TAP Case Review Checklist

Note: Before sending a client home to retrieve missing forms or ID, quickly screen the client to identify any additional missing documents (and that the client is in scope), so the client only makes one return trip.

1. Review pages 1-3 of the IRS Form 13614-C and make sure it is completed.

**Note:* If the client has multiple years prepared, they must complete the 13614-C Form for EACH corresponding year they wish to file. (Previous year 13614-C forms are available on-site laptops in the Resource Folder)

- ❑ **13614-C, Page 1, Part I: Personal Information**
  - Verify that the taxpayer (and spouse if MFJ) are present and have a valid form of photo ID and SS Card/ITIN for everyone on the return.
  - **ITINs with the middle digits between 70-87 expired during previous years.** Check to make sure the clients have renewed their numbers before providing services.

- ❑ **13614-C, Page 1, Part II: Marital Status and Household Information**
  - **Part II, 1: Marital Status.** Client Case Reviewer should interview the client and determine the most accurate and appropriate Filing Status for the client: Single, Head of Household, Married Filing Jointly, Qualified Widower, or Married Filing Separately.
  - **Part II, 2:** Client Case Reviewer should interview the client and clarify whether any of the individuals who were listed in this section should be listed on the client's return as dependents. Complete the grey sections.

- ❑ **13614-C, Page 2, Part III: Income Documents**
  - Review all income questions where the client marked "yes" and make sure we have the related tax documents. Also make sure that wherever there is an income document the related question is answered "yes". If you determine that there is no income in a given category, make sure that the answer is marked "no".
  - **If a client marks "unsure," ask the client for more information and change this to a "yes" or "no" depending on their answers**
  - If there is more than one of a certain income document (ex, Four W2s, Two 1099-Rs), please indicate the number of documents on the 13614-C.

- ❑ **13614-C, Page 2, Part IV: Expenses**
  - Review all expenses marked "yes" to make sure we have details. If you discover that the client had expenses where they marked "no", then change the answer to "yes". Everything else should be marked "no".
  - **If a client marks "unsure," ask the client for more information and change this to a "yes" or "no" depending on their answers.**

- ❑ **13614-C, Page 2, Part V: Life Events**
  - Review all life events marked "yes"
  - **If a client marks "unsure," ask the client for more information and change this to a "yes" or "no" depending on their answers**

- ❑ **13614-C, Page 3: Additional Information and IRS Questions #1 - #14**
  - Make sure that client completes questions 1-14 to the best of their ability.
  - Pay special attention to **Question #3** regarding refund. Inquire whether the client has questions about using Direct Deposit, purchasing U.S. Savings Bonds, or splitting their refund across multiple accounts.

TAP Case Review Checklist

- ❑ **13614-C, Page 3: Additional Comments Section**
  Please use this section to add any additional notes for the Tax Preparer and Quality Reviewer. If an Intake Screener or Case Reviewer looked up a property PIN please add that information here.

- ❑ **Skip Page 4 of the IRS Form 13614-C**. Ladder Up does not use TaxSlayer and instead uses a separate TAP Client Agreement form.

2. Make sure that the client (and spouse if applicable) has signed the Ladder Up TAP Client Agreement.

3. After reviewing all the client's forms and speaking with them about their tax situation(s), complete the top of the ProSeries TAP Client Data Sheet.
Note: On page 2 of the IRS Form 13614-C, (B) is for Basic and (A) is for Advanced. If any (A)'s are marked, please be sure to check the "Advanced Return" box on the top of the ProSeries TAP Client Data Sheet.

4. Make sure that the client has filled out the Supplemental Intake Sheet survey questions.

5. Once all forms have been filled in and the review is complete, write the client's name on the **TAP Client Tracking Sheet** and pull the corresponding White index card to give to the client. Put all the client's reviewed tax documents into a clear plastic folder (clear white for Basic, clear colored for Advanced). Ask the client to be seated in the waiting area until their number is called.

6. If Ladder Up cannot serve the client:

- **a.** Due to missing documentation, do a quick screening with the client to determine whether there are any other missing forms or documents (and that they are in scope) so that the client only needs to make one return trip. Provide a copy of the paperwork for the client to complete at home.
- **b.** Due to capacity, refer the client to the following resources to learn more about available hours and locations for free Tax Assistance. Provide a copy of the paperwork for the client to complete at home.
  - a. TAP Flyer
  - b. TAP Website
  - c. Clients can also make appointments at select locations on the website, or by leaving a message on our appointments hotline: 312-588-6900
  - **d. Clients also have the option of filing for free online using goladderup.org/freefile**
- **c.** Due to the return being Out-of-Scope: refer the client to the "Know Before You Go" handout on screening paid preparers
- **d.** Make a note on the **Site Closing Checklist** under the demand tracker section as to why each client was turned away during the session.

Site Manager/Leader should check to see which volunteers and staff have HSA certifications prior to opening the site, to determine whether clients with HSA can be served that session.

In general, Ladder Up will only complete the Illinois State return for clients who were full-year residents of Illinois. If clients lived in another state for the year or part of the year, Ladder Up can only complete the Federal return. Some full-year residents of Illinois may also have income from Indiana or Wisconsin during the tax year and can have their returns prepared at select tax site locations.

For an amendment, clients must make an appointment during March or a Summer Session by calling 312-588-6900 or by contacting info@goladderup.org.