Form **6729-C**
(October 2025)

Department of the Treasury - Internal Revenue Service

VITA/TCE Return Review Sheet

Date of review

Site name

SIDN

A. Review conducted by

☐ Tax Consultant ☐ Other

B. Return

☐ A ☐ B ☐ C

Instructions: Use this form to assess the accuracy of the return by comparing Form 13614-C, Intake/Interview and Quality Review Sheet, the tax return, and all supporting documentation. Consider all answer options prior to making a selection. A detailed comment **must** be entered for all underlined answer options. Enter the return review conducted during the the Field Site Visit (FSV) in SPECforce (formerly SPECTRM) as Return A. Use Document 13341, Field, Remote and Return Review Resource Guide, for guidance in completing this form. The measurement question for determining if a return is accurate is Question 31.

Ensure Form 13614-C is complete before beginning your review.

	Quality	Comments
1	**Was Form 13614-C, Intake/Interview and Quality Review Sheet, completed?** ☐ Yes ☐ No	
2	**What is the certification level needed for this return?** ☐ Basic ☐ Advanced ☐ Military ☐ Specialty	
3	**Were both the tax preparer and quality reviewer certified at the level required to prepare and review this return?** ☐ Yes - Both were certified at the level needed ☐ No - Preparer was not certified at the level needed ☐ No - Quality reviewer was not certified at the level needed ☐ No - Neither were certified at the level needed ☐ No - Other	

	Entity	Yes	No	N/A	Comments
4	**Are all names on the return correct?**	☐	☐		
5	**Is the taxpayer's address on the return correct?**	☐	☐		
6	**Are all SSN/ITINs on the return correct?**	☐	☐	☐	

	Filing Status	Comments
7	**What is the filing status on the return?** ☐ Single ☐ MFJ ☐ MFS ☐ HOH ☐ QSS ☐ Other	
8	**Is the filing status on the return correct?** ☐ Yes - Filing status correct ☐ No - Should be MFS ☐ No - Other ☐ No - Should be Single ☐ No - Should be HOH ☐ No - Should be MFJ ☐ No - Should be QSS	

	Dependents	Comments
9	**Is the taxpayer (and spouse, if married filing jointly) identified correctly as a dependent of someone else?** ☐ Yes - Someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent and identified correctly ☐ No - Failed to identify that someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent ☐ No - Erroneously identified that someone can claim the taxpayer (and spouse, if married filing jointly) as a dependent ☐ No - Other ☐ N/A - Taxpayer (and spouse, if married filing jointly) cannot be claimed as a dependent by someone else	
10	**Are dependents identified correctly?** ☐ Yes - Dependents correct ☐ No - Claiming ineligible person ☐ No - Failed to claim eligible person ☐ No - Other ☐ N/A - Not eligible to claim dependents and none claimed	

	Income	Comments
11	**Are Form W-2 and other income (Form 1040, lines 1a-i) correct?** ☐ Yes ☐ No ☐ N/A - No Form W-2 or other income and none claimed	

