Screening and Interviewing

TAX-AIDE

FOUNDATION

NTTC Training – 2014

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Objectives

- Understanding how Intake Sheet (Form 13614-C) should be completed
- Conducting an effective interview with taxpayer to confirm and correct information on Intake Sheet
- Using effective interview techniques to probe and secure information to prepare a complete and accurate return

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Screening and Interviewing

- Preparation of tax return does not begin until a thorough screening and interview has taken place!
  - Form 13614-C – Intake Sheet
  - Ensuring return is in scope
  - Probing to resolve tax issues
  - Exercising due diligence

Engage the Taxpayer

- Put taxpayers at ease
- Be positive and friendly – build rapport
  - Introduce yourself with a smile and a handshake
  - Engage in small talk
- This is not an adversarial relationship

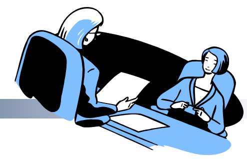
Effective Interviewing

- Speak clearly, simply, and loud enough
- Reassure taxpayers ("I understand")
- Ask effective questions, i.e., probing and open-ended
- Use active listening skills
- Allow the taxpayers time to respond

Effective Interviewing (cont)

- Let taxpayers explain in their own words
- Paraphrase to show understanding
- Don't be afraid to say, "I don't know – let me check"
- Involve the taxpayers
- Explain to taxpayers what will happen

Explain The Steps



- Review taxpayers' situation – answer any questions
- Organize supporting documents
- Prepare return
- Initial review of return
- Quality Review
- Wrap-up: print copies, signatures, etc.

IRS Intake/Interview Sheet – Form 13614-C

- Required starting point for taxpayers – complete Form 13614-C
  - Basic information preparer needs to complete tax return
  - Taxpayers fill out, but volunteers may assist
- Preparer's starting point with taxpayers

Note…

- If the site has a Client Facilitator, the Client Facilitator can ensure that Intake Sheet is completed before release to Tax Preparer
- Tax Preparer must
  - Review all answers
  - Ask appropriate questions to verify accuracy of all information

First Step – Screen for Eligibility

- Confirm identity of taxpayers with photo ID
  - LC approval required for exemptions, should be very rare
  - Personal verification of ID by counselor
- Confirm Social Security or other taxpayer identification number

Taxpayer Identification Number

- Best – Social Security card or ITIN (Individual Taxpayer Identification Number) letter
- Alternatives
  - Other documents issued by Social Security Administration such as SSA-1099 or Social Security Administration letter -OR-
  - All docs with matching name and SSN plus TaxWise carry-forward of last year's return all match

Screen for Eligibility

- Review Intake/Interview & Quality Review Sheet for any out of scope items
- Sort taxpayers' documents for sources of income and expenses
  - Note: verify tax year
  - Review for any out of scope items
  - Begin interview process

Begin the Interview Process

- Stress to taxpayers that
  - It's their return and they are responsible for accuracy of all data provided
  - They must have accurate and complete records if audited by IRS
- Review Intake Sheet and confirm/clarify all Yes, No or Unsure answers

Begin the Interview Process

- Update Intake Sheet with all missing or corrected information
- Add notes on Intake Sheet during interview to help Quality Reviewer determine if return is accurate

Form **13614-C** (October 2014)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number 1545-1964

You will need:
- **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.**

- **Please complete pages 1-3 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.**

Part I – Your Personal Information

1. Your first name | M.I. | Last name | Are you a U.S. citizen? ☐ Yes ☐ No
2. Your spouse's first name | M.I. | Last name | Is your spouse a U.S. citizen? ☐ Yes ☐ No
3. Mailing address | Apt # | City | State | ZIP code
4. Telephone number(s) | Email address (optional)
5. Your Date of Birth | 6. Your job title | 7. Last year, were you: a. Full time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No
8. Your spouse's Date of Birth | 9. Your spouse's job title | 10. Last year, was your spouse: a. Full time student ☐ Yes ☐ No b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No
11. Can anyone claim you or your spouse on their tax return? ☐ Yes ☐ No ☐ Unsure
12. Have you or your spouse: a. Been a victim of identity theft? ☐ Yes ☐ No b. Adopted a child? ☐ Yes ☐ No

Part II – Marital Status and Household Information

1. As of December 31 of last year, were you:
   - ☐ Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   - ☐ Married a. Did you live with your spouse during any part of the last six months of 2014? ☐ Yes ☐ No
     b. Was your marriage recognized under the laws of the state(s) you are filing in? ☐ Yes ☐ No ☐ Unsure
   - ☐ Divorced or Legally Separated Date of final decree or separate maintenance agreement ________
   - ☐ Widowed Year of spouse's death ________

2. List the names below of:
- **everyone** who lived with you last year *(other than you or your spouse)*
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name *(first, last)* Do not enter your name or spouse's name below (a)	Date of Birth *(mm/dd/yy)* (b)	Relationship to you *(for example: son, daughter, parent, none, etc)* (c)	Number of months lived in your home last year (d)	US Citizen *(yes/no)* (e)	Resident of US, Canada, or Mexico last year *(yes/no)* (f)	Single or Married as of 12/31/14 *(S/M)* (g)	Full-time Student last year *(yes/no)* (h)	Totally and Permanently Disabled *(yes/no)* (i)	Can this person be claimed by someone else as a dependent on their return? *(yes/no)*	Did this person provide more than 50% of their own support? *(yes/no)*	Did this person have less than $3950 of income? *(yes/no)*	Did the taxpayer(s) provide more than 50% of support for this person? *(yes/no)*	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? *(yes/no)*

