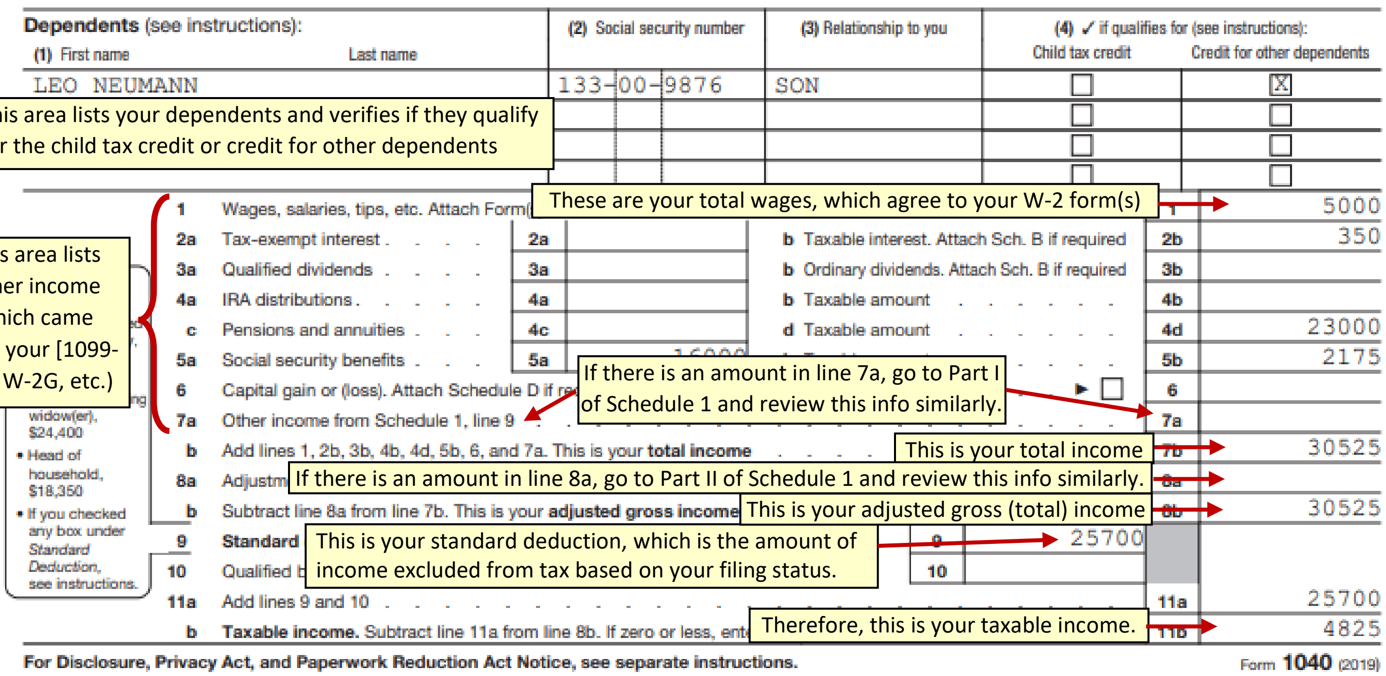
U.S. CITIZEN REVIEW CHECKLIST

- ❑ **REVIEW THE CLIENT'S INTAKE FORM FOR COMPLETENESS**
- ❑ **OPEN QUALITY REVIEW PRINT SET**
- ❑ **VERIFY THE CLIENT'S PERSONAL INFORMATION WITH THE CLIENT:**
  - o NAME (FIRST, LAST IN PROPER ORDER), ADDRESS, SSN, BIRTHDATE
- ❑ **COMPARE EVERY DETAIL OF THE W-2 TO THE MOCK UP ON THE NEXT PAGE**
- ❑ **REVIEW EVERY DETAIL OF THE CLIENT'S FORMS WHILE SHOWING THE CLIENT WHAT YOU ARE DOING**



Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
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			☐	☐
			☐	☐
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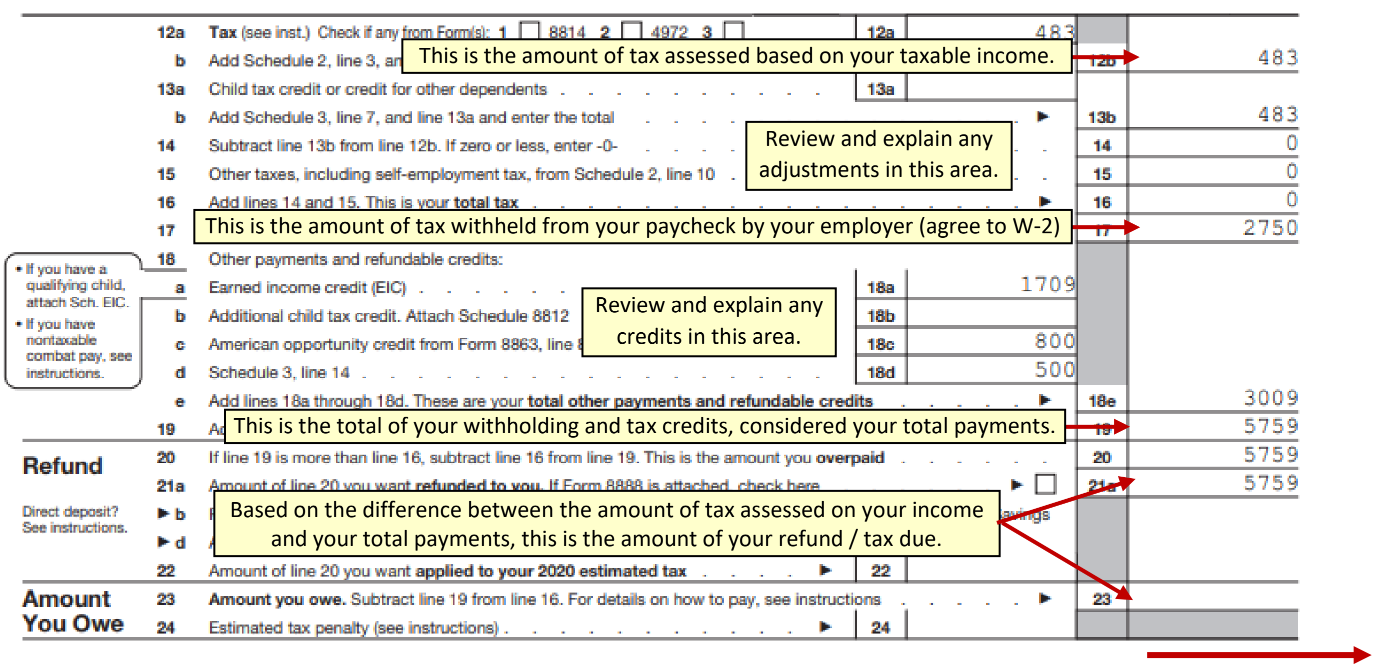
1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	5000
2a	Tax-exempt interest / b Taxable interest. Attach Sch. B if required	2b	350
3a	Qualified dividends / b Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions / b Taxable amount	4b	
c	Pensions and annuities / d Taxable amount	4d	23000
5a	Social security benefits 16000 / b Taxable amount	5b	2175
6	Capital gain or (loss). Attach Schedule D if required ▶ ☐	6	
7a	Other income from Schedule 1, line 9	7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income**	7b	30525
8a	Adjustments to income from Schedule 1, line 22	8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income**	8b	30525
9	**Standard** deduction or itemized deductions	9	25700
10	Qualified business income deduction	10	
11a	Add lines 9 and 10	11a	25700
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-	11b	4825

Standard Deduction for— • Single or Married filing separately, $12,200 • Married filing jointly or Qualifying widow(er), $24,400 • Head of household, $18,350 • If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2019)

- ➢ MAKE SURE THAT EVERYTHING YOU ARE SAYING ALSO MAKES SENSE TO YOU!
- ➢ MAKE NOTE OF ERRORS YOU NEED TO FIX WHEN YOU GO INTO THE RETURN!



