



*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.**

# Federal Tax Law Update Test for Circular 230 Professionals Illustration

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.

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

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

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..

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

Full name (please print)		Volunteer position(s)	
Home address (street, city, state and ZIP code)			
Email address	Daytime telephone	Sponsoring partner name/site name	
Number of years volunteered (including this year)	Volunteer signature	Date	

### Volunteer Certification Levels (Add the letter "P" for all passing test scores)

Standards of Conduct (Required for ALL)	Intake/Interview & Quality Review	Basic	Advanced	Federal Tax Law Update Test for Circular 230 Professionals*	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	

\*Federal Tax Law Update Test for Circular 230 Professionals: Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. (Advanced, HSA, Military, etc.) A Scope of Service Chart is located in Publication 4012, VITA/TCE Volunteer Resource Guide. See [Publication 1084, Site Coordinator Handbook](#), for additional requirements and instructions. Note: Advanced Certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4396-A, Partner Resource Guide, for more information about requirements for CE Credits.

Professional designation (Attorney, CPA, or Enrolled Agent)	Licensing jurisdiction (state)	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date (if provided)
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**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.

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's (printed) name and title (site coordinator, sponsoring partner, instructor, etc.)	Approving Official's signature and date
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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.