

# Volunteer Reporting and Certification Process

## Form 13206, *Volunteer Assistance Summary Report* & Form 13615, *Volunteer Standards of Conduct – VITA/TCE Programs*

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### **Purpose**

Stakeholder Partnerships, Education and Communication, along with our partners, continue to explore opportunities to improve the quality of our VITA/TCE Programs. SPEC recognizes the importance of the VITA/TCE Programs which offer free tax help to individuals with low-to-moderate incomes which includes the elderly, disabled and limited English Proficiency taxpayers who cannot prepare their own tax returns.

SPEC is **required** to report the number of volunteers who work at a VITA/TCE site. This includes volunteers who prepare tax returns as well as the greeter, client facilitator, interpreter, etc. SPEC is also required to count and report the number and levels of volunteers that are certified.

The VITA/TCE training program includes the major components of the tax return preparation process. The certification process is used to measure the volunteer's understanding of how to prepare an accurate return.

Certified volunteers sponsored by various organizations receive training to help prepare tax returns in communities across the country. Partners and volunteers play a critical role in the free tax preparation process.

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

All volunteers (site coordinators, preparers, quality reviewers, greeters, client facilitators, etc.) must complete and pass the Volunteer Standards of Conduct Training and certify to their adherence by signing Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*, prior to working at a site. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed and passed the Volunteer Standards of Conduct training, and has verified the volunteers' identity, before the volunteer can work at the site.

Form 13615 is not valid until the designated official signs the form and verifies the volunteers' identity.

All volunteers will list their position and include the total number of years they have served as a volunteer on Form 13615. The signed Form 13615 should be maintained at the **site and/or partner** level and appropriately destroyed on the date the site closes or no later than one-year from the date the form was signed. Site coordinators must be informed of the process used if Form 13615 is not maintained at the site

### **Volunteer Standards of Conduct Certification**

All volunteers must complete the Volunteer Standards of Conduct (VSC) training and certify by passing the VSC test with a score of 80% ,or above,

**Tax Law  
Certification**

before working at a VITA/TCE site. The intent of the Volunteer Standards of Conduct is to provide guidance and a structure for regulating VITA/TCE volunteers and to protect taxpayers. Exceptions include volunteer phone assistants who make appointments, 211 appointment assistants and volunteers performing Financial Education and Asset Building duties at the site.

Volunteers that answer tax law questions, instruct tax law, prepare or correct tax returns, quality review tax returns, or are responsible for resolving e-file rejects, must pass the IRS tax law certification test(s) **with a score of 80% or above** annually. Volunteers that instruct and/or conduct quality site reviews **must, at a minimum**, complete the **Intermediate** certification, unless the site prepares more advanced returns.

**Required Training and Certification for Volunteer Positions**

Listed below are volunteer positions and the required training applicable for each position.

| Volunteer Position                | VSC      | Site Coordinator | Tax Law  |
|-----------------------------------|----------|------------------|--|
| Site Coordinator                  | Required | Required         | <b>Required</b> if return preparer, resolving e-file rejects, or answering tax law questions. Certification level is based on complexity of returns, rejects or questions. |
| Instructor                        | Required | Not required     | <b>Required</b> at Intermediate or higher, based on complexity of the lessons.   |
| Return Preparer                   | Required | Not required     | <b>Required</b> Certification level is based on complexity of returns prepared   |
| Quality Reviewer                  | Required | Not required     | <b>Required</b> at Intermediate or higher, based on complexity of returns prepared.  |
| Screeener                         | Required | Not Required     | <b>Required</b> if answering tax law questions. Certification level is based on the complexity of the questions.   |
| Greeter/<br>Client<br>Facilitator | Required | Not required     | <b>Not required</b> if tax law questions are not answered.   |

It is suggested that Site Coordinators be certified at the highest level of returns prepared by the site.

