

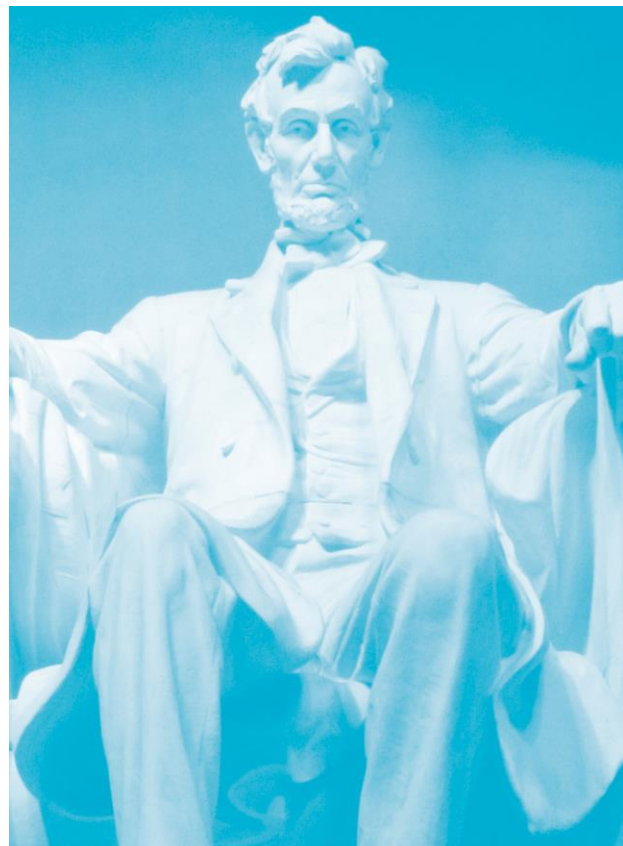
6744

VITA/TCE Volunteer Assistor's Test/Retest

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2023 Returns

Volume 1 of 6



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Take your VITA/TCE training online
at

<https://apps.irs.gov/app/vita/>.

Link to the Practice Lab to gain experience
using tax software and take the certification
test online, with immediate scoring and
feedback.



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How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner’s approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer’s identity, name and address, and signs and dates the form. Volunteers’ names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

- VSC 1** – Follow all Quality Site Requirements (QSR).
- VSC 2** – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.
- VSC 3** – Do not solicit business from taxpayers you assist or use the information you gained about them for any direct or indirect personal benefit for yourself, any other specific individual or organization.
- VSC 4** – Do not knowingly prepare false returns.
- VSC 5** – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.
- VSC 6** – Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from all VITA/TCE programs
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner’s site VITA/TCE electronic filing ID number (EFIN)
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
- Termination of your sponsoring organization’s partnership with the IRS
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxSlayer® is a copyrighted software program owned by Rhodes Computer Services. All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of Rhodes Computer Services.

Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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Form 6744 – 2023 VITA/TCE Test

Preface

Quality Return Process

An accurate return is the most important aspect of providing quality service to the taxpayer. It establishes credibility and integrity in the program. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process, including:

- Understanding and applying tax law
- Screening and interviewing taxpayers
- Using references, resources, and tools
- Conducting quality reviews

During training, you were given an opportunity to apply the tax law knowledge you gained. You learned how to verify and

use the information provided by the taxpayer on the intake and interview sheet in order to prepare a complete and correct tax return.

You also learned how to use your reference materials and conduct a quality review.

Now it is time to test the knowledge and skills you have acquired and apply them to specific scenarios. This is the final step to help you prepare accurate tax returns within your scope of training.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures located on Link & Learn Taxes at www.irs.gov or e-mail your comments to **partner@irs.gov**.

Thank you for being a part of this valuable public service for your neighbors and community.

Test Instructions

Special Accommodations

If you require special accommodations to complete the test, please advise your instructor, Site Coordinator, or other VITA/TCE volunteer contact immediately.

Reference Materials

This test is based on the tax law that was in effect when the publication was printed. Use tax year 2023 values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

- This is an open book test. You may use your course book and any other reference material you will use as a volunteer. A draft Form 13614-C, Intake/Interview and Quality Review

Sheet, is included in the return preparation scenarios. Use this form when completing the tax returns and answering the test questions.

