

Volunteer Reporting and Certification Process (Forms 13206 & 13615)

IRM 22.30.1.4.10.4.1

Purpose

The IRS recognizes the importance of the VITA/TCE Programs. The VITA Program offers free tax help to individuals with low-to-moderate income which includes the elderly, disabled and limited English Proficiency taxpayers who cannot prepare their own tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. Partners and volunteers play a critical role in this process. IRS's Stakeholder Partnerships, Education and Communication (SPEC) office, along with its partners, continues to explore opportunities to improve the quality of its volunteer programs.

Certification Requirements

Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns, or quality review returns must pass the IRS certification test annually. Volunteers who instruct and/or conduct quality site reviews **must, at a minimum**, complete the **Intermediate** certification, unless the site prepares more advanced returns. An important aspect of providing quality service to the taxpayer is providing an accurate return. An accurate return not only helps to establish credibility and integrity in the program, it also helps to establish credibility and integrity in the volunteer who prepared the return. The VITA/TCE training includes the major components of the return preparation process. The certification process is used to measure the volunteer's understanding of how to prepare an accurate return.

A certified volunteer is an individual who has successfully passed an IRS test with a score of 80% or higher. Volunteers cannot engage in activities that involve answering tax law questions, instructing tax law, preparing tax returns, correcting tax returns or conducting quality return reviews until they have completed their annual certification requirements.

Volunteer roles which require annual certification:

- Tax preparer
- Quality reviewer
- Screener*
- Instructor
- Electronic Return Originator (transmitter), if responsible for resolving e-file rejects

*Screeners that provide assistance or answer questions on tax law-related issues **must** be certified.

Volunteers assisting in roles that do not require tax law knowledge or provide tax law assistance do not require certification. These roles include but are not limited to:

- Site coordinator*
- Greeter
- Recruiter
- Equipment coordinator
- Computer specialist
- Interpreter

* Site coordinators who provide tax law assistance, work rejects, or quality reviews returns **must** be certified. It is suggested that site coordinators be certified at the highest level of returns prepared by the site.

**Form 13615,
Volunteer
Agreement
and Form
13206,
Volunteer
Assistance
Summary
Report**

All volunteers participating in the VITA/TCE Programs must sign Form 13615, *Volunteer Agreement*, and be included in volunteer reporting in SPEC Total Relationship Management (SPECTRM) system. Form 13615 places specific emphasis on the **volunteers signing and dating the form**. The volunteer's certification level **must be verified** by an IRS SPEC employee or SPEC partner. Partners/site coordinators are required to provide their local IRS SPEC territory office with a completed Form 13206, *Volunteer Assistance Summary Report* which lists all volunteers and the number of years assisting at volunteer sites. Electronic formats that provide the same information contained on the must current version of Form 13206 may be used.

AARP Tax Aide does not use the Form 13206 but should provide volunteer information to SPEC territory offices by the 3rd day after the end of each month.

Note: Territories may at their discretion include volunteer information in the contact module in SPECTRM using Form 13206. This is not a requirement of the volunteer certification process; however, the total volunteer count must be input into SPECTRM.

**Levels of
Certification**

VITA and non-AARP TCE volunteers may choose their level of certification through the IRS courses listed below or partner-created training courses. **All volunteers must, at a minimum, complete the Basic course.** Volunteers who are certified in Basic can prepare returns within the scope of the Basic course. Volunteers can stop with Basic or proceed to other courses. Volunteers can only prepare returns at the level for which they have been certified. (Exception: The Foreign Student course does not require Basic certification.) The levels of certification are:

- **Basic:** This course covers the completion of wage-earner-type returns. Social Security income and penalty for early withdrawal of savings is part of the Basic course.
- **Intermediate:** This course covers more complex Forms 1040. It covers completion of returns from wage earners, taxpayers who itemize

deductions, taxpayers with business income (with limitations), and taxpayers who receive pension income. It requires certification in Basic as a prerequisite.