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**Levels of Tax  
Law  
Certification**

VITA and non-AARP TCE volunteer return preparers may choose their level of certification through the IRS courses listed below or through partner created training courses. **All volunteer return preparers at a minimum, must complete the Basic course.** Volunteers who are certified in Basic can prepare returns within the scope of the Basic course. Volunteers can stop with Basic or proceed with other courses. Volunteers can only prepare returns for the level for which they have been certified. (Exception: The Foreign Student course does not require Basic certification.) The levels of tax law certification are:

- **Basic:** This course covers the completion of wage earner type returns. Social security income, interest, dividends, unemployment, and penalty for early withdrawal of savings are part of the Basic course.
- **Intermediate:** This course covers more complex returns from wage earners, taxpayers who itemize deductions, taxpayers with business income (with limitations), and taxpayers who receive pension income. It requires certification in Basic as a prerequisite.
- **Advanced:** This course covers the completion of the full scope of returns. Capital gains/losses and more complex pension issues are included in this course. It requires certification in Basic and Intermediate as a prerequisite.
- **Military:** This course covers the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. This course covers domestic military topics. It requires certification in Basic and Intermediate as a prerequisite. **Important Note:** Since this course only covers domestic military topics, military representatives or instructors going overseas to provide assistance or teach must be certified in both Military and International courses.
- **International:** This course covers the completion of returns for taxpayers, both military and non-military, living outside the United States. The course is for military personnel or volunteers working at U.S. Embassies and Consulates, or military installations. This course includes topics of foreign earned income exclusion and foreign tax credit. It requires certification in Basic and Intermediate as a prerequisite.
- **Health Savings Accounts (HSA):** An additional specialty course and certification test on the topic of health savings accounts will be available on Link & Learn Taxes after the Intermediate certification level has been completed. This specialty course is “optional.” Volunteers should check with their site coordinator to determine whether or not they should be certified in this topic.
- **Cancellation of Debt:** An additional specialty course and certification test for Cancellation of Debt (involving certain mortgage forgiveness debt on a principal residence and credit card debt) will be available on Link & Learn Taxes after the Advanced, Military or International

certification levels have been completed. This specialty course is “optional”. Volunteers should check with their site coordinator to determine whether or not they should be certified in this topic.

- **Puerto Rico:** This course covers topics for U.S. citizens who are bona fide residents of Puerto Rico who must file a U.S. federal income tax return. This year, there are two levels for Puerto Rico training and certification. Level I covers basic tax law topics and Level II covers advanced issues. It requires certification in Basic as a prerequisite.
- **Foreign Student:** This course is used as a training tool for volunteer tax return preparers who assist foreign students and scholars in preparing their returns. It covers determination of residency status and application of treaty benefits in addition to other federal tax issues commonly faced by foreign nationals. There is no prerequisite for this course.

Volunteers who wish to take the **Advanced, Military or International test** must successfully pass the **Basic and Intermediate test** before proceeding with the additional tests. To be certified, each test must be passed with a minimum score of 80%.

IRS certification tests cover the courses listed above. The e-learning course Link& Learn Taxes includes a returning student course as an option for experienced volunteers.

AARP requires their volunteers to be certified at the Advanced level.

There is a separate certification supplement for foreign students and scholars and a separate certification supplement for bona fide residents of Puerto Rico. Foreign students refer to Publication 678-FS, *Foreign Student and Scholar Volunteer Guide* answer sheet along with Form 13615, *Volunteer Standards of Conduct Agreement*. Puerto Rico residents refer to Publication 678-PR for Puerto Rico supplement for the Test Answer Sheet and Form 13615(PR), *Volunteer Standards of Conduct Agreement*.

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**Volunteer  
Standards of  
Conduct and  
Tax Law  
Testing  
Methods**

There are three methods used to certify volunteers:

1. **IRS Link & Learn Taxes.** ([www.irs.gov/app/vita/index.jsp](http://www.irs.gov/app/vita/index.jsp)) – On line training and certification process.
2. IRS paper test - Form 6744, *VITA/TCE Volunteer Assistors Test/Retest*, which includes scenarios and answer sheets along with VSC training and VSC Test/Retest.
3. IRS Paper test - Publication 4961, *Standards of Conduct (Ethics) Training*, stand alone product for volunteers that are **not required** to certify in tax law.

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**Completing the Test or Retest using Link & Learn Taxes**

VITA and TCE-Non-AARP volunteers can choose to use Link & Learn Taxes to take the VSC and tax law certification tests.

