

Screening and Interviewing

As an AARP Foundation Tax-Aide Volunteer, we strive to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, the IRS and the AAARP Foundation require the taxpayer and the volunteers to use the Form 13615-C, Intake & Interview Form.

Learning Objectives

- Understand Form 13614-C –Intake Sheet
- Understand taxpayer role in completing eight page Intake Booklet including the three taxpayer consent forms
- Be prepared to answer potential taxpayer questions concerning the three required consent forms
- Understand volunteer's role in reviewing and discussing the Intake Sheet with the taxpayer
- Understand volunteer's role in ensuring taxpayer's return is in scope
- Understand volunteer's role in asking probing questions to understand facts and resolve tax issues
- Understand volunteer's role in exercising due diligence

All taxpayers should be confident they are receiving accurate return preparation and quality service using Tax-Aide services.

All volunteers must maintain the highest standards of ethical conduct and provide quality service and pass the Volunteer Standards of Conduct certification test. Each volunteer must sign and date the Form 13615, *Volunteer Standards of Conduct Agreement* each year, stating they will comply with the Quality Site Requirements (QSR) and uphold the highest ethical standards.

Important note on the IRS Certification Tests:

Towards the end of your Self-Study, you should consult with your coach, Instructor or Local Coordinator. They will advise and answer any of your concerns or questions. The tests are open book and you are encouraged to use the IRS Line and Learn Central website to facilitate the test taking.

Getting Started:



Open **NTTC Modified Pub 4012** Volunteer Resource Guide, (use unmodified IRS version before the mid December release) **Tab B**

Page B-2 and B-3 Form 13614-C Job Aid for Volunteers

Pages K-7 through K-11 Quality Review

Volunteer Agreement and Expectations

1. Required Training and Certification

- a. Volunteer Standards of Conduct – Ethics Training IRS Pub 4961
- b. Intake/Interview and Quality Review
- c. Pass the IRS Advanced Course Test – IRS Form 6744
- d. Volunteer Standards of Conduct Agreement – VITA/TCE Programs IRS Form 13615
- e. AARP Foundation Tax-Aide Policy (3.3.3):
Satisfactorily complete practice returns (“Proficiency Problems”) as specified by the State Coordinator in coordination with the Training Specialist.

Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

Feedback:

Please email: selfstudy@aarpfdntaxaide.org. Appreciate suggestions and comments.

Screening and Interviewing

Screening and Interviewing – from NTTC Training Slides TY18

- Form 13614-C
- Pub 4012 – B-3 to B-4
- Pub 5101 – Intake/Interview And Quality Review Training

Screening and Interviewing

- **Preparation of tax return does not begin until a thorough screening and interview has taken place**

Reviewing and discussing with the taxpayer

All 8 pages of the new Tax-Aide Intake Booklet

Ensuring return is in scope

Using probing questions to understand facts and resolve tax issues

Exercising due diligence

Engage the Taxpayer

- **Put taxpayers at ease**
- **Be positive and friendly – build rapport**
- **Introduce yourself with a smile**
- **Engage in small talk**
- **This is not an adversarial relationship**

Effective Interviewing

- **Speak clearly, simply, and loud enough**
- **Reassure taxpayers (“I understand”)**
- **Ask effective questions, i.e., probing and open-ended**
- **Use active listening skills**
- **Allow the taxpayers time to respond**
- **Let taxpayers explain in their own words**
- **Paraphrase to show understanding**
- **Don’t be afraid to say, “I don’t know – let me check”**
- **Involve the taxpayers**
- **Be mindful of the taxpayer’s privacy**

Screening and Interviewing

Explain the Steps

- Remind taxpayer that it is their return and they responsible for its completeness
- Review taxpayers' situation – answer any questions – update the Intake Booklet
- Review and have taxpayers sign the 3 consent forms (click to review)
- Organize supporting documents
- Prepare the return
- Initial review of the return
- Quality Review
- Wrap-up: print copies, signatures, etc.

