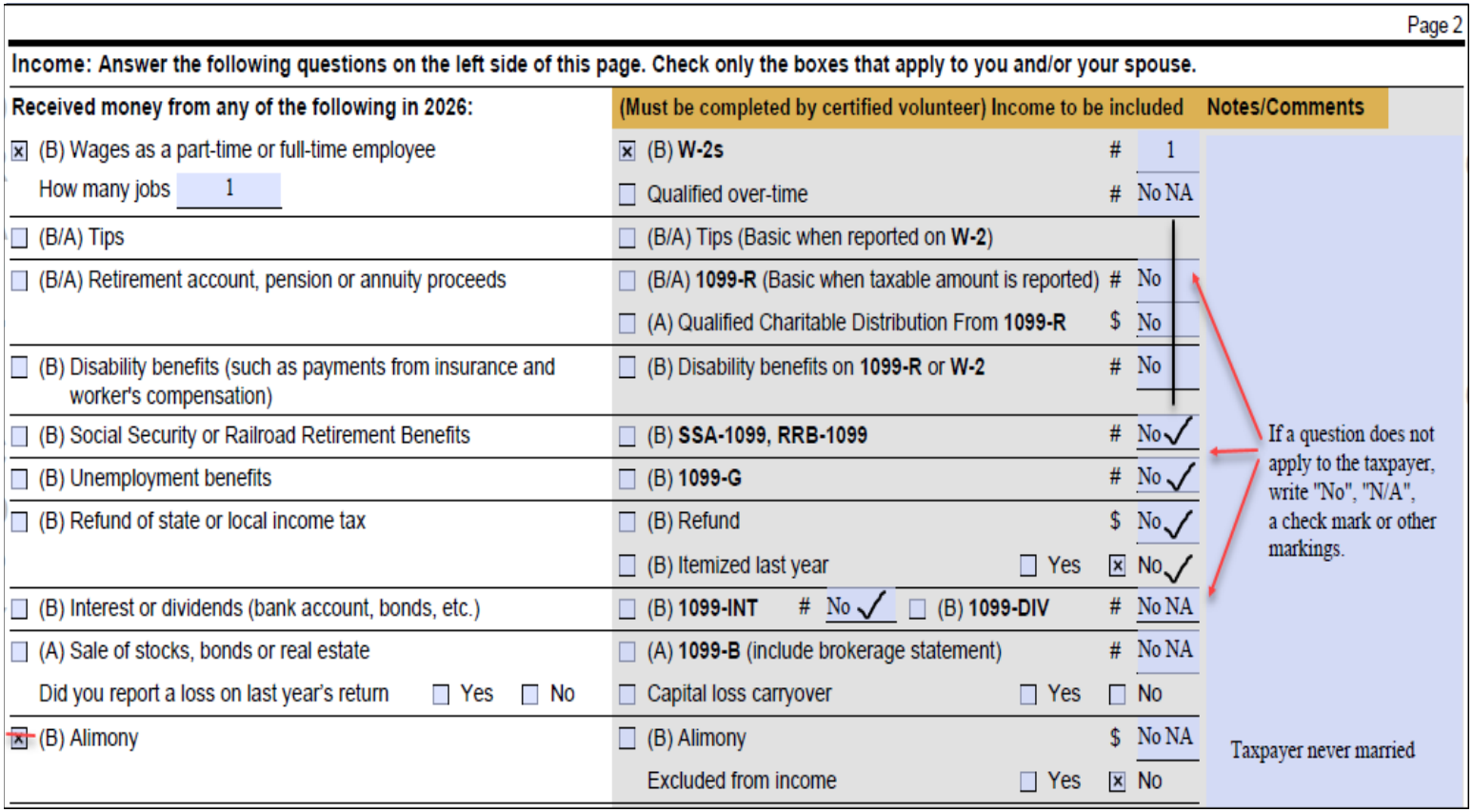
FORM 13614-C

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					Must be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
None														

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					Must be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
None											N/A			

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					Must be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2026	Single or Married as of 12/31/2026 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,300 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

FORM 13614-C (NEW)



Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2026:	(Must be completed by certified volunteer) Income to be included	Notes/Comments
☒ (B) Wages as a part-time or full-time employee	☒ (B) **W-2s** # 1	If a question does not apply to the taxpayer, write "No", "N/A", a check mark or other markings.
How many jobs 1	☐ Qualified over-time # No NA	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on **W-2**)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) **1099-R** (Basic when taxable amount is reported) # No	
	☐ (A) Qualified Charitable Distribution From **1099-R** $ No	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on **1099-R** or **W-2** # No	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) **SSA-1099, RRB-1099** # No ✓	
☐ (B) Unemployment benefits	☐ (B) **1099-G** # No ✓	
☐ (B) Refund of state or local income tax	☐ (B) Refund $ No ✓	
	☐ (B) Itemized last year ☐ Yes ☒ No ✓	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) **1099-INT** # No ✓ ☐ (B) **1099-DIV** # No NA	
☐ (A) Sale of stocks, bonds or real estate	☐ (A) **1099-B** (include brokerage statement) # No NA	
Did you report a loss on last year's return ☐ Yes ☐ No	☐ Capital loss carryover ☐ Yes ☐ No	
☒ (B) Alimony	☐ (B) Alimony $ No NA	Taxpayer never married
	Excluded from income ☐ Yes ☒ No	

FORM 13614-C

Form 13614-C, page 2 – Income (NEW)

Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2026:	**(Must be completed by certified volunteer) Income to be included**	**Notes/Comments**
☐ (B) Wages as a part-time or full-time employee How many jobs _____	☐ (B) **W-2s** # ☐ Qualified over-time #	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on **W-2**)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) **1099-R** (Basic when taxable amount is reported) # ☐ (A) Qualified Charitable Distribution From **1099-R** $	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on **1099-R** or **W-2** #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) **SSA-1099, RRB-1099** #	

FORM 13614-C

Form 13614-C, page 2 - Self-Employment Income (NEW)

☐ (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No ☐ Income from renting personal property such as a vehicle	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) ☐ Rental expense $
☐ (B) Gambling winnings, including lottery	☐ (B) **W-2G** or other gambling winnings (list losses below if taxpayer can itemize deductions) #
☐ (A) Payments for contract or self-employment work Did you report a loss on last year's return ☐ Yes ☐ No Did you have GIG income (rideshare, food or grocery delivery, etc.) ☐ Yes ☐ No	☐ (A) **Schedule C** ☐ **1099-NEC** # ☐ **1099-K** # ☐ Schedule C expenses $
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	☐ Other income (i.e.**1099-MISC**; See Pub 4012 Tab D and Scope of Service Chart)

FORM 13614-C

Form 13614-C, page 2 - Income

Example 1: Taxpayer check box next to the question “Retirement account, pension or annuity proceeds”. If they have given you a **Form 1099-R** from an IRA distribution, ask “Is this your only distribution?”

FORM 13614-C

Form 13614-C, page 2 – Income

Example 2: Taxpayer checks box next to the question "Interest or dividends (bank account, bonds, etc.)". Taxpayer provides four interest documents and states they have an additional $50 in interest for which they didn't receive a statement. Preparer tells quality reviewer about the $50 but doesn't document **Form 13614-C**.

FORM 13614-C

Form 13614-C, page 3 - Expenses

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2026?	(Must be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) **1098** # ____	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2026?	**(Must be completed by certified volunteer) Expenses to report**	**Notes/Comments**
☐ (B) Student loan interest	☐ (B) **1098-E**	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	

FORM 13614-C

Form 13614-C, page 3 – Life Events (NEW)

Did any of the following happen during 2026?	(Must be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) **1098-T** (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (**1099-S**)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) **1095-A**	
☐ (A) Purchased a new vehicle	☐ (A) **1098-VLI**	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) **1099-C**	

See **Publication 4012** for additional guidance.

FORM 13614-C

Form 13614-C, page 3 - Life Events (NEW)

Did any of the following happen during 2026?	(Must be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) **1098-T** (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (**1099-S**)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) **1095-A**	
☐ (A) Purchased a new vehicle	☐ (A) **1098-VLI**	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) **1099-C**	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) **1099-A** ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2026 taxes	☐ (B) Estimated tax payments ☐ (B) Last year's refund applied to this year	
☐ Brought last year's return	☐ Last year's return available	

See **Publication 4012** for additional guidance.