- **Advanced:** This course covers the completion of the full scope of returns. Capital gains/losses and more complex pension issues are included in this course. It requires certification in Basic and Intermediate as prerequisites.
- **Military:** This course covers the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. This course covers domestic military topics. It requires certification in Basic and Intermediate as prerequisites. *Important Note: Since this course only covers domestic military topics, military representatives or instructors going overseas to provide assistance or teach must be certified in both Military and International courses.*
- **International:** This course covers the completion of returns for taxpayers, both military and non-military, living outside the United States. The course is for military personnel or volunteers working at U.S. Embassies and Consulates, or military installations. This course includes topics of foreign earned income exclusion and foreign tax credit. It requires certification in Basic and Intermediate as prerequisites.
- **Health Savings Accounts (HSA) Online Module:** An additional specialty course and certification test on the topic of health savings accounts will be available on Link & Learn Taxes for volunteers with an Advanced, Military, or International certification. This specialty course is optional. Volunteers should check with their site coordinator to determine whether or not they should be certified in this topic.
- **Cancellation of Debt (COD) Online Module:** An additional specialty course and certification test for Cancellation of Debt (involving certain mortgage forgiveness debt on a principal residence and credit card debt) will be available on Link & Learn Taxes for volunteers with an Advanced, Military, or International Certification. This specialty course is optional. Volunteers should check with their site coordinator to determine whether or not they should be certified in this topic.
- **Puerto Rico:** This course covers topics for U.S. citizens who are bona fide residents of Puerto Rico who must file a U.S. federal income tax return. It requires certification in Basic as a prerequisite.
- **Foreign Student:** This course is used as a training tool for volunteer tax return preparers who assist foreign students and scholars in preparing their returns. It covers determination of residency status and application of treaty benefits in addition to other federal tax issues commonly faced by foreign nationals. There is no prerequisite for this course.

Volunteers who wish to take the **Advanced, Military or International test** **must** successfully pass the **Basic and Intermediate exam** before proceeding with the additional tests. To be certified, each test must be passed with a minimum score of 80%.

IRS certification tests cover the courses listed above. The e-learning course Link& Learn Taxes includes a returning student course as an option for experienced volunteers.

AARP requires its volunteers to be certified at the Advanced level. There is a separate certification supplement for foreign students and scholars and a separate certification supplement for bona fide residents of Puerto Rico. Foreign students refer to Publication 678-FS, *Foreign Student and Scholar Volunteer Guide* answer sheet along with Form 13615, *Volunteer Agreement*. Puerto Rico refer to Publication 678-PR for Puerto Rico supplement for the Test Answer Sheet and Form 13615(PR), *Volunteer Agreement*.

Testing Methods

Two testing methods are used to certify volunteers:

1. IRS paper test/retest - Form 6744, Test/Retest, includes scenarios and answer sheets
2. [IRS Link & Learn Taxes](#) – Online training and certification process

Completing the Paper IRS Test

Volunteers preparing tax returns, teaching tax law, conducting quality reviews and/or addressing tax law issues **must certify** by passing **the IRS certification test**. For paper test, use the *Test Answer Sheets* located in the training material. Each test includes both a process for securing the volunteer certification and the *Volunteer Standards of Conduct Agreement*. The *Test Answer Sheet* and Form 13615 must be provided to the appropriate designated training official for grading as directed by the instructor or partner. Only the test answer sheet is submitted for grading unless the volunteer is specifically instructed to submit the test booklet.

Designated Grader

The appropriate training official designated by the partner could include one of the following individuals:

- IRS territory relationship manager
- Site coordinator
- Instructor (volunteer, partner or IRS)
- Partner associate

Note: *All volunteers who answer tax law questions, instruct tax law, or prepare, correct, or quality review returns must be certified. Volunteers designated as training officials such as those listed above can only instruct, test and grade test in tax law at the level for which they have been certified.*

**Grading and
Returning the
Test Results**

In many cases, the classroom instructor will review and grade each completed test as the designated training official. The instructor will return the test results to each student. If the student does not receive a passing score on the test, the student has the option of taking the IRS retest. Instructors or designated graders should not return the answer sheet to the student if that student must take a retest. Volunteers who do not achieve the 80% minimum on the test or retest cannot engage in any activity that requires certification and should be encouraged to participate in a non-tax related, non-certified role.

