


Form 13614-C Job Aid for Volunteers

Important Reminders: The Intake/Interview process may be considered incomplete if questions applicable to the taxpayer’s situation are left unanswered on Pages 1 through 3 and/or the applicable “To be completed by certified volunteer” shaded areas are not completed.

A quality review of each return must be completed using the Quality Review Checklist in Tab K.

Do not refer taxpayers to the VolTax e-mail address for IRS help or refund information. Refer to the back cover of Pub 4012 for appropriate IRS referrals.

 For prior year tax returns, taxpayers complete one current year Form 13614-C, Intake/Interview and Quality Review Sheet, to have their prior year return prepared. During the interview and quality review process, preparer and quality reviewer must refer to the applicable prior year Form 13614-C for the return being completed to ensure the return is within scope for the VITA/TCE program and that credits and deductions are not overlooked. Prior year Forms 13614-C are available for download at [IRS.gov](https://www.irs.gov).

Form 13614-C Job Aid for Volunteers (Page 1)

Form 13614-C (October 2024)	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet	OMB Number 1545-1964
<p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver’s license) for you and your spouse 		
<ul style="list-style-type: none"> • Complete pages 1-6 of this form. • You are responsible for the information on your return. Provide complete and accurate information. • If you have questions, ask the IRS-certified volunteer preparer. 		
<p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>		
1	<p>2 Your first name (<i>pronouns, optional</i>) 3 M.I. Last name</p> <p>Spouse’s first name (<i>pronouns, optional</i>) M.I. Last name</p>	<p>Your date of birth</p> <p>Spouse’s date of birth</p>
4	<p>Mailing address</p> <p>Your telephone number</p> <p>Spouse’s telephone number</p>	<p>Apt #</p> <p>City</p> <p>Email address (<i>optional</i>)</p> <p>Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
5	<p>Check if you or your spouse were in 2024:</p> <p>A U.S. citizen <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p> <p>In the U.S. on a visa <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p> <p>A full-time student <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p>	<p>Legally blind <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p> <p>Totally and permanently disabled 6 <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p> <p>Issued an identity protection PIN (IPPIN) 7 <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p> <p>Owners or holders of any digital assets <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No</p>
8	<p>If due a refund, how would you like your refund</p> <p><input type="checkbox"/> Direct deposit <input type="checkbox"/> Check by mail <input type="checkbox"/> Other _____</p>	<p>If you have a balance due, how would you like to make your payment</p> <p><input type="checkbox"/> Bank account <input type="checkbox"/> IRS.gov Direct Pay</p> <p><input type="checkbox"/> Set up installment agreement <input type="checkbox"/> Mail payment to IRS</p>
9	<p>Would you like to receive written communications from the IRS in a language other than English</p> <p>What language _____</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No</p>
10	<p>Would you like information on how to vote and/or how to register to vote</p> <p>Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No</p>



1. View photo ID’s for each taxpayer and spouse (if filing a joint return)
2. Name as shown on Social Security records. See Tab B.
3. Pronouns (He/She/They) are optional.
4. Taxpayer’s current address where IRS should mail refund and /or other correspondence.
5. If not a U.S. citizen, or in the U.S. on a VISA, use Tab L, Resident or Nonresident Alien Decision Tree to determine if return is within scope.
6. See Tab R for definition of Legally Blind, Permanently and Totally Disabled and a full time Student.
7. See Tab P if taxpayer is a victim of identity theft or applied for and received an IP PIN.
8. See Tab K on how to enter information about a refund or balance due.
9. The “written communication” answer will be entered into TaxSlayer software.
10. President Election Campaign Fund answer will be entered into TaxSlayer software.

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As of December 31, 2024, what was your marital status <input type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated but not Divorced Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ <input type="checkbox"/> Widowed Year of spouse's death _____														
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return 12 <input type="checkbox"/> Yes <input type="checkbox"/> No														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year. Answer Yes or No (Y/N) 18 To be completed by certified volunteer (Yes, No, or N/A)														
Name (first, last) 13	Date of birth (mm/dd/yy) 14	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024 15	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico 16	Full-time student	Totally and permanently disabled	Issued IPPIN 17	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

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11. See Tab H if taxpayer's marital status changed in 2024 (Married or Divorced). Verify how it may affect ACA and if return is within scope.
12. See Tab C to verify taxpayer's and spouse (if filing a joint return) dependency status.
13. Taxpayer must include everyone who lived with the taxpayer and anyone the taxpayer supported who lived elsewhere. Always confirm this information during the interview process, especially if the taxpayer did not list anyone. Use the Additional/Notes Comments on Page 5 if space is needed to list additional names.
14. Verify birth date for each person included on the tax return.
 -  *Incorrect birth dates may cause efile rejection.*
15. Verbally confirm the number of months each person listed lived in the home.
 -  *Consider any temporary absences.*
16. If not a US citizen, use Tab L, Resident or Nonresident Alien Decision Tree to determine if return is within scope.
17. Refer to Tab P if taxpayer indicates an IPPIN was issued for the dependent.
18. The certified volunteer will complete these questions for each listed person during the interview. Refer to Tabs B and C to determine Filing Status and Dependency Exemptions.

