

Filing Season Training for SPEC Partners and Volunteers

This document outlines the volunteer training, certification requirements, and training resources available for partners and volunteers for the 2025 filing season.

Background

SPEC supports partners and ensures the accuracy of tax returns prepared at Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) sites. A tax return is accurate when the tax law is applied correctly, and the completed return is free from errors. Annual volunteer training and certification are key elements that contribute to return preparation accuracy. Below is a brief outline of the training and certification requirements for volunteers participating in the VITA/TCE program.

Volunteer Standards of Conduct (Ethics) Training and Certification

Volunteer Standards of Conduct (VSC) training explains the six VSC and gives examples of unethical situations along with the corrective actions needed to adhere to the standards. The training for VSC is available electronically [on Link & Learn Taxes](#) (LLT) and in **Publication 4961**, VITA/TCE Volunteer Standards of Conduct - Ethics Training. This publication is also available in Spanish, **Publication 4961 (sp)**, VITA/TCE Volunteer Standards of Conduct - Ethics Training (Spanish Version) and as an eBook, Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training.

Who Needs It?

- New volunteers **must** complete VSC training.
- Returning volunteers should review the VSC training as a refresher.
- All volunteers **must** pass the VSC certification test.
- Volunteers must pass the VSC test with a score of 80% or more before taking any other certification test and before working at a VITA/TCE site.

New! FY2025 Form 13614-C Job Aid Training for Volunteers

SPEC hosted training sessions on how to use the revised Form 13614-C, Intake/Interview and Quality Review Sheet, for partners, site coordinators, and volunteers. This training familiarized partners and volunteers with the redesigned form. Training was conducted using MS Teams.

Here is the link to review the recorded FY2025 Form 13614-C Job Aid Training:

Recording link: (for IRS external partners only):

- **Microsoft Virtual Events Powered by Teams**

Who Needs It?

All volunteers who assist taxpayers in completing Form 13614-C, assign tax returns to VITA/TCE preparers, or answer tax law questions. This includes greeters, screeners, client facilitators and any other volunteers who perform any of these tasks.

Intake/Interview and Quality Review Training

All new and returning volunteer instructors, coordinators, return preparers, and quality reviewers must take **Publication 5101**, VITA/TCE Intake/Interview and Quality Review Training. This training is also required for greeters, screeners, client facilitators and any other volunteers who assist taxpayers in completing Form 13614-C or assign tax returns to VITA/TCE preparers. Volunteers must pass the Intake/Interview and Quality Review certification test with a score of 80% or higher. The online test can be found on **Link & Learn Taxes** (LLT).

Here is the link to review the recorded Intake/Interview and Quality Review training:

Recording link: (for IRS external partners only)

- **Intake/Interview and Quality Review Training Recording**

Who Needs It?

All volunteers who assist taxpayers in completing Form 13614-C, assign tax returns to VITA/TCE preparers, or answer tax law questions. All volunteers must pass the Intake/Interview and Quality Review certification test. This includes greeters, screeners, client facilitators and any other volunteers who perform any of these tasks.

Site Coordinator Training and Test

NEW! This year site coordinator training will be provided to partners by their territory office. Relationship managers will be providing partners with their plan to conduct this training.

Site Coordinator training is an annual requirement. **Publication 5088**, VITA/TCE Site Coordinator Training, is available on LLT and IRS.gov.

Site Coordinator Test certification is an annual requirement and available via LLT. **Form 13615**, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, records completion of the Site Coordinator Test in LLT.

Note: AARP Foundation Tax-Aide local coordinator training uses IRS approved Tax-Aide developed training products incorporating key messages from Publication 5088.

Who Needs It?

- All coordinators and alternate coordinators must complete site coordinator training.

- All coordinators and alternate coordinators must pass the Site Coordinator Test with a score of 80% or higher before performing any coordinator duties.

Site Coordinator Resources

- Publication 5088, VITA/TCE Site Coordinator Training
- Publication 5166, VITA/TCE Volunteer Quality Site Requirements
- Publication 4299, Privacy, Confidentiality, and Civil Rights – A Public Trust
- Publication 5683, VITA/TCE Handbook for Partner and Site Coordinators

Tax Law Training and Certification

SPEC offers technical tax law training products covering tax topics that are within scope of the VITA/TCE program. The tax law lessons are available electronically on LLT or in **Publication 4491**, VITA/TCE Training Guide. This publication is also available in Spanish, **Publication 4491 (sp)**, VITA/TCE Training Guide (Spanish Version).

Who Needs It?

Volunteers who answer tax law questions, instruct tax law, prepare, or correct tax returns, or conduct quality reviews of tax returns require IRS tax law certification.

Tax Law Training Certification Levels

The following training certification levels are available for volunteer tax return preparers. The prerequisite to these courses is the Volunteer Standards of Conduct Training.

- Basic tax law certification.
- Advanced tax law certification – The Advanced certification is a stand-alone test. There is no requirement to pass the Basic test first.
- Foreign Student and Scholar tax law certification.
- Puerto Rico Levels I and II – Must pass Basic or Advanced tax law certification first.
- Military tax law certification – Must pass Advanced tax law certification first.
- International tax law certification – Must pass Advanced tax law certification first.
- Federal Tax Law Update Test for Circular 230 Professionals (C230) - This tax law certification is available only to certain volunteers (Attorneys, CPAs, Enrolled Agents) and specific requirements apply. See **Publication 5683**, VITA/TCE Handbook for Partners and Site Coordinators. Volunteers who certify with the C230 test are not eligible for continuing education (CE) credits.
- Over the Phone Interpreter (OPI) Services certification – SPEC OPI certification is optional, and it is a stand-alone training. The certification can be taken by employees, partners, site coordinators or any volunteer planning to use the SPEC OPI service.

