

Site name	SIDN
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. The measurement question for determining if a return is accurate is Question 30.

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"/> Specialty					
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"/> No - Preparer was not certified at the level needed <input type="checkbox"/> No - Quality reviewer was not certified at the level needed <input type="checkbox"/> No - Neither were certified at the level needed <input type="checkbox"/> No - Other					
Entity			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 spouse, if married filing jointly) identified correctly as a dependent of someone else? <input type="checkbox"/> Yes - Someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent and identified correctly <input type="checkbox"/> No - Failed to identify that someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent <input type="checkbox"/> No - Erroneously identified that someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent <input type="checkbox"/> No - Other <input type="checkbox"/> N/A - Taxpayer (and spouse, if married filing jointly) cannot be claimed as a dependent by someone else					
10	Are dependents identified correctly? <input type="checkbox"/> Yes - Dependents correct <input type="checkbox"/> No - Claiming ineligible person <input type="checkbox"/> No - Failed to claim eligible person <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-i) correct? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A - No Form W-2 or other income and none claimed					

Income (continued)		Comments
12	Are interest and dividends (Form 1040, lines 2b and 3b) correct? <input type="checkbox"/> Yes - Interest and/or dividends correct <input type="checkbox"/> No - Other <input type="checkbox"/> No - Interest income is incorrect <input type="checkbox"/> N/A - No interest or dividend income and none claimed <input type="checkbox"/> No - Dividend income is incorrect	
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 (and spouse, if married filing jointly) 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 - Other <input type="checkbox"/> No - Error in taxes paid <input type="checkbox"/> N/A - Used standard deduction <input type="checkbox"/> No - Error in interest paid	
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 alternative minimum tax or 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 Clean Energy Credit or Energy Efficient Home Improvement Credit</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 Social Security and Medicare tax</u> <input type="checkbox"/> <u>No - Error in additional tax on IRA or other tax-favored accounts</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 - Other</u> <input type="checkbox"/> <u>No - Error in EIC</u> <input type="checkbox"/> N/A - No refundable EIC, ACTC, or AOC and none claimed <input type="checkbox"/> <u>No - Error in Additional Child Tax Credit</u> <input type="checkbox"/> <u>No - Error in American Opportunity Credit</u>	
28	Are other payments (Schedule 3, line 15) correct? <input type="checkbox"/> Yes - Other payments are correct <input type="checkbox"/> <u>No - Error in excess Social Security and Tier 1 RRTA tax withheld</u> <input type="checkbox"/> <u>No - Error in estimated tax payment</u> <input type="checkbox"/> <u>No - Other</u> <input type="checkbox"/> <u>No - Error in net Premium Tax Credit</u> <input type="checkbox"/> N/A - No other payments/credits and none claimed <input type="checkbox"/> <u>No - Error in amount paid with request for extension to file</u>	
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 - Other</u> <input type="checkbox"/> <u>No - Information incorrect</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