



September 2019

Fact Sheet for VITA/TCE Partners and Volunteers

Federal Tax Law Update Test for Circular 230 Professionals

This information is intended to provide details on available certifications and requirements for volunteers who are authorized under Circular 230 to practice before the IRS.

Background

In the 2014 Annual Report to Congress, the National Taxpayer Advocate recommended that the IRS offer volunteers who are authorized under Circular 230 to practice before the IRS (i.e. attorneys, certified public accountants and Enrolled Agents) to annually recertify only on new provisions and changes in tax law. As a result of this recommendation the Stakeholder Partnerships, Education & Communication (SPEC) office began offering the *Federal Tax Law Update Test for Circular 230 professionals*.

The test is available on Link & Learn Taxes and is also printed in the Form 6744, VITA/TCE Volunteer Assistor's Test/Retest. This is an optional test for Circular 230 professionals. Volunteers who would like additional training beyond this certification can choose the traditional certification paths (Basic, Advanced, etc.) available to all new and returning volunteers.

Link & Learn Requirements

- Link & Learn Taxes Online Certification Learning Management System (LMS) will identify the volunteers who have registered as an attorney, certified public accountant (CPA) or Enrolled Agent (EA). These eligible volunteers will have access to this test.
- Any volunteer who is already registered in the system as an attorney, CPA or EA will not have to change any account settings. However, they must use the same account used in the prior tax year in order to access this test.
- Volunteers who already have a registration in the system and are not identified as an attorney, CPA or EA will need to manually change their registration using the My Account feature in Link & Learn Taxes to gain access to the test.
- Once the eligible volunteer has passed the Volunteer Standards of Conduct (VSC) and Intake/Interview & Quality Review certifications, the Federal Tax Law Update Test for Circular 230 Professionals will be available for completion.

Volunteer Requirements

The eligible volunteer must:

- Be an attorney, CPA or EA with an active license and in good standing.
- Pass, with a score of 80% or higher, both the VSC certification test and Intake/Interview & Quality Review certification test.
 - First year volunteers must take the Intake/Interview & Quality Review training before taking the certification test.
 - Both certifications must be passed before taking the Federal Tax Law Update

Test for Circular 230 Professionals.

- Pass the Federal Tax Law Update Test for Circular 230 Professionals with a score of 80% or higher.
- Electronically sign Form 13615, Volunteer Standards of Conduct Agreement agreeing to the VSC.
- Print Form 13615 and record their professional credentials as indicated on their identification card which includes: professional designation (attorney, CPA or EA), licensing jurisdiction, bar, license, registration or enrollment number, effective or issue date and expiration date (if provided).
- Provide a copy of the completed Form 13615 and their credentials at the time of volunteering to the partner or site coordinator. This should be in the form of a wallet identification card for their profession.

Once the required certifications are successfully completed, eligible volunteers are authorized to prepare all tax returns within the scope of the VITA/TCE programs.

Note: *SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC partner. Also, the Federal Tax Law Update Test for Circular 230 Professionals does **not** qualify for Continuing Education Credits. Please refer to the Fact Sheet for Continuing Education Credits for the requirements to earn CE Credits in the VITA/TCE Program.*

SPEC Partner Requirements

The SPEC partner or site coordinator must:

- Validate the volunteer's credentials as indicated on their professional identification card against the Form 13615.
- Confirm the identity of the volunteer using photo identification.
- Verify the volunteer certified by passing the Federal Tax Law Update Test for Circular 230 Professionals.
- Sign and date the Form 13615 as the authorizing official.