Please complete this test on your own. Taking the test in groups or with outside assistance is a disservice to the customers you volunteered to help.

Using Tax Preparation Software

The Practice Lab is a tax year 2023 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Select Practice Lab from the [**VITA/TCE Springboard**](#). A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create an account if you do not already have one.

Using prior year software will not generate the correct answers for the 2023 test. **When using the Practice Lab to prepare return preparation scenarios, check [TaxSlayer's blog](#) to ensure all 2023 updates to calculations have been made.**

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. Use your city, state, and ZIP code when completing any of the forms, unless otherwise indicated. Any question posed by the software not addressed in the interview notes can be answered as you choose.

All taxpayer names, SSNs, EINs, and account numbers provided in the scenarios are fictitious.

Taking the Test

When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The miniscenarios do not require you to prepare a tax return. For each of these, **read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.** This test is based on the tax law that was in effect when the publication was finalized. The answers for the test and retest are based on 2023 values for deductions, exemptions, tax, and credits. The most current draft copies of forms were used at the time this document was published. The tax preparation scenarios require you to complete a sample tax return. You can use the Practice Lab to prepare the sample returns. Answer the questions following the scenario.

Beginning Filing Season 2024, ALL volunteers must register and certify via Link & Learn

Taxes. Go to the Link & Learn Taxes e-learning application at www.linklearncertification.com.

Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in Link & Learn Taxes to meet the requirement for all volunteers to register and certify through Link & Learn Taxes.