FORM 13614-C

Form 13614-C, page 4 - Optional Information (NEW)

Page 4

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

1. Would you say you can carry on a conversation in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you can read a newspaper in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
3. Do you or any member of your household have a disability	☐ Yes	☐ No	☐ Prefer not to answer		
4. Are you or your spouse a Veteran of the U.S. Armed Forces	☐ Yes	☐ No	☐ Prefer not to answer		

5. What is your race and/or ethnicity? Select all that apply	6. What is your spouse's race and/or ethnicity? Select all that apply
☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)	☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)	☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)	☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)	☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)	☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
☐ **Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)	☐ **Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)	☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

The Internal Revenue Service proudly partners with the National Center for Missing & Exploited Children (NCMEC).

Scan this QR code with your smart device to find missing children near you.

Visit the National Center for Missing and Exploited Children website or call 800-843-5678 to help.

FORM 13614-C

Form 13614-C, page 4 - Optional Information (NEW)

Page 5

Additional Notes/Comments

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:TS:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

FORM 15080

Form 15080, Consent To Disclosure

Form **15080** (October 2026)	Department of the Treasury - Internal Revenue Service **Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites**

Consent:
I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	**Date**

POLL QUESTION 8:

True or False: Taxpayers must sign the Global Carry Forward Consent Form?