There is a separate test for each level. Volunteers must achieve a minimum score of 80% to pass each certification level. Link & Learn Taxes provide the test results to the volunteer along with links to the topic for missed questions.

Form 13615, *Volunteer Standards of Conduct Agreement*, automatically updates the certification level(s) and test results. All volunteers should print, sign and date Form 13615 and a copy should be submitted to the site coordinator and/or sponsoring partner to use as proof of VSC and tax law certifications.

The Link & Learn Taxes certification documents can be given to the site coordinator and/or sponsoring partner. The territory manager can obtain the list of certified volunteers from the Link & Learn Taxes. Site coordinators can only receive a volunteer listing that includes the names of the volunteers working in their site.

Note: Each area has access to Link & Learn Taxes Certification Reports. Partner specific listings can be provided to sites for validation; but must be sanitized to show only the volunteer names located in a particular site. Since this is Personally Identifiable Information (PII), IRS employees cannot email this information to partners outside IRS because we cannot encrypt these messages. Therefore, volunteer information must be phoned, faxed or sent via postal mail. Secure messaging is to be used when the data is sent to other IRS employees.

There are established procedures for territory managers, designated area and headquarters analysts to access the reports on Link & Learn Taxes. For access, they MUST go to the Link & Learn Taxes test login page and set up an account for a login and password. Safeguard these for future use. Refer to the Product Alert for Link & Learn Taxes for detailed instructions on how to access Link & Learn Taxes Certification Reports.

**Completing the IRS Paper Test – Form 6744, VITA/TCE Volunteer Assistor Test/Retest**

For IRS paper test, use Form 6744, *VITA/TCE Volunteer Assistor Test/Retest*. It includes The Volunteer Standards of Conduct test, tax law tests, scenarios and answer sheets. The *Test Answer Sheet* and Form 13615 must be provided to the appropriate designated training official for grading as directed by the instructor or partner. If the volunteer is required to take the retest, the previous test answer sheet will be retained. Only the test answer sheet is submitted for grading unless the volunteer is specifically instructed to submit the test booklet.

The designated official will advise the volunteers of all test results. Form 13615 must be maintained at the site or partner level.

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**Designated Grader**

The appropriate training official designated by the partner could include one of the following individuals:

- IRS Territory Relationship Manager
- Site Coordinator
- Instructor (Volunteer, Partner or IRS)
- Partner Associate

Note: **All volunteers that answer tax law questions, instruct tax law, prepare or correct tax returns, quality review returns, or resolves e-file rejects must be certified.** Volunteers designated as training officials such as those listed above can only instruct, test and grade test in tax law at the level for which they have been certified.

**Grading and returning the Test Results**

In many cases, the classroom instructor will review and grade each completed test as the designated training official. The instructor will return the test results to each student. If the student does not receive a passing score on the test, the student has the option of taking the IRS retest. Instructors or designated graders should not return the answer sheet to the student if that student must take a retest.

**Volunteers who do not achieve the 80% minimum on the VSC test or retest cannot engage in any activity at the site.**

Volunteers who do not achieve the 80% minimum on the tax law test or retest cannot engage in any activity that requires tax law certification and should be encouraged to participate in a non-tax law certified role.

Publication 4189, *VITA/TCE Volunteer Test/Retest Answers*, contains the answers to Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*. Publication 4189 and 4189(CD) are direct shipped to territory managers in late October each year and available to certified tax consultants and partners. As in any testing environment, the test answers must be safeguarded. Territory managers will be the distribution point until all tax consultants are trained.

**Note:** *New* territory managers or those territory managers who have not previously completed the required training must complete tax law training by **December 31st**.

The designated training official will submit all successful test results to the partner, site coordinator, or local SPEC office.

**Note:** AARP requires all volunteers to be trained and certified at the advanced level using their own training products; therefore, Form 13615 may be maintained at the partner level by AARP.

**IRS Wallet Card and AARP Badges**

Form 13645, *Volunteer Return Preparation Program Certification Wallet Card* or AARP badges are recommended to acknowledge certification in VSC, signing Form 13615, and certification in tax law level(s).