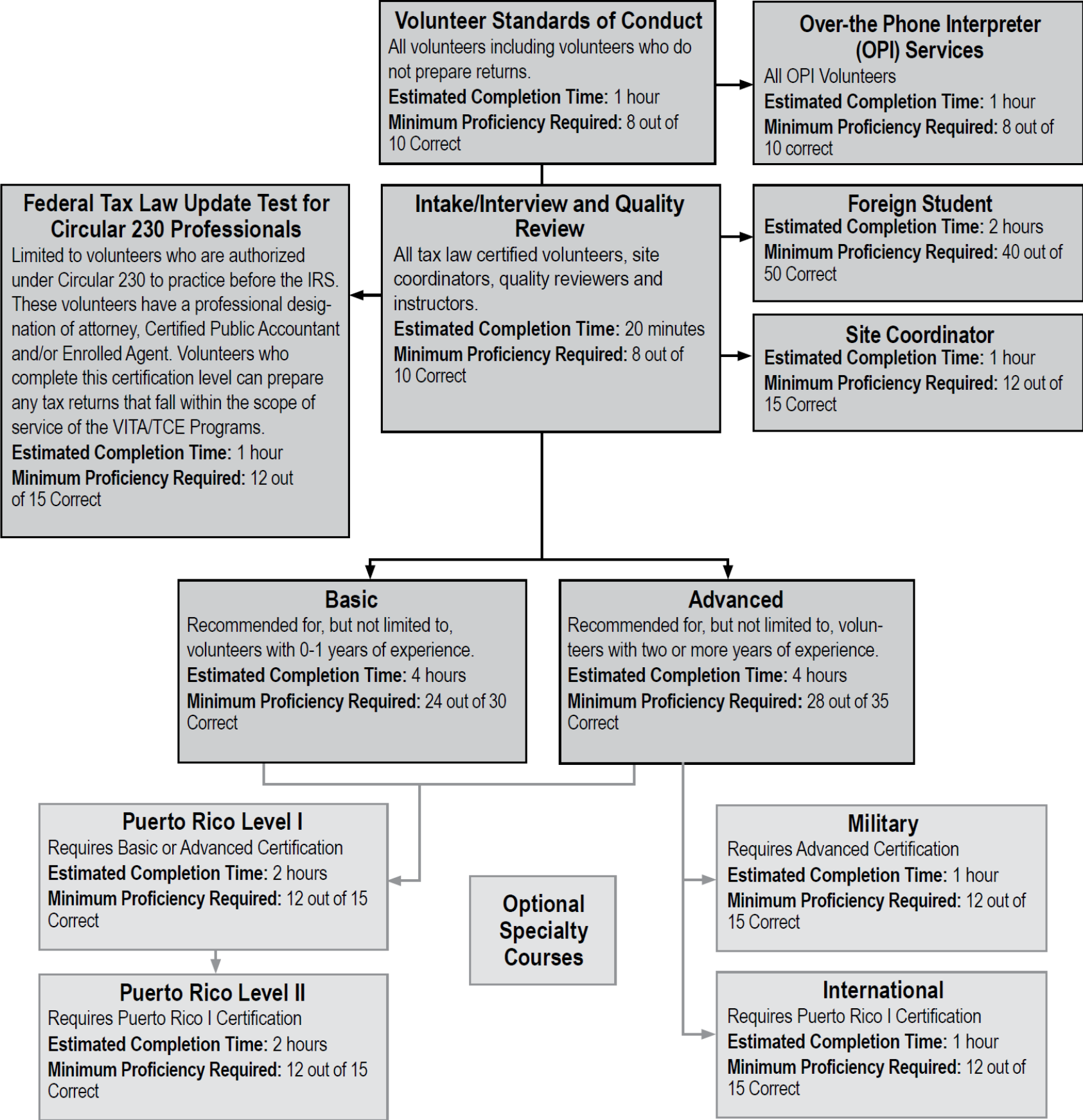
Test Answer Sheet

The test scenarios on Link & Learn Taxes are the same as in this booklet. Read each question carefully before entering your answers online.

Mark your answers in the test booklet. Once you have taken and passed the necessary certifications, give your completed Form 13615, Volunteer Standards of Conduct Agreement to your instructor, Site Coordinator, or other VITA/TCE volunteer contact as directed. Do not submit your entire test booklet unless otherwise directed.

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Certification Tests



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Step 1: Volunteer Standards of Conduct. This test is for all volunteers, including volunteers who do not prepare returns. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Step 2: Intake/Interview and Quality Review. This test is for all tax law certified volunteers, site coordinators, quality reviewers, and instructors. Estimated completion time: 20 minutes. Minimum proficiency required: 8 out of 10 correct.

Step 3: Tax Law and Coordinator Certifications. Volunteers may take one or more of the following certifications:

- **Federal Tax Law Update Test for Circular 230 Professionals.** Limited to volunteers who are authorized under Circular 230 to practice before the IRS. These volunteers have a professional designation of attorney, Certified Public Accountant, and/or Enrolled Agent. Volunteers who

complete this certification level can prepare any tax returns that fall within the scope of service of the VITA/TCE programs. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.

- **Foreign Student.** Estimated completion time: 2 hours. Minimum proficiency required: 40 out of 50 correct.
- **Site Coordinator.** Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **Basic.** Recommended for, but not limited to, volunteers with 0-1 years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 24 out of 30 correct.
- **Advanced.** Recommended for, but not limited to, volunteers with two or more

years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 28 out of 35 correct.

Step 4: Optional Specialty Courses.

Volunteers may take one or more of the following certifications:

- **Puerto Rico Level I.** Requires Basic or Advanced certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.
- **Puerto Rico Level II.** Requires Puerto Rico Level I certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.
- **Military.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.

- **International.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **Over-the-Phone Interpreter (OPI)** Services. Requires Volunteer Standards of Conduct certification. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Test Answer Sheet

Name _____

If you are entering your test answers in Link & Learn Taxes, do not use this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Standards of Conduct

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Intake/ Interview and Quality Review Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Site Coordinator Test

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

11.

12.

13.

14.

15.

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Military Course Test

Military Scenario 1

- | | |
|----|--|
| 1. | |
| 2. | |

Military Scenario 2

- | | |
|----|--|
| 3. | |
| 4. | |
| 5. | |
| 6. | |

Military Scenario 3

- | | |
|----|--|
| 7. | |
| 8. | |

Military Scenario 4

- | | |
|-----|--|
| 9. | |
| 10. | |

Military Scenario 5

- | | |
|-----|--|
| 11. | |
| 12. | |
| 13. | |
| 14. | |
| 15. | |

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Test Answer Sheet

Name _____

If you are entering your test answers in Link & Learn Taxes, **do not use** this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Basic Course Test

Basic Scenario 1

1.	
2.	