Publication 4189, *Test/Retest Answers* has been removed from Publication 1155 and 1155E, *Facilitator's Kit*. Each territory will be responsible for establishing local procedures to ensure partners and employees received Publication 4189. Territory managers will be the distribution point until all tax consultants are trained.

*Note: New territory managers or those territory managers who have not previously completed the required training must complete tax law training by **November 15**.*

The training official will submit all successful test results to the partner, site coordinator, or IRS office.

Form 13615 should be maintained at the volunteer return preparation site to be used as the proof of certification training levels for each volunteer.

Note: AARP requires all volunteers to be trained and certified at the Advanced level using their own training products; therefore, Form 13615 may be maintained at the partner level by AARP.

**Completing
the Test or
Retest using
Link & Learn
Taxes**

VITA and TCE/non-AARP volunteers can choose to use **Link & Learn Taxes** to take one or more training courses. The courses are Basic, Intermediate, Advanced Military, International, and returning student. Each online course is self contained. For example, Basic includes only Basic lessons. Intermediate includes Basic and Intermediate lessons. Experienced volunteers may elect to take the returning student course and then take the required certification tests for their chosen level of certification. There is a separate test for each level.

The system provides the test results to the volunteer along with links to the topic for missed questions. Volunteers must achieve a minimum score of 80% on the test for each level to be certified in that level. Users must pass Basic and Intermediate before proceeding to the Advanced, Military or International tests. The Health Savings Accounts and Cancellation of Debt modules will be available for those volunteers certified at the Advanced, Military, or International levels. **Link & Learn Taxes** will include a course certificate that can be printed when the user successfully passes a test. In addition there is a link to

the Volunteer Agreement which automatically updates the certification level and test results. The volunteer should print the Form 13615 for their records and a copy should be maintained at the site to use as proof of certification.

The **Link & Learn Taxes** certification documents are to be given to the site coordinator. The site coordinator should verify the certified volunteer's name with the territory relationship manager. The territory RM can obtain the list of certified volunteers from the Link & Learn Taxes. **Site coordinators can only receive a volunteer listing that includes the names of the volunteers working in their site.**

Note: Each Area has access to Link and Learn Taxes Certification Reports. Partner specific listings can be provided to sites for validation, but must be sanitized to show only the volunteer names that are located in a particular site. Since this is Personally Identifiable Information (PII), IRS employees cannot email this information to partners outside IRS because we cannot encrypt these messages. Therefore volunteer information must be phoned, faxed or sent via postal mail. Secure messaging is to be used when the data is sent to other IRS employees.

There are established procedures for territory managers and designated area and headquarters analysts to access the reports on Link & Learn. For access, they MUST go to the Link & Learn test login page and set up an account for a login and password, safeguarding these for future use. Refer to Product Alert for Link & Learn Taxes for detailed instructions on how to access Link & Learn Taxes Certification Reports.

**Volunteer
Wallet Card
(Optional)**

Form 13645, *Volunteer Return Preparation Program Certification Wallet Card*, is recommended to acknowledge the level of certification for volunteers as well as to assist internal and external stakeholders with identifying certified volunteers. The optional wallet card is provided to SPEC volunteers passing either the IRS paper test or the IRS Link & Learn test. The wallet card is a tangible symbol of volunteer achievement and readiness to assist in the volunteer return preparation program. The IRS, in close collaboration with partners and stakeholders, will continue to develop tools and resources to support volunteers.

**Approving
Official**

The territory manager or partner will be the approving official for the Wallet Card. The territory/partner may also designate this responsibility to the SPEC relationship manager of a territory or the instructor/training official of a VITA/TCE class.

The approving official must insert the current tax season, the volunteer's name and approving signature in the designated area on the front of the wallet card. The certification level on the back of the card must also be completed.

Wallet Card Security

Wallet cards should be physically controlled by the territory manager and/or the partner responsible for monitoring the training of volunteers. Blank wallet cards must be kept secured to ensure they are only issued to volunteers who have been properly trained and certified using an IRS test.

The wallet cards should be issued by the approving official or if so designated, by the instructor grading the IRS test or by a site coordinator under the following conditions:

- When a volunteer has provided proof of certification from the Link & Learn Taxes and the IRS relationship manager verified the certification.
- When the site coordinator has secured the test results from the partner or instructor.
- When the site coordinator has contacted the partner and the volunteer's name was verified.

