



# 4555E

## VITA/TCE e-instructor guidance

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2017 Returns



Take your VITA/TCE training online at [www.irs.gov](http://www.irs.gov) (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



## How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: <https://www.irs.gov/pub/irs-pdf/p4491x.pdf>

### Volunteer Standards of Conduct

#### VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** 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.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct (VSC)* certification and agree to adhere to the VSC by signing Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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#### Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.



# 4555E – e-instructor guidance for VITA/TCE Instructors

For use in teaching volunteer screeners, preparers, assistants and quality reviewers

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### Training Resources

- [IRS Tax Forms and Publications](#)
- [TaxSlayer® Training Modules](#)
- [Electronic Software Practice Lab](#)
- [Link & Learn Taxes](#)
- [Form 1040 Instructions](#)
- [FAQ – Technical Questions](#)
- [1040 Central](#)
- [VITA/TCE Central](#)
- [Site Coordinator Corner](#)



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## Introduction

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### What's in this guide?

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This instructor guide contains the information and guidance you need to satisfy our mutual goal of providing consistent yet tailored instruction for preparing accurate and complete federal tax returns. Our audience will be individuals from all walks of life interested in providing America's taxpayers top-quality tax-return preparation service as part of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

Demographics (type of tax preparation services and individuals providing these services) vary from city to city and site to site. Due to these differences, not all the materials in this guide will apply to all sites. Therefore, it is up to you to provide the guidance, insight, and skills necessary to assist your students in understanding and applying tax law with integrity and fairness to all. In the following pages, you will find suggestions for:

- Conducting effective training classes
- Measuring the effectiveness of the training you provide
- Using the training materials and tools available from IRS

### Are there any new topics?

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See the New tab in [Publication 4012](#) or Legislative Extenders lesson in Publication 4491.

### Scope of Service

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Volunteers are trained to assist in the filing of Form 1040 and certain schedules and forms. The Scope of Service chart in Publication 4012 covers limitations or expansion of scope of service for each certification level. The check mark indicates within scope for that level of certification. The light gray areas indicate tax law topics not covered under that certification level. Form 1040 line items omitted from this chart are out of scope. Within each line item, there are specific elements that are out of scope for the VITA/TCE programs as indicated in the training. This list is not all-inclusive. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE programs and prepare returns for which they achieved certification.

See the updated "Scope of Service" Chart in [Publication 4012](#).

## How do I recommend improvements to the training materials and process?

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There are several ways to share your comments and suggestions for future versions of the VITA/TCE training materials.

### Locally

Discuss your suggestions with your partner, sponsor, and local IRS-SPEC relationship manager.

### Nationally

1. E-mail your feedback to: [specdirect@irs.gov](mailto:specdirect@irs.gov)
2. Complete the evaluation on L&LT – locate the evaluation link for your course of study

Your feedback is greatly appreciated but individual responses are not possible.

Your suggestions and concerns will be considered for future revisions of the materials.



Seek advice from your IRS-SPEC relationship manager about the best way to share your ideas.



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## Guidance for Teaching Each Lesson

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### Curricula, Lesson Plans, and Presentation Times

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Each certification course has a landing page (separate student and teacher versions) with links to all lessons in its curriculum. From the certification course teacher landing page, click any lesson to proceed to the lesson landing page, which includes basic information about the lesson, the time requirement, and a link (in the right sidebar) to the lesson plan PDF.

The links below will take you to charts at the end of this publication with recommended lesson presentation times and links to teacher landing pages and lesson plans.

[Basic](#)

[Advanced](#)

[Military](#)

[International](#)



## Frequently Asked Instructor Questions

### What are the attributes of effective instructors?

Effective instructors take every step necessary to ensure that their students appreciate the importance of the information they are trying to impart. They have a passion for teaching and a desire to provide professional, high-quality instruction. The instructional attributes of our instructors have a direct impact on the quality of each students' training experience. The following chart contains general suggestions and considerations for conducting effective face-to-face training.