Basic Scenario 2

3.	
4.	

Basic Scenario 3

5.	
6.	

Basic Scenario 4

7.	
8.	

Basic Scenario 5

9.	
10.	

Basic Scenario 6

11.	
12.	

13.	
-----	--

Basic Scenario 7

14.	
15.	

16.	
-----	--

17.	
-----	--

18.	
-----	--

19.	
-----	--

Basic Course Test

Basic Scenario 8

20.	
21.	
22.	
23.	
24.	

Basic Scenario 9

25.	
26.	
27.	
28.	
29.	
30.	

Total Answers Correct: _____

Total Questions: 30

Passing Score: 24 of 30

Advanced Course Test

Advanced Scenario 1

1.	
2.	
3.	

Advanced Scenario 2

4.	
5.	

Advanced Scenario 3

6.	
7.	
8.	

Advanced Scenario 4

9.	
10.	

Advanced Scenario 5

11.	
12.	

Advanced Scenario 6

13.	
14.	

Advanced Course Test

Advanced Scenario 7

15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	

Advanced Scenario 8

23.	
24.	
25.	
26.	
27.	
28.	
29.	

Advanced Scenario 9

30.	
31.	
32.	
33.	
34.	
35.	

Total Answers Correct:	——
Total Questions:	35
Passing Score:	28 of 35

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Test Answer Sheet

Name _____

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Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

International Course Test

International Scenario 1

1.	
2.	

International Scenario 2

3.	
4.	
5.	
6.	

International Scenario 3

7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Circular 230 Test

Circular 230 Scenario 1

1.	
2.	
3.	

Circular 230 Scenario2

4.	
5.	
6.	

Circular 230 Scenario 3

7.	
8.	
9.	
10.	

Circular 230 Scenario 4

11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

**Foreign Student Residency
Status, Form 8843, and
Filing Status Test**

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	

Foreign Student Scenario 1

14.	
15.	
16.	
17.	

Foreign Student Taxability of
Income, ITINs, and Credits

18.	
19.	
20.	
21.	
22.	
23.	
24.	

Foreign Student Scenario 2

25.	
26.	
27.	

Foreign Student Residency Status, Form 8843, and Filing Status Test

28.	
29.	

Foreign Student Scenario 3

30.	
31.	
32.	
33.	

Foreign Student Scenario 4

34.	
35.	
36.	
37.	

Foreign Student Refunds, Deductions, and the Best Form to Use

38.	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: _____

Total Questions: 50

Passing Score: 40 of 50

Privacy Act Notice

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Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

Test Answer Sheet

Name _____

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Over the Phone Interpreter Services Test

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Privacy Act Notice

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Retest Answer Sheet

Name _____

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Standards of Conduct

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Intake/ Interview and Quality Review Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Site Coordinator Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Military Course Test

Military Scenario 1

- | | |
|----|--|
| 1. | |
| 2. | |

Military Scenario 2

- | | |
|----|--|
| 3. | |
| 4. | |
| 5. | |
| 6. | |

Military Scenario 3

- | | |
|----|--|
| 7. | |
| 8. | |

Military Scenario 4

- | | |
|-----|--|
| 9. | |
| 10. | |

Military Scenario 5

- | | |
|-----|--|
| 11. | |
| 12. | |
| 13. | |
| 14. | |
| 15. | |

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Privacy Act Notice

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Retest Answer Sheet

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Basic Course Test

Basic Scenario 1

1.	
2.	

Basic Scenario 2

3.	
4.	

Basic Scenario 3

5.	
6.	

Basic Scenario 4

7.	
8.	

Basic Scenario 5

9.	
10.	

Basic Scenario 6

11.	
12.	
13.	

Basic Scenario 7

14.	
15.	
16.	
17.	
18.	
19.	

Basic Course Test

Basic Scenario 8

20.	
21.	
22.	
23.	
24.	

Basic Scenario 9

25.	
26.	
27.	
28.	
29.	
30.	