Income *(continued)*	Comments
12 **Are interest and dividend income (Form 1040, lines 2b, 3a and 3b) correct?** ☐ Yes - Interest and/or dividend income correct ☐ No - Interest income is incorrect ☐ No - Dividend income is incorrect ☐ No - Other ☐ N/A - No interest or dividend income and none claimed	
13 **Are IRA, pension and annuity income (Form 1040, lines 4b and 5b) correct?** ☐ Yes ☐ No ☐ N/A - No IRA, pension, or annuity income and none claimed	
14 **Is income from Social Security benefits (Form 1040, line 6b) correct?** ☐ Yes ☐ No ☐ N/A - No Social Security income and none claimed	
15 **Are capital gains or losses (Form 1040, line 7a) correct?** ☐ Yes ☐ No ☐ N/A - No capital gains or losses and none claimed	
16 **Is business income (Schedule 1, line 3) correct?** ☐ Yes - Net business income correct ☐ No - Error in reported income ☐ No - Error in reported expenses ☐ No - Sch C required but none prepared ☐ No - Other ☐ N/A - Sch C not required and none prepared	
17 **Is all additional income (Schedule 1, line 10) correct?** ☐ Yes - Additional income correct ☐ No - Error in taxable refunds, credits or offsets ☐ No - Error in alimony received ☐ No - Error in rental, royalties, etc. ☐ No - Error in HSA distribution ☐ No - Error in unemployment compensation ☐ No - Error in Other income ☐ No - Other ☐ N/A - No additional income and none claimed	
Adjustments	**Comments**
18 **Are adjustments to income (Schedule 1, line 26) correct?** ☐ Yes - Adjustments to income correct ☐ No - Error in educator expense ☐ No - Error in HSA deduction ☐ No - Error in SE tax ☐ No - Error in penalty on early withdrawal ☐ No - Error in alimony paid ☐ No - Error in IRA deduction ☐ No - Error in student loan interest deduction ☐ No - Other ☐ N/A - No adjustments and none claimed	
Tax and Credits	**Comments**
19 **Is the standard deduction (Form 1040, line 12e) correct?** ☐ Yes - Standard deduction correct ☐ No - Error in age/blindness ☐ No - Error in filing status ☐ No - Error identifying taxpayer (and spouse, if married filing jointly) as a dependent ☐ No - Should have itemized and did not ☐ No - Other ☐ N/A - Itemized and no standard deduction claimed	
20 **Are itemized deductions (Schedule A) correct?** ☐ Yes - Itemized deductions correct ☐ No - Error in medical and dental expenses ☐ No - Error in taxes paid ☐ No - Error in interest paid ☐ No - Error in gifts to charity ☐ No - Other ☐ N/A - Used standard deduction	
21 **Is the Qualified business income deduction (Form 1040, line 13a) correct?** ☐ Yes ☐ No ☐ N/A - Not entitled to additional deductions and none taken	
22 **Are all additional deductions (Schedule 1-A, line 38) correct?** ☐ Yes ☐ No ☐ N/A - Not entitled to deductions and none taken	
23 **Is the tax (Form 1040, line 18) correct?** ☐ Yes - Tax is correct ☐ No - Error in taxable income ☐ No - Error in alternative minimum tax or excess advanced premium tax credit repayment (Schedule 2) ☐ No - Other ☐ N/A - No taxable income	

Tax and Credits *(continued)*	Comments
24 **Is the Child Tax Credit (CTC) and Credit for Other Dependents (Form 1040, line 19) correct?** ☐ Yes - CTC and/or Credit for Other Dependents correct ☐ No - Claiming ineligible child for CTC ☐ No - Failed to claim eligible child for CTC ☐ No - Claimed ineligible person for Credit for Other Dependents ☐ No - Failed to claim eligible person for Credit for Other Dependents ☐ No - Other ☐ N/A - Not eligible to claim credits and none claimed	
25 **Are nonrefundable credits (Schedule 3, line 8) correct?** ☐ Yes - Nonrefundable credits correct ☐ Yes - Entitled to claim one or more nonrefundable credits, but no tax liability ☐ No - Error in Foreign Tax Credit ☐ No - Error in Credit for Child and Dependent care expenses ☐ No - Error in Education Credits ☐ No - Error in Retirement Savings Contributions credit ☐ No - Error in Residential Clean Energy Credit or Energy Efficient Home Improvement Credit ☐ No - Other ☐ N/A - Not entitled to nonrefundable credits and none claimed	
26 **Are all other taxes (Schedule 2, line 21) correct?** ☐ Yes - Other taxes correct ☐ No - Error in Self-employment Tax ☐ No - Error in Social Security and Medicare tax ☐ No - Error in additional tax on IRA or other tax-favored accounts ☐ No - Error in repayment of First-time Homebuyer Credit ☐ No - Other ☐ N/A - No other taxes and none claimed	

Payments	Comments
27 **Is federal income tax withheld (Form 1040, line 25d) correct?** ☐ Yes ☐ No ☐ N/A - No withholding to report	
28 **Are refundable credits on Form 1040 correct?** ☐ Yes - Refundable credits correct ☐ No - Error in EIC ☐ No - Error in Additional Child Tax Credit ☐ No - Error in American Opportunity Credit ☐ No - Other ☐ N/A - No refundable EIC, ACTC, or AOC and none claimed	
29 **Are other payments (Form 1040, line 26 and Schedule 3, line 15) correct?** ☐ Yes - Other payments are correct ☐ No - Error in estimated tax payment or prior year amount ☐ No - Error in net Premium Tax Credit ☐ No - Error in amount paid with request for extension to file ☐ No - Error in excess Social Security and Tier 1 RRTA tax withheld ☐ No - Other ☐ N/A - No other payments/credits and none claimed	
30 **Are the bank routing number, account number and account type (Form 1040, lines 35b, 35c and 35d) correct? (Direct deposit or bank draft)** ☐ Yes - Information correct ☐ No - Information incorrect ☐ No - Other ☐ N/A - Not requested	

Accuracy	Comments
31 **Based on the information provided, was an accurate return prepared?** ☐ Yes ☐ Yes - Error(s) found but within tolerance level ☐ No	

Remarks