Suggestion	Consideration
Let training be a shared experience between you and the students.	The old cliché that the teacher learns as much from the students as students do from the teacher is true.
Avoid any perception of talking down to the students.	Some students may be CEOs, active accountants, college professors, lawyers, teachers, or other career and trade professionals.
Encourage study beyond the classroom setting.	While the individuals are volunteering their services, many of them understand that tax law is complex and requires a personal commitment beyond the classroom to be effective when assisting taxpayers with their returns. Create a setting for nonclassroom study including assistance in developing study groups for working the practice problems and exercises. Encourage students to use training tools available on <a href="http://www.irs.gov">www.irs.gov</a> .
Create a friendly environment.	Use icebreakers or other techniques to get the students to mix and mingle.
Gain an understanding of adult learning styles and technology-based learning.	Search the Internet for adult learning and other technology-based learning websites to gain insight and acquire ideas for engaging and empowering your students.
Leave any anger or stress outside.	Any anger, even if not directed at the students, will be felt by them, and it will turn them off. Instructors who display high stress create stress among students.
Be prepared.	Professional instructors spend about two hours in preparation for every hour in the classroom.
Be human and be yourself.	If you make a mistake, admit it. No one expects, nor even wants, you to be perfect.
Avoid eating, gum chewing, or drinking anything other than water during the training session.	If the training session is very informal, this does not apply.
Arrive early, at least 30–45 minutes.	Plan to stay at least this long after classroom training to answer additional student questions.
Address everyone by name.	Use tent cards or legible nametags. Have your name in clear sight.
Do not give legal advice to students.	Your advice can be construed incorrectly as a policy of the IRS or sponsoring organization.

## What is the best way to start?

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If you agree that proper planning minimizes poor performance, the planning process is the place to start once you've obtained your certification for the course(s) you will teach.

We recommend the following steps for your planning process:

1. Notify students about prerequisites for the course and what to expect in their reporting instructions.
2. Prepare for training as an instructor team (if appropriate).
3. Allow two hours of preparation time for every hour of instruction (at a minimum).
4. Review and discuss the first two lessons as an instructional team. These lessons contain information that will flow throughout the course materials.
5. Establish your lesson plans using Curricula, Lesson Plans, and Presentation Times in this guide and the L&LT lesson plans, which can be accessed from this publication.
6. Start class/lessons with informative icebreakers.
7. Introduce students to their training materials – show them how to use Publication 4012.
8. Share critical administrative and logistical requirements.
9. Contact your local IRS-SPEC relationship manager for best practices, prior year missing test question reports, common return errors at your partner/sponsor's site, and other support.
10. Review the test and retest introductory information to ensure you understand the certification requirements and procedures.
11. Assist students to understand how their efforts impact each taxpayer they serve; make sure they understand all aspects of the volunteer standards of conduct.



Instructors must be certified in the course(s) they teach. Certification is required each year before instructional services are provided.

## Where can I find lesson plans, instructor presentations, and general guidance for teaching?

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The main resources are this publication, your local IRS-SPEC relationship manager, and the extensive instructor guidance on the Link & Learn Taxes application on [www.irs.gov](http://www.irs.gov) – the lesson plans and interactive features for teaching volunteers all aspects of the return preparation process, including the volunteer standards of conduct. In addition, [VITA/TCE Central](#) includes links to the PowerPoint® files with instructor notes.

## What other resources are available to me?

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When planning your lessons using the tools and guidance on L&LT, you will have immediate access to these resources:

1. Publication 17, Federal Income Tax Guide for Individuals.
2. An early release of the official IRS return preparation software for volunteers.
3. Tax Tips, Interview Tips, and TaxSlayer screen hints for completing an accurate tax return. These resources are also available in the Volunteer Resource Guide (Publication 4012).
4. Access to [TaxSlayer training modules](#).



Your students will find Publication 17, the Form 1040 instructions, and [www.irs.gov](http://www.irs.gov) content helpful when assisting taxpayers. Publication 17 is a “searchable” electronic product on [www.irs.gov](http://www.irs.gov).

If your students do not have access to a computer in formal training sessions, a projector/data show and at least one computer will be helpful for engaging the students.

Visual aids should be used to reinforce or illustrate your spoken word – they add impact to your presentation and enhance students’ understanding of the topics you present. The visual aids available from the IRS are L&LT course materials, the Electronic Software Practice Lab, and the “searchable” Publication 17.

Work closely with your local IRS relationship manager and seek best practices or teaching aids used by other partners.

### Characteristics of Effective Visual Aids

Relevant	Do not use an aid just to use one.
Simple	If it is too complicated, its purpose will probably be lost.
Legible	If they cannot see it, what is the point?
Accurate	Errors – misspelling or math errors – are distracting.
Colorful	This makes it more pleasant and memorable.
Manageable	Make it easy to use, so it flows with the lesson.