IRS Intake Booklet – Form 13614-C

- **Required starting point for taxpayers – complete Form 13614-C – Pages 1-3 of booklet**

Basic information counselor needs to assist in the preparation of the tax return
Taxpayers fill out, but volunteers may need to assist

- **Counselor's starting point with taxpayers**
- **Before starting return, volunteer should:**

Make sure all questions on 13614-C have been answered by the taxpayer
Change "Unsure" answers to "Yes" or "No" based on answers to interview questions

Verify that the return is in scope

Verify return is within volunteer's certification and training level

Complete those areas that are the responsibility of the volunteer (gray shade)

Review the Global Consent Form on page 4 of the Form 13614-C, the Relational EIFN form on page 5 of the Intake Booklet and the Sharing Form on page 8 of the Intake Booklet.

Note...Many sites have the Client Facilitator ensure that Intake Booklet is completed before release to Counselor

- **Counselor must still**
Review entire booklet with taxpayer
Ask appropriate questions to verify accuracy of all information

First Step – Screen for Eligibility

- **Confirm identity of taxpayers with photo ID**
LC approval required for exceptions, should be very rare
Personal verification of ID by counselor
- **Confirm Social Security or other taxpayer identification number for every person listed on the return**

Screening and Interviewing

Taxpayer Identification Number

- **Best – Social Security card or Individual Taxpayer Identification Number (ITIN) letter**
- **Alternatives**
Other documents issued by Social Security Administration such as SSA-1099 or Social Security Administration letter -OR-
A review of the taxpayer's copy of last year's return

Screen for Eligibility

- **Review Intake Booklet for any out of scope items**
- **Sort taxpayers' documents for sources of income and expenses**
Note: **verify tax year**
Review for any out of scope items by using the AARP Tax-Aide Scope Manual
Begin interview process

The Interview Process

- **Stress to taxpayers that**
It's their return and they are responsible for accuracy of all data provided
They must have accurate and complete records if audited by IRS
- **Review Intake Booklet and confirm/clarify all Yes, No or Unsure answers**
- **Update Intake Booklet with all missing or corrected information**
- **Use the Intake Booklet to guide your discussion with the taxpayer**
- **Add notes on Intake Booklet during interview to help Quality Reviewer determine if return is accurate**

Complete the three consents before proceeding

Screening and Interviewing

Probing Interview Techniques

- Engage taxpayers in a conversation to clarify their answers and identify other tax issues that may affect tax return
- Verify any issue that is not clear, ask more questions until you are satisfied you have all the facts
- Verify and clarify information which appears to have changed from last year's tax return
- Verify that taxpayer has all needed documents – do they reflect the answers on the Intake Booklet?
- Verify accuracy of documents and receipts
- Use due diligence

Due Diligence Is...

- Asking sufficient and thorough questions to ensure accuracy and completeness of tax return -AND-
- Verifying accuracy of documents presented OR determining when to rely on, in good faith and without verification of, taxpayer's oral/handwritten testimony -AND-
- Ensuring a second person quality review
- Counselors must ask questions if information furnished appears to be incorrect, inconsistent, or incomplete
- Counselors may not ignore information furnished to, or actually known, by him/her
- Counselors must not KNOWINGLY prepare a false return!
- If during interview, Counselor becomes concerned with accuracy of taxpayer's documents or answers – should consult with Local Coordinator
- Counselors should not prepare return if not comfortable with results of interview with taxpayer

Relying on Good Faith

- You can rely in good faith on information from a taxpayer without requiring documentation as verification
- Returning taxpayer has usually established credibility

Screening and Interviewing

After the Interview: Four Options

1. Begin to prepare taxpayer's return
2. Advise taxpayer to bring missing documents another day; help set up an appointment
3. Hand off to another Counselor if not in your "comfort zone" or within your training
4. Advise taxpayer that return is out of scope and why
First, discuss situation with Local Coordinator/other Counselors
Return Intake Booklet and all other documents to taxpayers

Intake/Interview & Quality Review Test

- All Local and Shift Coordinators and Counselors must pass the test
- All Client Facilitators must pass test
- Ten open book questions
- The Intake/Interview and Quality Review Test is included in the IRS Link and Learn Online Certification test and the Form 6744 test book.
- Pub 5101 is the IRS' Intake/Interview and Quality Review Training and provides additional training materials for self-study

Screening and Interviewing

Learning Review

Screening and Interview Quiz

1. The taxpayer marked question on interest as “unsure”. Upon questioning taxpayer responds that did receive \$6 as shown on their bank statement. What do you do?	
2. A taxpayer says he/she is self-employed, but only documentation is some poorly handwritten notes and his/her answers during interview are inconsistent and evasive What do you do?	
3. A taxpayer does not have photo ID with them, but you know them personally What should you do?	
4. A taxpayer does not have Social Security cards for two dependents but did bring a copy of last year’s return that was completed by a paid preparer What do you do?	
4. If the taxpayer declines Consent #2, what do you tell the them?	



