

Site name	SIDN
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A. Review conducted by <input type="checkbox"/> Tax Consultant <input type="checkbox"/> Other	B. Return <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C
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Instructions: Use this form to assess the accuracy of the return by comparing Form 13614-C, *Intake/Interview & Quality Review Sheet*, the tax return, and all supporting documentation. Consider all answer options prior to making a selection. A detailed comment must be entered for all underlined answer options. Enter the return review conducted during the the Field Site Visit (FSV) in SPECTRM as Return A.

Ensure Form 13614-C is complete before beginning your review.

	Quality	Comments
1	Based on what you could determine, were the necessary steps followed for the Intake/Interview & Quality Review process for this return? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No - Intake & Interview process was not followed</u> <input type="checkbox"/> <u>No - Quality Review process was not followed</u> <input type="checkbox"/> <u>No - Both the Intake & Interview and Quality Review process were not followed</u>	
2	What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> <u>Specialty</u>	
3	What is the highest tax law certification level of the return preparer? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> Circular 230 <input type="checkbox"/> <u>Specialty</u> <input type="checkbox"/> None	
4	What is the highest tax law certification level of the quality reviewer? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> Circular 230 <input type="checkbox"/> <u>Specialty</u> <input type="checkbox"/> <u>None or review not conducted</u>	
5	Were both the tax preparer and quality reviewer certified at the level required to prepare and review this return? <input type="checkbox"/> Yes - Both were certified at the level needed <input type="checkbox"/> <u>No - Preparer was not certified at the level needed</u> <input type="checkbox"/> <u>No - Quality reviewer was not certified at the level needed</u> <input type="checkbox"/> <u>No - Neither were certified at the level needed</u>	

	Label	Comments
6	Are all names and taxpayer's address on the return correct? <input type="checkbox"/> Yes - All are correct <input type="checkbox"/> No - Address is incorrect <input type="checkbox"/> <u>No - One or more names are incorrect</u> <input type="checkbox"/> <u>No - Other</u>	
7	Are all SSN/ITIN(s) on the return correct? <input type="checkbox"/> Yes - All SSN/ITIN(s) are correct <input type="checkbox"/> N/A-W-7 Application <input type="checkbox"/> <u>No - One or more SSN/ITIN(s) are incorrect</u> <input type="checkbox"/> <u>No - Other</u>	

	Filing Status	Comments
8	What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW <input type="checkbox"/> <u>Other</u>	
9	Is the filing status on the return correct? <input type="checkbox"/> Yes <input type="checkbox"/> No - Should be MFS <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Should be Single</u> <input type="checkbox"/> <u>No - Should be HOH</u> <input type="checkbox"/> <u>No - Should be MFJ</u> <input type="checkbox"/> <u>No - Should be QW</u>	

	Exemptions	Comments
10	Is the number of personal exemption(s) correct? <input type="checkbox"/> Yes - # of personal exemptions correct <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Cannot claim spouse as an exemption</u> <input type="checkbox"/> <u>N/A - Not eligible to claim personal exemption(s) and none claimed</u> <input type="checkbox"/> <u>No - Person cannot claim themselves</u>	
11	Is the number of qualified dependency exemption(s) correct? <input type="checkbox"/> Yes - # of dependency exemptions correct <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Claiming ineligible person(s)</u> <input type="checkbox"/> <u>N/A - Not eligible to claim dependents and none claimed</u> <input type="checkbox"/> <u>No - Not claiming eligible person(s)</u>	

