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| Site name | SIDN |
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| A. Review conducted by <input type="checkbox"/> Tax Consultant <input type="checkbox"/> Other | B. Return <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C |
|--|---|

Instructions: Use this form to assess the accuracy of the return by comparing Form 13614-C, Intake/Interview and Quality Review Sheet, the tax return, and all supporting documentation. Consider all answer options prior to making a selection. A detailed comment must be entered for all underlined answer options. Enter the return review conducted during the the Field Site Visit (FSV) in SPECTRM as Return A.

Ensure Form 13614-C is complete before beginning your review.

| | Quality | Comments |
|----------|--|----------|
| 1 | Was Form 13614-C, Intake/Interview and Quality Review Sheet, completed and corrected, if necessary? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 2 | What is the certification level needed for this return? <input type="checkbox"/> Basic <input type="checkbox"/> Advanced <input type="checkbox"/> Military <input type="checkbox"/> <u>Specialty</u> | |
| 3 | Were both the tax preparer and quality reviewer certified at the level required to prepare and review this return? <input type="checkbox"/> Yes - Both were certified at the level needed <input type="checkbox"/> <u>No - Preparer was not certified at the level needed</u> <input type="checkbox"/> <u>No - Quality reviewer was not certified at the level needed</u> <input type="checkbox"/> No - Neither were certified at the level needed <input type="checkbox"/> No - Other | |

| | Yes | No | N/A | Comments |
|---|--------------------------|--------------------------|--------------------------|----------|
| 4 Are all names on the return correct? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 5 Is the taxpayer's address on the return correct? | <input type="checkbox"/> | <input type="checkbox"/> | | |
| 6 Are all SSN/ITINs on the return correct? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

| Filing Status | Comments |
|---|----------|
| 7 What is the filing status on the return? <input type="checkbox"/> Single <input type="checkbox"/> MFJ <input type="checkbox"/> MFS <input type="checkbox"/> HOH <input type="checkbox"/> QSS <input type="checkbox"/> Other | |
| 8 Is the filing status on the return correct? <input type="checkbox"/> Yes - Filing status correct <input type="checkbox"/> No - Should be MFS <input type="checkbox"/> No - Other <input type="checkbox"/> No - Should be Single <input type="checkbox"/> No - Should be HOH <input type="checkbox"/> No - Should be MFJ <input type="checkbox"/> No - Should be QSS | |

| Dependents | Comments |
|---|----------|
| 9 Is the taxpayer (and/or spouse) identified correctly as a dependent of someone else? <input type="checkbox"/> Yes – Someone can claim the taxpayer (and/or spouse) as a dependent and identified correctly <input type="checkbox"/> <u>No – Failed to identify that someone can claim the taxpayer (and/or spouse) as a dependent</u> <input type="checkbox"/> <u>No – Erroneously identified that someone can claim the taxpayer (and/or spouse) as a dependent</u> <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Taxpayer (and/or spouse) cannot be claimed as a dependent by someone else | |
| 10 Are dependents identified correctly? <input type="checkbox"/> Yes - Dependents correct <input type="checkbox"/> <u>No - Claiming ineligible person</u> <input type="checkbox"/> <u>No - Failed to claim eligible person</u> <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Not eligible to claim dependents and none claimed | |

| Income | Comments |
|--|----------|
| 11 Are Form W-2 and other income (Form 1040, lines 1a-h) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No wages and none claimed | |
| 12 Are interest and dividends (Form 1040, lines 2b and 3b) correct? <input type="checkbox"/> Yes - Interest and/or dividends correct <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Interest income is incorrect</u> <input type="checkbox"/> N/A - No interest or dividend income and none claimed <input type="checkbox"/> <u>No - Dividend income is incorrect</u> | |

