Reviewer sign-off sheet: one return, line by line

One sheet per return. The reviewer initials each line; anything missing goes into one document request to the client before sign-off.

Client or engagement

File and identity

- [ ] Signed engagement letter for the tax year
  Scope matches the returns being filed
- [ ] Section 7216 consent, if information is used beyond preparation
  Signed before the use or disclosure
- [ ] Social Security cards or ITIN letters on file
  Names and numbers match the return
- [ ] IP PINs entered where the IRS issued one
  For each taxpayer and dependent who has one

Prior year and carryovers

- [ ] Last year’s return as filed
  Source for every carryover figure
- [ ] Capital loss, passive loss, charitable and credit carryovers
  Brought forward and reconciled
- [ ] Depreciation schedules for assets still in service
  Same basis and method as last year

Source document tie-out

- [ ] Every Form W-2
  Entered once, withholding matched
- [ ] Forms 1099-INT, 1099-DIV and the broker composite
  Including any corrected statement
- [ ] Forms 1099-NEC and 1099-K
  Reconciled to gross receipts on Schedule C; card processor 1099-Ks come at any amount
- [ ] Every Schedule K-1
  With basis worksheets where losses are claimed
- [ ] Forms 1099-R and 5498
  Distribution codes and rollovers checked
- [ ] Form 1098 and property tax records
  For itemized deductions

- [ ] IRS wage and income transcript
  Compared against the input

Credits and positions

- [ ] Form 8867 and the interview notes
  For EITC, CTC/ACTC/ODC, AOTC or head of household
- [ ] Support for judgment items
  Home office, vehicle use, large deductions
- [ ] Tip and overtime statements behind the 2025 law deductions
  W-2, 1099 or employer statement; FLSA overtime only; tips phase-out and SSTB employer checked
- [ ] Software diagnostics and override notes
  All cleared or explained

Signature and filing

- [ ] Signed Form 8879 received before transmission
  Kept 3 years from due date or IRS received date
- [ ] Voided check or bank letter for the refund account
  From the client, not from last year's file
- [ ] Reviewer sign-off with date
  All review notes cleared