

FACT SHEET for SPEC Partners & Employees

VOLUNTEER CERTIFICATION CHANGES *Revised June 17, 2013*



Key Messages

- The VSC will include training and certification on the Intake/Interview and Quality Review Processes.
- All volunteers (including greeters) must certify to the revised VSC before participating in IRS's volunteer program.
- Intermediate test certification has been removed and topics incorporated in the Basic and Advanced tests.
- Basic and Advanced tests are stand-alones and not interdependent on each other.
- Quality Reviewers are required to be certified (at a minimum) to Basic or higher if more difficult returns are prepared.
- The Health Savings Account module is available to volunteers who certify to Basic or Advanced levels.
- All other modules are only available to volunteers who certify to Advanced.
- Certification changes do not affect the Puerto Rico and Foreign Student modules.

This document provides information regarding changes to the volunteer certification for the 2014 Filing Season.

Background

IRS made changes to the volunteer certification paths to reduce the time burden placed on volunteers through mandatory training and testing that are required to participate in the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

Detail of changes

The Volunteer Standards of Conduct (VSC)

The Publication 4961, *Volunteer Standards of Conduct – Ethics*, will include training and certification on the Intake/Interview and Quality Review Processes.

The Interview/Intake and Quality Review lessons will be removed from Publication 4491, *VITA/TCE Training Guide*, and incorporated in VSC training and certification. There will be approximately 10 combined questions. In addition, a power point will be available for all certified volunteer preparers and quality reviewers explaining how to use these processes to prepare and quality review tax returns.

Why this change?

It's important that every volunteer understand the process the site uses to prepare a tax return from start to finish, and this process should be explained to the taxpayer when they enter the site. Therefore, revised VSC training will be designed to educate all volunteers on their role and involvement in the return preparation process. It will include specifics for the greeter, the volunteer preparer, the quality reviewer as well as the taxpayer when completing the Form 13614-C, *Intake/Interview & Quality Review Sheet*.

The Volunteer Certification Tests

The volunteer certification paths have been reduced from three (Basic, Intermediate, Advanced) to two (Basic and Advanced). The former Intermediate topics are now incorporated in either Basic or Advanced tests.

Why this change?

In an effort to ease volunteer burden, this will require volunteers to take fewer certification tests than previously required.

Specifics on course changes

Basic and Advanced are two separate stand-alone courses with approximately 30-40 questions each. The courses are not linked to each other which means the volunteer does not have to take the Basic course before taking the Advanced course.

The Basic course contains all of the Basic topics and some of the most commonly encountered Intermediate-level topics. This course would be recommended for, but not limited to, newer volunteers with one year or less of service.

The Advanced course contains all of the current Basic, Intermediate and Advanced level topics. This course is all-inclusive; therefore, a volunteer is not required to certify in Basic before certifying in Advanced. It is recommended for, but not limited to, returning volunteers with two or more years of service.

The following table provides details on topics in both tests. Quality Reviewers can certify to either Basic or Advanced; however, the reviewers must be certified to the level of the returns being reviewed. IRS encourages quality reviewers to be the most experienced person in tax law application.

Basic Topics	Advanced Topics (also includes Basic topics)
Filing Status	Sch C at Sch CEZ limitations only
Personal & Dependency Exemptions	Unreported tips
Wages	Pensions, Annuities & IRA distributions - Taxable amount not determined (Simplified Method for pensions)
Interest & Dividends	Limited Schedule K-1
Taxable Refunds*	Sale of Stock
Alimony Received*	Sale of Home
IRAs/Pensions with taxable amount determined*	IRA deduction*
Unemployment	Foreign Tax credit (simplified election only)*
Social Security benefits	Residential Energy Credit*
Lump sum Social Security	Unreported Social Security & Medicare tax from Form 4137
Other Income - Line 21	Additional tax on IRAs/other retirement plans (exceptions)
Penalty on early withdrawal of savings adjustment	First-time homebuyer credit repayment
Educator expenses adjustment*	
Student loan interest deduction*	
Tuition and fees deduction*	
Alimony paid*	
Standard Deduction	
Itemized Deductions*	
Tax computation	
Child Tax Credit	
Child and Dependent Care Credit	
Credit for the Elderly	
Education credits*	
Retirement Saver's Credit	
Additional tax on IRAs, other qualified plans (auto-calculation only)*	
Earned Income Tax Credit	
Additional Child Tax Credit	
Direct Deposit, Split refund, 3rd party designee	
Amount owed, payment options, extension to file	
Form W-4, Employee's Withholding Allowance Certificate	

* Formerly Intermediate topics

IRS will continue to offer optional certification paths for Military, International, Health Savings Accounts, and Cancellation of Debt.