You may also find it helpful to introduce certain topics using the fact sheets, tax tips, YouTube videos, and podcasts available from the IRS Newsroom (<https://www.irs.gov/>, keyword: newsroom).



When using products from other sources, including <https://www.irs.gov/>, make sure the information is current.

### What is the most effective teaching approach?

The VITA/TCE training materials provide for active learning. Active learning is accomplished when the instructor steps aside and allows, even encourages, students to interact with each other. Active learning also allows students to use the same tools they will use to accomplish the task or action being taught.

The training materials (electronic and print) are designed for you to engage students with role-playing, completing exercises in small groups, using technical resources to research tax situations, and completing practice exercises and returns using tax-preparation software.



Active learning engages students and allows them to gain practical “just-in-time” training.



Develop your training around your knowledge of your students and their needs.

### What are my options for delivering the materials?

Tailor the materials to meet your students’ needs and the needs of the taxpayers they will assist. Your IRS relationship manager can assist you in developing your training plan and the materials you need to support the plan.

The VITA/TCE training contains the information necessary for preparing tax returns, understanding tax law, researching tax law topics, and conducting quality reviews. The material also contains information necessary for screening taxpayers’ documentation for VITA/TCE program eligibility.

L&LT is online and interactive. Students will learn tax law, how to research tax law issues, listen to mock interviews, and complete sample tax-return scenarios using early releases of the tax-return preparation software for the filing season.



The IRS prefers training using L&LT in the classroom and self-study environments with the products in the Link & Learn Kit – Publication 4480.

There are six VITA/TCE training courses—Basic, Advanced, Military, International, Puerto Rico, and Foreign Student and Scholar. All the courses are available via L&LT only. Students do not have to certify for Basic to take the Foreign Student and Scholar course. Some of the topics from Basic are included in the Foreign Student and Scholar course material. It is a standalone course. The Volunteer Standards of Conduct (VSC) certification is required prior to taking any other certification test.

Health Savings Accounts (HSA) is an optional specialty course available electronically. Volunteers wishing to certify can follow the Basic or higher certification path. Visit [www.irs.gov](http://www.irs.gov) to download and print copies of the course content in Publication 4942.

Both training guides require the use of the Electronic Software Practice Lab. This lab is accessible through L&LT, and is an earlier release of the actual return preparation software used at VITA/TCE sites.

All volunteers must pass the Volunteer Standards of Conduct certification test. In addition, all returning tax preparers, Quality Reviewers, instructors, and Site Coordinators must pass the Intake/Interview and Quality Review test.

New volunteers in these same positions are required to take Intake/Interview & Quality Review Training and pass the certification test which will provide a consistent certification path similar to the VITA/TCE tax law certifications.



Actual tax returns that will be filed with the IRS must **not** be completed using the software in the Electronic Practice Lab.

## Why train using Link & Learn Taxes?

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L&LT has evolved over the years. It is interactive and the course materials are taught in the order of the entries on the tax return (Form 1040). L&LT can be used in a computer lab training environment or in classes with one or two computers and a projector.

L&LT is the preferred method for all aspects of volunteer training. The 24/7 online interactive application, accessible on <https://www.irs.gov/>, is designed for classroom, self-study, and a combination of self-study and classroom training. Some of the features you will find helpful are:

- Lesson plans, classroom presentations, and interactive tools for course preparation and presentation. The information is available to students and instructors and includes links to FAQs, tax topics, assessments, videos, job aids, and the TaxSlayer training modules.
- Immediate feedback and scoring of test answers and problems.
- The Practice Lab, which connects the students to the tax preparation software (TaxSlayer) used at the VITA/TCE sites. The software can be used to complete practice problems and exercises from Publication 4491-W or any you develop for your students as well as the return preparation scenarios for the certification test.



## Students and the Training Resources

### What type of students should I expect?

VITA/TCE volunteers serve people of various backgrounds throughout the United States. Therefore, your class may consist of senior citizens, veterans, homemakers, college students, young adults, teenagers, etc. The more you know about each student, the easier it will be to design your presentation to meet the individual training needs of each student. Some things you might want to know about your students are:

1. What traits, experience, or skills do they have in common?
2. Will they be familiar with the terms you might use in your speech or will you need to provide explanations for them?
3. What examples or illustrations can you use that will relate to their interests and background?