Income		Comments
12	Are wages correct? <input type="checkbox"/> Yes - Wages correct <input type="checkbox"/> No - Included amount other than wages <input type="checkbox"/> No - Omitted wages <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No wages & none claimed	
13	Is investment income correct? <input type="checkbox"/> Yes - Investment income correct <input type="checkbox"/> No - Interest income is incorrect <input type="checkbox"/> No - Dividend income is incorrect <input type="checkbox"/> No - Capital gains (loss) error <input type="checkbox"/> No - Omitted investment income <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No investment income & none claimed	
14	Is net business income on Sch C/C-EZ correct? <input type="checkbox"/> Yes - Net income on Sch C/C-EZ is correct <input type="checkbox"/> No - Omitted cash business income <input type="checkbox"/> No - Error in reported income (other than omitted cash income) <input type="checkbox"/> No - Error in reported expenses <input type="checkbox"/> No - Sch C/C-EZ required but none prepared <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Sch C/C-EZ not required and none prepared	
15	Is all other income correct? <input type="checkbox"/> Yes - Other income correct <input type="checkbox"/> No - Error in alimony income <input type="checkbox"/> No - Error in state/local income tax refund <input type="checkbox"/> No - Error in pensions/annuities <input type="checkbox"/> No - Error in IRA distribution <input type="checkbox"/> No - Error in Sch E rental/royalties <input type="checkbox"/> No - Error in unemployment compensation <input type="checkbox"/> No - Error in social security benefits <input type="checkbox"/> No - Error in cancellation of debt income <input type="checkbox"/> No - Error reporting HSA distribution <input type="checkbox"/> No - Line 21 error <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No other income & none claimed	
Adjusted Gross Income		Comments
16	Are adjustments to income correct? <input type="checkbox"/> Yes - Adjustments to income correct <input type="checkbox"/> No - Error in educator expenses <input type="checkbox"/> No - Error in health savings account <input type="checkbox"/> No - Error in SE tax <input type="checkbox"/> No - Error in penalty on early w/drawal of savings <input type="checkbox"/> No - Error in alimony expenses <input type="checkbox"/> No - Error in IRA deduction <input type="checkbox"/> No - Error in student loan interest <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No adj to income & none claimed	
Tax and Credits		Comments
17	Is the standard deduction correct? <input type="checkbox"/> Yes - Standard deduction correct <input type="checkbox"/> No - Error in age/blindness <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Error in personal exemptions <input type="checkbox"/> No - Should have itemized & did not <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Itemized & no standard deduction claimed	
18	Are the itemized deductions correct? <input type="checkbox"/> Yes - Itemized deductions correct <input type="checkbox"/> No - Error in medical <input type="checkbox"/> No - Error in interest <input type="checkbox"/> No - Error in taxes <input type="checkbox"/> No - Error in contributions <input type="checkbox"/> No - Error in AGI <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Used standard deduction & did not itemize	
19	Is the excess advance premium tax credit repayment correct? <input type="checkbox"/> Yes - Excess advance PTC repayment correct <input type="checkbox"/> No - Error in family size <input type="checkbox"/> No - Error in taxpayer modified AGI <input type="checkbox"/> No - Error in dependent's modified AGI <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Missing Form 1095-A information <input type="checkbox"/> No - Error entering information from Form 1095-A <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - No excess advance PTC repayment due & none claimed	
20	Is the child and dependent care credit correct? <input type="checkbox"/> Yes - Entitled to CDCC and correct <input type="checkbox"/> Yes - Entitled to CDCC, but no tax liability <input type="checkbox"/> No - Error in AGI <input type="checkbox"/> No - Error in earned income <input type="checkbox"/> No - Failed to show income for spouse <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Not entitled to CDCC & none claimed	

Tax and Credits (continued)		Comments
21 Is the education credit correct? <input type="checkbox"/> Yes - Entitled to education credit and correct <input type="checkbox"/> Yes - Entitled to education credit, but no tax liability <input type="checkbox"/> No - Error in taxable income <input type="checkbox"/> No - Error in expense <input type="checkbox"/> No - American Opportunity claimed should be Lifetime Learning <input type="checkbox"/> No - Lifetime claimed should be American Opportunity <input type="checkbox"/> No - Error in personal/dependent exemptions <input type="checkbox"/> <u>No - Error on another non-refundable credit</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not entitled to educ. credit & none claimed		
22 Is the retirement savings contributions credit correct? <input type="checkbox"/> Yes - Entitled to retirement savers credit & correct <input type="checkbox"/> Yes - Entitled to retirement savers credit, but no tax liability <input type="checkbox"/> No - Error in taxable income <input type="checkbox"/> No - Error in withdrawal <input type="checkbox"/> No - Failed to enter contributions <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Error on another non-refundable credit</u> <input type="checkbox"/> N/A - Not entitled to retirement savers credit & none claimed		
23 Is the child tax credit correct? <input type="checkbox"/> Yes - Entitled to CTC & correct <input type="checkbox"/> Yes - Entitled to CTC, but no tax liability <input type="checkbox"/> No - Error in taxable income <input type="checkbox"/> No - Claiming ineligible child <input type="checkbox"/> No - Failed to claim an eligible child <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Error on another non-refundable credit</u> <input type="checkbox"/> N/A - Not entitled to CTC & none claimed		
24 Are all other credits correct? <input type="checkbox"/> Yes - Entitled to other credits & correct <input type="checkbox"/> Yes - Entitled to other credits, but no tax liability <input type="checkbox"/> No - Error in taxable income <input type="checkbox"/> <u>No - Error on another non-refundable credit</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A-Not entitled to other credits & none claimed		
Other Taxes		Comments
25 Is the self-employment tax correct? <input type="checkbox"/> Yes - Self-employment tax correct <input type="checkbox"/> Yes - SE income below threshold & none claimed <input type="checkbox"/> No - Error in SE expenses <input type="checkbox"/> No - Error in SE income <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No SE tax & none claimed		
26 Is the tax on unreported social security and Medicare income correct? <input type="checkbox"/> Yes - Tax on unreported social security and Medicare income correct <input type="checkbox"/> <u>No - Tax on unreported social security and Medicare income incorrect</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No unreported social security and Medicare income & none claimed		
27 Is the additional tax on IRA, or other qualified retirement plan, distributions correct? <input type="checkbox"/> Yes - Additional tax on retirement distributions correct <input type="checkbox"/> Yes - Rec'd retirement distribution, but exception met or additional tax does not apply <input type="checkbox"/> <u>No - Additional tax on retirement distribution incorrect</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No retirement distribution & none claimed		
28 Is the recapture of first-time homebuyer credit correct? <input type="checkbox"/> Yes - Recapture is correct <input type="checkbox"/> No - Recapture is incorrect <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No recapture & none claimed		