| Income (continued) | | Comments |
|--------------------|--|----------|
| 13 | Are IRA, pension and annuity income (Form 1040, lines 4b and 5b) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No IRA, pension, or annuity income and none claimed | |
| 14 | Is income from Social Security benefits (Form 1040, line 6b) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No Social Security income and none claimed | |
| 15 | Are capital gains or losses (Form 1040, line 7) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No capital gains or losses and none claimed | |
| 16 | Is business income (Schedule 1, line 3) correct? <input type="checkbox"/> Yes - Net business income correct <input type="checkbox"/> No - Sch C required but none prepared <input type="checkbox"/> No - Error in reported income <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in reported expenses <input type="checkbox"/> N/A - Sch C not required and none prepared | |
| 17 | Is all additional income (Schedule 1, line 10) correct? <input type="checkbox"/> Yes - Additional income correct <input type="checkbox"/> No - Error in unemployment compensation <input type="checkbox"/> No - Error in taxable refunds, credits or offsets <input type="checkbox"/> No - Error in Other income <input type="checkbox"/> No - Error in alimony received <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in rental, royalties, etc. <input type="checkbox"/> N/A - No additional income and none claimed <input type="checkbox"/> No - Error in HSA distribution | |
| Adjustments | | Comments |
| 18 | Are adjustments to income (Schedule 1, line 26) correct? <input type="checkbox"/> Yes - Adjustments to income correct <input type="checkbox"/> No - Error in alimony paid <input type="checkbox"/> No - Error in educator expense <input type="checkbox"/> No - Error in IRA deduction <input type="checkbox"/> No - Error in HSA deduction <input type="checkbox"/> No - Error in student loan interest deduction <input type="checkbox"/> No - Error in SE tax <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in penalty on early withdrawal <input type="checkbox"/> N/A - No adjustments and none claimed | |
| Tax and Credits | | Comments |
| 19 | Is the standard deduction (Form 1040, line 12) correct? <input type="checkbox"/> Yes - Standard deduction correct <input type="checkbox"/> No - Error in age/blindness <input type="checkbox"/> No - Error in filing status <input type="checkbox"/> No - Error identifying taxpayer (or spouse) as a dependent <input type="checkbox"/> No - Should have itemized and did not <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Itemized and no standard deduction claimed | |
| 20 | Are itemized deductions (Schedule A) correct? <input type="checkbox"/> Yes - Itemized deductions correct <input type="checkbox"/> No - Error in gifts to charity <input type="checkbox"/> No - Error in medical and dental expenses <input type="checkbox"/> No - Error in AGI <input type="checkbox"/> No - Error in taxes paid <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in interest paid <input type="checkbox"/> N/A - Used standard deduction | |
| 21 | Is the Qualified business income deduction (Form 1040, line 13) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - Not entitled to deduction and none taken | |
| 22 | Is the tax (Form 1040, line 18) correct? <input type="checkbox"/> Yes - Tax is correct <input type="checkbox"/> No - Other <input type="checkbox"/> No - Error in taxable income <input type="checkbox"/> N/A - No taxable income <input type="checkbox"/> No - Error in excess Advanced Premium Tax Credit repayment (Schedule 2) | |
| 23 | Is the Child Tax Credit (CTC) and Credit for Other Dependents (Form 1040, Line 19) correct? <input type="checkbox"/> Yes - CTC and/or Credit for Other Dependents correct <input type="checkbox"/> No - Claiming ineligible child for CTC <input type="checkbox"/> No - Failed to claim eligible child for CTC <input type="checkbox"/> No - Claimed ineligible person for Credit for Other Dependents <input type="checkbox"/> No - Failed to claim eligible person for Credit for Other Dependents <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Not eligible to claim credits and none claimed | |

| Tax and Credits (continued) | | Comments |
|-----------------------------|---|----------|
| 24 | Are nonrefundable credits (Schedule 3, line 8) correct? <input type="checkbox"/> Yes - Nonrefundable credits correct <input type="checkbox"/> Yes - Entitled to claim one or more nonrefundable credits, but no tax liability <input type="checkbox"/> <u>No - Error in Foreign Tax Credit</u> <input type="checkbox"/> <u>No - Error in Credit for Child and Dependent care expenses</u> <input type="checkbox"/> <u>No - Error in Education Credits</u> <input type="checkbox"/> <u>No - Error in Retirement Savings Contributions credit</u> <input type="checkbox"/> <u>No - Error in Residential energy credits</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not entitled to nonrefundable credits and none claimed | |
| 25 | Are all other taxes (Schedule 2, line 21) correct? <input type="checkbox"/> Yes - Other taxes correct <input type="checkbox"/> <u>No - Error in Self-employment Tax</u> <input type="checkbox"/> <u>No - Error in unreported Social Security and Medicare tax</u> <input type="checkbox"/> <u>No - Error in additional tax on IRA or retirement distribution</u> <input type="checkbox"/> <u>No - Error in repayment of First-time Homebuyer Credit</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No other taxes and none claimed | |
| Payments | | Comments |
| 26 | Is federal income tax withheld (Form 1040, line 25d) correct? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> N/A - No withholding to report | |
| 27 | Are refundable credits on Form 1040 correct? <input type="checkbox"/> Yes - Refundable credits correct <input type="checkbox"/> <u>No - Error in EIC</u> <input type="checkbox"/> <u>No - Error in Child Tax Credit or Additional Child Tax Credit</u> <input type="checkbox"/> <u>No - Error in American Opportunity Credit</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No refundable EIC, CTC, ACTC, or AOC and none claimed | |
| 28 | Are other payments (Schedule 3, line 15) correct? <input type="checkbox"/> Yes - Other payments are correct <input type="checkbox"/> <u>No - Error in estimated tax payment</u> <input type="checkbox"/> <u>No - Error in net Premium Tax Credit</u> <input type="checkbox"/> <u>No - Error in amount paid with request for extension to file</u> <input type="checkbox"/> <u>No - Error in excess social security and tier 1 RRTA tax withheld</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - No other payments/credits and none claimed | |
| 29 | Are the bank routing number, account number, and account type (Form 1040, lines 35b, 35c and 35d) correct? (Direct deposit or bank draft) <input type="checkbox"/> Yes - Information correct <input type="checkbox"/> <u>No - Information incorrect</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> N/A - Not requested | |
| Accuracy | | Comments |
| 30 | Based on the information provided, was an accurate return prepared? <input type="checkbox"/> Yes <input type="checkbox"/> <u>No</u> <input type="checkbox"/> Yes - Error(s) found but within tolerance level | |

Remarks