

FACT SHEET for SPEC Partners

VOLUNTEER TRAINING FOR 2017 FILING SEASON

October 2016



This document outlines the 2017 Filing Season training requirements for all volunteers at Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) sites.

Key Messages

- Partners are required to have a process to ensure all volunteers certify in VSC
- New National Site Coordinators Training available to partners and coordinators to meet the annual training requirement
- A designated approving official is required to validate (sign and date) Form 13615 verifying volunteer's identity
- Publication 4396-A is the primary resource for partners, providing information on effective site management and quality site requirements
- Intake/Interview and Quality Review certification is required for site coordinators, instructors, return preparers, and quality reviewers
- Site coordinators are required to have a process to identify certification level of each volunteer
- Site coordinators are required to ensure all returns are assigned to volunteers with equivalent certification levels

Volunteer Standards of Conduct (Ethics) Training and Certification

New volunteers are required to complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the training as a refresher. All volunteers must pass the certification test with a score of 80% or higher.

The VSC training explains the six Volunteer Standards of Conduct and the consequences of failing to adhere to the standards. The training and certification test are available on [Link & Learn Taxes](#) and [Publication 4961, Volunteer Standards of Conduct - Ethics Training, Form 6744, Volunteer Assistors Test/Retest](#), only contains the VSC test questions. The VSC certification is required prior to taking any other certification tests.

Intake/Interview & Quality Review Certification

Tax law instructors, return preparers, site coordinators and quality reviewers are required to pass the Intake/Interview & Quality Review certification test with a score of 80% or higher. New volunteers in these same positions are required to review [Publication 5101, Intake/Interview & Quality Review Training](#), before taking the certification test. This certification is required prior to certifying in tax law.

Publication 5101 details the correct Intake/Interview & Quality Review Process and how to use Form 13614-C, Intake/Interview & Quality Review Sheet, to prepare and quality review all tax returns. The course is available on Link & Learn Taxes, [IRS.gov](#) or can be requested from your SPEC relationship manager. Publication 5101 is suitable for self-study or classroom training. It includes a certificate that may be printed after self-study to serve as proof the training was reviewed.

Site Coordinator Training

Site coordinator training is an annual requirement for all VITA/TCE site coordinators and assigned back-up coordinators. Coordinator training must be completed before the site opens. Partners are required to verify that all volunteers acting as site coordinators have completed the training. See below the options for a coordinator to fulfill this requirement.

New— 2017 National Site Coordinator Training

This 60 - 90 minute live presentation will cover critical updates, communicate clear and consistent messages regarding quality site requirements and provide guidance on effective site operations. Partners, site coordinators, AARP local coordinators and SPEC employees are invited to attend one of the two sessions on:

October 18th and October 19th at 1:00pm EDT

The training will be delivered using Visual Webcaster and will be recorded for later viewing. You will receive an email with your invitation to attend.

If site coordinators are unable to attend one of the national training sessions, [Publication 5088](#), *Site Coordinator Training*, is available on Link & Learn Taxes for coordinators to review. The PDF can be downloaded from [IRS.gov](#). If using [Link & Learn Taxes](#) the SC training is electronically recorded and the volunteer can print a certificate of completion.

AARP holds local coordinator training for AARP coordinators. AARP will incorporate the IRS training information into their Local Site Coordinators Training presentation. Local coordinators are also welcome to attend the new national training.

Affordable Care Act (ACA) Application Training

Using screen shots from TaxSlayer software to demonstrate examples and highlight common errors, this training will strengthen volunteers understanding of the Intake/Interview and Quality Review Process as it relates to shared responsibility payment, premium tax credit, and health coverage exemptions. The training will focus on due diligence when reviewing ACA issues during return reviews. This training is strongly encouraged for volunteers who will conduct quality reviews. Your invitation to join this training will be sent via e-mail.

November 3rd – 1:00 – 3:00pm EDT

The training will be delivered using Visual Webcaster, more information will be provided.

Facilitated Self-Assistance (FSA) Providers Summit

Partners interested in providing FSA services in their community may be interested in attending this summit to learn more about the companies offering FSA software.

November 9th and 10th – 1:00 – 3:00pm EST

Dates subject to change, more information will be provided.

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 certification test.

- VITA/TCE volunteers can certify to the:
 - Basic or Advanced tax law certification level.
 - **NEW** Circular 230 Federal Tax Law Update tax law certification. This certification is only open to certain volunteers (attorney, CPA, Enrolled Agent) and is explained in detail in [Publication 4396-A](#), *Partner Resource Guide*. Special requirements apply.
 - 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 Advance tax law certification
 - Military and International - After passing Advance tax law certification
- 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.

NOTE: The certification requirements listed are the IRS minimum requirements. Some partners may require higher certification standards, but never less than the minimum IRS requirements.

Form 13615, *Volunteer Standards of Conduct Agreement - VITA/TCE Programs*

Fact Sheet – 2017 Partner Training

After completing all required training, volunteers must provide their signed and dated Form 13615, *Volunteer Standards of Conduct Agreement-VITA/TCE Programs*, to their partner or site coordinator.

Partners are responsible for ensuring:

- Forms 13615 are 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 verifying the volunteer's identity, using photo identification, and confirming the volunteer has 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. Circular 230 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 the appropriate volunteer preparers and quality reviewers based on the certification level required to prepare or review the return.

TaxSlayer® Webinars

There are a number of excellent TaxSlayer webinars and mini-training guides 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 TaxSlayer return preparation software. The training webinars cover topics from setting up the software to preparation of the return from start to finish. Volunteers can work independently through the online lessons. Check with your SPEC relationship manager for the password to the Practice Lab.

Training Delivery Options

- [Link & Learn Taxes](#) 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.

Certification in [Link & Learn Taxes](#) is recommended for all volunteers. The VSC, Intake/Interview & Quality Review, and all tax law certifications tests are available in the electronic system. (Volunteers requesting Continuing Education Credits or taking the Circular 230 certification must certify using Link & Learn Taxes.) Form 13615 is generated from Link & Learn Taxes and records all certifications passed. Volunteers can electronically sign and date the form.

Publication 4396-A, *Partner Resource Guide*

The [Publication 4396-A](#) provides valuable information for both partners and site coordinators to help manage VITA/TCE sites. Topics include SPEC policy and oversight, Quality Site Requirements (QSR), volunteer training and certification, e-services, TaxSlayer and alternative filing methods. The tools and processes included in this publication ensure consistent and accurate tax return preparation, as well as adherence to the QSR and ethical standards.

Publication 4396-A is only available in an electronic format, with web links provided to allow easy access to referenced IRS products. The 2016 revision of the Partner Resource Guide can be downloaded from [IRS.gov](#) by mid-October 2016.