

## Filing Season Training for SPEC Partners and Volunteers

This document outlines the volunteer training, certification requirements, and training resources available for partners and volunteers for the 2026 filing season.

### Background

SPEC supports partners and ensures the accuracy of tax returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) sites. A tax return is accurate when tax law is applied correctly, and the completed return is free from errors. Annual volunteer training and certification are key elements critical to return preparation accuracy. Below is a brief outline of the training and certification requirements for volunteers participating in the VITA/TCE program.

### Volunteer Standards of Conduct (Ethics) Training and Certification

Volunteer Standards of Conduct (VSC) training explains the six VSC and gives examples of unethical situations along with the corrective actions needed to adhere to the standards. The training for VSC is available electronically on [Link & Learn Taxes](#) (LLT) and in [Publication 4961](#), VITA/TCE Volunteer Standards of Conduct - Ethics Training. This publication is also available in Spanish, [Publication 4961 \(sp\)](#), VITA/TCE Volunteer Standards of Conduct - Ethics Training (Spanish Version) and as an eBook, Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training.

### Who Needs It?

- New volunteers **must** complete VSC training.
- Returning volunteers should review the VSC training as a refresher.
- All volunteers **must** pass the VSC certification test.
- Volunteers must pass the VSC test with a score of 80% or more before taking any other certification test and before working at a VITA/TCE site.

### Intake/Interview and Quality Review Training

Intake/Interview and Quality Review Training is aimed at training VITA/TCE volunteers in the correct usage of the Form 13614-C Intake/Interview and Quality Review Sheet. It helps volunteers understand the process of conducting effective intake/interview and quality reviews. The online test can be found on LLT.

## Who Needs It?

- New and returning volunteer instructors, coordinators, return preparers and quality reviewers must take **Publication 5101**, VITA/TCE Intake/Interview and Quality Review Training.
- Greeters, screeners, client facilitators and any other volunteers who assist taxpayers in completing Form 13614-C or assign tax returns to VITA/TCE tax preparers must take the Publication 5101.
- FY2026 **Intake/Interview and Quality Review Training Recording**.
- Volunteers must pass the Intake Interview and Quality Review certification test with a score of 80% or higher.

## Site Coordinator Training and Test

Site coordinator training is provided to partners by their territory office. Relationship managers will provide partners with their plan to conduct this training.

Site Coordinator training is an annual requirement. **Publication 5088**, VITA/TCE Site Coordinator Training, is available on LLT and IRS.gov.

Site Coordinator Test certification is an annual requirement and available via LLT. **Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, records completion of the Site Coordinator Test in LLT.

**Note:** AARP Foundation Tax-Aide local coordinator training uses IRS approved Tax-Aide developed training products incorporating key messages from Publication 5088.

## Who Needs It?

- All coordinators and alternate coordinators must complete site coordinator training.
- All coordinators and alternate coordinators must pass the Site Coordinator Test with a score of 80% or higher before performing any coordinator duties.

## Over-the-Phone Interpreter (OPI) Service Certification

The IRS is committed to servicing our multilingual customers by offering SPEC Over-the-Phone Interpreter (OPI) translator services in Limited English Proficient (LEP) communities. SPEC OPI Service will reduce partner burden when assisting LEP taxpayers in complying with their federal tax obligation and helps to ensure the accuracy of the information used to prepare LEP tax returns.

For more details on the SPEC OPI Service see **Publication 5547**, Job Aid: IRS Over-the Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators and Employees.

## Who Needs It?

- SPEC OPI certification is optional, and it is a stand-alone training.

- The certification can be taken by employees, partners, site coordinators or any volunteer planning to use SPEC OPI Service.

## Tax Law Training and Certification

SPEC offers technical tax law training products covering tax topics that are within scope of the VITA/TCE program. The tax law lessons are available electronically on LLT or in **Publication 4491**, VITA/TCE Training Guide. This publication is also available in Spanish, **Publication 4491 (sp)**, VITA/TCE Training Guide (Spanish Version).

### Who Needs It?

Volunteers who answer tax law questions, instruct tax law, prepare, or correct tax returns, or conduct quality reviews of tax returns require IRS tax law certification.

## Tax Law Training Certification Levels

The following training certification levels are available for volunteer tax return preparers. The prerequisite to these courses is the Volunteer Standards of Conduct Training.

- Basic tax law certification.
- Advanced tax law certification – The Advanced certification is a stand-alone test. There is no requirement to pass the Basic test first.
- Foreign Student and Scholar tax law certification.
- Puerto Rico Levels I and II – Must pass Basic or Advanced tax law certification first.
- Military tax law certification – Must pass Advanced tax law certification first.
- International tax law certification – Must pass Advanced tax law certification first.

