

# FACT SHEET

## 2013 Link & Learn Taxes – Volunteer Certification Test

November 2013



*This document provides information about the volunteer courses and certification tests via Link & Learn Taxes.*

### Background

Link & Learn Taxes provides online courses and certification tests for all individuals interested in volunteering in the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

### Frequently Asked Questions

#### Q1: How do I access the online test?

**A1:** From the Link & Learn Taxes page, <http://apps.irs.gov/app/vita/>, select the **VITA/TCE Central** link and select “Leave the IRS site.” If you have an existing account, you can enter your user name and password. If not, create a new account. Once you are logged in, select your preferred certification level from the tabs along the top of the screen. You must first complete the Volunteer Standards of Conduct training. Then, when you are ready to complete the VSOC exam, or any subsequent exams, click on the exam link and select “Launch” from the upper right-hand corner of the pop-up box. If the word “Launch” does not appear, you have not yet completed a prerequisite for the exam you selected.

#### Q2: What is the passing score for certification?

**A2:** The passing score is 80% or higher.

#### Q3: What if I do not pass a test on my first attempt?

**A3:** If you are taking the paper test (Form 6744), there is a retest at the back of the book which asks different questions for the same scenarios used in the test. The online test allows a total of 2 attempts at certification for each test. The questions for the online test are randomized from the pool of questions used on the paper test and retest. The result is a different test on each attempt.

#### Q4: What if I am unable to complete an online test in one session?

**A4:** The online system will bookmark where you stop in an online test. When you log back in, the system will show “in progress” for the test you were taking. Just click on that link to continue with the test.

#### Q5: What if I need to change an answer on the online test?

**A5:** In the online test there is a “back” button so you can change your answer to a question. At the end of the test there will be a message displaying your answers and any questions that have not been answered. You will need to complete all questions and then hit the submit key. The **HELP** link provides test tips that will avoid input errors.

#### Q6: Are there any helpful hints for taking the online test?

**A6:** When entering a fill-in answer, use only numbers; do not use any symbols such as dollar signs, commas, decimal points, etc.

#### Q7: What documentation can I obtain if I certify through the online test with Link & Learn Taxes?

**A7:** Once you successfully complete a test you can print a course certificate and print or save a copy of the Form 13615, Volunteer Standards of Conduct Agreement. You will need to load Adobe Acrobat Reader 7.0 or later on your computer. Volunteers can sign Form 13615 electronically.

#### Q8: What if I forget my password for the online test?

**A8:** At the bottom of the online test login screen click the “Forgot Password” link and follow the directions. Be sure to enter your email address correctly during the registration process so you will receive e-mail notifications about your login or password.

#### Q9: Can I use references to complete the test?

**A9:** The test is an open book test. You can use forms, instructions and other reference material to take the test. You should complete the test on your own.

**Q10: What tax year does the test use for answers to the questions?**

**A10:** The answers are based on **2013** tax rates, deductions, and exemptions. Tax year 2013 VITA/TCE training materials, tax forms, instructions and publications are available on [www.irs.gov](http://www.irs.gov).

**Q11: Do I have to take the Basic course before taking any of the other courses?**

**A11:** The instructions for taking the **courses** on Link & Learn Taxes and the instructions for **certification** on the online test site are different.

Instructions for taking the **courses** online:

On Link & Learn Taxes, each course is self-contained. The Basic tab includes just the Basic course. The Advanced tab includes all Basic and Advanced information. The optional courses only contain the information for that particular subject. If you are an experienced volunteer, you can choose to review the returning volunteer course rather than the entire Basic or Advanced course. If you received training in a classroom setting or using the Publication 4491, you may proceed directly to the online test without reviewing the Link & Learn Taxes course.

Instructions for **certification** online:

For certification (testing) - you must first pass the Volunteer Standards of Conduct test and review the Intake/Interview and Quality Review PowerPoint. You can then choose either the Basic or the Advanced test. After completing the Basic test, you may take the optional Health Savings Accounts test or the Puerto Rico test. If you take and pass the Advanced certification instead, you have the option of taking the Health Savings Accounts, Puerto Rico, Cancellation of Debt, Military or International tests.

**Q12: Where is the Site Coordinator training?**

**A12:** In order to have the Site Coordinator training available, you must register as a Site Coordinator when setting up your account. If you did not, go to “My Account,” change the “Group” drop down box to Site Coordinator, and save. The training should now be available in your list.

**Q13: Where is the Foreign Student exam?**

**A13:** In order to have the Foreign Student exam available, you must register as a Foreign Student when setting up your account. If you did not, go to “My Account,” change the “Group” drop down box to Foreign Student, and save. The exam should now be available in your list.

**Other Important Information**

1. Each of the training courses may be instructor guided or self study, delivered in a classroom setting or online.
2. Many volunteers certify by keying the answers from the paper test booklet (Form 6744) into the online test on Link & Learn Taxes. **Caution: The questions on the online test may be either the test or the retest question from the Form 6744 (test booklet).** Be sure to read each question carefully before answering. Entering answers into the online test directly from the answer sheet in the test booklet may result in wrong answers.
3. The available volunteer training courses are:
  - **Standards of Conduct (Ethics):** All volunteers are required to take the Standards of Conduct (Ethics) training and pass the test. This includes volunteers who do not complete tax returns.
  - **Intake/Interview and Quality Review:** Review of this PowerPoint presentation is required of all volunteers who will certify in tax law.
  - **Basic:** This course covers the completion of wage earner type returns.
  - **Advanced:** This course includes the Basic topics as well as pensions, self-employment, and other topics. **NEW: This is a stand-alone course. You are not required to certify at the Basic level before taking this course.**

Fact Sheet – 2013 Link & Learn Volunteer Certification Test

- **Military**: This course covers the full scope of returns presented by members of the domestic Armed Forces, Reserve and National Guard. It includes combat zone and rental issues. **This course requires that you have already certified at the Advanced level.**
- **International**: This course covers the completion of returns for taxpayers living outside the United States. It includes Foreign Earned Income Exclusion and Foreign Tax Credit. **This course requires that you have already certified at the Advanced level.**
- **Health Savings Accounts**: **This optional course requires that you have already certified at the Basic level.** It is available online at Link & Learn Taxes.
- **Cancellation of Debt**: **This optional course requires that you have already certified at the Advanced level.** It is available online at Link & Learn Taxes.
- **Puerto Rico**: This course contains two levels. It covers topics for U.S. citizens who are bona fide residents of Puerto Rico and who must file a U.S. federal income tax return. This course is available on Link & Learn Taxes only. **This optional course requires that you have already certified at the Basic or Advanced level.**
- **Foreign Student and Scholar**: This course is used as a training tool for volunteer tax return preparers who assist foreign students and scholars in preparing their returns. This course covers determination of residency status and application of treaty benefits in addition to other federal tax issues commonly faced by foreign nationals, who must file a U.S. Income Tax Return. **There is no prerequisite for this course.** The Foreign Student course and test are available on Link & Learn Taxes.