Total Answers Correct: _____

Total Questions: 30

Passing Score: 24 of 30

Advanced Course Test

Advanced Scenario 1

1.	
2.	
3.	

Advanced Scenario 2

4.	
5.	

Advanced Scenario 3

6.	
7.	
8.	

Advanced Scenario 4

9.	
10.	

Advanced Scenario 5

11.	
12.	

Advanced Scenario 6

13.	
14.	

Advanced Course Test

Advanced Scenario 7

15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	

Advanced Scenario 8

23.	
24.	
25.	
26.	
27.	
28.	
29.	

Advanced Scenario 9

30.	
31.	
32.	
33.	
34.	
35.	

Total Answers Correct: _____

Total Questions: 35

Passing Score: 28 of 35

Privacy Act Notice

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Retest Answer Sheet

Name _____

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International Course Test

International Scenario 1

1.	
2.	

International Scenario 2

3.	
4.	
5.	
6.	

International Scenario 3

7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Circular 230 Test

Circular 230 Scenario 1

1.	
2.	
3.	

Circular 230 Scenario2

4.	
5.	
6.	

Circular 230 Scenario 3

7.	
8.	
9.	
10.	

Circular 230 Scenario 4

11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

**Foreign Student Residency
Status, Form 8843, and
Filing Status Test**

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	

Foreign Student Scenario 1

14.	
15.	
16.	
17.	

**Foreign Student Taxability of
Income, ITINs, and Credits**

18.	
19.	
20.	
21.	
22.	
23.	
24.	

Foreign Student Scenario 2

25.	
26.	
27.	

Foreign Student Residency Status, Form 8843, and Filing Status Test

28.	
29.	
Foreign Student Scenario 3	
30.	
31.	
32.	
33.	
Foreign Student Scenario 4	
34.	
35.	
36.	
37.	
Foreign Student Refunds, Deductions, and the Best Form to Use	
38.	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: _____

Total Questions: 50

Passing Score: 40 of 50

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Retest Answer Sheet

Name _____

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Over the Phone Interpreter Services Retest

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Privacy Act Notice

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Volunteer Standards of Conduct Test

It is important that all individuals who volunteer their time and services in the VITA/TCE program understand their roles and responsibilities under the program. All volunteers must:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement,

indicating they have successfully completed the certification test(s) and agree to adhere to the VSC

The VSC Test is an annual requirement. This certification test is available on Link & Learn Taxes. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE program.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct Test.

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
 - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
 - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
 - c. Pass the Advanced tax law certification.
 - d. All of the above.

- e. Both a and b
2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
- a. Yes
 - b. No
3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
- a. Take the \$20 and thank the taxpayer for the tip.
 - b. Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.
 - c. Thank the taxpayer, and explain that you **cannot** accept any payment for your services.

- d. Refer the taxpayer to the tip jar located at the quality review and print station.
4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
- a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
 - b. Jake should explain that a taxpayer's federal or state refund

cannot be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.

c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?

a. There is no violation to the Volunteer Standards of Conduct

(VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.

- b. Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.
 - c. Max is doing Ali a favor by using her personal information to secure business for his wife.
 - d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.
6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income **does not** need to be reported because the IRS **does not** know about it. Bob indicated **NO** cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim,

the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?

- a. Bob, the tax law-certified volunteer who prepared the return.
 - b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - c. Betty, the coordinator.
 - d. No one has violated the Volunteer Standards of Conduct.
7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for

suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to **wi.voltax@irs.gov**. Did Sue take appropriate actions as the coordinator?

- a. Yes
- b. No

8. Sam is assigned to prepare a taxpayer's return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?
- a. Keep calm.
 - b. Create a peaceful and friendly atmosphere.
 - c. Remain professional and courteous.
 - d. All of the above.
9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.
- a. True
 - b. False

10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer's cousin. The child lived with the taxpayer a few months. Ben prepared the return and noted on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?
- a. Yes, Ben knowingly prepared the return with false information.
 - b. Yes, but the return was accepted so everything is fine.
 - c. No, the cousin gave permission.
 - d. No, the cousin wasn't filing a return.

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