The optional Form 13645 (Wallet Card) is provided to SPEC volunteers passing either the IRS Link & Learn Taxes test or the IRS paper test. The Wallet Card is a tangible symbol of volunteer achievement and readiness to assist in the volunteer return preparation program. The IRS, in close collaboration with partners and stakeholders, will continue to develop tools and resources to support volunteers.

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**Approving  
Official**

The territory manager or partner will be the approving official for the IRS Wallet Card. The territory/partner may also designate this responsibility to the relationship manager of a territory or the instructor/training official of a VITA/TCE class.

The approving official for the IRS Wallet Card must insert the current tax season, the volunteer's name and approving signature in the designated area on the front of the Wallet Card. The certification level on the back of the card must also be completed.

AARP badges are an acceptable acknowledgement of certification in VSC, tax law, and for AARP partners and volunteers signing Form 13615. The national AARP office controls the distribution of AARP badges. Refer to AARP talk points for additional information.

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**Wallet Card  
Security**

Wallet Cards should be physically controlled by the territory manager and/or the partner responsible for monitoring the training of volunteers. Blank Wallet Cards must be kept secured to ensure they are only issued to volunteers who have been properly trained and certified using an IRS test.

The Wallet Cards should be issued by the approving official, or if so designated, by the instructor grading the IRS test or by a site coordinator under the following conditions:

- When a volunteer has provided proof of VSC certification and has signed and dated Form 13615
  - When the volunteer provides proof of identification to the site coordinator, partner, instructor or IRS contact
  - When a volunteer has provided proof of certification(s) from the Link & Learn Taxes
  - When the site coordinator has secured the test results from the partner or instructor
  - When the site coordinator has contacted the partner and the volunteer's name was verified
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**Proof of  
Certification**

The sponsoring partner must have a process in place to verify that all volunteers have completed and passed the VSC test, including the site coordinator, and have signed and dated Form 13615.

The sponsoring partner must have a process in place to verify certification levels of all volunteers that answer tax law questions, instruct tax law, prepare or correct tax returns, quality review tax returns, or are responsible for resolving e-file rejects.

Proof of certification can be validated by reviewing the following documents:

- Form 13206 completed by using information from Form 13615
- Partner created volunteer certification list (testing results must be listed for all VITA and non-AARP TCE volunteers)
- Form 13615 (testing results must be listed on the form)
- Link & Learn Taxes Certification Report
- Form 13645
- AARP Badges
- AARP Certification list

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**Form 13206,  
*Volunteer  
Assistance  
Summary  
Report***

Partners/Site Coordinators are required to provide their local IRS SPEC Territory Office with a completed Form 13206, *Volunteer Assistance Summary Report*, which lists Volunteer Standards of Conduct (VSC) certification and tax law certification level(s) of all volunteers. Electronic formats that provide the same information contained on Form 13206 may be used.

AARP Tax Aide does not use Form 13206 but should provide volunteer reporting information to SPEC Territory Offices by the 3<sup>rd</sup> day after the end of each month.

**Note:** Territories may at their discretion include volunteer information in the contact module in SPECTRM using Form 13206. This is not a requirement of the volunteer reporting process however; the total volunteer count must be input into SPECTRM.

**Completing  
Form 13206**

The Site Coordinator adds the volunteer's name to Form 13206, *Volunteer Assistance Summary Report*, during the month the volunteer first reports to a site, after verifying certification of VITA and non-AARP TCE volunteers. A partner created form containing the same information may also be used in lieu of Form 13206.

The Volunteer Certification section of Form 13206 includes a check box that certifies that Form 13615, Volunteer Standards of Conduct Agreement, has been signed and dated by each volunteer. Additionally Form 13206 carries a check box for Site Coordinator Training along with the modules for Health Savings Accounts and Cancellation of Debt.

All volunteers must be reported on Form 13206. The not certified box should be checked if the volunteer is not certified in tax law. Adding the volunteers address to this form is optional.



All non-AARP volunteers are reported on Form 13206 for the first month they report to the site. Form 13206 or similar document completed by the site coordinator is sent to the Territory Office by the 3<sup>rd</sup> business day after the end of the month. Each volunteer must be reported on Form 13206 only one-time during the filing season. Therefore, if each volunteer in the site was captured on a previously filed Form(s) 13206 during the filing season, there is no requirement to file a new Form 13206 until a new volunteer reports to the site.

