

REVIEWER GUIDE TAX SEASON 2024

Thank you for your leadership at the tax site by volunteering to take on the responsibilities of a quality reviewer or hybrid! This handout is designed to help you complete an accurate review of every return by highlighting P+P procedures and providing an overview of items to be reviewed.

BEFORE YOU REVIEW

- Please arrive on time to shifts. Email reminders will include shift times and locations.
- Attend the Huddles at the beginning of your shifts. They provide important IRS, P+P, and site-specific updates throughout the year.
- Before returns are ready for review, use your expertise to help out! Answer questions for preparers, customers, customer support volunteers, and the managers. Especially at the beginning of the season, there are lots of tax and software questions.
- Offer to prepare a return if there is time to do so before reviewing.

RETURN ORDER

Review returns in the order of the customer numbers written on the customer envelopes.

- Customer numbers include the appointment time—for example: 5:30-2 for the second customer with a 5:30pm appointment.
- Your manager may request exceptions to the standard number order—for example for customers working with an interpreter or with a scheduled MetroMobility ride.

REVIEW PROCESS OVERVIEW

Generally, you'll follow the process outlined below with each return you review. The rest of this guide gives more detail about parts of this process.

1. Check the intake paperwork for completion
2. Look over taxpayer documents
3. Review and correct entries in TaxSlayer
4. Finish return in TaxSlayer
5. Print and assemble the return for the taxpayer
6. Document your work
7. Provide preparer feedback

TAXSLAYER TIPS FOR REVIEWERS

During the season, you'll develop personal strategies for reviewing returns in TaxSlayer – there's always more than one way to do something! Some items are easier to review using a PDF of the tax return and some items are easier to review by navigating to the software entries. Here's a recommendation list of what to review where:

Use the tax return PDF

- Basic information – client summary page
- W-2 forms
- Most 1099 forms
- Some income forms and adjustments (ex: interest, Social Security income, and student loan deductions)
- CRPs

Use the Software Entries

- Any item that needs changes
- Property tax statements
- Capital gains
- E-file section entries (ex: return types and consents)
- Items you are unsure about where to locate on a tax form or schedule

Navigation Tips

- Use your P+P volunteer tax manual to find TaxSlayer search terms to use in the forms search box and guidance on how to click through menus to reach specific screens.
- Utilize the Summary/Print page. Click on any field on the 1040 view or summary view to navigate directly to the appropriate section in the software.
- Use the Preview Return option to open a PDF of the return from any other screen.
- Look through the TaxSlayer section in the volunteer tax manual (pages 24-26) and Tab O in Pub 4012 for more tips.

CHECKLIST GUIDE

This section goes into detail on each item on the Review Checklist portion of the pink P+P Volunteer Checklists document.

Review on every return

- Use source documents to review full names and SSN/ITINs for all people listed. See inside front cover of the volunteer tax manual for acceptable documents. Ask the preparer or customer for the documentation if it is not in the envelope.
- Use the intake sheets, *not IDs or other forms*, to check birthdates, phone number, address, and email on the client summary page of the PDF.
- Check for correct filing status based on the IRS intake sheet details and preparer notes. See pages 46-48 in the volunteer tax manual. Verify change with preparer and customer as a filing status change will delete the state returns and require extra data entry.
- Verify that dependents meet either the Qualifying Child or the Qualifying Relative tests and are entered correctly. See pages 50-56 in the volunteer tax manual or Tab C in Pub 4012.

- Review all information entered on W-2, 1099-R, 1099-NEC, and 1099-G forms including:
 - The tax year and who the document belongs to
 - EIN
 - Income
 - Withholding
 - Codes in Box 12 on Form W-2
 - Taxpayer address (missing apartment numbers are ok!)
 - State ID
 - State income
 - State withholding
 - Codes in Box 7 on Form 1099-R
- Verify that all other income sources marked “yes” on the intake forms are included on the return and that all income source documents (or income included in preparer notes) are entered on the return. For example, look for less common income that may not have a tax form, like gambling winnings or Minnesota Family Investment Program (MFIP) payments.
- Verify that all situations with questions marked “yes” on the intake sheets are included on the return. For example, watch for less common situations that may not have official documentation, like the Premium Tax Credit or estimated tax payments made.
- Look for Form 1099-MISC reporting Minnesota Tax Rebate totals. Taxpayers may not have the form. Rebates are taxable on the 1040 and subtracted from income on both M1 and M1PR. Rebates were \$260 per person with a maximum of \$1,300.

