

FACT SHEET FOR SPEC PARTNERS

VITA/TCE *VOLUNTEER TRAINING FOR 2014 FILING SEASON*



Key Messages

This document outlines the 2014 training requirements for volunteers at most Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) sites. However, it does not include Facilitated Self Assistance (FSA) volunteer training requirements.

- All volunteers are required to complete VSC training annually
- Partners are required to have a process to ensure all volunteers certify in VSC
- A designated approving official is required to certify (sign and date) Form 13615 verifying volunteers identity and certification.
- Intake/Interview and Quality Review training is required for site/local coordinators, instructors, return preparers, and quality reviewers
- Site/Local coordinators are required to take Site/Local Coordinator training annually
- Site/Local coordinators are required to have a process to identify the certification level of each volunteer
- Site/Local coordinators are required to ensure all returns are assigned to volunteers with equivalent certification levels

Volunteer Standards of Conduct (Ethics) Training

All volunteers are required to complete the Volunteer Standards of Conduct (VSC) Training and pass the certification test with a score of 80% or higher. After completion, the volunteer must provide the signed and dated Form 13615, *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, to the partner. Upon receiving Form 13615, the partner's designated approving official (instructor, sponsoring partner, site/local coordinator, etc.) must verify the volunteer's identity and the completion of the VSC training, before the volunteer can work at the site. Form 13615 must be signed and dated by the volunteer and partner's approving official.

This training:

- Explains the six Volunteer Standards of Conduct and the consequences for violating one or more standard
- **New:** Gives an overview of the Intake/Interview and Quality Review Process

The training and certification test are available on Link & Learn Taxes; Publication 4961, *Volunteer Standards of Conduct - Ethics Training*; or Form 6744, *Volunteer Assistors Test/Retest*. If volunteers use Link & Learn Taxes, they must complete this training tool prior to certifying in tax law. Link & Learn Taxes will provide a certificate of completion.

(NEW) Publication 5101, Intake/Interview and Quality Review Training

This mandatory training is for site coordinators, tax preparers, quality reviewers, and instructors. This course details how to use Form 13614-C, *Intake/Interview & Quality Review Sheet*, to prepare and quality review all tax returns.

The course will be available in Link & Learn Taxes and irs.gov. Publication 5101 and Link & Learn Taxes includes a certificate of completion that may be printed to serve as proof of completion, if self-study was used. In addition, if using Link & Learn Taxes, this training is electronically recorded and the volunteer can print a certificate of completion. Partners who wish to train multiple volunteers at one time may request the PowerPoint version from their relationship manager(s) to use in their training. Information **must not be altered or deleted** in the PowerPoint. Partners may add additional slides for sharing partner goals and expectations. What ever method or methods partners choose to use, SC/LC are required to know how their volunteers completed this training requirement. If volunteers use Link & Learn Taxes, they must complete this training tool prior to certifying in tax law. AARP volunteers that do not use L< have incorporated Publication 5101 into their volunteer training.

Site Coordinators (SC)/ Local Coordinators (LC) Training:

Site Coordinator (SC)/Local Coordinator's (LC) training is an annual requirement for all VITA/TCE site managers and assigned back-up site managers. The training explains the roles and responsibilities of the SC/LC and updates to the Quality Site Requirements for the upcoming filing season.

Publication 5088, *Site Coordinator Training - Coming Together to Strengthen Communities* will be located on Link & Learn Taxes or it can be downloaded

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from irs.gov. If using Link & Learn Taxes, the SC training is electronically recorded and the volunteer can print a certificate of completion. Partners who wish to train multiple site coordinators may request the PowerPoint version from their relationship manager(s) to use in their training. Information **must not be altered or deleted** in the PowerPoint. To access the SC training, the volunteer must select "Group – 07 Site Coordinator" when creating an account in Link & Learn Taxes. This training must be completed before the site opens but no later than January 18, 2014. Partners are required to validate this training was taken by all site coordinators. Instead of site coordinators training, AARP conducts AARP local coordinator training for ALL AARP local coordinators. AARP will incorporate our training information into their local coordinators training PowerPoint presentation.

Tax Law Training

All volunteers answering tax law questions, teaching tax law, preparing or correcting tax returns, and/or conducting quality reviews of completed tax returns must be IRS certified in tax law. Each module requires a score of 80% or higher to achieve the certification. Volunteers are allowed two attempts for each course.

- *VITA/TCE volunteers can certify:
 - To Basic or Advanced certification levels.
 - After passing the Basic certification level, additional specialty modules include Health Savings Accounts (HSA), Puerto Rico Level I, Puerto Rico Level II, and Foreign Students.
 - After passing the Advanced certification level, additional specialty modules include Military, International, Cancellation of Debt (COD) and Foreign Students.
- Quality reviewers must certify to Basic, or higher, depending on the complexity of returns prepared at the site.
- Volunteer instructors must certify at Advanced, or higher, depending on the complexity of tax law topics.

*Some partners require a higher tax law certification level for site coordinators and volunteers.

TaxWise® Webinars

There are a number of excellent TaxWise webinars available on the Practice Lab website which can be accessed through Link & Learn Taxes. Partners should encourage volunteers to view these self-paced training tools. The Webinars allow volunteers to become familiar with the TaxWise return preparation software and to see the new features and enhancements.

For Filing Season 2014, the recommended TaxWise Webinar is TaxWise Law Changes that includes updates to the software. Site coordinators are strongly encouraged to view the TaxWise Online or TaxWise Desktop Administrator Webinar, depending on the type of product being used by the site.

Training Delivery Options

- Link & Learn Taxes located at <http://www.irs.gov/app/vita/> can be used by volunteers for independent study.
- Face-to-face classroom training, in conjunction with printed and/or electronic training products.
- A combination of Link & Learn Taxes and face-to-face training using paper and/or electronic products.

Partner Responsibilities

Partners are responsible for ensuring:

- A designated official certifies (sign and date) Form 13615 after verifying every volunteer's identity with a photo ID; VSC training, including passing the test; and Form 13615 is signed and dated by the volunteer before performing services at the site;
- A process is in place to verify volunteers have completed all required training and certifications before performing services at the site;
- Site coordinators have a process in place to identify the certification levels of each volunteer at the site; and
- A process is in place for assigning returns to the appropriate volunteer preparers and quality reviewers based on the certification level required to prepare or review the return.