

Gold Standards for Quality Review

A second set of eyes and ears for every return

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

- Review is done with the taxpayer, using the computer
 - Intake sheets are reviewed with taxpayer – all questions are answered 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 sheets of new or different information; electronic Notes are added to the return if appropriate
 - QR results are reviewed with preparing Counselor for training purposes
1. **COMPARE**** Intake sheets and supporting documents with Quality Review Print Set:
 - Review Intake sheets 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
 - Verify deductions (Schedule A)
 - Verify credits and additional taxes – including required forms
 - Verify correct entry of withholding and any estimated payments
 - Verify direct deposit or direct debit information
 2. **CHECK** Input Items
 - Look for typos, transposed digits, missing information, misspellings, etc.
 3. **ASK** “What other income did you have?”
 4. **COMPARE** prior year return (if available) to current return
 - 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 questions regarding veterans, language, disability, diversity, etc.
 - Add QR initials to Custom Question

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

*** Quality Review Models**

Best practice is dedicated Quality Reviewers – detailed oriented, experienced Counselors who are knowledgeable about in-scope tax law for Tax-Aide. A ratio of one Quality Reviewer for three to four preparers seems to work best, but not all sites have the space or staff. All Quality Reviewers should use the Quality Review Print Set rather than the individual entry pages in the return. Models to consider include the following (note some models work better in larger sites):

1. Dedicated reviewers in a designated review area (taxpayer moves)
 - a. With Client Facilitator (CF):
 - Preparer prepares returns, puts all documents into records envelope, gives to CF
 - Taxpayer moves back to waiting area, then to Reviewer
 - CF assigns review to first available Reviewer
 - Reviewer completes quality review, prints and finalizes return with taxpayer
 - b. Without Client Facilitator:
 - Preparer prepares returns, puts all documents into records envelope, places in secure review pile
 - Taxpayer moves back to waiting area, then to Reviewer
 - First available Reviewer takes oldest review
 - Reviewer completes quality review, prints and finalizes return with taxpayer
2. Dedicated Reviewer takes Preparer's seat (taxpayer does not move)
 - a. Preparer waits and prints and finalizes return with taxpayer after QR
-OR-
 - b. Preparer goes to an open station to prepare another return and Reviewer completes quality review, prints and finalizes return with taxpayer
3. Peer review (taxpayer does not move) – Preparer signals "ready for review"
 - a. Next available Reviewer (another Counselor) swaps seats with Preparer
 - Reviewer completes quality review, prints and finalizes return with taxpayer
 - Reviewer stays at new station and prepares next return
 - First Preparer reviews, prints and finalizes return with Reviewer's taxpayer and stays at Reviewer's former station and prepares next return**-OR-**
 - b. Next available Reviewer takes Preparer's seat while Preparer waits for review and then prints and finalizes return with taxpayer

**** 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 Sheet 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 Sheet as described above
 - b. Open the return to the 1040 view and verify the return appears correct and personal information matches Intake Sheet
 - 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 including Health Information and e-file.
 - e. Complete quality review by checking state and any other applicable return(s).