### How do I keep students engaged?

Breathe life into the course you teach by sharing your experiences and insights. It may take more time but, by using the active learning approach, your students will be engaged and require less assistance when preparing actual returns. Here are some suggestions for student engagement:

1. Role-playing the problems and exercises in Publication 4491-W will allow your students to:
  - Gain an understanding of the tax preparation process and the resources available to them
  - Learn to use resource materials available to them at the site
  - Complete exercises and problems that provide an understanding of tax law and how to apply it in various situations
  - Understand the importance of following the tax-return preparation process and safeguarding taxpayer information
  - Complete an accurate return – each and every time
2. Demonstrate and allow your students to use the Electronic Software Practice Lab to gain experience:
  - Completing returns using the tax-return preparation software available from the IRS
  - Preparing tax returns based on the test scenarios online
3. Visual aids, such as flip charts or boards, can help with comprehension, as well as holding the students' interest in the materials.

Throughout the training process, remind your students of “What happens to taxpayers when incorrect returns are filed with the IRS?”

Finally, while the test is open book, remind students that tax law is complicated and they must take the test on their own. Encourage students to review the test materials (Form 6744) for their level of certification prior to or at the beginning of class.



Visual aids are one of the most effective “attention getters.”

## How do the students get their training materials?

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The process, procedure, and agreements for obtaining student materials are reached during the spring/summer planning meeting between IRS-SPEC relationship manager and the partner/sponsor.

L&LT can be accessed any time on <https://www.irs.gov/>. Each year in November, the new tax law updates become available.

Efforts are underway to transition VITA/TCE training to e-learning products. Publication 4480 is a printed training kit containing the following products, which are also available online:

- Publication 4012, Volunteer Resource Guide or as a standalone
- Form 6744, Test/Retest booklet
- Pub 4836 (EN/SP), VolTax Poster, is printed on the back of the Pub 4480 cover sheet. Please do not discard, as the poster should be visible at all VITA/TCE sites.

**TIP**

Publication 5051 CD is the substitute product in case of unanticipated demand for the printed kit and standalone products.

Late legislation and other technical changes to the training products (excluding Publication 17) are usually issued in January in Publication 4491-X, available on <https://www.irs.gov/>. Make sure your students are aware of these updates and are properly certified to complete returns using the updated information. For specific information, contact your partner/sponsor or IRS relationship manager. Also visit [www.irs.gov](http://www.irs.gov) (keyword: volunteer training).

## How do I introduce students to the tax return?

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Using the tax return (Form 1040) in Publication 4012, share the following insights about the tax return with your students.

What is a tax return, and why complete one? Since we are on a “pay as you go” tax system, completing a tax return determines whether an individual has overpaid or underpaid income taxes throughout the year.

All persons who are required to file an individual tax return use one of three versions of Form 1040, U.S. Individual Income Tax Return, to report income, calculate taxes and credits, and report payments. The three versions of the Form 1040 family are:

- Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents
- Form 1040A, U.S. Individual Income Tax Return
- Form 1040, U.S. Individual Income Tax Return – the most complex tax form for individual taxpayers

Which sections of the return are most important for the students to understand? Any missing, incomplete, or incorrect information in any of the five sections of Form 1040 (Entity, Income, Tax and credits, Payments, and Jurat) can result in processing delays or an incorrect refund or balance due amount.

What are some considerations when teaching each section? The intake and interview process is a critical component of the return preparation process. All students must be able to use the technical research tools and the information provided by the taxpayer on Form 13614-C (and validated by the volunteer preparer) to prepare an accurate return.

## The Tax Return Sections

### Section 1: The Entity

This section includes the following:

- Primary taxpayer name
- Secondary taxpayer name (if married)
- Address
- Social security number (SSN)
- Household circumstances or filing status

#### ***Filing Status***

There are five filing statuses. Volunteer preparers must select one based on their findings about the taxpayer's marital status and family circumstances.

#### ***Exemptions***

List the names, SSNs, and relationship of the individuals entered in this section of the return.

#### ***Considerations***

An incorrect or missing SSN can increase the taxpayer's tax, reduce the refund, or delay the refund.

Volunteers must fully understand the five filing statuses in order to correctly choose the one that gives the taxpayer the lowest tax.

Exemptions reduce the amount of the taxpayer's taxable income.

Taxpayers may also elect to have \$3 applied to the Presidential Election Campaign Fund. This election does not change the amount of a refund.

