

Filing Season Training for SPEC Partners and Volunteers

This document outlines the volunteer training and certification requirements, training resources, and available live training for partners and volunteers for the 2024 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 the tax law is applied correctly, and the completed return is free from errors. Annual volunteer training and certification are key elements that contribute to return preparation accuracy. Below is a brief outline of the training and certification requirements for volunteers participating in the VITA/TCE program.

New! Webinar for Intake/Interview and Quality Review Training

Beginning with 2024 filing season, all new and returning volunteer instructors, coordinators, return preparers, and quality reviewers must take **Publication 5101**, VITA/TCE Intake/Interview and Quality Review Training. **New this year!** This training is also required for greeters, screeners, client facilitators and any other volunteers who assist taxpayers in completing Form 13614-C or assign tax returns to VITA/TCE preparers. Volunteers must pass the Intake/Interview and Quality Review certification test with a score of 80% or higher. There will be a webinar hosted this year for training.

The Intake/Interview and Quality Review Test is no longer included in Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. The online test can be found on **Link & Learn Taxes** (LLT). Volunteers who prefer the certification test on paper utilizing **Form 6744**, VITA/TCE Volunteer Assistor's Test/Retest, may continue to complete the test using this method but must transcribe their answers to the online test in LLT.

Who Needs It?

- All volunteers who assist taxpayers in completing Form 13614-C, assign tax returns to VITA/TCE preparers, or answer tax law questions must pass the Intake/Interview and Quality Review certification test.
- **This includes: Greeters, screeners, client facilitators and any other volunteers who perform any of these tasks.**

Accessing Intake/Interview and Quality Review Training

Training will take place using Webcaster on Tuesday, November 28 from 1:30 p.m. to 4:30 p.m. Eastern Time. Class participants can use the following link to sign up for the training class:

- Webcast URL:

<https://www.webcaster4.com/Webcast/Page/1104/49353>

Participants can ask questions during the class using the Q&A feature. The recorded sessions will be available after the training session using the invitation link found in the registration email. These webinars will be available to view on-demand during the 2024 filing season. Register for the session to view the recording.

New! Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook

Publication 5838 provides guidance on conducting an effective intake/interview and quality review. This publication combined into one document the content of three publications and part of the content of another. **The publications that were obsoleted and now a part of Publication 5838 and the publication that had part of its content removed and included in this new publication are:** Publication 5353, Fact Sheet: Quality & Oversight Updates for SPEC Partners & Employees (obsoleted), Publication 5299, VITA/TCE Quality Review Refresher (obsoleted), Publication 5310, VITA/TCE Tax Return Quality Review Job Aid (obsoleted) and the Intake/Interview and Quality Review Process information from Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training. Now partners and volunteers can look to one document for guidance on implementing the VITA/TCE Program vital processes of Intake, Interview and Quality Review at their sites.

Publication 5838 addresses tax return preparation certification requirements, due diligence, and the requirement for the site to inform the taxpayer of their responsibility concerning the information listed on their tax return. Also included is an illustrated best practice of conducting a quality review of a tax return using the TaxSlayer Quality Review print set to verify information listed on the tax return.

New! SPEC Over-the-Phone Interpreter (OPI) Certification

There is now a specialty certification level called SPEC Over-the-Phone Interpreter (SPEC OPI) in **Link & Learn Taxes** (LLT). SPEC OPI test certification is an optional stand-alone training. The prerequisite to this course is the Volunteer Standards of Conduct Training. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, records completion of the SPEC OPI Training in LLT. It has the same requirements as the other certification levels of passing with a score of 80% or higher. The certification can be taken by employees, partners, site coordinators or any volunteer planning to use the SPEC OPI service.

Sites/Partners choosing to use SPEC OPI services must have their site coordinator submit a weekly log to their local relationship manager. 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 & Employees.

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

Who Needs It?

- All SPEC employees, site coordinators, and volunteers using the SPEC OPI service.
- All users of SPEC OPI must pass the SPEC OPI Specialty Certification test with a score of 80% or better before receiving an activated SPEC OPI PIN.

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

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.

Publication 5683, 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 5683 is available in electronic format and as an eBook. It provides web links to allow easy access to the referenced IRS products.