Review if applicable

- **Self-employment income and expenses:** Use the SETO or preparer notes to verify information on Schedule C. Look out for returns with no expenses and discuss possible expenses with the taxpayer (mileage or other usual expenses for the type of work).
- **Education credits:** Use the Education Credits Worksheet and preparer notes to determine if the most advantageous credit is being claimed (American Opportunity is always better than Lifetime Learning if the student qualifies). Verify that preparer entries maximize potential credits for taxpayer, spouse, and/or dependent.
- **Dependency checkbox:** Ensure the “Taxpayer can be claimed as a dependent on another return” box is checked in the Basic Information section if applicable. This impacts credit calculations, the standard deduction, and the return of the person claiming the taxpayer.
- **K-12 Education Credit:** There are BIG CHANGES for tax year 2023. Credit is no longer based on household income, and new income thresholds mean that all P+P customers may qualify. Use page 157 of the volunteer tax manual to ensure all claimed expenses qualify. If expenses exceed maximum allowable amounts, taxpayer may claim the subtraction too!
- **M1PR:** Household income from the P+P tax intake sheet must be entered in the M1PR data entry section in TaxSlayer. The M1PR section also asks for disability status to calculate a disability subtraction. These factors can greatly impact M1PR credit calculations.
- **Other credits and tax benefits:** Skim the intake sheets for less common credits that require data entry. For example: IRA contributions must be manually entered for the Savers Credit and IRA deduction, and student loan interest and payment amounts are needed for the student loan interest deduction and the Minnesota student loan payment credit.

Return Types, Direct Deposit, and Consents

- **Review the Return Type** to make sure the return will be processed correctly (e-file or paper return and direct deposit/debit or paper check/mail payment). This is set for each return individually (1040, M1, M1PR), so check the return type for every return being filed. See volunteer tax manual pages 28-29.
 - All returns should be e-filed unless there is a specific reason they cannot be.
 - For M1PR only returns, verify the “only transmit state return” box is checked, and that Minnesota return type is “Paper Return”. See volunteer tax manual pages 178-179.
- Verify **direct deposit or direct debit entries and savings bond details**. This information can be reviewed on the Client Summary Sheet in the tax return PDF or in the E-file section.
- Check that correct **consent to use or disclose information** answers are entered based on the customer’s answers on the P+P tax intake sheet. See volunteer tax manual page 35.
 - If P+P consents are declined, ensure the customer knows that the return will be paper filed. Customer may change their responses if desired to e-file.
 - E-filing is allowed whether the IRS global carry forward consent is approved or declined.

Submission page

- **Tag returns** for specific situations, for example: Power of Attorney or a Spanish-speaking customer. Use the Saver tag when a refund goes to a savings account or savings bond.
- Set the return review status to “**Approved**” and mark the “**Complete**” checkbox. Both steps are required for your manager to e-file the return.

Paperwork and wrap up

- Print customer copy and assemble paperwork (see Printing and Assembly Guide below).
- Write tax refunds or balance due amounts on the front of the **customer envelope**. The Customer Support Volunteer uses these amounts during the checkout process.
- Include any of these applicable **extra documents** as a part of the packet:
 - Saver pig for anyone putting all or part of their refund into a savings account or purchasing a savings bond
 - Paying a Balance Due half-sheet for anyone who owes when filing
 - Payment vouchers and envelopes for anyone intending to mail in payments
- Record taxpayer information on the **Reviewer Log** (gold sheet).
 - Enter current tax year returns on side one and prior-year returns on side two.
 - Mark “paper” or “e-file”.
 - Check box for “Saver” if any part of the taxpayer’s refund went into savings.
 - Write any comments about the return for your manager and the P+P e-file staff.
 - Do not record the Social Security number for taxpayers who declined P+P consents. Instead, write CONSENT DECLINED in the Social Security number column.
- Close any open tax return PDFs before moving on to the next review.

E-FILE RETURN PRINTING AND ASSEMBLY GUIDE

E-FILE RETURN FOR THE TAXPAYER'S RECORDS

Print the “P+P Customer Copy”:

This will print a full copy for the customer’s records. Form 8879 prints twice! Pull out one copy before stapling the rest of the return or do a separate print job to print only Form 8879.

Staple the customer copy with original documents:

The return should automatically print in the following order. Add the original income documents and tax statements to the back of the return.

1. Summary Sheet
2. Federal return
3. Minnesota income tax return
4. Minnesota property tax return
5. Original income documents/statements

Balance due returns:

Provide a Paying a Balance Due handout and paper-clip the 1040V and M60 vouchers to IRS and Minnesota Revenue envelopes. This alerts the Customer Support Volunteer to discuss payment options during checkout.

