



October 2019

## Fact Sheet for SPEC Partners – Partner and Volunteer Training for the Filing Season

This document for SPEC Partners outlines the volunteer training and certification requirements, training resources, and available live training for partners and volunteers for the 2020 Filing Season.

### Background

SPEC is committed to supporting partners and ensuring the accuracy of income tax returns prepared at Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) sites. A tax return is accurate when the law is applied correctly, and the completed return is free from errors. Many elements contribute to return preparation accuracy and key among these elements are annual volunteer training and certification. Below is a brief outline of the training and certification requirements for volunteers participating in the VITA/TCE Programs. For more detailed information refer to the [Publication 4396-A](#), Partner Resource Guide.

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

Volunteer Standards of Conduct (VSC) training explains the six VSCs and gives examples of unethical situations along with the corrective actions needed to adhere to the standards. The training and certification tests are available on [Link & Learn Taxes](#) (preferred method) and in [Publication 4961](#), Volunteer Standards of Conduct - Ethics Training.

#### Who needs it?

- New volunteers are required to complete VSC training.
- Returning volunteers are encouraged to review the training as a refresher.
- All volunteers must pass the certification test.

VSC certification is required prior to taking any other certification test and prior to 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 and how to use Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare tax returns. The course is available on [Link & Learn Taxes](#) (preferred method) or [IRS.gov](#). Publication 5101 is suitable for self-study or classroom training. It includes a certificate that may be printed after self-study to verify the training was reviewed.

#### Who needs it?

- New tax law instructors, return preparers, site coordinators and quality reviewers are required to review Publication 5101 before taking the certification test.
- Returning volunteers in these positions are encouraged to review the training as a refresher.
- All tax law instructors, return preparers, site coordinators and quality reviewers are required to pass

the Intake/Interview & Quality Review certification.

This certification is required prior to certifying in tax law.

### Quality Review Training Tools

- **Publication 5299**, VITA/TCE Quality Review Refresher, is used to strengthen the skills of an effective quality reviewer.
- **Publication 5310**, VITA/TCE Tax Return Quality Review Job Aid, provides SPEC volunteers with a suggested best practice for how to quality review a tax return.

### Site Coordinator (SC) Training

**Publication 5088**, Site Coordinator Refresher Training, is available on Link & Learn Taxes or IRS.gov. This training can be used in face-to-face training and for individual review. The Form 13615, Volunteer Standards of Conduct Agreement, generated from Link & Learn Taxes will record completion of the Site Coordinator Training.

#### Who needs it?

- All VITA/TCE coordinators and alternate coordinators.

Coordinator training must be completed before the site opens. Partners are required to verify that all volunteers acting as site coordinators or alternate coordinators have completed the training. Site coordinator training is an annual requirement.

Note: AARP Foundation Tax-Aide (Tax-Aide) utilizes Tax-Aide developed training products that incorporates key messages from Publication 5088 in local coordinator training.

### Tax Law Training and Certification

SPEC offers technical tax law training products that cover the tax topics that are within scope of the VITA/TCE Programs. The tax law lessons can be viewed electronically on Link & Learn Taxes or reviewed using **Publication 4491**, VITA/TCE Training Guide. For the 2020 filing season, the training guide will be available electronically and there will be a limited number of the print version available for new volunteers. VITA/TCE volunteers can certify via Link & Learn Taxes or by taking the paper test in **Form 6744**, VITA/TCE Volunteer Assistor's Test/Retest.

#### Who needs it?

- Volunteers answering tax law questions, teaching tax law, preparing or correcting tax returns, and/or conducting quality reviews of tax returns must be IRS-certified in tax law.

### Tax Law Certification Levels

#### VITA/TCE Volunteer Preparers

The following certification levels are available for volunteer tax return preparers:

- Basic or Advanced tax law certification
- Foreign Student tax law certification
- Health Savings Accounts (HSA) – After passing Basic or Advanced tax law certification
- Puerto Rico Levels I and II – After passing Basic or Advanced tax law certification
- Military – After passing Advanced tax law certification

- International – After passing Advanced tax law certification
- Federal Tax Law Update Test for Circular 230 Professionals tax law certification – This certification is only open to certain volunteers (attorneys, CPAs, Enrolled Agents) and special requirements apply. See Publication 4396-A.

### Quality Reviewers

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

### Volunteer Tax Law Instructors

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

## IRS Certifications

- Each certification test, described above, requires a score of 80% or higher to achieve the certification.
- Volunteers are allowed two attempts for each certification test.
- **Form 6744**, VITA/TCE Volunteer Assistor's Test/Retest, provides all the certification test questions and scenarios. This allows the volunteer to work through the test before taking the examination in Link & Learn Taxes. The 6744 is a stand-alone product for filing season 2019. Link & Learn Taxes is the preferred method for certification.
- The certification requirements listed above are IRS minimum requirements. Some partners may require higher certification standards, but never less than the minimum IRS requirements.

## Additional Training available to Partners, Volunteers & Coordinators

Each year SPEC offers additional training based on needs determined by several factors.

