

|           |      |                 |
|-----------|------|-----------------|
| Site name | SIDN | Reviewer's name |
|-----------|------|-----------------|

**Instructions:** Use this form to assess the accuracy of returns prepared at your site. A return is accurate when tax law is applied correctly and the return is free from error based on the taxpayer interview, the supporting documentation, and the completed Form 13614-C, Intake/Interview & Quality Review Sheet. Consider all answer options prior to making a selection. A detailed comment may be entered for all underlined answer options. The measurement questions for determining if a return is accurate are **in bold**.

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

|   | Quality  | Comments |
|---|--|----------|
| 1 | Based on what you could determine, did the site follow the necessary steps for the intake and interview process for this return?<br><input type="checkbox"/> Yes <input type="checkbox"/> No |          |
| 2 | Based on what you could determine, did the site follow the necessary steps for the quality review process for this return?<br><input type="checkbox"/> Yes <input type="checkbox"/> No       |          |
| 3 | What is the certification level needed for this return?<br><input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> Other |          |
| 4 | Was the volunteer tax preparer certified at the level needed to prepare this return?<br><input type="checkbox"/> Yes <input type="checkbox"/> No   |          |
| 5 | Was the quality reviewer certified at the level needed to review this return?<br><input type="checkbox"/> Yes <input type="checkbox"/> No  |          |

|           | Label  | Yes                      | No                       | N/A                      | Comments |
|-----------|--|--------------------------|--------------------------|--------------------------|----------|
| 6         | Were the names and SSN/ITINs, for everyone on the return, verified using required documentation? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7         | Were identities of the taxpayer/spouse verified using photo identification?                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <b>8</b>  | <b>Are all names on the return correct?</b>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <b>9</b>  | <b>Is the taxpayer's address on the return correct?</b>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <b>10</b> | <b>Are all SSN/ITINs on the return correct?</b>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |

|    | Filing Status   | Comments |
|----|---|----------|
| 11 | What is the filing status on the return?<br><input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QW  |          |
| 12 | <b>Is the filing status on the return correct?</b><br><input type="checkbox"/> Yes <input type="checkbox"/> No - Should be Single <input type="checkbox"/> No - Should be MFJ<br><input type="checkbox"/> No - Should be MFS <input type="checkbox"/> No - Should be HOH <input type="checkbox"/> No - Should be QW |          |

|    | Exemptions   | Yes                      | No                       | N/A                      | Comments |
|----|--|--------------------------|--------------------------|--------------------------|----------|
| 13 | <b>Is the number of personal exemption(s) correct?</b>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 14 | <b>Is the number of dependency exemption(s) correct?</b> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |

|    | Income  | Yes                      | No                       | N/A                      | Comments |
|----|---|--------------------------|--------------------------|--------------------------|----------|
| 15 | <b>Are wages correct?</b>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 16 | <b>Is investment income correct (interest, dividend, capital gains)?</b>                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 17 | <b>Is net business income correct?</b>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 18 | <b>Is all other income correct? (All income sources not covered by the above questions 15-17)</b> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |          |

| Adjusted Gross Income |   | Yes                      | No                       | N/A                      | Comments   |
|-----------------------|---|--------------------------|--------------------------|--------------------------|--|
| 19                    | Are adjustments to income correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Tax and Credits       |   | Yes                      | No                       | N/A                      | Comments   |
| 20                    | Is the standard deduction correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 21                    | Are the itemized deductions correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 22                    | Is the child and dependent care credit amount correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 23                    | Are the education credit amounts correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 24                    | Is the retirement savers contribution credit amount correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 25                    | Is the child tax credit amount correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 26                    | Are all other credit amounts correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Other Taxes           |   | Yes                      | No                       | N/A                      | Comments   |
| 27                    | Is the self-employment tax correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 28                    | Is the tax on unreported social security and Medicare income correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 29                    | Is the additional tax on IRA, or other qualified retirement plan, distributions correct?                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 30                    | Is the recapture of first-time homebuyer credit correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 31                    | Are all other taxes correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Payments              |   | Yes                      | No                       | N/A                      | Comments   |
| 32                    | Is the federal withholding correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 33                    | Are the estimated tax payments correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 34                    | Is the earned income credit amount correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 35                    | Is the additional child tax credit amount correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 36                    | Is the American Opportunity Credit amount correct?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 37                    | Are all other payments correct?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 38                    | Are the bank routing number, account number and account type correct?<br>(Direct deposit or bank draft)           | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Accuracy of Return    |   | Yes                      | No                       | N/A                      | Comments   |
| 39                    | Is the information on the tax return consistent with the supporting documentation and the completed Form 13614-C? | <input type="checkbox"/> | <input type="checkbox"/> |                          |  |
| 40                    | Based on the information provided, was an accurate return prepared?   | <input type="checkbox"/> | <input type="checkbox"/> |                          | Measurement of this question will be determined from questions 8-10 and 12-37. |

Remarks