Form 13615 Volunteer Requirements

Once volunteer certification is verified by the IRS, site coordinator, or partner, the volunteer must agree to the standards of conduct by signing *Form 13615, Volunteer Agreement Standards of Conduct*. Non-certified volunteers will list their position. This year, volunteers will also include the total number of years they have served as a volunteer. The signed Form 13615 should be maintained at the **site and partner** level and appropriately destroyed on the date the site closes or no later than April 15 of each year. If the site will remain open after April 15, the form should be maintained until the site closes or no later than one year from the date the form was signed.

All volunteers, regardless of certification requirement, must sign Form 13615 prior to working at a site. This form should be maintained at the **site and partner** level to be used as proof of volunteer certification.

Proof of Certification

The site coordinator must be able to identify all certified volunteers **prior** to allowing them to perform certified related duties. (Preparing returns, conducting quality reviews, etc.). Proof of certification can be validated by reviewing the following documents:

- Form 13206 completed by using Form 13615
- Partner-created volunteer certification list (testing results must be listed for all VITA and non-AARP TCE volunteers)
- Form 13615 (testing results must be listed on the form)
- Link & Learn Certification Report
- Link & Learn Wallet card

Completing Form 13206

The site coordinator adds the volunteer's name to Form 13206, *Volunteer Assistance Summary Report* during the month the volunteer first reports to a

site, after verifying certification of VITA and non-AARP TCE volunteers. A partner created form containing the same information may also be used in lieu of Form 13206.

The Volunteer Certification section of Form 13206 includes a check box that certifies that Form 13615 (volunteer agreement) has been signed by each volunteer. Additionally Form 13206 carries a check box for Site Coordinator Training along with the modules for Health Savings Accounts and Cancellation of Debt.

Volunteers who do not require testing/certification should also be included on the Form 13206; however, *Not Certified* should be checked under the volunteer certification section. Adding the volunteers address to this form is optional.

All non-AARP volunteers are reported on Form 13206 for the first month they report to the site. Form 13206 or similar document completed by the site coordinator is sent to the territory office by the **third** business day after the end of the month. Each volunteer must be reported on Form 13206 only one time during the filing season. Therefore, if each volunteer in the site was captured on previously filed Form/s 13206 during the filing season, there is no requirement to file a new Form 13206 until a new volunteer reports to the site.

Note: The territory relationship manager should ensure that partners, who participate in outreach activities in addition to return preparation, do not confuse the Form 13206 with Form 13315, Partner Outreach Activity Report.

Method of Reporting Certification and Standard of Conduct

Program	Activity	Maintained at the:	Due Date
VITA/TCE non-AARP	Certification and Agreement to the Standards of Conduct listed on Form 13615	Site Level Partner Level	Prior to Return Preparation
AARP	Agreement to the Standards of Conduct listed on Form 13615	AARP Partner Level	Prior to Return Preparation
VITA/TCE Non-AARP	Number of Certified Volunteers– Listed on Form 13206 or partner created list	Territory Level	3 rd day after the end of each month *
AARP	Number Certified Volunteers –AARP List	Territory Level	3 rd day after the end of each month *

*Additional Forms 13206 or list will only need to be completed by the site if new volunteers report to the site.

Note: Territories may be asked to provide a manual count of the number of certified volunteers and/or the total number of volunteers at the area, territory or site level. For VITA and non-AARP, this information can be secured from Form 13206. For AARP, this information will be secured from a list submitted to the territory office by AARP.

Inputting Volunteer Data into SPECTRM

The following information must be entered into SPECTRM annually:

Program	Activity	Responsibility	Due Date
VITA/Non-AARP	Number of Volunteers in SPECTRM	Territory	May 16
AARP	Number of Volunteers in SPECTRM	HQ SPECTRM Team	May 16,

**Entering
13206 in
SPECTRM**

Information collected on form 13206 must be entered into SPECTRM by a SPEC employee. To input a new Form 13206, click on the Add New 13206 button. You will see a screen similar to the one below.

