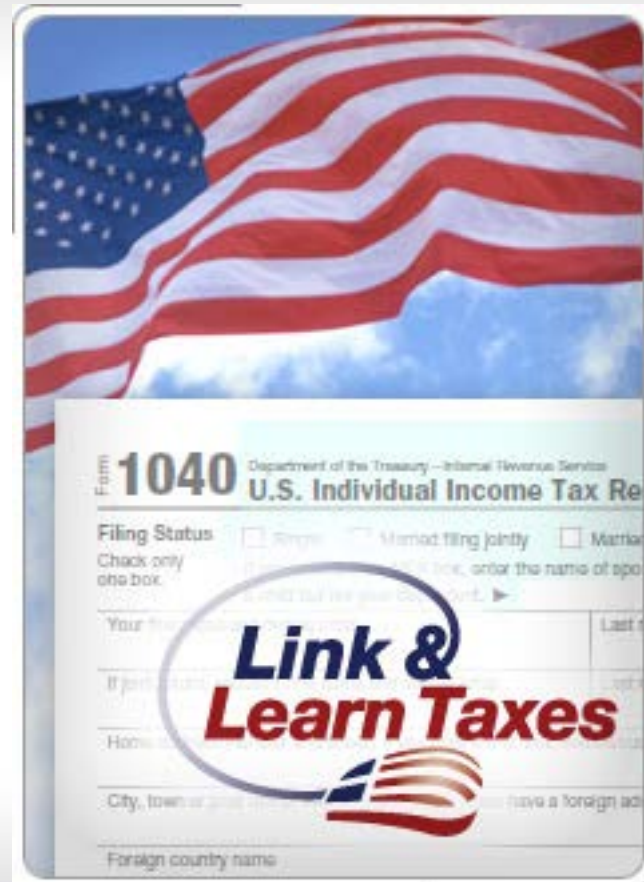




# Course Introduction



# About the Course Introduction

- Additional resources listed in L&LT “Partner Resources” tab
- Review all tips and cautions in the lesson
- We will review answers to each exercise

Internal Revenue Service  
United States Department of the Treasury

LEVEL: [Icons]

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LESSON Course Introduction Workout

Workout Resources

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### Intake/Interview & Quality Review Sheet

To prepare an accurate return, you must understand the importance of all the information taxpayers provide during the intake and interview process, which includes their completed [Form 53814-G](#) and supporting documentation. All tax preparers, Quality Reviewers, instructors, and Site Coordinators must pass the Intake/Interview and Quality Review test.

The [Intake/Interview and Quality Review Training \(Publication 53814-G\)](#) can be found on VITA/TCE Central.

[Form 53814-G, VITA/TCE Volunteer Assistant's Test/Retest](#), contains the Intake/Interview and Quality Review test.

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# Objectives – Course Introduction

Describe the:

- Various course levels and certification process
- Responsibilities of a VITA/TCE volunteer, including due diligence
- Critical components involved in the return preparation process
- Steps to verify taxpayer information using Form 13614-C
- Tools available to assist in preparing and filing accurate tax returns
- The procedures for helping a taxpayer with identity theft
- Time Required: 8 minutes

# Topics



- What You Will Learn
- Course Structure
- Student Certification Paths
- Scope of Service
- Volunteer Responsibilities
- Maintaining Taxpayers' Trust
- On-the-Job Resources
- The procedures for helping a taxpayer with identity theft

# Course Features

- Sequence of lessons is based on Form 1040
- Components of each lesson include:
  - Workout Resources
  - Warm Up Exercises
  - Case Studies
  - Certification Warm Up Exercises and Drill & Practice
  - Link to Practice Lab and TaxSlayer software





# What You Will Learn

The VITA/TCE return preparation process consists of:

- VITA/TCE Volunteer Standards of Conduct – Ethics Training
- Tax law training – understanding and applying tax law
- Research skills – using references, resources, and tools including return preparation software
- Intake/Interview and Quality Review Training
- Tax return preparation (screening and interviewing taxpayers)



