WEEK 8 P+P TAX TIP: IRS INTAKE SHEET

Overview:

The IRS Intake Sheet is also known as the yellow sheet, the Intake/Interview and Quality Review Sheet, and Form 13614-C. This year, the intake sheet was redesigned to be more readable for customers and easier for them to fill out. It also grew from 4 pages to 6.

We asked our most experienced volunteers to share their advice for using the IRS Intake Sheet. Check out their pro-tips below!

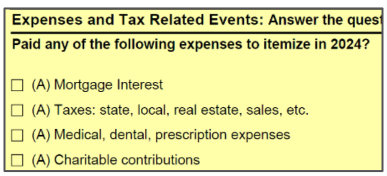
Additional Resources

- Volunteer Tax Manual, page 14, and found on pages 180-185
- Pub 4012 Job Aid for 13614-C
- Pub 5101 (IRS Training on 13614-C)

Pro-tips for Customer Support Volunteers

Basic or Advanced? How to tell

Note the boxes that are checked on pages 2 & 3. (B) is for Basic and (A) is for Advanced.

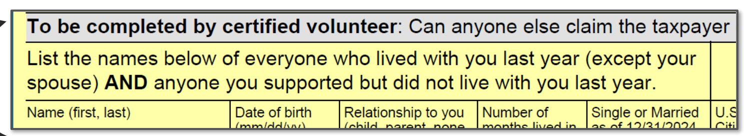

Expenses and Tax Related Events: Answer the quest
Paid any of the following expenses to itemize in 2024?
☐ (A) Mortgage Interest
☐ (A) Taxes: state, local, real estate, sales, etc.
☐ (A) Medical, dental, prescription expenses
☐ (A) Charitable contributions

EXCEPTION: The four expenses with (A) boxes at the top of page 3 are advanced topics *only if* the taxpayer itemizes, which almost never applies to our customers. If these are the only (A) boxes a customer has checked, you can give the return to a basic-certified preparer.

A little direction goes a long way with customers

If you have time, share these quick pointers with customers about Form 13614-C:

- "**Do the first 3 pages**; the last 3 are optional." (Especially if they seem overwhelmed).
- "**On the bottom of page 1, list anyone who lived with you** or who you supported. If you need more room, use page 5."
  (Helpful because sometimes customers stop at "To be completed by certified volunteer")


To be completed by certified volunteer: Can anyone else claim the taxpayer
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.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none	Number of months lived in	Single or Married as of 12/31/2024	U.S. Citi

No boxes checked on pages 2 & 3: It can be jarring to see a completed Intake Sheet with zero boxes checked. That's ok! The customer still file a return and claim various credits.

Pro-tips for Preparers

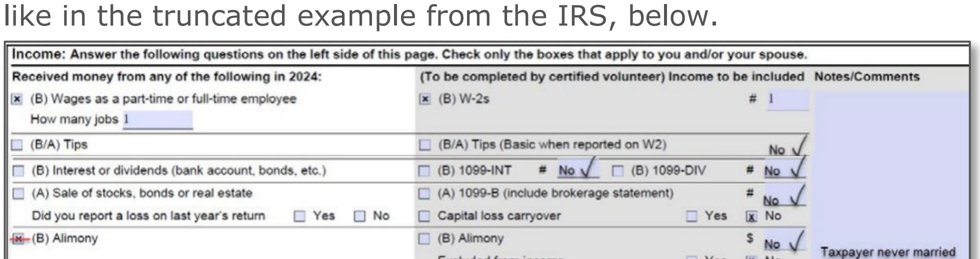
Use pages 2-3 to guide the conversation with the customer

The redesigned form has a shaded volunteer section on pages 2-3, which was intended to:

- Make the form an interactive tool and prompt a fuller conversation.
- Shift the responsibility for thoroughness from the customer to the volunteer.

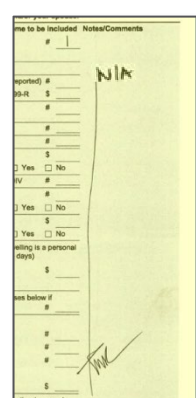
Want to make your reviewer happy? Show them how thorough you are!