#### **TIP**

Using the illustrations in Publication 4012, show students the connection between Form 13614-C (Intake/Interview & Quality Review Sheet) and Form 1040.

### Section 2: Income Section

This section consists of:

- Income
- Adjustments to income
- Adjusted gross income

A critical component of completing the taxpayer's return is distinguishing between taxable and nontaxable income, and knowing where to report the different types of income on Form 1040.

The Total Income received minus the Adjustments to Income equals the Adjusted Gross Income or AGI.

#### ***Considerations***

Gross income is all income received in the form of money, goods, property, and services that are not exempt from tax. It includes income from sources outside the United States, even if the income can be excluded once it is reported.

Incorrect computations and failure to report "all income" are common filing errors.

#### **TIP**

The Form 1040 Instructions include an illustration that shows where to report certain items from Forms W-2, Forms 1097, Forms 1098, and Forms 1099.

#### **TIP**

To determine if a return needs to be filed, volunteers need the taxpayers':

- Citizenship status and filing status
- Knowledge of any income from outside the U.S.
- Basic information to help determine their gross income
- Federal income tax withheld

## Section 3: Tax and Credits

This section will calculate the taxpayer's taxable income and tax based on the:

- Taxpayer's standard or itemized deductions
- Number of exemptions claimed

### **Alternative Minimum Tax (AMT)**

AMT returns are not in scope.

### **Credits**

Taxpayers (who meet eligibility requirements) may reduce their tax by taking the credits listed in this section.

If the total of the credits exceeds the tax amount, the overage is not refunded to the taxpayer. Thus, these tax credits are referred to as nonrefundable credits.

### **Considerations**

Taxpayers are required to retain records used to prepare their return. They should keep these records and a copy of their return until the statute period for the return has expired. At the conclusion of training, students should be familiar with all record keeping provisions.

Some credits, such as Earned Income Credit (EIC) and Additional Child Tax Credit, are not listed in this section because they are refundable credits and are included in the payments section.



Make sure volunteers understand the difference between refundable and nonrefundable credits.

## Section 4: Payments

This section is where taxpayers report payments and refundable credits.

Refundable credits reduce the total tax liability and will result in a refund if the payments exceed the total tax. The Earned Income Credit and Additional Child Tax Credit are refundable credits.

The most common prepaid payment is federal income tax withheld from Form W-2, Wage and Income Statement.

### **Refunds**

When the total payments are more than the total tax, the taxpayer is due a refund. This is figured and claimed in the Refund section.

### **Amount You Owe**

When the tax amount exceeds payments, the taxpayer has a balance due. This is calculated and entered in the section entitled Amount You Owe. This section also includes the estimated tax penalty, which is out of scope.

### **Considerations**

Certain credits and payments can only be listed on Form 1040.

### **Refund options**

Publication 4012 contains information about direct deposits into checking or savings accounts, savings bond purchases, and split refunds.

Estimated tax payment information should also be shared (when applicable).

### **Balance due**

Publication 4012 contains several payment options that should be shared with taxpayers who have a balance due.



Volunteers should encourage taxpayers to file their return by the filing date even if they cannot pay the full amount ("amount you owe").

Payment options are explained in Publication 4012, Finishing the Return tab.

## Section 5: Jurat

This section is the final step in the return preparation process.

### ***Third Party Designee***

Taxpayers can give the IRS permission to discuss their return with someone else (a third party). The third party designee can be a friend, family member, or another person.

### ***Signature***

By signing their return, taxpayers declare that the information reported (including attached schedules and statements) is true, accurate, and complete. Both taxpayers must sign a Married Filing Jointly return.

### ***Paid Preparer***

Paid preparers are required to identify themselves at the bottom of the return. For VITA/TCE, the Site Identification Number (SIDN) will appear in this section.

### ***Considerations***

#### ***Third Party Designee and Paid Preparer***

For VITA/TCE program purposes, this section will contain the VITA/TCE Site Identification Number (SIDN). Volunteers should ensure the returns they prepare contain their site's correct SIDN. The volunteer preparer cannot be the third party designee.

#### ***Missing signature(s)***

Failing to sign the return is a common error made by taxpayers. When the IRS receives an unsigned return, processing is suspended and a letter is issued to the taxpayer requesting a signature. Processing continues when the taxpayer furnishes the signature to the IRS.



A return is not considered valid unless it is signed, and joint returns must be signed by both spouses. Publication 4012, Preparing the Return, contains additional insights.

