

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(s) to deter the possibility of identity theft.
 - a. True
 - b. False

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

Intake / Interview and Quality Review Retest Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. When should an IRS-certified volunteer preparer participating in the VITA/TCE Programs perform a complete interview of a taxpayer?
 - a. Only when the taxpayer has questions.
 - b. Only if the taxpayer has never visited your site.
 - c. Only when the site is **not** busy.
 - d. For every return prepared at the site.

2. The certified volunteer preparer should verify the return is within their certification level as part of the Intake/Interview process.
 - a. True
 - b. False

3. When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. What should you do next?
 - a. Input Form 1099-INT into tax software.
 - b. Go to the next question on Form 13614-C.
 - c. Ask the taxpayer if they had any other interest income.

4. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.
 - a. True
 - b. False

5. A taxpayer tells you that they donated \$50 to their church but they did not bring proof of the donation. This information along with all other information gathered during your interview does **not** seem unusual or questionable.

As a tax preparer, you should:

 - a. Send the taxpayer home to get proof of their donation.
 - b. Prepare the return giving credit for the donation without seeing proof.
 - c. Prepare their return without giving them credit for the donation.

6. What information must a volunteer review to deter the possibility of identity theft?
 - a. Form W-2
 - b. Photo identification
 - c. Last year's tax return
 - d. Medicaid card

7. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - a. True
 - b. False

8. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
 - a. True
 - b. False

9. Which of the following four critical processes for quality review is **not** correct:
 - a. Engaging the taxpayer in the review process.
 - b. Using Google as a main reference for tax law determinations.
 - c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.
 - d. Comparing source documents provided by the taxpayer.

10. Completing a thorough interview before entering taxpayer information into the software helps avoid which of the following potential problems?
 - a. The volunteer may **not** have the required certifications to prepare the return.
 - b. The return may be Out of Scope.
 - c. The taxpayer may **not** have all the information needed to prepare the return.
 - d. All of the above.