Important Reminder: Review all information on Page 1 before using Tabs B and C to determine Dependency Exemptions and Filing Status.

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Important Reminder: During the interview, verify with taxpayer that each checked box on the left side of page (unshaded) is applicable to their situation. Check the boxes in the “To be completed by certified preparer” sections (shaded area) to indicate the item has been verified with the taxpayer. Unchecked boxes on Pages 2 and 3 must be addressed with the taxpayer and annotated “No” or “N/A” if any items do not apply to the taxpayer.

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Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
1 <input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s 4 3 # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____ <input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
2 <input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	9
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits 5	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____ <input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony 6	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____ <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	7 <input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere # _____ <input type="checkbox"/> Schedule C expenses \$ _____	
8 <input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) \$ _____	

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1. Certification indicators B, A, M should only be used to assign returns to preparers. Final certification level should be made using the Scope of Service Chart after completing interview. Volunteers should identify any issues that make the return out-of-scope (OOS)
2. During the interview, verify with taxpayer that each checked box on the left side of page (unshaded) is applicable to their situation. Mark the unchecked boxes “No” or “N/A” if those income items do not apply to the taxpayer.
3. Check the boxes in the “To be completed by certified preparer” sections (shaded area) to indicate the income item has been verified with the taxpayer. Record number of forms and dollar amounts if applicable.
4. See Tab D for Form W-2 instructions.
5. If Social Security or Railroad Retirement Benefits box is checked, determine if taxable.
6. See Tab E for definition of alimony.
7. When self-employment income is indicated, verify the return is within the scope of VITA/TCE Programs.
8. Not all these items are reported on Schedule 1, Line 8. See Publication 17, Your Federal Income Tax (For Individuals). Also see Tab D.
9. Use the Notes/Comments column to leave additional taxpayer information, preparer notes, and notes for the quality reviewer.

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Form 13614-C Job Aid for Volunteers (Page 3)

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. 1 <input type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions	<input type="checkbox"/> (A) 1098 # _____ <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest 2 <input type="checkbox"/> (B) Child and dependent care 3 <input type="checkbox"/> (B/A) Contributions to a retirement account 4 <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K) <input type="checkbox"/> (B) Educator expenses deduction \$ _____ <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) 5 <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) 6 <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area 7 <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) 8 <input type="checkbox"/> Receive any letter or bill from the IRS 9 <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes 10	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	


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1. Verify if taxpayer can itemize. See Tab F.
2. Student Loan Interest Adjustment. See Tab E.
3. If box is checked, ask taxpayer for childcare provider's TIN.
4. Verify eligibility for Retirement Savings Contribution Credit.
5. See Tab D for information on how to enter taxable scholarships that are not reported on Form W-2. See Tab J to compare credits and adjustments.
6. Taxpayer must provide Form 1095-A if receiving insurance through the Marketplace.
7. Check for tax benefits for declared disaster areas.
8. See Tabs I, G, or J for impact on any credits for this year.
9. Determine if the letter may impact the return and refer the taxpayer to any available resource if help is needed.
10. Ask taxpayer for a copy of last years return to locate necessary information.

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 The questions on Page 4 are optional. The taxpayer has the option to leave this page blank or select "Prefer not to answer."

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Page 4	
Optional Information: The following information is for statistical purposes. Questions on this page are OPTIONAL.	
1. Would you say you can carry on a conversation in English	<input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer
2. Would you say you can read a newspaper in English	<input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer
4. Are you or your spouse a Veteran of the U.S. Armed Forces	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer
1	
5. What is your race and/or ethnicity? <i>(select all that apply)</i>	6. What is your spouse's race and/or ethnicity? <i>(select all that apply)</i>
<input type="checkbox"/> Prefer not to answer	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> American Indian or Alaska Native <i>(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</i>	<input type="checkbox"/> American Indian or Alaska Native <i>(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</i>
<input type="checkbox"/> Asian <i>(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)</i>	<input type="checkbox"/> Asian <i>(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)</i>
<input type="checkbox"/> Black or African American <i>(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)</i>	<input type="checkbox"/> Black or African American <i>(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)</i>
<input type="checkbox"/> Hispanic or Latino <i>(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)</i>	<input type="checkbox"/> Hispanic or Latino <i>(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)</i>
<input type="checkbox"/> Middle Eastern or North African <i>(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)</i>	<input type="checkbox"/> Middle Eastern or North African <i>(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)</i>
<input type="checkbox"/> Native Hawaiian or Pacific Islander <i>(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)</i>	<input type="checkbox"/> Native Hawaiian or Pacific Islander <i>(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)</i>
<input type="checkbox"/> White <i>(for example, English, German, Irish, Italian, Polish, Scottish, etc.)</i>	<input type="checkbox"/> White <i>(for example, English, German, Irish, Italian, Polish, Scottish, etc.)</i>
Privacy Act and Paperwork Reduction Act Notice	

1. Answers to the optional questions are transferred and collected inside TaxSlayer software.

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Page 5	
Additional Notes/Comments	2
<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	

2. Preparer can leave notes for quality reviewer. Taxpayer can list additional names for anyone living with them last year (except their spouse) or anyone they supported but did not live with them last year.