## Can my students teach themselves?

Contrary to what you may think or hear, classroom training is just one aspect of volunteer training. There are many factors to consider when planning your training classes, including:

- a. Time/schedule of volunteers – many of them have full-time jobs and are unable to attend a formal 3- to 5-day training class, some are students who go to school during the week, and some have limited resources and transportation options.
- b. Flexibility – there is no “one-size fits all” training. The materials available from the IRS are designed to provide you with the flexibility you need to provide training in different settings. Your local IRS-SPEC relationship manager can offer guidance on which materials should be used for:
  - Classroom training
  - Online self-study
  - Classroom and online training
  - Teams, i.e., teaming experienced volunteers with new volunteers

The tests should be taken on an individual basis.

- c. Best Practices – consult your local IRS-SPEC relationship manager for training concepts used by partners in your local area, state, and nationally.
- d. Cost efficiencies – consider the cost of space, transportation, technology, etc. when determining the best approach to training.

Always do what it takes to ensure your volunteers have the knowledge and ability to complete accurate returns, each and every time.



Classroom training is the preferred method of training. If classroom training is not feasible, please take steps to ensure you know the volunteers assisting taxpayers at your VITA/TCE site.



Even if you allow your students to “self-study” at some point during the training process, make sure you have face-to-face interactions/dialog with all potential volunteers.





## Testing and Certification

### Which volunteers require training and certification?

All volunteers participating at a VITA/TCE site must be trained and certified in the volunteer standards of conduct. Volunteers involved in the technical aspects of return preparation – screeners, tax preparers, quality reviewers, etc. – must also be trained and certified to perform their duties. All volunteers can train and certify online using L&LT, if face-to-face training is not feasible.

For the current filing season, you will be able to view any changes to the volunteer certification. See certification information in [Form 6744](#).

### What techniques can I use to measure my effectiveness?

Always keep in mind the overall objectives of the course and the objectives of each lesson. Exercises are included in each lesson to assist you in determining if the students are grasping the information. Consider using the following techniques and information to measure your effectiveness:

1. **Ask the students.** Establish a technique that requires students to share what they like about their training experience and what could be done better.
2. **Review the certification data.** What percentage of students had to take the retest? Which topics were challenging? For immediate testing, scoring, and the certifications, encourage your students to use L&LT. In addition to acknowledging correct answers, L&LT contains a reference tool for researching incorrect answers. Ask students to share their certification results with you so you can address questions they may have.
3. **Observation and role-playing.** Participants are asked to act out situations they may experience when assisting taxpayers face-to-face. Afterward, the role-playing activity is evaluated and discussed. There are usually at least three people involved, the role-players and an observer.

#### TIP

Did you contribute to the effectiveness of each student's performance at the site? Ask them, analyze their tests results, and observe their performance in class.

Role-playing typically focuses on practicing interpersonal skills and reducing anxieties that students may have about certain face-to-face encounters. For example, to apply human-relations and interviewing skills, a role-playing activity might present a student with an especially challenging taxpayer. This type of activity allows participants to test their skills and knowledge in a practical setting.

Be sure to actively involve the observer or you will lose their attention. One way to accomplish this is by giving the observer a written feedback form to fill out during the role-playing activity. After the activity, the observer can share the feedback with the role-players or the class.

### Do I have to administer a test?

All volunteers participating at a VITA/TCE site must be certified in the volunteer standards of conduct and, if applicable, the return preparation process. Form 6744 contains more detailed information about the minimum certification score and testing requirements. Volunteers can take the paper test or certify online using L&LT.

Encourage volunteers to certify using L&LT by going to [VITA/TCE Central](#). Many volunteers complete the test scenarios using the Practice Lab, answer the questions on the paper test (Form 6744), and then they input the answers to the online test. But they must read the online questions, which might not be in the same order as on the paper test.

The test scenarios in L&LT are the same as in the Form 6744 booklet, but the questions are from both the test and the retest – transferring the answers directly from the paper answer sheet to the L&LT test will result in missed questions.

## Is the test a team effort?

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No. Each volunteer must complete the test “on their own.” Taking the test in groups or with outside assistance is a disservice to the taxpayers you have volunteered to help. However, the test is open-book, so volunteers are encouraged to use reference materials (such as the software, Publication 4012, Publication 17, and Form 1040 Instructions) along with the techniques you teach them for using these critical resources.