- The IRS is committed to servicing our multilingual customers by offering SPEC Over-the-Phone Interpreter (OPI) services in Limited English Proficient (LEP) communities. SPEC OPI will reduce partner burden when assisting LEP taxpayers in complying with their federal tax obligation. SPEC OPI helps ensure the accuracy of the information used to prepare LEP tax returns.
- For more details on the SPEC OPI service see Publication 5547, Job Aid: IRS Over-the-Phone Interpreter (OPI) Service for SPEC Partners, Site Coordinators & Employees.

Quality Reviewers

Quality reviewers must certify at the Basic level or higher, depending on the complexity of the tax returns prepared at the site. If a site prepares returns requiring a certification level higher than the Basic level, at least one quality reviewer must certify at the level of the tax returns being prepared.

Volunteer Tax Law Instructors

Tax law instructors must certify to the Advanced level or higher depending on the complexity of the tax law topics taught.

VITA/TCE Certification Test Requirements

- Each volunteer training certification test described above requires a score of 80% or higher to pass.
- Volunteers have two attempts to pass each certification test.
- The volunteer certification requirements listed above are the IRS minimum requirements. Some partners may require higher training certification requirements, but never less than the minimum IRS requirements.
- LLT provides the answer key to coordinators, territory managers and instructors after they pass their certification tests.

Training Delivery Options for Volunteers

- Link & Learn Taxes (LLT) for independent study.
- Partner-developed in-person classroom training using printed or electronic training products.
- A combination of LLT and in-person training using printed and/or electronic products.

Mandatory Use of Link & Learn Taxes

All volunteers must register and certify via LLT.

Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, includes all the certification test questions and scenarios. This allows the volunteer to work through the test before taking the examination in LLT for volunteer certification. Order Form 6744 as a stand-alone product for the 2025 filing season.

Volunteers who prefer to take the certification test on paper using Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to take the test using that method **but must transcribe their answers into LLT**.

Volunteers must ensure their "My Account Page" in LLT includes their most current name and address as listed on government-issued photo identification.

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

Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, generates in LLT, and records all training certifications passed. Volunteers can electronically sign the form and save the file. Volunteers must provide the completed, signed and dated Form 13615 to the sponsoring partner and/or coordinator before volunteering at a site. Spanish version of **Form 13615 (sp)** is also available. Ensure the current version of Form 13615 is provided.

Partners Must Ensure:

Form 13615 is signed and dated by a partner-designated approving official (such as instructor, sponsoring partner, coordinator). The approving official must match the volunteer's name listed on the form to their government-issued photo identification, confirm certification levels and verify the volunteer signed the Form 13615 agreeing to adhere to the Volunteer Standards of Conduct (VSC).

- Coordinators **must** have a process to verify volunteers have completed all required training and certifications, such as VSC, Intake/Interview and Quality Review, and tax law, before performing services at the site. The Federal Tax Law Update Test for Circular 230 Professionals requires additional verification of the volunteer's professional license information.
- Coordinators **must** have a process to identify the certification levels of each volunteer, assign returns to the appropriate IRS-tax law certified volunteer preparers, and assign quality reviewers based on the certification level required to prepare or review the tax return.

Additional Training Resources

Each year, SPEC offers additional training based on partner, site coordinator and volunteer needs.

Publication 5838, VITA/TCE Intake/Interview and Quality Review Handbook

Publication 5838 is designed to help SPEC partners and employees understand the process of conducting effective intake/interview and quality reviews. All coordinators and volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, and/or conduct quality reviews of completed tax returns will use this publication for instructions on these three processes. All volunteers must understand the processes required to prepare a tax return from start to finish.

Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators

Publication 5683 provides valuable information to help both SPEC partners and coordinators manage VITA/TCE sites. This publication describes the operation of VITA/TCE sites before, during and after the tax filing season. It also provides references and resources to answer frequently asked questions by partners and coordinators.

Publication 5683, Chapter 4, Volunteer Recruitment, Training and Certification, provides information on how to develop a training program that fits the needs of your site and volunteers. The chapter also describes in detail the volunteer certification requirements, instructor training materials and how to verify volunteer certification.

2025 Filing Season TaxSlayer® Microsoft Teams Training

TaxSlayer Refresher training sessions will be hosted for employees and partners in November through December. There will be four pre-recorded sessions available for viewing. Participants can download the agenda and mini guides for play back. These pre-recorded sessions will be available in the TaxSlayer Practice Lab. Email questions for these recorded webinars to the address provided in the online seminar. The fifth session will be a live online seminar, Enhancements, and will be offered virtually to all participants using the Teams platform. This platform will allow participants to ask questions using the “chat” feature. Each live session will allow for 30 minutes of Q&A. These sessions will be recorded and housed in the TaxSlayer Practice Lab for SPEC employees, partners, coordinators, and volunteers to view. The training user guides will be included with the recorded webinars when posted to the Practice Lab.

See training schedule below and please make plans to save-the-date. More information forthcoming.

Date	Time	Subject	Partners	Platform
Mid/November	Available on Demand	Desktop/Contingency Plan	All	On Demand
Mid/November	Available on Demand	Site Administration	All	On Demand
Late/November	Available on Demand	Tax Preparation I	All	On Demand
Late/November	Available on Demand	Tax Preparation II	All	On Demand
December 11, 2024	10 a.m. – noon EST	Enhancements	Area 1	Teams
December 11, 2024	2 p.m. – 4 p.m. EST	Enhancements	Area 3	Teams
December 12, 2024	10 a.m. – noon EST	Enhancements	Area 2	Teams