

FACT SHEET FOR SPEC PARTNERS

VOLUNTEER TRAINING FOR 2014 FILING SEASON



Key Messages

- All volunteers must complete VSC Training which includes an overview of the Intake/ Interview & Quality Review Process
- Partners must have a process to ensure all volunteers take VSC training, pass the VSC test and validate Form 13615 by signing and dating the form
- Intake/Interview & Quality Review training is required for site coordinators and everyone certifying in tax law
- Site Coordinators must take Site Coordinators training annually
- Instructors must be tax law certified to Advanced; Quality Reviewers to Basic or higher depending on complexity of returns
- Site Coordinators must have a process in place to identify the certification level of each volunteer at the site and a process to assign returns based on the certification level needed

This document outlines the 2014 Filing Season training requirements and tools for Site Coordinators and volunteers at traditional and Virtual Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) sites. It does not include Facilitated Self Assistance (FSA) training requirements.

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. Form 13615, *Volunteer Standards of Conduct Agreement*, must be signed (electronic or original) by the partner's designated approving official (instructors, partners, site coordinators, etc).

This training:

- Explains the six Volunteer Standards of Conduct and the consequences of failure to adhere to the standards and
- (New) Gives an overview of the Intake/Interview & Quality Review process.

The training and certification test are available on Link & Learn Taxes, Publication 4961 - *Volunteer Standards of Conduct (Ethics)*, or Form 6744, *Volunteer Assistors Test/Retest*.

(NEW) Publication 5101 - Intake/Interview & Quality Review (Form 13614-C) Training

This mandatory PowerPoint training is for site coordinators, tax preparers, quality reviewers, and instructors. This course details the correct intake/interview & quality review process and how to use Form 13614-C to prepare and quality review all tax returns.

The course will be available in Link & Learn Taxes on irs.gov and delivered to all SPEC employees in early or mid-October. A certificate of completion will be available to print as proof of completion if self-study was used. We understand that partners have various ways for training volunteers. Therefore, Site Coordinators are required to know how their volunteers completed this training requirement.

Site Coordinator (SC) or Local Coordinator (LC) Training

SC and 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, the Quality Site Requirements and provide updates for the upcoming filing season.

The course will be located in a PowerPoint presentation on Link & Learn Taxes or it can be downloaded from irs.gov.

If using Link & Learn Taxes, SC training is electronically recorded and the SC can print a certificate of completion. To access the SC training the volunteer must select the site coordinator role when signing into Link & Learn Taxes. SC training must be completed before the site opens but no

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later than January 18, 2014. Partners are required to validate this training was taken by all site coordinators. AARP holds LC training for ALL AARP Local Coordinators.

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 tax law topics instructed.

TaxWise® Webinars

There are a number of excellent TaxWise webinars available on the Practice Lab website. Partners should encourage volunteers to view these self-paced training tools. The Webinars allow volunteers to become familiar with the TaxWise tax return preparer software and to see the new features and enhancements.

For Filing Season 2014, the only required TaxWise Webinar is TaxWise Updates. 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. The TaxWise training webinars are located on the Practice Lab and can be accessed through Link & Learn Taxes.

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:

- Site Coordinators or another partner designated official verifies every volunteer's identity with a photo ID;
- Form 13615, *Volunteer Standards of Conduct Agreement*, is validated before the volunteer begins performing services at the site;
- A process is in place to verify Site Coordinators and 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 needed.