Ask about every checkbox; show that you verified each one. on pages 2-3. The preferred option is to write No/NA on every line like in the truncated example from the IRS, below.


Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
☒ (B) Wages as a part-time or full-time employee How many jobs 1	☒ (B) W-2s # 1	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2) No √	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) 1099-INT # No √ ☐ (B) 1099-DIV # No √	
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) 1099-B (include brokerage statement) # No √ ☐ Capital loss carryover ☐ Yes ☒ No	
~~☒~~ (B) Alimony	☐ (B) Alimony $ No √ Excluded from income ☐ Yes ☒ No	Taxpayer never married

Or you can write NA, draw an arrow, and initial at the bottom.



It’s alright if the customer’s intake paperwork isn’t finished

We understand the ideal scenario is for customers to have their paperwork finished before they get to the preparer. BUT there are good reasons that may not have happened:

- **The customer may need help** physically completing the paperwork. Or maybe they need help understanding, and they will finish it faster with your assistance.
- **Often it’s more efficient** to place customers with available preparers (especially when the clinic opens), which can save time for the customer and the preparer.

If the paperwork isn’t finished before the customer gets to you, please make sure it gets finished. Thanks for being flexible and helping us give customers the best experience possible!

Things on page 1 that preparers commonly get wrong:

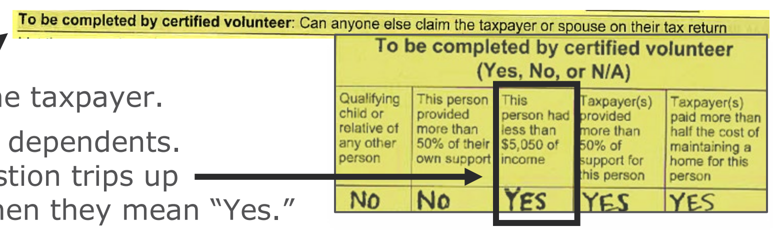
Incorrect customer’s address

Ignore the address on a customer’s ID; only use the address from their intake sheet.

Missing the shaded dependents questions (bottom of page 1)

Make sure that no one else can claim the taxpayer.

Answer the verification questions about dependents.
NOTE: The phrasing of this middle question trips up preparers, and they often write “No” when they mean “Yes.”


To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return

To be completed by certified volunteer (Yes, No, or N/A)				
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
NO	NO	YES	YES	YES

“Totally and permanently disabled”

(Page 1, underneath email address field)

- This is confusing and commonly misinterpreted by preparers *and* customers.
- It’s a definition for tax and social security purposes, and not necessarily meant literally.
- If the person receives SSDI or SSI, they qualify as disabled and should check yes.

What notes should I be writing? A Reviewer’s Recommendation

What kind of notes should you put on page 5? Notes that SAVE the reviewer time. (Acronym alert!)

Show your Work

- Share your math. Help the reviewer understand how you figured something out. **Examples**: pro-rated rent, SSI calculated based on monthly amount, etc.
- Let the reviewer know you gave the customer a handout (**Example**: Homeowner Info).
- **Example:** If the 1099-R shows an early distribution, did you check that no exceptions applied to the early distribution penalty? (See 4012, page H-7 for list of exceptions).

Acquired info

- Think like a reviewer: Their job is to double-check everything. Write notes for them about info you acquired by asking the taxpayer, if no documents can verify it. **Example:** Household living situations or who gets to claim a dependent.
- Explain where a number came from, that is not found in the provided paperwork. **Example:** The W-2 didn’t show the federal or state Employer ID# but it was carried forward in the software from the prior tax year.

Verified by manager

- Note any exceptions made by a manager, especially if over the income guidelines.

Emphasize anything weird or vexing

- Give the reviewer a heads up about anything unusual they might not expect. **Example:** If customer has no CRP or Property Tax statement, leave a note that you confirmed they aren’t a renter or a homeowner.
- Share any sections/topics/forms you want them to pay special attention to.

Pro-tip: If you don’t know, don’t guess! Consult your manual, your Pub 4012, and your reviewers and managers. You can save a lot of time by asking questions.