

## Gold Standards for Intake and Interview

### *The first steps to an accurate and quality return*

Starting with a good Intake and Interview will minimize the need to get additional information from the taxpayer later in the process, which is especially helpful in service delivery models in which the taxpayer does not remain on-site for the entire process.

#### **Intake – may be conducted by a Client Facilitator or by a Counselor**

- Verify the identity of the taxpayer and spouse (if Married Filing Jointly) using a photo ID.
- Confirm Social Security Numbers (SSNs) and Individual Taxpayer Identification Numbers (ITIN) for everyone to be listed on the return.
- Document on the Form 13614-C (the Intake Booklet) that ID and SSN have been verified.
- Explain to the taxpayer how to complete the Intake Booklet.
- Provide applicable worksheets (Self-Employment, Education, and Itemized Deductions) if the taxpayer would benefit, based on answers in the Intake Booklet.
- Explain the Consents and ensure that each Consent the taxpayer agrees to is signed.
- Verify the source for direct deposit of refund or direct payment of amount due.
- If anything appears to be out of scope per Document C2467 (Out of Scope poster), consult with the Local Coordinator.
- Complete the Drop-Off Document Inventory Checklist, if using the Drop-Off Service Delivery Model.

#### **Interview – conducted by certified Counselor**

- Verify on the Intake Booklet that:
  - All questions in Parts I-V are completed and that any Unsure answers are addressed and changed to Yes or No.
  - Any questions answered as Yes also have the requested additional information as applicable, e.g., for “Wages or Salary? (form W-2)” there is also “If yes, how many jobs did you have last year?”
- Complete the “To be completed by a Certified Volunteer Preparer” shaded area for any persons listed in that section.
- Ask the taxpayer if they “owned any digital assets such as virtual currencies or NFTs.” The Intake Booklet does not ask about ownership, which is out of scope for Tax-Aide.
- Ensure the return is within scope for Tax-Aide, and that there are volunteers with appropriate certification available to prepare and review the return. Check codes on Forms W-2 and 1099-R to make certain the return is in scope. Consult with the Local Coordinator if the return appears to be out of scope.

- Review all supporting documentation provided by the taxpayer to ensure that all documents belong to the taxpayer and are for the current tax year. Review other taxpayer documents for possible adjustments, itemized deductions, or credits. Consider separate itemization thresholds for State returns, if applicable. If it appears that the taxpayer does not have sufficient deductions to itemize, document on the Intake Booklet.
- If any prior year income sources aren't included in the current tax year, then confirm with the taxpayer if they are missing or no longer applicable.
- Make filing status and dependency determinations by using the resource tools.
- Explain the tax preparation process and encourage the taxpayer to ask questions throughout the preparation and quality review process.
- Exercise due diligence by using probing questions to gather complete information. Ask "Do you have any other income?"