### Quality Reviewers

Quality reviewers must certify at the Basic level or higher, depending on the complexity of the tax returns prepared at the site. If a site prepares returns requiring a certification level higher than the Basic level, at least one quality reviewer must certify at the level of the tax returns being prepared.

### Volunteer Tax Law Instructors

Tax law instructors must certify to the Advanced level or higher depending on the complexity of the tax law topics taught.

## VITA/TCE Certification Test Requirements

- Each volunteer training certification test described above requires a score of 80% or higher to pass.
- Volunteers have two attempts to pass each certification test.
- The volunteer certification requirements listed above are the IRS minimum requirements. Some partners may require higher training certification requirements, but never less than the minimum IRS requirements.

- LLT provides the answer key to coordinators, territory managers and instructors after they pass their certification tests.

## Training Delivery Options for Volunteers

- Link & Learn Taxes (LLT) for independent study.
- Partner-developed in-person classroom training using printed or electronic training products.
- A combination of LLT and in-person training using printed and/or electronic products.

## Mandatory Use of Link & Learn Taxes

All volunteers must register and certify via LLT. Volunteers must ensure their “Profile” in LLT includes their most current name and address as listed on government-issued photo identification.

**Form 6744**, VITA/TCE Volunteer Assistor’s Test/Retest, includes all the certification test questions and scenarios. This allows the volunteer to work through the test before taking the examination in LLT for volunteer certification. Order Form 6744 as a stand-alone product for the 2026 filing season.

Volunteers who prefer to take the certification test on paper using Form 6744, VITA/TCE Volunteer Assistor’s Test or Retest, may continue to take the test using this method **but must transcribe their answers into LLT**.

## Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs

**Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, generates in LLT and records all training certifications passed. Volunteers can electronically sign the form and save the file. Volunteers must provide the completed, signed and dated Form 13615 to the sponsoring partner and/or coordinator before volunteering at a site. Spanish version of **Form 13615 (sp)** is also available. Ensure volunteers provide the current version of Form 13615.

## Partners Must Ensure:

Form 13615 is signed and dated by a partner-designated approving official (such as instructor, sponsoring partner, coordinator). The approving official must match the volunteer’s name listed on the form to their government-issued photo identification, confirm certification levels and verify the volunteer signed the Form 13615 agreeing to adhere to the Volunteer Standards of Conduct (VSC).

- Coordinators **must** have a process to verify volunteers have completed all required training and certifications, such as VSC, Intake/Interview and Quality Review, and tax law, before performing services at the site.
- Coordinators **must** have a process to identify the certification levels of each volunteer, assign returns to the appropriate IRS-tax law certified volunteer preparers, and assign quality reviewers based on the certification level required to prepare or review the tax return.

## Additional Resources

**Publication 5838**, VITA/TCE Intake/Interview and Quality Review Handbook is designed to help SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews. All coordinators and volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns will use this publication for instructions on these three processes. All volunteers must understand the processes required to prepare a tax return from start to finish.

**Publication 5683**, VITA/TCE Handbook for Partners and Site Coordinators provides valuable information to help both SPEC partners and coordinators manage VITA/TCE sites. This publication describes the operation of VITA/TCE sites before, during and after the tax filing season. It also provides references and resources to answer frequently asked questions by partners and coordinators. Chapter 4, Volunteer Recruitment, Training and Certification, provides information on how to develop a training program that fits the needs of your site and volunteers. The chapter also describes in detail the volunteer certification requirements, instructor training materials and how to verify volunteer certification.

**Publication 5166**, VITA/TCE Volunteer Quality Site Requirements, identifies the ten Quality Site Requirements for the preparation of quality and accurate tax returns and consistent site operations. SPEC employees must provide the QSR to all VITA/TCE partners and volunteers to make sure IRS and partner mutual objectives are met.

**Publication 4299**, Privacy, Confidentiality and Civil Rights-A Public Trust, serves as the central guidance covering privacy, confidentiality and security of all information received at VITA/TCE sites. To ensure program integrity and supply reasonable protection of information provided by taxpayers, partners must adhere to strict standards of ethical conduct.

## 2026 Filing Season TaxSlayer® Training

TaxSlayer Refresher training sessions is available OnDemand in the TaxSlayer Practice Lab for employees, partners, coordinators and volunteers. The 2025 Enhancement Webinar is not yet released. It is expected to be available in mid-December. Email questions for these recorded webinars to the address provided in the online seminar.

Date	Time	Subject and Link	Platform
November	Available OnDemand	<a href="#">Desktop and Contingency Software</a>	Practice Lab
November	Available OnDemand	<a href="#">Site Administration</a>	Practice Lab
November	Available OnDemand	<a href="#">Return Preparation I</a>	Practice Lab
November	Available OnDemand	<a href="#">Return Preparation II</a>	Practice Lab
Mid-December	Available OnDemand	2025 Enhancement Webinar (not yet released)	Practice Lab