

# INTAKE CHECKLIST

\*\*DO NOT turn away clients before quickly screening their paperwork for scope.\*\*

**Step 1:** Verify that they have an appointment and they are not 15 min+ late. If it is the last appointment of the shift they should not be more than 10 min late.

- If they are too late to take care of today, offer to reschedule or potentially take the return as a drop off. If it's a drop off, refer to that checklist.

**Step 2:** Photo Identification and Taxpayer Identification Numbers (TIN)

Check the taxpayers' (spouse and dependents, if applicable) government-issued photo ID, Social Security number (SSN), or Individual Taxpayer Identification Number (ITIN).

**Step 3:** Review **ALL** tax documents to confirm it is in our scope.

- Add together income from W2s, 1099s, and any reported cash income. Families and joint filers over \$93,000 and single without dependents over \$65,000 do not qualify.
- Do not reject filers if they are slightly above the VITA income threshold. Ask the site manager if they can still be taken care of.
- Make sure they have not sold crypto in 2025. Cryptocurrency transactions are out of scope for the VITA program.

**Step 4:** Interview and Review Form 13614-C

Use probing questions to develop and/or clarify information on the intake sheet and to confirm the information provided by the taxpayer is complete and accurate. Especially confirm name spellings, birthdays, addresses, and bank preferences.

Write comments on the form when taxpayers' answers change, or taxpayers provide additional information.

- Page 1: Ensure the taxpayer answered all questions on Form 13614-C. Ask the client if they were issued an Identity Protection PIN (IPPIN) from the IRS even if the box was left unchecked.
- Page 2 and 3: Confirm that the boxes are checked related to the taxpayers' tax forms. Look at all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.) If the taxpayer has income or expenses listed on the return that do not require a source document and none were provided, notate information on Form 13614-C in Additional Notes/Comments section. Verify each of the taxpayer's responses on the form.
  - All unchecked boxes on pages 1 through 3 of the form must be addressed.
  - Answer required questions in the gray shaded area. Form 13614-C must be filled out completely to ensure all necessary information is gathered from the taxpayer.
  - If a question does not apply to the taxpayer, write "No", "N/A", a check mark, or other comments to indicate that the question does not apply.
  - The right-hand side of pages 2 and 3 has an area for notes/comments that will be used to document conversations with taxpayers.
  - If they indicate 1099-NEC or cash income, provide the "Self-Employment Tax Worksheet".
- Page 4: Optional for the taxpayer to complete.
- Page 5: Add any additional notes. Include additional dependents, prior year AGI, or property PIN as needed.
- Page 6: Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites that authorizes information sharing between VITA/TCE sites via TaxSlayer Pro Online.

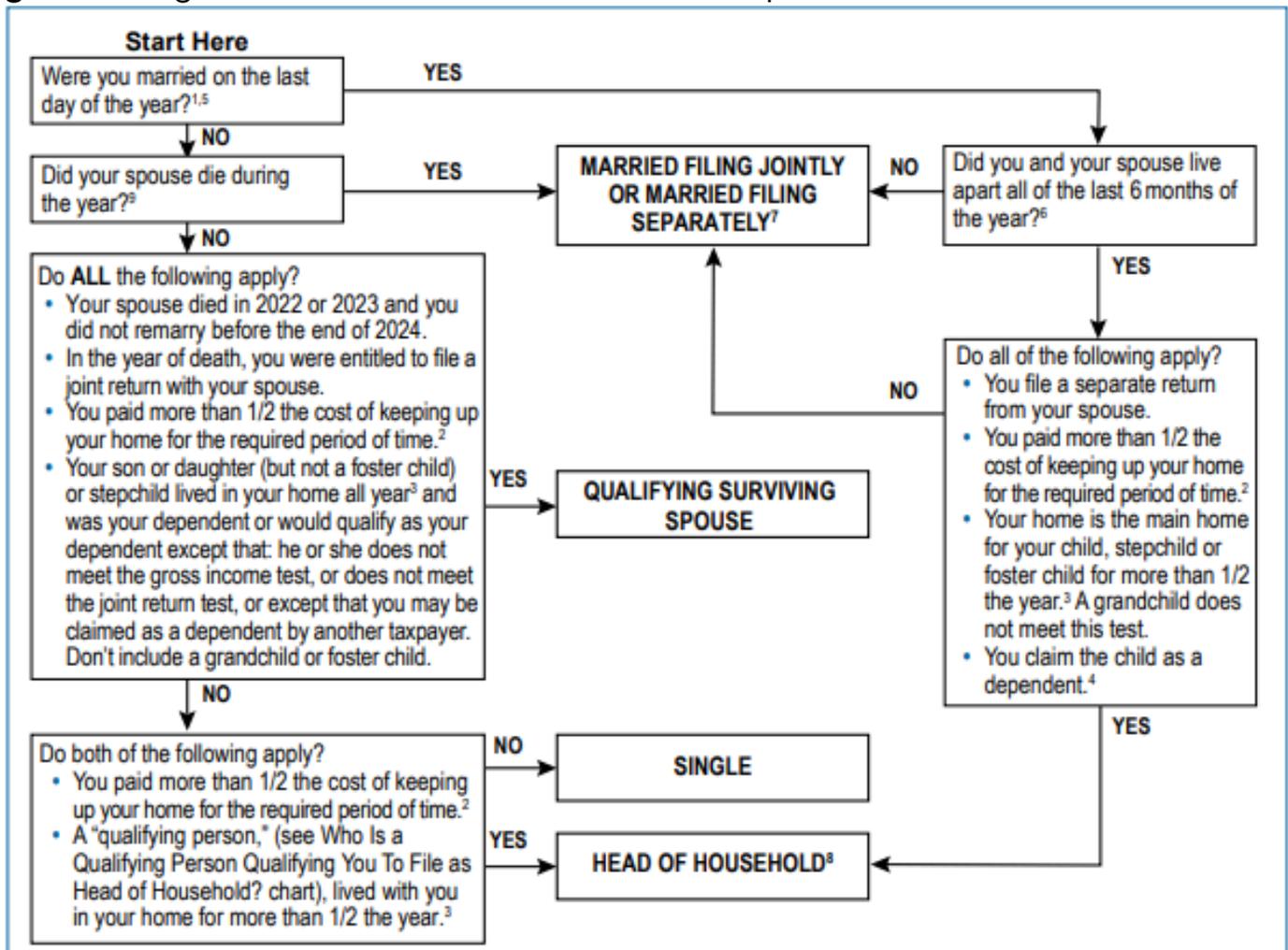
### Step 5: Make Dependency and Filing Determinations