12a	**Tax** (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a	483		
b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b	483
13a	Child tax credit or credit for other dependents	13a			
b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b	483
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	0
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	0
16	Add lines 14 and 15. This is your **total tax** ▶			16	0
17	Federal income tax withheld from Forms W-2 and 1099			17	2750
18	Other payments and refundable credits:				
a	Earned income credit (EIC)	18a	1709		
b	Additional child tax credit. Attach Schedule 8812	18b			
c	American opportunity credit from Form 8863, line 8	18c	800		
d	Schedule 3, line 14	18d	500		
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e	3009
19	Add lines 17 and 18e. These are your **total payments**			19	5759
20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**			20	5759
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			21a	5759
▶ b	Routing number / ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number				
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22			
23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23	
24	Estimated tax penalty (see instructions) ▶	24			

Refund — Direct deposit? See instructions.

Amount You Owe

• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.

- [ ] **IN A SIMILAR FASHION, REVIEW ANY ADDITIONAL FORMS INCLUDED WITH THE RETURN.**
- [ ] **GO THROUGH THEIR STATE RETURN**
    - SHOW HOW IT STARTS WITH THEIR FEDERAL ADJUSTED GROSS INCOME
    - POINT OUT THE TAX ON THEIR CT AGI, THEIR WITHHOLDING AND TAX REFUND OR AMOUNT DUE.
- [ ] **CLOSE THE PRINT SET AND GO INTO THE RETURN**
    - MAKE SURE YOU CORRECT ANY AND ALL ERRORS, THEN REVIEW THE PRINT SET AGAIN TO MAKE SURE IT'S CORRECT
    - NAVIGATE TO THE E-FILE SECTION
    - WHEN THE STATE ERROR COMES UP EXPLAIN THAT IT'S JUST SAYING WE CAN'T EFILE THE STATE AND THAT YOU WILL GIVE THEM INSTRUCTIONS
- [ ] **SEE WHAT TYPE OF FEDERAL RETURN IS BEING FILED**
    - **PAPER** IF A RESIDENT ALIEN WITH ANY 8833 FORMS!
- [ ] **EXPLAIN THAT THEIR REFUND WILL BE DIRECT DEPOSITED (OR PAPER CHECK, THEY OWE, ETC.)**
- [ ] **SEE WHAT TYPE OF STATE RETURN IS BEING FILED**
    - EXPLAIN THAT THEIR REFUND WILL BE DIRECT DEPOSITED (OR PAPER CHECK, THEY OWE, ETC.)
    - IF THEY OWE, EXPLAIN THAT YOU WILL GIVE THEM PAYMENT INSTRUCTIONS IN YOUR EMAIL
- [ ] **WHEN YOU LEAVE THIS PAGE, IF ANYTHING ELSE IS MISSING/WRONG YOU WILL BE PROMPTED**
- [ ] **ON THE FINAL PAGE, THIS IS WHERE YOU USE THE "PRINT" FUNCTION TO DOWNLOAD THE RETURN**
    - EXPLAIN THAT YOU ARE DOWNLOADING THE RETURN AND WILL SEND IT TO THEM VIA FILELOCKER
    - GET THEIR NETID TO MAKE SURE WE SEND IT TO THE RIGHT PERSON
- [ ] **AGAIN, EXPLAIN THE PAGE AS YOU LOOK AT IT**
- [ ] **INFORM THEM THAT EVERYTHING CONTAINED IN THE RETURN IS BASED ON THE INFORMATION THEY PROVIDED AND IT IS THEIR RESPONSIBILITY**
- [ ] **COMPLETE THE REVIEW CHECKLIST**
- [ ] **IF THEY ARE SATISFIED AND YOU ARE SURE THE FEDERAL IS BEING FILED CORRECTLY, FILE!**
- [ ] **GIVE THEM THE SURVEY LINK AND ASK THEM IF THEY WOULD FILL OUT THE SURVEY WHILE YOU SEND THEM THE EMAIL AND THEIR RETURN**
- [ ] **SHOW THEM THE EMAIL AND MAKE SURE THEY UNDERSTAND IT**
- [ ] **LET THE CLIENT GO AND COMPLETE THE PREPARER EVALUATION FORM**