## How do I access the online test?

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The web-based test (taken using the Software Practice lab) includes scoring, immediate feedback regarding the accuracy of the student’s selections, and a certificate of completion. Form 6744, Test/Retest Booklet, contains information about the online testing features and process for accessing the test on L&LT.

The web-based test can be accessed by going to [VITA/TCE Central](#).



Explain that the online test questions could be from the test or the retest, and to read each question carefully.


## Do I need to review the test answers with the students?

























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Reviewing each student’s test results can assist you in gauging their technical proficiency. Contact your local IRS-SPEC relationship manager for a copy of the missed questions report to determine which questions were challenging for all students. Even if your students do not take the test online, the information is helpful. You can use the prior year report to develop your lesson plans for the current year.




















# Curricula, Lesson Plans, and Presentation Times











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Lessons marked with an Acrobat® icon () under Teacher Tools have lesson plan and instructor presentation PDFs available on the teacher landing page. An editable PowerPoint version of the instructor presentation is available on [VITA/TCE Central](#), under Instructor Tools. (Note: Lesson time estimates do not include breaks or lunch.)



Basic Course – Lesson Presentation Times and Plans		
Content	Teacher Tools: Lesson Plan & Presentation	Estimated time in minutes
<b>Welcome, Overviews and Highlights</b>		
Introductions – students, instructors, evaluations process, etc.		10
Introduce the tax return (See Publication 4555E – Student Concerns)		10
Training Resources (See <a href="#">Course Introduction</a> )		5
Testing and Certification Requirements (See <a href="#">Form 6744</a> )		5
<a href="#">What's New</a>		15
<b>Determining Eligibility and Tax Situation</b>		
<a href="#">Course Introduction</a>		15–30
<a href="#">Affordable Care Act</a>		30
<a href="#">Filing Basics</a>		15–45
<b>Determining Filing Status and Exemptions</b>		
<a href="#">Filing Status</a>		60
<a href="#">Personal Exemptions</a>		30
<a href="#">Dependency Exemptions</a>		30
<a href="#">Unique Filing Status and Exemption Situations</a>		30
<b>Determining Taxable Income</b>		
<a href="#">Income</a>		120–180
<a href="#">Income – Retirement Income</a>		45
<a href="#">Income – Unemployment Compensation</a>		15
<a href="#">Income – Social Security Benefits</a>		30
<a href="#">Income – Other Income</a>		10
<b>Determining Adjusted Gross Income (AGI)</b>		
<a href="#">Adjustments to Income</a>		15
<b>Computing the Tax and Credits</b>		
<a href="#">Standard Deduction and Tax Computation</a>		15–45
<a href="#">Itemized Deductions</a>		45
<a href="#">Credit for Child and Dependent Care Expenses</a>		30
<a href="#">Education Credits</a>		60
<a href="#">Child Tax Credit</a>		30
<a href="#">Miscellaneous Credits</a>		30
<a href="#">Other Taxes</a>		15
<b>Applying Refunding Credits and Computing Payments / Refunds</b>		
<a href="#">Payments</a>		30
<a href="#">Earned Income Credit (EIC)</a>		60–120
<a href="#">Refund and Amount of Tax Owed</a>		30
<b>Completing and Filing the Return</b>		
<a href="#">Completing the Return</a>		30
<b>Amending and Filing Returns</b>		

<b>Basic Course – Lesson Presentation Times and Plans</b>		
Content	Teacher Tools: Lesson Plan & Presentation	Estimated time in minutes
<a href="#">Amended and Prior Year Returns</a>		30
<b>Close-Out</b>		
Testing Guidelines ( <a href="#">Form 6744</a> )		15
Test Review with Instructor (if applicable)		120–240
<a href="#">Online Course Evaluation</a>		15
<b>Optional Specialty Modules</b>		
<a href="#">Health Savings Accounts (HSAs)</a>		120

