Tax Assistance Program Quality Review Checklist

Quality Reviewer must perform all steps on this Checklist for every return reviewed.

1. Check that all client forms have been completed

- ☐ Ensure that the return you are checking is in scope for the program and **within your certification level**
- ☐ Look to see that the top of the *ProSeries TAP Client Data Sheet* was filled in (including site name and date)
- ☐ Look at the IRS Form 13614-C to ensure that all "Unsure" responses in Parts III, IV, or V are corrected to say "Yes" or "No" and that all grey boxes have been completed.
- ☐ Check to see that the *Ladder Up Client Agreement* has been signed and dated before you review the return.

2. Review the Federal Information Worksheet in ProSeries

- ☐ *Part I*: Use the client (and spouse) SS Cards/ITIN to confirm everyone on the return and verify that their names and contact information have been entered correctly. Check that phone number and e-mail have been entered, as this is how we will contact the client if there are issues with their return.
- ☐ *Part II*: Confirm that Filing Status is correct (see *Mini Manual: Filing Status*)
- ☐ *Part III*: Verify that dependency was properly determined for every dependent listed (i.e. that each person passes the 4 tests – age, relationship, residency, support) and that the correct information has been entered (SSNs/ITINs based on supporting documents, date of birth, and other details).
- ☐ *Part IV*: Double check the responses to all the EITC questions have been entered correctly
- ☐ *Part V*: Make sure the Site Code corresponds to your tax site. (see *Mini Manual: Site Codes*)
  Note: When a client's file is transferred from the previous year, the site code remains the same. If the client came to a different TAP site than they did the previous year, then the site code must be updated.
- ☐ *Part VI*: Confirm e-file or paper file with the client (only current tax year and one-year-prior returns can be e-filed. Amendments can never be e-filed.)
  - Identity Protection PIN: If taxpayer or spouse have an Identity Protection PIN, enter it here
  - Date PIN Entered: If client is e-filing, enter today's date
- ☐ *Part VII: N*o values should be filled in.
- ☐ *Part VIII*: Verify any Direct Deposit information
  - If the client is splitting their refund or purchasing a savings bond, confirm account and/or savings bond information on Form 8888.
  - If the client opened a CFR card, and want to use it, enter that information here.
- ☐ *Part IX:* No values should be filled in. Ladder Up does not offer Electronic Funds Withdrawal Options. For information on options to pay an amount owed, provide the client with a "Paying Your Tax Bill" handout, available in the site binder.
- ☐ *Part X*: If the taxpayer and/or spouse have education expenses, ensure that the proper boxes are marked
- ☐ *Part XI*: No values should be filled in – if the client is not a full-year Illinois resident, we can only prepare the Federal return.
- ☐ *Part XII*: No values should be filled in.

3. Review all client's tax documents

- ☐ Verify that all tax documents have been entered into ProSeries correctly.
- ☐ Verify that all documents entered into ProSeries correspond to the correct tax year and the correct taxpayer.

4. Address any red errors on the Federal and Illinois returns

- ☐ Verify the correct state is filled in (if at a site with multiple states installed on some computers) and remove or correct Indiana and Wisconsin if they were added in error.
- ☐ If necessary, re-launch the Education Expense Optimizer

(turn over)

6. Review Form 1040 in ProSeries to verify that:

- ☐ All income is entered
- ☐ All appropriate credits have been calculated
- ☐ Refund or taxes owed is consistent with the taxpayer's situation
- ☐ Related to health insurance, check that the numbers on the bottom of the client's Form 1095-A match the bottom of their Form 8962 so that the Premium Tax credit is calculated properly

7. Print the client's Federal and Illinois returns.

- ☐ **If e-filing: Print one filing copy** for the client, and print an additional copy of the signature page(s)
  - Do this by right clicking "Print EF Signature Forms" in the print screen.
- ☐ **If paper filing: Print two filing copies for the client to take** – one for the client to keep and one to mail in.

8. Review the printed version of Form 1040 with the client, line-by-line. Have the client verify that personal information is correct (names and SSN/ITIN for all people on the return, mailing address, any account numbers). Be sure to also explain the following:

- ☐ The client is responsible for the information on the return.
- ☐ How the return is being processed: e-file vs. paper file.
- ☐ How much the refund is or how much money is owed.
- ☐ How the refund will be received – by direct deposit or paper check in the mail. (Note that Illinois will not issue checks < $5).
- ☐ What to do if money is owed (refer to the *Paying Your Tax Bill* handout).
- ☐ **If any errors or changes were made during the review process with the client, make sure to *shred the incorrect version* of the return and print a new filing copy and new signature pages before proceeding.**

9. Assemble the client's return.

For e-file clients:

- ☐ *Make sure that the client (and spouse, if applicable) signs in the correct spot.*
- ☐ Both Ladder Up and the client keep a signed copy of each e-file form (Federal Return: Form 8879 and State Return: Form IL-8453).
- ☐ Fill out the tax records envelope and thank the client for using Ladder Up's services

For paper file clients, assemble the mailing copy for the client:

- ☐ Staple a copy of all W-2 and 1099 forms that show withholdings to the middle of the first page of both the Federal and Illinois returns
- ☐ Have the client (and spouse, if filing jointly) sign the returns to be mailed
- ☐ Place the Federal and Illinois returns in separate envelopes and apply the correct mailing labels, which are available in the site binder
- ☐ Fill out the tax records envelope and thank the client for using Ladder Up's services

10. Final Steps: Complete the Client Packet

- ☐ Complete the Quality Reviewer section of the ProSeries Client Data Sheet
  - Fill in the name of the file, your computer number, and your name.
  - Check E-File or Paper File, and enter the refund or amount owed for every return prepared
  - Circle the client's final Filing Status and write in the number of dependents claimed on the return.
  - If the client saved part or all of their refund in a savings account or US Bond, enter the amount saved and check off whether Form 8888 was used, or if a US Savings Bond was purchased.

- ☐ Staple the client packet in the order shown at the top of the TAP Client Data Sheet and place the packet where the Site Leader has indicated they are being collected.

11. Fill out a feedback sheet that will be given to the volunteer Tax Preparer