**Note: The Territory Relationship Manager should ensure that partners, who participate in outreach activities in addition to return preparation, do not confuse the Form 13206 with Form 13315 – Partner Outreach Activity Report.**

**Method of Reporting Certification**

| Program                      | Activity  | Maintained at the:          | Due Date  |
|------------------------------|---|-----------------------------|---|
| VITA/TCE, non-AARP, and AARP | Certification and adherence to the VSC listed on Form <b>13615</b>                  | Site Level<br>Partner Level | Prior to working at the site                      |
| VITA/TCE Non-AARP            | Number of Certified Volunteers– Listed on Form <b>13206</b> or partner created list | Territory Level             | 3 <sup>rd</sup> day after the end of each month * |
| AARP                         | Number of Certified Volunteers –AARP List   | Territory Level             | 3 <sup>rd</sup> day after the end of each month * |

\*Additional Forms 13206 or list will only need to be completed by the site if new volunteers report to the site.

**Note:** Territories may be asked to provide a manual count of the number of certified volunteers and/or the total number of volunteers at the area, territory or site level. For VITA and non-AARP, this information can be secured from Form 13206. For AARP, this information will be secured from a list submitted to the territory office by AARP.

**Inputting Volunteer Data into SPECTRM**

The following information must be entered into SPECTRM annually:

| Program       | Activity                        | Responsibility  | Due Date |
|---------------|---------------------------------|-----------------|----------|
| VITA/Non-AARP | Number of Volunteers in SPECTRM | Territory       | May 16   |
| AARP          | Number of Volunteers in SPECTRM | HQ SPECTRM Team | May 16,  |

**Entering Form 13206 in SPECTRM**

Information collected on Form 13206, must be entered into SPECTRM. Refer to SPECTRM User Guide for instructions. SPEC is **required** to report the number of volunteers who work at a VITA/TCE site.

**Summary**

**VITA/Non-AARP Site Coordinators or Partners should complete the following actions:**

- Report **all** volunteers on Form 13206 or similar document during the filing season working at the site. (Update only when new volunteers report to the site.)
- Timely issue Form 13206 to the territory office (3<sup>rd</sup> day after the end of the month).

**AARP Site Coordinators or Partners should complete the following actions:**

- Provide the territory offices with a list of **all** volunteers by the 3<sup>rd</sup> day after the end of the month.
- National AARP will provide the total number of their volunteers to SPEC Headquarters annually by the 16<sup>th</sup> of May.

AARP requires all volunteers to be trained and certified at the advanced level using their own training products; therefore, Form 13615 may be maintained at the partner level by AARP.

**AARP badges are an acceptable acknowledgement of certification in VSC and tax law for AARP volunteers.**

All volunteers must complete the following actions prior to working at their site(s):

- Complete the Volunteer Standards of Conduct (VSC) training and certify by passing the VSC test with a score of 80% or above.
- Sign and date Form 13615, *Volunteer Standards of Conduct Agreement*

All volunteers that answer tax law questions, instruct tax law, prepare or correct tax returns, quality review tax returns, or are responsible for resolving e-file rejects, must pass the IRS tax law certification test(s) **with a score of 80% or above** annually. Form 13615 must be signed and dated by the site coordinator, sponsoring partner, instructor, or IRS contact verifying the volunteer has completed and passed VSC training.

Form 13615 is not valid until the designated official signs the form and verifies the volunteers' identity.

AARP instituted policy that all AARP volunteers are required to receive Certification at the advance level; therefore, the list of AARP volunteers provided to the territory offices may not identify training levels for each volunteer since it is universal for all AARP volunteers.

**Territory Staff must complete the following actions:**

- Share Partner specific excerpts from the **Link & Learn Taxes Certification Report**

- Enter the number of volunteers in SPECTRM on Form 13206
- Receive, process, and maintain Forms 13206 or similar document from all active volunteer sites (except AARP). Forms must include volunteer names, positions, date Form 13615 signed, and their tax law certification level(s). Form 13206 or similar document will be considered the method of providing proof of all certifications to the territory office.