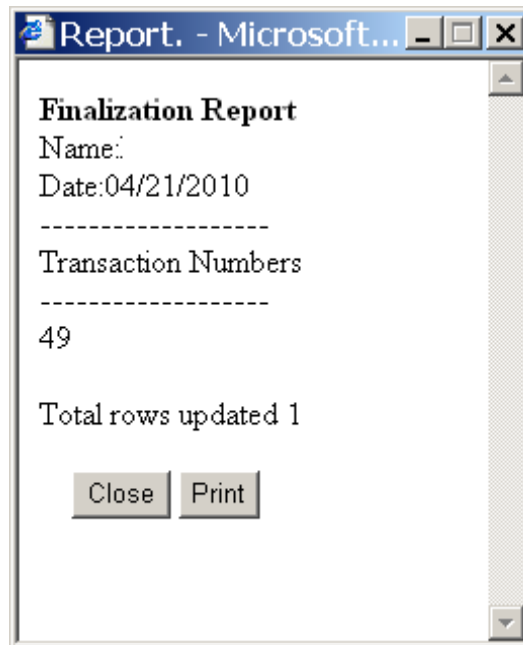
- Select whether the site is active (Yes/No). Use the date picker or enter the date of the Date Provided and Date Provided End of site in question.
- Click on the territory field to select the appropriate territory from the pop-up territory list. Click on the SEID Collected field for a list of SEIDs to select the employee who collected the data.
- Click on the Site ID field. A site list will appear from which you must select the appropriate site. A find box appears at the top of the site picker window if you need to search for the site in the list. Once the site is selected, indicate whether the site was a new site for fiscal year (Yes/No). See below.

The total number of new volunteers must be entered in the Volunteer Details section. This number corresponds to line 1 at the bottom of Form 13206.

Volunteer Details

No. Of New Volunteers:

- Place a check in the Select column of the search grid to mark those 13206s that are to be approved. Placing a check in the Select All box at the top of the column will mark all records appearing in that page of the search grid.
- Click on the Review /Approve button, and you will see an acknowledgment of the finalization of the Form 13206.



The Reported field will show “Yes”, and a Reported Date and Report Number will appear in the Form 13206 that was approved/finalized.

Territory Approval

Reported: No
Reported Date:(mm/dd/yyyy) __/__/__
Report Number:

Before leaving the input screen, be sure to click the Save button. You will then see a confirmation message in the dialogue box that the information has been saved. If you leave this screen without saving, none of the data entered will be saved.



Summary

All volunteers requiring certification must complete the following actions prior to beginning volunteer service at their site:

- Take and pass the IRS test
- Complete the Standards of Conduct process using Form 13615

All volunteers not requiring certification must complete the following actions prior to beginning volunteer service at their site:

- Complete the Standards of Conduct process using Form 13615

VITA/Non-AARP site coordinators or partners should complete the following actions:

- Report all volunteers on Form 13206 or similar document during the filing season. This includes certified and non-certified volunteers reporting to the site. (Update only when new volunteers report to the site.)
- Timely issue Form 13206 to the territory office (**third day** after the end of the month).
- Complete the Certification/Standards of Conduct process using Form 13615. Retain at the site as verification for all certified volunteer training levels.

AARP site coordinators or partners should complete the following actions:

- Provide the territory offices with a list of certified volunteers by the **third day** after the end of the month.
- National AARP will provide the total number of its volunteers to SPEC headquarters annually by the 16 of May.
- Complete Form 13615 only to agree to the Standards of Conduct requirements.

AARP instituted policy that all AARP volunteers are required to receive certification at the advance level; therefore, the list of AARP volunteers provided to the territory offices may not identify training level for each volunteer, since it is universal for all AARP volunteers.

Territory staff must complete the following actions:

- Share partner specific excerpts from the **Link & Learn Taxes** Certification Report
- Enter the number of volunteers in SPECTRM on Form 13206
- Receive, process, and maintain Forms 13206 or similar document from all active volunteer sites (except AARP). Forms must include the volunteer's names, position, signed *Volunteer Agreement* (Form 13615) and their training levels. Form 13206 or similar document will be considered the method of providing proof of certification and the levels of training at the territory level.