

## VITA/TCE Training Reference Tool

**\*\*TAX LAW (statement) = level of VITA Certification\*\***

### Tax Law

[Link and Learn Taxes](#): Link & Learn Taxes (L&L) is on IRS.gov. It is a web-based program providing certification courses for volunteers. L&L is a self-paced program which prepares volunteers to pass the certification test(s) that are required for the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

See table below for a listing of required training for volunteers:

Volunteer Position	Volunteer Standards of Conduct, Publication 4961	Site Coordinator Training, Publication 5088	Intake/Interview & Quality Review Training & Certification, Publication 5101	Tax Law Certification
*Site/Local Coordinator (SC) and back-up site coordinators,	Training required for new volunteers. Certification required for all volunteers.	Required	Training required for new volunteers. Certification required for all volunteers.	Required if SC prepares returns, corrects rejects, quality reviews or provides tax law assistance. Certification level is based on the complexity of the returns prepared.
*Instructor	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Advanced level required, or higher based on level of course instruction, or Circular 230 Federal Tax Law Update.
*Return Preparer	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Basic level or higher required, or based on level of complexity of returns prepared, or Circular 230 Federal Tax Law Update.
*Quality Reviewer	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required – Basic level or higher required based on complexity of returns reviewed or Circular 230 Federal Tax Law Update.
*Screener (answers tax law questions).	Training required for new volunteers. Certification required for all volunteers.	Not Required	Training required for new volunteers. Certification required for all volunteers.	Required (Level is based on complexity of tax law questions answered).
Greeter/Interpreter (does not answer tax law questions)	Training required for new volunteers. Certification required for all volunteers.	Not Required	Not Required	Not Required

\*IRS-SPEC requirements may be different from your partners' expectations. Partners may require a higher level of training. However, partner expectations can never be lower than IRS requirements. For example, some partners require their site coordinators to be certified at the Advanced tax law certification level even if they are not providing tax law advice, preparing or correcting tax returns. This is an acceptable practice.

[VITA/TCE Central](#): VITA/TCE Central is found on the Home Page for Link and Learn. You register [here](#) for the certification tests. You will also find the Practice Lab, Instructor Tools and more. Click *Getting Started Tutorial* under "More Help" for instructions on creating an account and taking certification tests. See [Fact Sheet: 2015 LLT - Volunteer Certification Test](#) for frequently asked questions regarding the tests.

**Tips!** Site Coordinators must create an account and register as Site Coordinator in the Site Coordinator field in order to take the Site Coordinator training. For classroom presentations, lesson plans, and instructor guide, look under “Instructor Tools.”

**Tips!** Test questions are randomly pulled from the VITA/TCE Volunteer Assistor's Test/Retest booklet ([Form 6744](#)). Certification tests will time out if you take too much time. Do the problems first with Form 6744 before logging into the site.

## **TaxSlayer**

**Practice Lab:** The Practice Lab provides a simulated learning environment in the TaxSlayer Pro Online software (which is used at most sites) and is complete with learning tools and TaxSlayer support. Webinars and mini-training guides available on the Practice Lab website. The webinars allow volunteers to become familiar with the TaxSlayer return preparation software. Access the lab with the password **TRAINPROWEB** (all caps).

## **Tax Research**

**Pub 4012 Volunteer Resource Guide:** This is the **required** tax law and TaxSlayer guide for VITA/TCE volunteers. It uses interview tips, narratives, flow charts, charts and graphs to explain tax law within the program’s [scope](#).

**Tips!** This is a quick reference guide for all VITA/TCE volunteers and helps in the test taking process. Use Pub 4012 with Pub 17 to answer tax law questions at your VITA site.

**Pub 17 Your Federal Income Tax (For Individuals):** This is the other **required** tax law guide. It covers general rules for filing a federal tax return.

**Interactive Tax Assistant (ITA):** ITA is an interactive resource tool to help answers tax law questions.

**Frequently Asked Questions and Answers:** Provides answers to general federal tax questions.

## **Franchise Tax Board (FTB) – CA State Resources**

**VITA Online Course:** Teaches how to complete an accurate California return for individuals.

**VITA Reference Guide:** See the 5130 volunteer manual. The manual covers CA 540 instruction, CA tax law and TaxSlayer tips.

## **Partner Developed Social Media Sites**

Facebook: <https://www.facebook.com/socalfreetaxhelp>

Twitter: <https://twitter.com/SoCalFreeTxPrep>

Blog: <https://volunteertaxprep.wordpress.com/>

LinkedIn: <https://www.linkedin.com/grp/home?gid=6994302>

Website: <http://www.volunteertaxprep.com/>