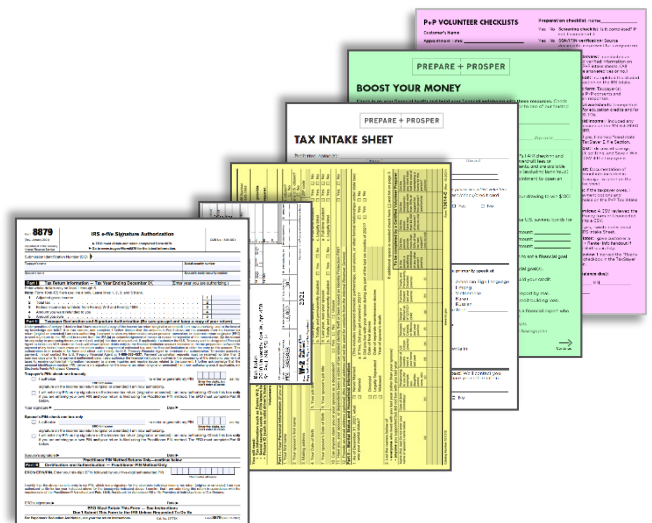
E-FILE RETURN FOR P+P’S RECORDS

Paper-clip important documents: Paper-clip IDs, Social Security cards and/or ITIN letters to this stapled packet so the Customer Support Volunteer can easily return them.

Savers: Include a Saver Pig if the taxpayer put their refund into a savings account or purchased US Savings Bonds.

Staple the packet for P+P records in this order:

1. Form 8879, *E-File Authorization*
2. A copy of each W-2 and 1099 form showing withholding or EIN numbers
3. IRS Intake Sheet
4. Copy of form 2848 or Form 8332 (if applicable)
5. P+P Tax Intake Sheet
6. Boost Your Money Form (if present)
7. P+P Volunteer Checklists



Multiple years? Staple separate packets for each tax year. If there is only one set of intake paperwork, staple each year’s Form 8879 and any W2s and 1099s to the P+P Volunteer Checklist for that year. Staple the intake sheets with the packet for most recent tax year.

PAPER RETURN PRINTING AND ASSEMBLY GUIDE

PAPER RETURN FOR THE TAXPAYER'S RECORDS

Print and staple the “P+P Customer Copy”:

The “P+P Customer Copy” will print a full copy of the federal and Minnesota returns along with worksheets for the customer’s records. Staple the return along with the taxpayer’s original income documents/statements for their records.

Balance due returns:

Provide a Paying a Balance Due handout and paper-clip the 1040V and M60 vouchers to IRS and Minnesota Revenue envelopes. This alerts the Customer Support Volunteer to discuss payment options during checkout.

PAPER RETURN FOR THE TAXPAYER TO MAIL

1. Federal return to mail—print “P+P Federal Copy to Mail”:

- A. Staple together federal forms and schedules (should print in order).
- B. Staple a copy of each W-2 and 1099 to Form 1040, page 1, if there is federal withholding
- C. Include Form 2848 or Form 8332 (if applicable)
- D. Paper-clip all to an IRS mailing envelope

2. Minnesota income tax return to mail - print “P+P Minnesota Copy to Mail” (should print in order with a copy of federal forms):

- A. Separate Form M1PR and schedules if applicable (should print at the end of this print job)
- B. Paper-clip state forms and schedules with a copy of the federal forms. Do not staple and do not include copies of W-2 and 1099 forms.
- C. Paper-clip to a blue-striped M1 Minnesota Revenue envelope

3. Minnesota property tax return to mail - prints with the “Minnesota copy to Mail”:

- A. Paper-clip pages 1 and 2 of Form M1PR (and other M1PR schedules if applicable)
- B. If a renter, make a copy of original CRP or Rent Paid Affidavit to send with return
- C. Paper-clip all to an orange-striped M1PR Minnesota Revenue envelope

Paper return for P+P’s records

Paper-clip important documents: Paper-clip IDs, Social Security cards and/or ITIN letters to this stapled packet so the Customer Support Volunteer can easily return them.

Savers: Include a Saver Pig if the taxpayer put their refund into a savings account or purchased US Savings Bonds.

Staple the packet for P+P records in this order:

1. IRS Intake Sheet
2. Copy of form 2848 or Form 8332 (if applicable)
3. P+P Tax Intake Sheet
4. Boost Your Money Form (if present)
5. P+P Volunteer Checklists