Other Taxes (continued)		Comments
29	Are the Health Coverage Exemptions (Form 8965) recorded correctly? <input type="checkbox"/> Yes - Form 8965 is correct <input type="checkbox"/> No - Error claiming full year MEC, exemption(s) should have been applied <input type="checkbox"/> No - Error in Marketplace granted coverage exemption <input type="checkbox"/> No - Error in coverage exemption for household <input type="checkbox"/> No - Exemption selected is invalid, another exemption applies <input type="checkbox"/> No - Exemption selected is invalid, did not qualify for any exemption <input type="checkbox"/> No - Error in number of months exemption applied <input type="checkbox"/> <u>No - Other error</u> <input type="checkbox"/> N/A - No exemptions apply and none claimed	
30	Is the individual shared responsibility payment correct? <input type="checkbox"/> Yes - Shared responsibility payment correct <input type="checkbox"/> No - Error claiming full year MEC, no exemptions apply <input type="checkbox"/> No - Error in number of months of no MEC, no exemptions apply <input type="checkbox"/> No - Error claiming exemptions (Form 8965 incorrect) <input type="checkbox"/> No - Error in dependent's income <input type="checkbox"/> No - Error in taxpayer(s) income <input type="checkbox"/> No - Error in family size <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No shared responsibility payment due & none claimed	
31	Are all other taxes correct? <input type="checkbox"/> Yes - All other taxes correct <input type="checkbox"/> No - Other tax(es) incorrect <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No other taxes & none claimed	
Payments		Comments
32	Is the federal withholding correct? <input type="checkbox"/> Yes - Federal withholding correct <input type="checkbox"/> No - Federal withholding incorrect <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No federal withholding & none claimed	
33	Are the estimated tax payments correct? <input type="checkbox"/> Yes - Estimated tax payments correct <input type="checkbox"/> No - Estimated tax payments incorrect <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No estimated tax payments & none claimed	
34	Is the earned income credit correct? <input type="checkbox"/> Yes - Entitled to EIC and correct <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Ineligible qualifying child <input type="checkbox"/> No - Error in income <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not entitled to EIC & none claimed	
35	Is the additional child tax credit correct? <input type="checkbox"/> Yes - Entitled to ACTC & correct <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Error in income <input type="checkbox"/> No - Error in CTC <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not entitled to ACTC & none claimed	
36	Is the American Opportunity Credit correct? <input type="checkbox"/> Yes - Entitled to American Opportunity Credit & correct <input type="checkbox"/> No - Error in personal/dependent exemption <input type="checkbox"/> No - Error in expenses <input type="checkbox"/> No - Error in non-refundable education credit <input type="checkbox"/> No - Error in income <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not entitled American Opportunity Credit & none claimed	
37	Is the net premium tax credit correct? <input type="checkbox"/> Yes - Entitled to PTC & correct <input type="checkbox"/> No - Error in family size <input type="checkbox"/> No - Error in taxpayer modified AGI <input type="checkbox"/> No - Error in dependent's modified AGI <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Missing Form 1095-A information <input type="checkbox"/> No - Error entering information from Form 1095-A <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not entitled to PTC & none claimed	
38	Are all other payments correct? <input type="checkbox"/> Yes - All other payments correct <input type="checkbox"/> No - Other payment(s) incorrect <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No other payments & none claimed	
39	Are the bank routing number, account number, and account type correct? (Direct deposit or bank draft) <input type="checkbox"/> Yes - Information is correct <input type="checkbox"/> No - Information is incorrect <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not requested	

Accuracy of Return		Comments
40	Based on the information provided, was an accurate return prepared? <input type="checkbox"/> Yes <input type="checkbox"/> Yes - Error(s) found but within tolerance level <input type="checkbox"/> No	

Remarks