



Intake / Interview and Quality Review Test Questions

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 along with an effective interview for every return prepared at the site.
 - a. True
 - b. False

2. What should the certified volunteer preparer do before starting the tax return?
 - a. Make sure all questions on Form 13614-C are answered.
 - b. Change “Unsure” answers to “Yes” or “No” based on a conversation with the taxpayer.
 - c. Complete all applicable Certified Volunteer Preparer shaded-area questions on Form 13614-C.
 - d. All of the above.

3. When reviewing Form 13614-C, you see the “Interest” question is marked “Yes” and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.
 - a. True
 - b. False

4. VITA/TCE sites are required to conduct quality reviews:
 - a. Of all the returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. Of every return prepared at the site.
 - c. Only when there is a Quality Reviewer available.
 - d. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International.

5. You do not need to see proof of cash donations made by a taxpayer if you feel that the information is not unusual or questionable.
 - a. True
 - b. False

6. In most cases, a volunteer must review photo identification for every taxpayer to deter the possibility of identity theft.
 - a. True
 - b. False

7. When does the taxpayer sign the tax return?
- Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - After quality review and after being advised of their responsibility for the accuracy of the information on the return.
8. 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?
- Yes, if it is a returning taxpayer.
 - Yes, with approval of the Site Coordinator.
 - No, self review is never an acceptable quality review method.
 - No, unless you are certified at the Advanced level.
9. Which of the following is true?
- Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
 - Quality review is conducted after the taxpayer signs the tax return.
 - Quality review is an effective tool for preparing an accurate tax return.
 - Taxpayers do not need to be involved in the quality review process.
10. As part of the intake process, each site must:
- Have a process to ensure a return is within the scope of the VITA/TCE Programs.
 - Identify the certification level needed to prepare a return.
 - Have a process to ensure volunteers have the certification needed for the returns they prepare.
 - All of the above.