Mandatory Use of Link & Learn Taxes

All volunteers **must** register and certify via **Link & Learn Taxes** (LLT).

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 that method but must transcribe their answers into LLT.

Volunteers must ensure their "My Account Page" in LLT includes their most current name and address as listed on government-issued photo identification.

Training Delivery Options for Volunteers

- 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.

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.

Site Coordinator Training and Test

Site Coordinator training is an annual requirement. **Publication 5088**, VITA/TCE Site Coordinator Training, is available on LLT and IRS.gov. This publication is for in-person training and individual review.

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.

Accessing Site Coordinator Training

SPEC will host two sessions for Site Coordinator Training: Site Coordinator Training Part 1 and Site Coordinator Training Part 2.

Site Coordinator Training Part 1 will take place using Webcaster on Wednesday, November 8 from 1:30 p.m. to 4:00 p.m. Eastern Time. Class participants can use the following link to sign up for the training class:

- Webcast URL: <https://www.webcaster4.com/Webcast/Page/1104/49231>

Site Coordinator Training Part 2 will take place using Webcaster on Thursday, November 9 from 1:30 to 4:00 p.m. Eastern Time. Class participants can use the following link to sign up for the training class:

- Webcast URL: <https://www.webcaster4.com/Webcast/Page/1104/49232>

Participants can ask questions during the class using the Q&A feature. The recorded sessions will be available after the training sessions using the invitation link found in the registration email. These webinars will be available to view on-demand during the 2024 filing season. Register for each session to view the recordings.

Site Coordinator Resources

- Publication 5088, VITA/TCE Site Coordinator Training
- Publication 5166, VITA/TCE Volunteer Quality Site Requirements
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust

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 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:

- Basic tax law certification.
- Advanced tax law certification – The Advanced test 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.
- Federal Tax Law Update Test for Circular 230 Professionals (C230) - this tax law certification is only open to certain volunteers (Attorneys, CPAs, Enrolled Agents) and specific requirements apply. See **Publication 5683**, VITA/TCE Handbook for Partners and Site Coordinators. Volunteers who

certify with the C230 test are not eligible for continuing education (CE) credits.

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.
- **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 2024 filing season.
- 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.

Volunteer Training Certification Options and Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs

Volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, may continue to complete the test using this method but must transcribe their answers to the test in LLT to meet the requirement for all volunteers to register and certify through LLT.

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

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 the current version of Form 13615 is provided.

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 government-issued photo identification to the

form, 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. The Federal Tax Law Update Test for Circular 230 Professionals requires additional verification of the volunteer’s professional license information.
- 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 Training Available to Partners, Volunteers, and Coordinators

Each year, SPEC offers additional training based on partner needs.

2024 Filing Season TaxSlayer® Microsoft Teams Training

TaxSlayer Refresher training sessions will be hosted for partners from November through December. There will be four pre-recorded sessions available for viewing. Participants can download the agenda and miniguides for play back. These pre-recorded sessions are available in the TaxSlayer Practice Lab. Email questions for these recorded webinars to the address provided in the online seminar. The fifth session will be a live online seminar, Enhancements. It will be offered to all participants using the Teams platform. This platform will allow participants to ask questions using the “chat” feature. Each live session will allow for 30 minutes of Q&A. These sessions will be recorded and housed in the TaxSlayer Practice Lab for SPEC employees, partners, coordinators, and volunteers to view. The training user guides will be included with the recorded webinars when posted to the Practice Lab.

See training schedule below and please make plans to save-the-date. More information forthcoming.

Date	Time	Subject	Partner	Platform
Early November	Available on Demand	Desktop/Contingency Plan	All	On Demand
Early November	Available on Demand	Site Administration	All	On Demand
Late November	Available on Demand	Tax Preparation I	All	On Demand
Late November	Available on Demand	Tax Preparation II	All	On Demand
December 13, 2023	10:00am – noon EST	Enhancements	Area 1	Teams
December 13, 2023	2:00pm – 4:00pm EST	Enhancements	Area 3	Teams
December 14, 2023	10:00am – noon EST	Enhancements	Area 2	Teams