

# FACT SHEET for SPEC Partners

**Volunteer Training for 2019 Filing Season**

September 2018



*This document for SPEC Partners outlines the volunteer training and certification requirements, training resources and available live training for the 2019 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 VSC and gives examples of ethical situations and the correct actions to take to adhere to the standards. The training and certification test are available on [Link & Learn Taxes](#) 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 process and how to use Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare tax returns. The course is available on [Link & Learn Taxes](#), [IRS.gov](#) or from your SPEC Relationship Manager (RM). 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 volunteers in these same positions are required to pass the Intake/Interview & Quality Review certification.

This certification is required prior to certifying in tax law.

**New: Publication 5299, VITA/TCE Quality Review Refresher**

This product will help to strengthen the skills of an effective quality reviewer. The publication can be found on IRS.gov or obtained from your SPEC RM. This publication can be downloaded from [IRS.gov](https://www.irs.gov) in mid-October 2018.

**Who needs it?**

Volunteers that serve as quality reviewers are encouraged to review this publication as a refresher on the importance of the Quality Review Process.

**New: Publication 5310, VITA/TCE Tax Return Quality Review Job Aid**

This product was designed to be used in conjunction with Publication 5299 and will provide SPEC employees and volunteers an outline of how to quality review a tax return. The publication can be found on IRS.gov or obtained from your SPEC RM. This publication can be downloaded from [IRS.gov](https://www.irs.gov) in mid-October 2018.

**Who needs it?**

Volunteers and SPEC Tax Consultants are encouraged to use this publication as a guide on how to conduct a quality review.

**Site Coordinator (SC) Training**

**Publication 5088**, Site Coordinator Refresher Training, is available on Link & Learn Taxes, IRS.gov or from your SPEC RM. 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 trains their local coordinators using an AARP developed training which incorporates the key messages in the Publication 5088.

**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 training products are being updated with the new tax law provisions in the Tax Cuts & Jobs Act. The tax law lessons can be viewed electronically on Link & Learn Taxes or reviewed using **Publication 4491**, VITA/TCE Training Guide. For the 2019 filing season, the training guide will be available electronically and in print version.

**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 volunteers** can certify via Link & Learn Taxes or by taking the paper test in Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, to the:
  - Basic or Advanced tax law certification level
  - Foreign Student tax law certification level

- Additional tax law specialty modules:
  - Health Savings Accounts (HSA) and Puerto Rico Levels I and II - After passing Basic or Advanced tax law certification
  - Military and 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 (attorney, CPA, Enrolled Agent) and is explained in more detail in Publication 4396-A. Special requirements apply.
- **Quality reviewers** must certify to Basic, or higher, depending on the complexity of returns prepared at the site.
- **Volunteer tax law instructors** must certify to Advanced, or higher, depending on the complexity of tax law topics taught.

Tax law certification is required prior to answering tax law questions, teaching tax law, preparing or correcting tax returns and/or quality reviewing returns.

### 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 going into Link & Learn Taxes to take the examination. The Form 6744 is printed and available as part of Publication 4480, VITA/TCE Link & Learn Taxes Training Kit, or electronically on IRS.gov.
- 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 & Coordinators

#### Internal Revenue Code (IRC) Section 7216 Training

Training covers IRC Section 7216 law, pertaining to securing taxpayer consent to use or disclose taxpayer information.

##### Who needs it?

All interested partners/coordinators.

The training will be delivered via Webcaster Wednesday, September 26, 2018 from 1:00 to 3:00pm ET. If you are interested in attending this training, contact your SPEC RM for more information.

#### TaxSlayer® Training Webinars

TaxSlayer training will be delivered via live or recorded WebEx training sessions. This training is to help ensure the software and user experience will be stronger for the next filing season. The training will emphasize areas of identified gaps and will cover issues such as data entry, enhancements, and administration/setup.

##### Who needs it?

All interested partners/coordinators.

The WebEx live training sessions will be conducted from October through December. Each session will be recorded and housed in the TaxSlayer Practice Lab. All partners, coordinators, and volunteers will have access to the recorded sessions. A training user guide will be included with each recorded session when posted. If interested in attending the live sessions, contact your SPEC RM for more details.

## Training Delivery Options for Volunteers

- [Link & Learn Taxes](#) can be used by volunteers 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.
- Form 13615 is generated from Link & Learn Taxes and records all certifications passed. Volunteers can electronically sign and date 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 the 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.

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 identity, using 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, and provides references and resources to answer questions most commonly asked by partners.

Chapter 3-2, 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 2019 revision of the Partner Resource Guide can be downloaded from [IRS.gov](#) in mid-October 2018. Watch IRS.gov for the e-book version in January 2019.