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 (CPA), and Enrolled Agents (EA) to annually recertify only on new provisions and changes in tax law. As a result of this recommendation the Stakeholder Partnerships, Education & Communication (SPEC) began offering the “Circular 230” certification test for Circular 230 professionals.

Update
Beginning Filing Season 2018, the tax law certification test will be known as the “Federal Tax Law Update Test for Circular 230 Professionals.” The name was changed to better reflect the information covered in the test. 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, CPA, or 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.

Please see attached exhibit for guidance on completing the Form 13615, *Volunteer Standards of Conduct Agreement* page 2.
All volunteers completing this certification path must certify using [Link & Learn Taxes](#). This certification **does not qualify for CE Credits** please see the CE Credit Requirements for earning CE Credits.

Volunteers that qualify and use the Federal Tax Law Update Test for Circular 230 Professionals certification path can prepare any returns that fall within the scope of the VITA/TCE Programs.

Volunteers must certify in Standards of Conduct and Intake/Interview & QR prior to taking this certification.

Volunteers using this certification path must complete this section and provide professional credentials to the partner or coordinator for verification.

Partner or coordinator must:
- Verify volunteer identity using photo ID;
- Verify the volunteer qualifies to use the Federal Tax Law Update Test for Circular 230 Professionals certification path by checking the professional credentials; and
- Sign and date the Form 13615.

SPEC established the minimum certification requirements for volunteers who qualify to certify via the Federal Tax law Update Test for Circular 230 Professionals certification. Partners may establish additional certification requirements.

---

**Form 13615, Volunteer Standards of Conduct Agreement, page 2.**

<table>
<thead>
<tr>
<th>Full name (please print)</th>
<th>Volunteer position(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Home address (street, city, state and ZIP code) | |
| Daytime telephone | Sponsoring partner name/site name |

<table>
<thead>
<tr>
<th>Number of years volunteered (including this year)</th>
<th>Volunteer signature</th>
<th>Date</th>
</tr>
</thead>
</table>

**Volunteer Certification Levels (Add the letter “P” for all passing test scores):**

- Basic
- Advanced
  - Federal Tax Law Update Test for Circular 230 Professionals
- Military
- International
- HSA
- Puerto Rico
- Foreign Students

---

Volunteers must always sign and date. (Electronic signatures accepted)

Volunteers must be an attorney, CPA or Enrolled Agent to take the Federal Tax Law Update Test for Circular 230 Professionals.

---

August 2017