Information Regarding Consent Forms and Questions

Welcome to our AARP Foundation Tax-Aide site. This year, in addition to the normal tax return-related questions, you will find three consent forms and a request for demographic information in the Intake Booklet. The following information is provided to help you decide whether you wish to give your consent and answer the questions.

Form 1 – Consent to Disclose Tax Return Information to other sites. If you had your tax return prepared at this site last year, some of your information (name, address, dependents, payers, etc.) was added to this year's return as soon as we entered your Social Security Number. This allowed us to prepare your return more accurately and efficiently. You now have the option of having this happen next year if you go to any other AARP Foundation Tax-Aide or VITA Site.

Sign this form if you want your information to be available at any AARP Foundation Tax-Aide or VITA Site you decide to use next year. If you do not sign the form, your information will still be available at this site.

Form 2 – Consent to Disclose/Use Information. AARP Foundation Tax-Aide relies on funding from multiple sources to provide this free tax assistance service. Sign this form if you want to allow information from your tax return including the answers to the demographic questions below to be included in our aggregated national statistics that support the funding of this free service. These statistics will not include your personal information and your information will not be used for commercial purposes. If you do not consent, it will not affect the preparation of your return. *However, we will not be able to e-File your return. We will provide you a paper return that you must mail to the IRS and you will have a longer wait to receive any refund.*

Demographic Questions: This is a set of questions about your (and your spouse's, if filing jointly) race, gender, income, etc. The data from these questions are used only for statistical purposes to report to funders and apply for grants to fund this free tax assistance service. Your answers will not affect the preparation of your return.

Form 3 – Consent for AARP Foundation to use select tax return information to send you information on other free AARP Foundation programs and services. AARP Foundation has several valuable free programs and services dealing with income, housing, hunger, volunteering, employment, and more that may be of interest to you.

Sign this form if you want to allow AARP Foundation—the charitable arm of AARP—to send you information about free programs and services that may be of benefit to you. (Note: this will NOT include any offers from the commercial side of AARP.) If you do not consent, it will not affect the preparation of your return.

D20453 (9/18)

Screening and Interviewing

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Check appropriate box for each question in each section

Yes	No	Unsure	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

Name	MEC All Year	No MEC	Months with MEC	Months with Exemption	Exempt All Year	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D		
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D		

Part VII – Additional Information and Questions Related to the Preparation of Your Return

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
 - Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse
 - If you are due a refund, would you like:

a. Direct deposit ☐ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
 - If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
- Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
 - Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
 - Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☐ No ☐ Prefer not to answer

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1984. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2018)

[\(click to return to Explain the Steps\)](#)

Screening and Interviewing

Consent #1

Form 15080 (EN-SP) (June 2018)	Department of the Treasury - Internal Revenue Service Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites
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Federal Disclosure:
Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:
Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 14, 2020.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 14, 2020). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:
I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer signature	Date
Secondary taxpayer signature	Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-368-4484, or by e-mail at complaints@tigta.treas.gov.

Catalog Number 71414A www.irs.gov Form **15080 (EN-SP)** (6-2018)

[\(click to return to Explain the Steps\)](#)

Consent #2

Consent to Disclose/Use Information to the VITA programs Relational Offices

Federal Disclosure

Federal law requires this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

I/We ☐ do ☐ do not authorize the AARP Foundation and TaxSlayer LLC as follows:

3 Years-Disclosure: Tax Preparer will disclose the Personal Information to the Software Developer through Software Developer's tax preparation software. The Software Developer will disclose the Personal Information to the VITA program Relational Offices

3 Years-Purpose: The purpose of the Disclosures is for the Software Developer to make available the Taxpayer's Personal Information to the VITA program Relational Offices in order for them to provide support and administrative assistance to the Tax Preparer

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

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AARP Foundation Tax-Aide

- Please provide complete and accurate information throughout this entire form.
- You are responsible for the information on your return.
- If you have questions, please ask the IRS-certified volunteer preparer.