Use the attached filing status decision tree when determining taxpayer filing status and eligible dependents to be claimed. On Form 13614-C complete the gray shaded area titled: If any individuals are claimed on the tax return, then ALL questions must be answered. The answers to the questions asked will provide the information needed to make tax law determinations for dependency, filing status, and qualified tax credits. There is space for additional comments on page 5.

### Step 6: Determine the Level of Return

Determine the required certification needed for the tax return based on the questions answered on Form 13614-C by the taxpayer. The levels are identified as B (Basic), A (Advanced) and M (Military). Assign the return to a preparer at the appropriate level.

Figures: Filing Status Decision Tree and Interview Tips



## Filing Status – Interview Tips

Step	Probe or Ask the taxpayer:	Action
<b>1</b>	Were you married on December 31 of the tax year? <sup>6</sup> You are considered unmarried if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law are not considered married. A taxpayer is married regardless of where the spouse lives.	If <b>YES</b> , go to Step 2. If <b>NO</b> , go to Step 4.
<b>2</b>	Do you and your spouse wish to file a joint return?	If <b>YES</b> , your filing status is <b>married filing jointly</b> . If <b>NO</b> , go to Step 3 <sup>2</sup> .
<b>3</b>	Do all the following apply? <ul style="list-style-type: none"> <li>• You file a separate return from your spouse</li> <li>• You paid more than half the cost of keeping up your home for the required period of time.<sup>1</sup></li> <li>• Your spouse didn't live in your home during the last 6 months of the tax year<sup>3</sup></li> <li>• Your home was the main home of your child, stepchild, or foster child for more than half the year (a grandchild doesn't meet this test). For rules applying to birth, death or temporary absence during the year, see Publication 17</li> <li>• You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart)</li> </ul>	If <b>YES</b> , STOP. You are considered unmarried and your filing status is <b>head of household</b> <sup>7</sup> . If <b>NO</b> , STOP. Your filing status is <b>married filing separately</b> <sup>6</sup> .
<b>4</b>	Did your spouse die in 2022 or 2023?	If <b>YES</b> , go to Step 5. If <b>NO</b> , go to Step 6.
<b>5</b>	Do all the following apply? <ul style="list-style-type: none"> <li>• You were entitled to file a joint return with your spouse for the year your spouse died</li> <li>• You didn't remarry before the end of this tax year</li> <li>• You have a child or stepchild who lived with you all year, except for temporary absences or other limited exceptions, and who is your dependent or who would qualify as your dependent except that he or she does not meet the gross income test, does not meet the joint return test, or except that you may be claimed as a dependent by another taxpayer. Don't include a grandchild or foster child.</li> <li>• You paid more than half the cost of keeping up the home for the required period of time.<sup>1</sup></li> </ul>	If <b>YES</b> , STOP. Your filing status is <b>qualifying surviving spouse</b> . If <b>NO</b> , go to Step 6.
<b>6</b>	Do both of the following apply? <ul style="list-style-type: none"> <li>• You paid more than 1/2 the cost of keeping up your home for the required period of time.<sup>1</sup></li> <li>• A "qualifying person," (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart on the next page), lived with you in your home for more than 1/2 the year. If the qualifying person is your dependent parent, your dependent parent doesn't have to live with you.<sup>4</sup></li> </ul>	<b>YES</b> – Head of Household <sup>7</sup> <b>NO</b> – Single