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

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Yes	No	Unsure	Check appropriate box for each question in each section
Part III – Income – Last Year, Did You *(or Your Spouse)* Receive			
☐	☐	☐	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? ____
☐	☐	☐	2. (A) Tip Income?
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income?
☐	☐	☐	7. (A) Self-Employment income? (Form 1099-MISC, cash)
☐	☐	☐	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
☐	☐	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☐	☐	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
☐	☐	☐	12. (B) Unemployment compensation? (Form 1099-G)
☐	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☐	☐	14. (M) Income (or loss) from Rental Property?
☐	☐	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
Part IV – Expenses – Last Year, Did You *(or Your Spouse)* Pay			
☐	☐	☐	1. (B) Alimony? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐	☐	☐	2. Contributions to a retirement account? ________ IRA (A) ________ 401K (B) ________ Roth IRA (B) ________ Other
☐	☐	☐	3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☐	☐	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
☐	☐	☐	5. (B) Medical expenses? (including health insurance premiums)
☐	☐	☐	6. (B) Home mortgage interest? (Form 1098)
☐	☐	☐	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
☐	☐	☐	8. (B) Charitable contributions?
☐	☐	☐	9. (B) Child or dependent care expenses such as daycare?
☐	☐	☐	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☐	☐	11. (A) Expenses related to self-employment income or any other income you received?
Part V – Life Events – Last Year, Did You *(or Your Spouse)*			
☐	☐	☐	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☐	☐	2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
☐	☐	☐	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
☐	☐	☐	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? ____
☐	☐	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☐	☐	6. (B) Live in an area that was affected by a natural disaster? If yes, where? ________
☐	☐	☐	7. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☐	☐	8. (B) Pay any student loan interest? (Form 1098-E)
☐	☐	☐	9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? ________
☐	☐	☐	10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

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Yes	No	Unsure	Check appropriate box for each question in each section
Part VI: Health Care Coverage *(includes CHIP, Medicare, Medicaid, Employer-Sponsored Insurance, Individual Health Insurance, etc.)*			
☐	☐	☐	1. Last year, did you have health care coverage for you, your spouse, and all qualifying dependents? (Forms W-2, 1099 SSA and Form 1095 series)
☐	☐	☐	2. Last year, did you or your spouse receive an advance payment from the Marketplace to help you pay for your monthly health care payments? (Form 1095A)

Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance coverage options and assistance.

If you're receiving advance payments of the premium tax credit to help pay for your health insurance coverage, you should report life changes, such as income, marital status or family size changes, to your marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return)

Had Health Care Coverage	(B) For the Entire year *(12 months)*	(B) For part of the year *(Less than 12 months)*	(B) No Health Care Coverage at all	(B) Qualify for an exemption
Taxpayer				
Spouse				
Dependent number 1 *(page 1)*				
Dependent number 2 *(page 1)*				
Dependent number 3 *(page 1)*				
Dependent number 4 *(page 1)*				

Part VII – Additional Information and Questions Related to the Preparation of Your Return

1. Presidential Election Campaign Fund *(If you check a box, your tax or refund will not change)*
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☐ You ☐ Spouse
2. If you are due a refund, would you like:
   a. Direct deposit ☐ Yes ☐ No
   b. To purchase U.S. Savings Bonds ☐ Yes ☐ No
   c. To split your refund between different accounts ☐ Yes ☐ No
3. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

4. Other than English, what language is spoken in your home? ______ ☐ Prefer not to answer
5. Are you or a member of your household considered disabled? ☐ Yes ☐ No ☐ Prefer not to answer

Additional comments

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Probing Interview Techniques

- **Engage taxpayers in a conversation to clarify their answers and identify other tax issues that may affect tax return**
- **Verify any issue that is not clear, ask more questions until you are satisfied you have all the facts**

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Probing Interview Technique

- Verify and clarify information which appears to have changed from last year's tax return
- Verify that taxpayer has all needed documents
- Verify accuracy of documents and receipts
- Use due diligence

Due Diligence Is…

- Asking sufficient and thorough questions to ensure accuracy and completeness of tax return -AND-
- Verifying accuracy of documents presented OR determining when to rely on, in good faith and without verification of, taxpayer's oral/handwritten testimony -AND-
- Ensuring a second person quality review

Due Diligence (cont)

- Tax Preparer must ask questions if information furnished appears to be incorrect, inconsistent, or incomplete
- Tax Preparer may not ignore information furnished to, or actually known, by him/her
- Counselors must not KNOWINGLY prepare false returns!

Relying on Good Faith

- Good Faith is relying on oral/ handwritten testimony from taxpayer that is ordinary, necessary and reasonable
  - Taxpayer has established credibility – a returning customer who has forgotten to bring a receipt
  - The dollar amount is insignificant

After the Interview: Four Options

1. Begin to prepare taxpayer's return
2. Advise taxpayer to bring missing documents another day; help set up an appointment
3. Hand off to another Counselor if not in your "comfort zone"
4. Advise taxpayer that return is out of scope and why
   - Discuss situation with Local Coordinator/other Tax Preparers first
   - Return intake form and all other documents to taxpayers

Screening and Interviewing

Questions…

Comments…