August 2018

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Screening and Interviewing

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used for statistical purposes to apply for these grants. ***Your answers have no bearing on the preparation of your tax return.***

Taxpayer	Which best describes your race? (select one)		
	Black or African-American ____	White ____	
	American Indian or Alaskan Native ____	Asian ____	
	Native Hawaiian or other Pacific Islander ____	Other ____	
	Multi-racial ____	Prefer not to answer ____	
	Are you of Hispanic, Spanish or Latin origin? Yes ____ No ____ Prefer not to answer ____		
	What is your gender? Male ____ Female ____ Transgender ____		
	Prefer to self-describe ____ Prefer not to answer ____		
	How many people, including you, are part of your household? (Your household includes you and the number of other people financially supported by your annual household income.) (select one)		
	1 ____ (yourself) 2 ____ 3 ____ 4 ____ 5 ____ 6 or more ____		
Prefer not to answer ____			
We realize that income is a private matter and want to respect that privacy. So rather than ask anything specific about your income, please indicate your annual household income last year. (select one)			
\$30,000 or less ____ \$30,001 – \$40,000 ____ \$40,001 – \$51,000 ____			
\$51,001 – \$61,000 ____ \$61,001 – \$71,000 ____ \$71,001 – \$82,000 ____			
\$82,001 – \$166,000 ____ \$166,001 or more ____ Prefer not to answer ____			
Did you save part of your tax refund last year?			
No refund last year ____ Yes ____ No ____ Don't remember ____			
Prefer not to answer ____			
Spouse	Which best describes your race? (select one)		
	Black or African-American ____	White ____	
	American Indian or Alaskan Native ____	Asian ____	
	Native Hawaiian or other Pacific Islander ____	Other ____	
	Multi-racial ____	Prefer not to answer ____	
	Are you of Hispanic, Spanish or Latin origin? Yes ____ No ____ Prefer not to answer ____		
	What is your gender? Male ____ Female ____ Transgender ____		
	Prefer to self-describe ____ Prefer not to answer ____		

[\(click to return to Explain the Steps\)](#)

Screening and Interviewing

Consent #3

Consent for AARP Foundation to use select tax return information to provide you with additional information about other free AARP Foundation programs or services

Federal Disclosure

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

The AARP Foundation Tax-Aide program is one of several free programs or services that AARP Foundation provides in support of low-income and vulnerable older Americans. In addition to Tax-Aide, AARP Foundation offers free programs or services related to Experience Corps (volunteer tutoring teaching children to read), Housing, Hunger, Income, Isolation, Volunteer Engagement, and Workforce and Jobs. Some or all of these programs or services may be relevant to you.

If you would like AARP Foundation to use your tax return information to help determine whether other free AARP Foundation programs or services might be available and relevant to you, and to send you details about how to access these programs or services, please sign and date this consent to the use of your tax return information.

I/We ☐ do ☐ do not authorize the AARP Foundation to use my/our contact and personal information (name, address, email address, phone number), age, adjusted gross income, household size and income, and refund allocations from my/our tax return information to determine whether to provide me/us additional information about other free AARP Foundation programs or services.

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

AARP Foundation
For a future without senior poverty.

D20444 (8/18)

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Answers to Learning Review

- | |
|--|
| 1. Change answer to “Yes” and record the \$6 on Intake Sheet to alert Quality Reviewer about interest |
| 2. Talk to your Local Coordinator and explain the situation. Do not prepare the return if you are not satisfied with the accuracy of the information. |
| 3. Talk to your Local Coordinator who can approve an exception to the rule, especially since the taxpayer is personally known to you |
| 4. Discuss situation with Local Coordinator to determine if can use a copy of last year’s return to confirm social security numbers |
| 5. If you do not consent, it will not affect the preparation of your return. However, we will not be able to e-File your return. We will provide you a paper return that you must mail to the IRS and you will have a longer wait to receive any refund. |