

## Gold Standards for Quality Review

*A second set of eyes and ears for every return*

The quality review method that a site uses depends on the site size and the number of experienced volunteers available. The two acceptable quality review methods are:

- Designated Review - This preferred quality review method uses a designated Quality Reviewer. This is a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site. These volunteers are detailed oriented, experienced Counselors who are knowledgeable about in-scope tax law for Tax-Aide.
- Peer Review - When a designated Quality Reviewer is not available, Counselors can review each other's returns. Note: Self-Review, quality reviewing a return you prepared, is not an acceptable quality review method.

The method used for Quality Review will also vary based on the service delivery model being used. There is no one correct method; however, **the method chosen must ensure that self-review is not performed and that separate certified Counselors interact with the taxpayer for the intake interview and for the review of the return.**

Interaction with the taxpayer for review may be in person at the site, by telephone, or by Google Meet.

### **Quality Review will be done on every return by a second independent certified Counselor**

- Review is done by examining the information input into TaxSlayer by the preparer
- Intake Booklet is reviewed with the taxpayer – all questions are answered or declined, and all unsure boxes changed to yes or no – AARP Foundation questions are answered, and consent forms are understood and signed as necessary
- Additional probing questions are asked to ensure accuracy and completeness
- Notes are made on Intake Booklet of new or different information; dated electronic Notes in TaxSlayer are added to the return if appropriate
- Review Publication 4012 – NTTTC Modified, Tab K for the IRS list of required elements in a Quality Review
- QR results are reviewed with preparing Counselor for training purposes

## Quality Review Best Practices

1. **COMPARE** Intake Booklet and supporting documents
  - Review Intake Booklet for possible dependents and compare with return
  - Verify most advantageous filing status is selected
  - Verify dependent questions are properly answered and the correct number of dependents are claimed on the return
  - Verify all income, check for capital loss carryovers
  - Verify adjustments including self-employed health insurance if applicable
  - Verify deductions (Schedule A)
  - Verify credits and additional taxes – including required forms
  - Verify correct entry of withholding and any estimated tax payments
  - Verify direct deposit or direct debit routing and account numbers
2. **CHECK** Input Items
  - Look for typos, transposed digits, missing information, and misspellings.
3. **ASK** “What other income did you have?”
4. **COMPARE** prior year return (if available) to current return to identify differences
  - Verify differences are reasonable and taxpayer understands reasons for any significant changes
5. **CHECK** TaxSlayer
  - Review e-File warnings to see if action is required
  - Verify input completed for the AARP Foundation questions
  - Add QR initials to Custom Question
  - Confirm SSNs and bank information have been entered correctly in TaxSlayer.

***Remind the taxpayer that the accuracy and completeness of the return is the taxpayer’s responsibility***

## Quality Review with TaxSlayer

There are two basic methods to quality review a return in TaxSlayer – option 1 is the strongly encouraged method:

1. Use the Quality Review print set
  - a. Interview the taxpayer and review the Intake Booklet as described above
  - b. Open the Quality Review print set and review each page to verify the information on each page is correct
  - c. If an error is found, either note it for later correction or go back to the TaxSlayer tab and open the return to make the correction. Then go back to the already opened Quality Review print set tab and continue reviewing the return.
  - d. Complete quality review by checking state and any other applicable return(s).
  
2. Review each data entry page within the return
  - a. Interview the taxpayer and review the Intake Booklet as described above
  - b. Open the return to the 1040 view and verify the return appears correct and personal information matches Intake Booklet
  - c. Navigate to the Basic Information page and verify information on pertinent pages is correct
  - d. Navigate to the main Income page and open each income form to verify information, then do the same for forms and schedules on the Deductions and other applicable pages and e-file information.
  - e. Complete quality review by checking state and any other applicable return(s).