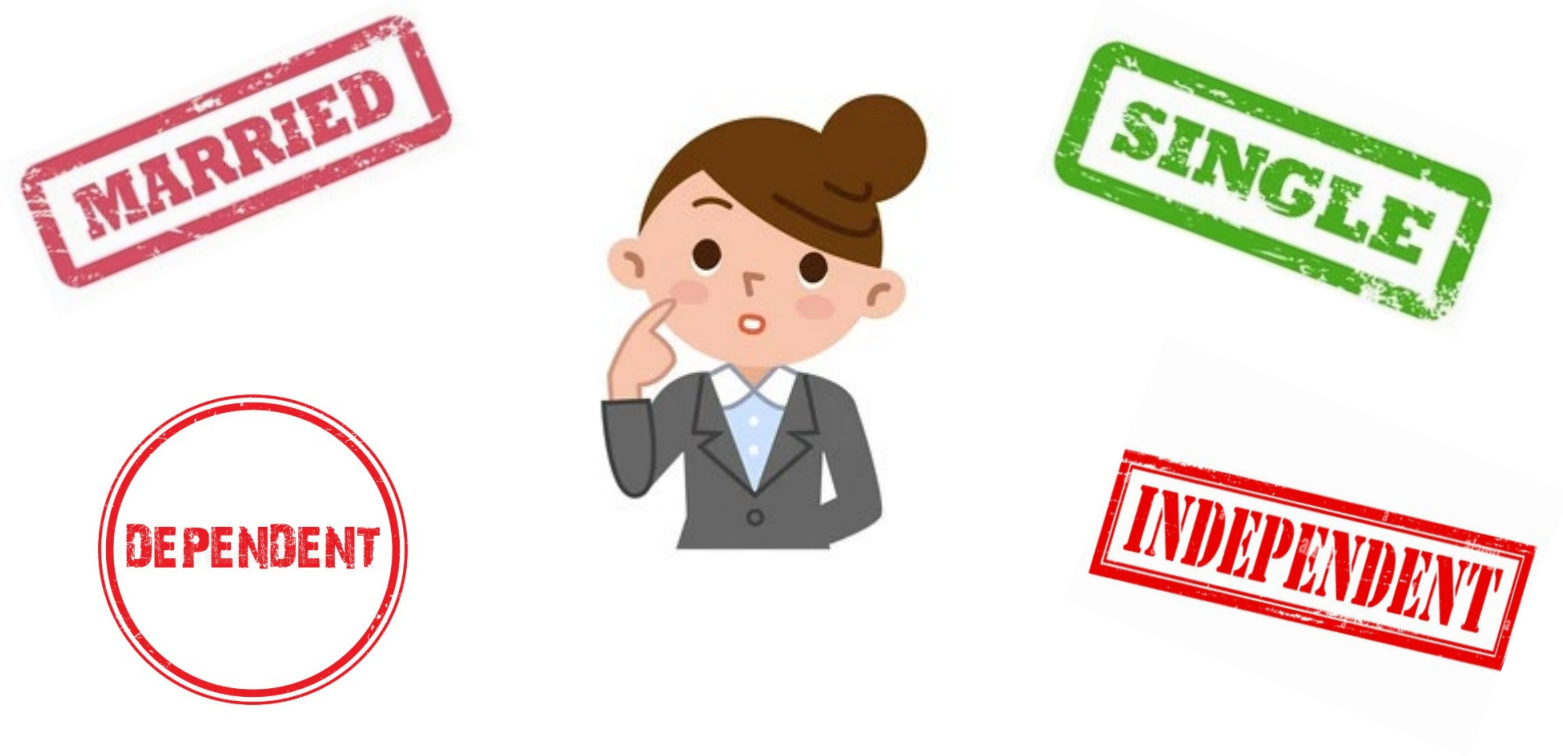
a) True

b) False



INTERVIEW PROCESS

Filing Status and Dependency Determinations



INTERVIEW PROCESS

Review Documentation



If the taxpayer has income or expenses listed on the return that do not require a source document and none were provided, notate information on Form 13614-C in Additional Notes/Comments section.

PREPARING THE TAX REATURN

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QUALITY REVIEW PROCESS

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QUALITY REVIEW PROCESS

Quality Review Methods

Designated Review – IRS-tax law certified volunteer is solely dedicated to reviewing tax returns prepared by other IRS-tax law certified volunteer preparers

Peer-to-Peer Review – IRS-tax law certified volunteer preparer quality reviews tax returns of another preparer



Self-Review is NOT allowed

QUALITY REVIEW PROCESS

An effective and thorough quality review process includes:

- Confirming identity and taxpayer identification numbers
- Engaging the taxpayer's participation
- Verifying all items listed in the Quality Review Checklist
- Verifying an accurately completed Form 13614-C was used
- Reviewing all supporting documentation
- Reviewing tax law references
- Advising taxpayer of their responsibility for information on the tax return

POLL QUESTION 9:

What are the accepted methods for quality reviewing a return at a VITA/TCE site?

a) Designated Reviewer

b) Peer-to-Peer Review

c) Self Review

d) A & B



QUALITY REVIEW PROCESS

Concluding the Quality Review Process



TAXPAYER COPY PRINT SET

At a minimum, sites must provide:

- Simplified Method Worksheet
- Social Security Benefits Worksheet
- Standard Deduction Worksheet for Dependents
- Qualified Dividends and Capital Gain Tax Worksheet
- EIC Worksheets
- State and Local Income Tax Refund Worksheet
- IRA Deduction Worksheet
- Student Loan Interest Deduction Worksheet

SIGNATURE REQUIREMENT



POLL QUESTION 10:

When must the taxpayer(s) be advised of their responsibility for the information listed on their tax return?

a) During return preparation

b) Before the Quality Review

c) After signing the tax return

d) Before signing the tax return



SUMMARY

In this course you learned:

- Intake, Interview and Quality review are three distinct processes
- SPEC has determined there is a direct correlation between the proper use of **Form 13614-C** and the preparation of an accurate tax return
- Form 13614-C is required to be fully completed for every tax return prepared at a VITA/TCE site before tax return preparation begins
- Volunteers certified in Intake/Interview and Quality Review may assist taxpayers in completing Form 13614-C
- Only IRS-tax law certified volunteers may answer taxpayers' questions related to tax law on Form 13614-C

SUMMARY

You also learned:

- Quality Review **must** include the taxpayer
- Every tax return prepared at a VITA/TCE site must have a quality review completed using the Quality Review Checklist in **Publication 4012**
- All taxpayers must be informed verbally of their responsibility for the information listed on their tax return **before signing their tax return**
- Sites must not transmit tax returns before a quality review is completed and the taxpayer has signed the **Form 8879**, IRS e-file Signature Authorization

CLOSING

