

# Intake / Interview and Quality Review Test Questions

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## Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C or Form 13614-NR, supporting documentation and a thorough interview for every return prepared at the site.
  - a. True
  - b. False
2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
  - a. Verify each of the taxpayer's responses on Form 13614-C.
  - b. For any box left unchecked, write "No", "N/A" or leave a check mark in the Notes/Comments section to indicate an item does not apply based on a conversation with the taxpayer.
  - c. Determine the certification level required to complete the return.
  - d. All the above.
3. The Basic certification level is required to prepare a return with unreported tip income.
  - a. True
  - b. False
4. A date must be entered on Form 13614-C, Page 1, to determine the appropriate filing status for taxpayers who are:
  - a. Divorced
  - b. Legally separated
  - c. Widowed
  - d. All the above
5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
  - a. True
  - b. False
6. VITA/TCE sites are required to conduct quality reviews:
  - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
  - b. For every return prepared at the site.
  - c. Only when there is a quality reviewer available.
  - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.

7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
- a. True
  - b. False
8. When does the taxpayer sign the tax return?
- a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
  - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
  - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
  - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.
9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
- a. Yes, if it is a returning taxpayer.
  - b. Yes, with approval of the site coordinator.
  - c. No, self-review is never an acceptable quality review method.
  - d. No, unless you are certified at the Advanced level.
10. Which of the following is true?
- a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
  - b. Quality review is conducted after the taxpayer signs the tax return.
  - c. Quality review is an effective tool for preparing an accurate tax return.
  - d. Taxpayers do **not** need to be involved in the quality review process.

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## Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?
  - a. Form 13614-C, Intake/Interview and Quality Review Sheet.
  - b. Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
  - c. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
  - d. Either a or b.
2. The certified volunteer preparer must verify the return is within their certification level as part of the Intake/Interview process.
  - a. True
  - b. False
3. The taxpayer checked the Tips box on Page 2 of Form 13614-C. The tips are reported on Form W-2. What certification level is needed to prepare the tax return?
  - a. Basic
  - b. Advanced
  - c. Military
  - d. International
4. The taxpayer marked the "Widowed" box on Form 13614-C, Page 1, but left the "Year of spouse's death" field blank. The "year of spouse's death" is needed.
  - a. True
  - b. False
5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?
  - a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
  - b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
  - c. Publication 4012, VITA/TCE Volunteer Resource Guide
  - d. Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust
6. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.
  - a. True
  - b. False
7. What information must a volunteer review to prevent the possibility of identity theft?
  - a. Form W-2
  - b. Photo identification
  - c. Last year's tax return
  - d. Medicaid card

8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
  - a. True
  - b. False
  
9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
  - a. True
  - b. False
  
10. Which of the following four critical processes for quality review is **not** correct:
  - a. Engaging the taxpayer in the review process.
  - b. Using Google as a main reference for tax law determinations.
  - c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
  - d. Comparing source documents provided by the taxpayer.