Quality Review & Closing a Return: A How-To Guide

Exercise due diligence. Reflect. Question.

- **Confirm taxpayer identity.**
    - Ask to see a photo ID for the primary taxpayer (and spouse if applicable).
- **Review all documents - Form 13614-C, Intake Checklist, IDs and Tax Docs.**
    - Verify that all identity documents are present and valid, including Social Security or ITIN numbers for everyone in the tax household (primary, secondary, and dependents).
    - Make sure Form 13614-C and any Checklists (Intake and/or Education) are completely filled out (*especially the shaded areas*!).
    - Confirm that the intake sheet is consistent with the tax documents (e.g., follow up if you notice the taxpayer answered “yes” to having retirement income but no tax documents are included).
- **Reflect on the anticipated return.**
    - What kind of return are you expecting to see? What filing status? Which schedules, credits, forms, etc?
    - Has the preparer left any notes about the return? Any issues or special circumstances?
- **Navigate TaxSlayer to confirm all entries are correct.**
    - Verify names, SSN/ITINs, DOBs, address, etc.
    - Pay close attention to the **EIN** numbers entered for any W-2s or 1099s. Verify address(es) on W-2(s).
    - Are any documents present but unaccounted for in the software?
    - Does the return reflect all credits and deductions the taxpayer is eligible for? If not, investigate!
    - Does the return show a credit that the taxpayer is not eligible for?
    - Check twice for the EITC, CTC, and Credit for Other Dependents!
- **Finalize the return in TaxSlayer.**
    - Check the return status: e-file, paper, etc.
    - Check the banking information (if provided) against taxpayer documents
    - Verify that the taxpayer email address (if any) has been entered.
    - Verify the Consent has been set to Deny.
    - Verify that the demographic questions have been answered.
    - Add your ID as Reviewer.

- **Approve** the return in TaxSlayer.

- **Review the return with the Taxpayer(s).**
  - Review the basic information on the return (e.g., primary, secondary, dependents, filing status).
  - Review income, taxes, and credits.
  - Review the final outcome: tax due, refund owed and discuss the timeline for e-filing/mailing and IRS processing

- **Finish the Return with the Taxpayer: E-FILE Returns**

1. Print the return using "**FC EFILE PRINT SET**."
   Last chance: should it actually be a paper return?
2. Advise the taxpayer that they are responsible for the information on the tax return.
3. Obtain client signatures on <u>BOTH</u> copies of **Form 8879**.
4. <u>Prepare the Processing Envelope:</u>
   a. Verify that **E-File Complete** is checked and that the envelope lists volunteer IDs and taxpayer SSN/ITIN, as well as notes about any other relevant information.
   b. Place inside one copy of the signed **Form 8879**, one copy of each **W-2**, copies of the photo ID of the taxpayer (and spouse if applicable), and copies of the SSN/ITINs for all individuals listed on the return.
5. <u>Prepare the Client Envelope</u>:
   a. Place inside one copy of the printed tax return, one copy of the signed Form 8879, and any other client tax documents.
6. In TaxSlayer, click to mark the return as **"Complete"** on the final E-file screen before clicking on **Save and Exit Return**.
7. Log out of TaxSlayer.
8. Give the Client Envelope to the client. File the Processing Envelope where instructed by your Site Manager.

- **Finish the Return with the Taxpayer: PAPER Returns**

Take Note! If the return is Married Filing Separately (MFS), review **this document** to edit the return and prepare it for the client.

1. Print the return using "**FC PAPER PRINT SET**." This will print two (2) sets of the tax return.
   Last chance: can this return be e-filed instead?
2. Advise the taxpayer that they are responsible for the information on the tax return.
3. <u>Prepare the printed tax return for mailing to the IRS:</u>

   a. Instruct the taxpayer(s) to sign one copy of the printed return. (If MFJ, both parties must sign before mailing.)
   b. Staple one copy of all W-2s (and any 1099s showing federal withholding) to the left-hand side of the first page of the 1040 (for 2018 returns only, staple to the second page).
   c. Fold the tax return and place it within a pre-addressed envelope to the IRS. Be sure to select an envelope with the correct address if the taxpayer will include a payment for taxes due.
4. <u>Prepare the Processing Envelope:</u>
   a. Verify that **Paper** is checked and that the envelope lists volunteer IDs and taxpayer SSN/ITIN, as well as notes about why the return is Paper.
   b. If the return was prepared with spousal consent and/or Power of Attorney, place copies of those documents as well as the taxpayer IDs and SSN/ITINs in the envelope.

   Take Note! In most cases, the Processing Envelope for a Paper return is empty.
5. <u>Prepare the Client Envelope:</u>
   a. Place one copy of the final tax return in the Client Envelope.
   b. Place any other tax documents used during preparation in the Client Envelope.
6. In TaxSlayer, click to mark the return as **"Complete"** on the final E-file screen before clicking on **Save and Exit Return**.
7. Log out of TaxSlayer.
8. Give the Client Envelope to the client. File the Processing Envelope where instructed by your Site Manager.

- **Offer kind, constructive feedback to the volunteer preparer or client liaison.**

Complete the **Online Feedback Form!**

Feedback is an important part of our Tax Program – an opportunity to learn from our mistakes, further develop our knowledge and expertise, and be celebrated for our accomplishments!