### NEW - Security Symposium

IRS continues to focus on protecting American taxpayers by prioritizing security and confidentiality requirements. SPEC will emphasize these requirements during a Security Symposium. This symposium is highly recommended for all volunteers but required for all site coordinators and alternate coordinators. The major topics include: an overview of **Publication 4299**, Privacy, Confidentiality and Civil Rights - A Public Trust; wireless connectivity requirements; reporting requirements for lost or stolen laptops; a review of the external referral processes and the Volunteer Registry; and available TaxSlayer security features.

The Security Symposium will be held in mid-October using Visual Webcaster and the audience will have the opportunity to ask questions. The link for registration to attend the Security Symposium is

**URL: <https://www.webcaster4.com/Webcast/Page/1104/31628>. The Symposium will be recorded for those needing to view it at a later time.** More information will be provided by your SPEC relationship manager (RM).

### 2020 Filing Season TaxSlayer® WebEx Training

TaxSlayer Refresher training sessions will be hosted for partners from October through December. There will be 2 sessions that will be pre-recorded and available for viewing only. Participants will be able to download the agenda and mini-guides during the play back. These pre-recorded sessions will be available in the TaxSlayer Practice Lab. Questions for these recorded webinars can be emailed to an address provided in the webinar. The live webinar training will be delivered virtually to all participants using the WebEx interactive platform. This platform will allow participants to ask questions using the "chat" feature. Each session will allow for 30 minutes of Q&A. These sessions will be recorded and housed in the TaxSlayer Practice Lab for partners, coordinators and volunteers to view. The training user guides will be included with the recorded webinars when posted to the Practice Lab.

Date	Time	Subject	Partner	Platform
Late October	Available on Demand	Desktop/Contingency Plan	All	On Demand
November 6, 2019	10:00am - noon EST	Site Administration	Area 1	WebEx
November 6, 2019	2:00pm – 4:00pm EST	Site Administration	Area 2	WebEx
November 7, 2019	2:00pm – 4:00pm EST	Site Administration	Area 3	WebEx
Early November	Available on Demand	Tax Preparation I	All	On Demand
November 13, 2019	10:00am - noon EST	Tax Preparation II	Area 1	WebEx
November 13, 2019	2:00pm – 4:00pm EST	Tax Preparation II	Area 2	WebEx
November 14, 2019	2:00pm – 4:00pm EST	Tax Preparation II	Area 3	WebEx
December 4, 2019	10:00am - noon EST	Enhancements	Area 1	WebEx
December 4, 2019	2:00pm – 4:00pm EST	Enhancements	Area 2	WebEx
December 5, 2019	2:00pm – 4:00pm EST	Enhancements	Area 3	WebEx

## Training Delivery Options for Volunteers

- [Link & Learn Taxes](#) for independent study.
- Partner-developed face-to-face classroom training using printed and/or electronic training products.
- A combination of Link & Learn Taxes and face-to-face training using printed and/or electronic products.

## Volunteer Certifications Options

- Certification in Link & Learn Taxes is highly recommended for all volunteers. The VSC, Intake/Interview & Quality Review, and all tax law certification tests are available in the electronic system. Link & Learn will score all tests and offer the retest if needed. Link and Learn will also provide the answer key to site coordinators, territory managers & instructors after they pass their certification tests.
- Form 13615 is generated from Link & Learn Taxes and records all certifications passed. Volunteers can electronically sign the form and save the file.
- Volunteers can use the Form 6744, VITA/TCE Volunteer Assistor's Test/Retest. However, partners will need a process for grading the tests and recording the certifications on each volunteer's Form 13615. Partners can contact their SPEC RM for more information.
- Volunteers requesting continuing education credits or taking the Federal Tax Law Update Test **must** certify using Link & Learn Taxes.

## 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, to their sponsoring partner or site coordinator. For filing season 2020 the current version of Form 13615 is Revision 10-2018. There were no changes made to the Form 13615 for the current year.

### Partners are responsible for ensuring:

- Form 13615 is validated by a partner-designated approving official (instructor, sponsoring partner, site/local coordinator, etc.) by signing and dating the Form 13615. The validation includes the approving official checking the volunteer's photo identification, confirming certification level and verifying the volunteer signed the Form 13615 agreeing to adhere to the VSC.
- A process is in place for coordinators to verify volunteers have completed all required training (VSC, Intake/Interview

& Quality Review, and tax law) and certifications before performing services at the site. Federal Tax Law Update Test for Circular 230 Professionals tax law certification requires additional verification of the volunteer's professional license information.

- Coordinators have a process in place to identify the certification levels of each volunteer at the site; and for assigning returns to appropriate IRS-tax-law-certified volunteer preparers and quality reviewers based on the certification level required to prepare or review the tax return.

## Publication 4396-A, Partner Resource Guide

The **Publication 4396-A** informs partners of their obligations and expectations for administering effective VITA/TCE Programs. This publication covers the operation of VITA/TCE sites before, during, and after the tax filing season. It also provides references and resources to answer questions most commonly asked by partners.

Chapter 4, Volunteer Training and Certification has information on how to develop a training program to suit your situation, training resource materials available, certification requirements and descriptions, and required site processes for verifying volunteer certification.

Publication 4396-A is only available in an electronic format, with web links provided to allow easy access to referenced IRS products. The 2020 revision of the Partner Resource Guide can be downloaded from [IRS.gov](https://www.irs.gov) in late October 2019. Watch IRS.gov for the e-book version in January 2020.