

## Quality Review

As an AARP Foundation Tax-Aide Counselor, you should inform the taxpayer that all tax returns must be quality reviewed. This promotes accuracy and follows the IRS' Quality Site Requirement #2: Intake/Interview & Quality Review Process and AARP Foundation Tax-Aide Policy and Procedures.

Every item on the Quality Review Checklist must be addressed while reviewing Intake Booklet that includes the Form 13614-C, Intake/Interview & Quality Review Sheet, information returns (such as Forms W-2, 1099, etc.) all supporting documents, and the completed tax return. The taxpayer must be available to explain any discrepancies the quality reviewer may discover.

### Learning Objectives

- Understand why quality review is important
- Understand the benefits of quality review
- Review basic quality review process
- Review a Quality Review Print Set to understand the detail provided
- Review and plan to use the AARP Foundation Tax-Aide *Gold Standard for Quality Review*

### Getting Started:



Open [Pub 4012 Volunteer Resource Guide](#) **Tab K**.

There are two acceptable quality review methods:

**Designated Review** - This preferred quality review method employs a designated Quality Reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site.

**Peer Review** - When a designated Quality Reviewer is not available, volunteers can review each other's returns.

Follow this checklist on each return:

#### ***Gold Standards for Quality Review***

- This document should be printed out for every Counselor that performs a quality return.
- Find this document in the Self-Study Syllabus zip file, on the Volunteer Portal>Libraries, or ask your Local Coordinator for a copy.

## Quality Review

### Practice Lab

Open one of your Practice Lab returns in TaxSlayer. Then either

- With the return closed in TaxSlayer, find the unopen return on the Client List page. Then select the printer icon drop down list from the Client List page. Click on the printer icon and select Quality Reviewer option.
- Navigate to the E-file>Submission page. To get there you must complete the E-file questions and save. Then the Submission page will appear.

The Quality Review PDF version that appears simulates the e-file that TaxSlayer will electronically transmit to the IRS. This provides the quality reviewer the opportunity to verify the output of the TaxSlayer process created by the preparer's inputs. The Quality Reviewer PDF has this information in one document.

**Hint:** Windows 10 allows users the ability to have two windows open simultaneously. You can switch between the Quality Review PDF and an open TaxSlayer Pro return. Remember the PDF document remains unchanged until it is reloaded.

### The Bottom Line

- Quality review is more than a proofreading exercise
- QR ensures an accurate return
- QR provides the highest refund (or lowest amount due)

### Learning Review

1. Is the taxpayer required to be present for the Quality Review of their return?	Yes or No
2. Should first year Counselors be Quality Reviews?	Yes or No
3. The accuracy and completeness of the return is the responsibility of the Quality Reviewer?	Yes or No
4. Should volunteers sign the IRS Form 13614-C?	Yes or No

### Feedback:

Please email: [selfstudy@aarpdfntaxaide.org](mailto:selfstudy@aarpdfntaxaide.org). Appreciate suggestions and comments.

### Answers to Learning Review

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| 1. Yes. All tax returns must receive a quality review by a second certified Counselor in the presence of the taxpayer or their designated representative. This applies equally to federal, state, and local returns. <i>Policy and Procedures Manual 4.6.1</i>  |
| 2. Probably No. Quality Reviewers should be experienced Counselors whom the Local Coordinator considers to be best informed on tax law and the tax software program. Generally, first year Counselors should not perform quality reviews. <i>Policy and Procedures Manual 4.6.2</i>   |
| 3. No. The quality reviewer (or Counselor depending on site process) shall review each completed tax return with the taxpayer(s) or taxpayer's designated representative to ensure taxpayer understanding. At that time, they will also remind the taxpayer that the accuracy and completeness of the return is their responsibility, and that when they sign the Form 8879, they are agreeing to this. The quality reviewer should refer the taxpayer to specific language to that effect on both the 8879 and the Tax Record Envelope for more information. <i>Policy and Procedures Manual 4.6.3</i> |
| 4. No. Volunteers shall not sign, or otherwise place their names on the Intake Booklet. Initials are acceptable, though strongly discouraged. <i>Policy and Procedures Manual 4.6.4</i>   |