# What You Will Learn

- All volunteers must pass the VITA/TCE Volunteer Standards of Conduct – Ethics Test, available in:
  - Publication 4961
  - Online on VITA/TCE Central certification test website
- All tax preparers, Quality Reviewers, instructors, and Site Coordinators must pass the Intake/Interview and Quality Review test
  - Publication 5101
  - Online on VITA/TCE Central certification test website
- Form 6744 includes the Volunteer Standards of Conduct and Intake/Interview and Quality Review tests
- Form 13615 must be signed and dated

# Student Certification Paths



- Certification Paths:
  - Basic
  - Advanced
- Optional specialty courses:
  - Military
  - International

# Student Certification Paths

- Other Certification Courses:
  - Puerto Rico – English and Spanish
  - Foreign Student



# Certification

- Steps to Certification:
  - Complete tax law courses
  - Complete Volunteer Standards of Conduct (VSC) Training, pass the test, complete, sign, and date Form 13615
  - Complete the Intake/ Interview and Quality Review Training (Pub 5101) and pass the test
  - Pass at least Basic certification test (80%) if preparing tax returns

Form <b>13615</b> (October 2023)	Department of the Treasury - Internal Revenue Service <b>Volunteer Standards of Conduct Agreement – VITA/TCE Programs</b>
<p>The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing <b>free</b> tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.</p> <p><b>Use of Form 13615:</b> This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.</p> <p><b>Standards of Conduct:</b> As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:</p>	
VSC #1 - Follow all Quality Site Requirements (QSR).	VSC #4 - Do not knowingly prepare false returns.



# Scope of Service

- Remember:
  - Only assist with returns, supporting schedules, and forms for which you have been trained and certified.
  - Taxpayers with situations outside the scope of VITA/TCE programs must be referred to the Site Coordinator and/or professional tax preparer
  - Out of scope topics are identified in each lesson
  - Review Scope of Service chart in Publication 4012



# Identity Theft

- Two types of tax related identity theft
  - Employment
  - Fraudulent filing
- Identity Protection PINs are issued to taxpayers who are victims of identity theft
- Identity Protection PIN (IP PIN) validates taxpayer as owner of the SSN
- Form 1040 includes boxes for the IP PIN



# Volunteer Responsibilities

- Protection from personal liability applies if the volunteer:
  - Acted within scope of responsibility
  - Was trained and certified
  - Committed no willful, criminal, reckless, grossly negligent, or conscious, flagrantly indifferent acts
- Volunteers may not accept payment of any kind!
- Follow the six Volunteer Standards of Conduct (VSC), listed on Form 13615
  - The Quality Site Requirements (QSR) can be found in [Pub 5166](#)
- Identity Protection PIN (IP PIN) validates taxpayer as owner of the SSN
- Due Diligence - ensure the information on the return is correct and complete



# Maintaining Taxpayers' Trust

- Protect taxpayers from identity theft – treat all taxpayer information as confidential.
  - Refer to Identity Theft Job Aid for Volunteers in Publication 4012
- Maintain taxpayer trust
  - Refer to [Pub 4299](#), Privacy and Confidentiality – A Public Trust
- Taxpayer civil rights include:
  - Freedom from discrimination
  - Reasonable accommodation for disabilities



# On-the-Job Resources

- Additional references:
  - [Pub 4012](#)
  - [Pub 17](#)
  - [Pub 3](#)
  - [Pub 596](#)
  - [Pub 972](#)
- Volunteer Hotline: 1-800-829-8482 (1-800-TAX-VITA) is for volunteers only, NOT for taxpayers
- Pub 4012, Volunteer Resource Guide
  - Step-by-step procedures for electronic return prep
  - Link to TaxSlayer tax preparation software and tutorials
  - Taxpayer Advocate Service ([taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov))



# Summary

- Make sure you have the resources and support you need to provide each taxpayer with high-quality service and an accurate return.
- A return is accurate when tax law is applied correctly and the return is free from error based on the taxpayer's interview and supporting documentation, and a completed Form 13614-C.
- Know your roles and responsibilities and adhere to the VSC and follow due diligence.
- Prepare returns that are:
  - within the scope of the VITA/TCE programs
  - within your certification level
- Use VITA/TCE equipment and supplies for their intended purposes.
- The procedures for helping a taxpayer with identity theft.