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 2023 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! Publication 5683, VITA/TCE Handbook for Partner and Site Coordinators
Publication 5683, VITA/TCE Handbook for Partner and Site Coordinators provides valuable information for both SPEC partners and coordinators. This new publication replaces Publication 1084, Volunteer Site Coordinator Handbook and Publication 4396-A, Partner Resource Guide. It has vital information to help you manage your 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 to fit 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 e-book. It provides web links to allow easy access to the referenced IRS products. The 2023 edition of the Pub 5683 will be available for downloading from www.irs.gov in early November 2022.
NEW! 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 also 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 and certification test are available electronically on Link & Learn Taxes and in Publication 4961, 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 e-Pub, 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 & Quality Review Training and Certification

Publication 5101, Intake/Interview & Quality Review Training, details the correct intake/interview and quality review processes. It also explains how to use the Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare tax returns. This publication is available on Link & Learn Taxes (LLT) or IRS.gov. It is also available in Spanish, Publication 5101 (sp), Intake/Interview & Quality Review Training (Spanish Version). Self-study or classroom training can be done with Publication 5101 and includes a certificate available for print after self-study to verify training completion.
Who Needs It?

- New tax law instructors, return preparers, coordinators and quality reviewers must review Publication 5101 before taking the Intake/Interview & Quality Review certification test.

- Returning volunteers should review the training as a refresher.

- All tax law instructors, return preparers, coordinators and quality reviewers must pass the Intake/Interview & Quality Review test with a score of 80% or higher.

Intake/Interview & Quality Review certification must take place prior to certifying in tax law.

Quality Review Training Tools

- **Publication 5299**, VITA/TCE Quality Review Refresher, provides guidance to strengthen the skills of an effective quality reviewer.

- **Publication 5310**, VITA/TCE Tax Return Quality Review Job Aid, provides SPEC volunteers with an illustration on how to quality review a tax return.

- **Publication 5353**, Fact Sheet: Intake/Interview & Quality Review Policy for SPEC Partners and Employees, defines the intake/interview and quality review processes, addresses due diligence, covers additional requirements for virtual VITA/TCE and details certification requirements.

Site Coordinator Training and Test

Site Coordinator training is an annual requirement. **Publication 5088**, 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.
Site Coordinator Webcaster Training
SPEC hosts Site Coordinator Training for partners and employees. In 2022 the training consists of two sessions: Site Coordinator Training Part 1 and Site Coordinator Training Part 2.

Site Coordinator Training Part 1 will take place using Webcaster on Thursday, November 10 from 1:00 p.m. to 3:00 p.m. Eastern Time. Class participants can use the following link to sign up for the training class:
https://www.webcaster4.com/Webcast/Page/1104/46546

Site Coordinator Training Part 2 will take place using Webcaster on Thursday, November 17 from 1:00 to 3:00 p.m. Eastern Time. Class participants can use the following link to sign up for the training class:
https://www.webcaster4.com/Webcast/Page/1104/46547

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 2023 filing season. Register for each session to view the recordings.

Site Coordinator Resources
- Pub 5088, Site Coordinator Training
- Pub 5166, VITA/TCE Volunteer Quality Site Requirements
- Pub 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. Publication 4491 (sp), VITA/TCE Training Guide (Spanish Version) will be available on IRS.gov in December.

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
VITA/TCE Volunteer Preparers
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 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 2023 filing season. Form 6744 (sp), VITA/TCE Volunteer Assistor’s Test/Retest (Spanish Version) will be available on IRS.gov in late December.
- 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
- Beginning in filing season 2023, all volunteers must register and certify via LLT. The VSC test, Intake/Interview & Quality Review test, Site Coordinator test and all tax law certification tests are available in this online testing platform. LLT will score all tests and offer the retest if needed. It will also provide 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.
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.

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

After completing all required training, volunteers must provide their signed and dated Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, to their sponsoring partner or coordinator. Changes were made to Form 13615 for the 2023 filing season, therefore, you must use the form with revision date of 10/2022. Also, it is now available in Spanish, Form 13615 (sp), Volunteer Standards of Conduct Agreement – VITA/TCE Programs (Spanish Version).

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 have a process to verify volunteers have completed all required training and certifications, such as VSC, Intake/Interview & 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 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.

2023 Filing Season TaxSlayer® Microsoft Teams Training

TaxSlayer hosts refresher training sessions for employees and partners from early November through December. There will be four pre-recorded sessions available for viewing. Participants can download the agenda and mini guides for playback. These pre-recorded sessions are available in the TaxSlayer Practice Lab. Email questions for these recorded webinars to the address provided in the webinar. Enhancements, the fifth session, is a live online seminar offered virtually to partners and SPEC employees using Microsoft Teams. This platform will allow participants to ask questions using the “chat” feature. Each live session will allow for 30 minutes of question and answer (Q&A). These sessions will be recorded and available in the TaxSlayer Practice Lab for SPEC employees, partners, coordinators, and volunteers to view. The training user guides are included with the recorded webinars posted to the Practice Lab.
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