<b>Advanced Course – Lesson Presentation Times and Plans</b>		
Content	Teacher Tools: Lesson Plan & Presentation	Estimated time in minutes
<b>Welcome, Overviews and Highlights</b>		
Introductions – students, instructors, evaluations process, etc.		10
Introduce the tax return (See Publication 4555E – Student Concerns)		10
Training Resources (See <a href="#">Course Introduction</a> )		5
Testing and Certification Requirements (See <a href="#">Form 6744</a> )		5
<a href="#">What’s New</a>		15
<b>Determining Eligibility and Tax Situation</b>		
<a href="#">Course Introduction</a>		15–30
<a href="#">Affordable Care Act</a>		30
<a href="#">Filing Basics</a>		15–45
<b>Determining Filing Status and Exemptions</b>		
<a href="#">Filing Status</a>		60
<a href="#">Personal Exemptions</a>		30
<a href="#">Dependency Exemptions</a>		30
<a href="#">Unique Filing Status and Exemption Situations</a>		30
<b>Determining Taxable Income</b>		
<a href="#">Income</a>		120–180
<a href="#">Income – Business Income or Loss</a>		60
<a href="#">Income – Capital Gain or Loss</a>		60
<a href="#">Income – Retirement Income</a>		45
<a href="#">Income – Schedules K-1 and Rental</a>		60
<a href="#">Income – Unemployment Compensation</a>		15
<a href="#">Income – Social Security Benefits</a>		30
<a href="#">Income – Other Income</a>		20
<b>Determining Adjusted Gross Income (AGI)</b>		
<a href="#">Adjustments to Income</a>		75
<b>Computing the Tax and Credits</b>		
<a href="#">Standard Deduction and Tax Computation</a>		15–45
<a href="#">Itemized Deductions</a>		45
<a href="#">Credit for Child and Dependent Care Expenses</a>		30

<b>Advanced Course – Lesson Presentation Times and Plans</b>		
Content	Teacher Tools: Lesson Plan & Presentation	Estimated time in minutes
<a href="#">Education Credits</a>		60
<a href="#">Foreign Tax Credit</a>		60
<a href="#">Child Tax Credit</a>		30
<a href="#">Miscellaneous Credits</a>		30
<a href="#">Other Taxes</a>		15
<b>Applying Refunding Credits and Computing Payments / Refunds</b>		
<a href="#">Payments</a>		30
<a href="#">Earned Income Credit (EIC)</a>		60–120
<a href="#">Refund / Amount of Tax Owed</a>		30
<b>Completing and Filing the Return</b>		
<a href="#">Completing the Return</a>		30
<b>Amending and Filing Returns</b>		
<a href="#">Amended and Prior Year Returns</a>		30
<b>Close-Out</b>		
Testing Guidelines ( <a href="#">Form 6744</a> )		15
Test Review with Instructor (if applicable)		120–240
<a href="#">Online Course Evaluation</a>		15
<b>Optional Specialty Modules</b>		
<a href="#">Health Savings Accounts (HSA)</a>		120

<b>Military Course – Lesson Presentation Times and Plans</b>		
Content	Teacher Tools: Lesson Plan & Presentation	Estimated time in minutes
<b>Determining Taxable Income</b>		
<a href="#">Income – Schedules K-1 and Rental</a>		60
<a href="#">Military Income</a>		60
<b>Determining Adjusted Gross Income (AGI)</b>		
<a href="#">Military Moving Expenses</a>		45–75
<b>Computing the Tax and Credits</b>		
<a href="#">Military Employee Business Expenses</a>		30
<b>Completing and Filing the Return</b>		
<a href="#">Military Finishing and Filing the Return</a>		60
<b>Close-Out</b>		
Testing Guidelines ( <a href="#">Form 6744</a> )		15
Test Review with Instructor (if applicable)		120–240
<a href="#">Online Course Evaluation</a>		15

<b>International Course – Lesson Presentation Times and Plans</b>		
Content	Teacher Tools: Lesson Plan & Presentation	Estimated time in minutes
<b>Determining Taxable Income</b>		
<a href="#">Income – Other Income</a>		60
<b>Computing the Tax and Credits</b>		
<a href="#">Foreign Tax Credit</a>		40
<b>Close-Out</b>		
Testing Guidelines ( <a href="#">Form 6744</a> )		15
Test Review with Instructor (if applicable)		120-240
<a href="#">Online Course Evaluation</a>		15

# Link & Learn Taxes

**Link & Learn Taxes** is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2017 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest



Go to [www.irs.gov](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

**For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.**



www.irs.gov

## Your online resource for volunteer and taxpayer assistance

### Partner and Volunteer Resource Center

<https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center>

- What's Hot!
- Site Coordinator's Corner

### Quality and Tax Alerts for IRS Volunteer Programs

<https://www.irs.gov/Individuals/Quality-and-Tax-Alerts-for-IRS-Volunteer-Programs>

- Volunteer Tax Alerts

### Volunteer Training Resources

<https://www.irs.gov/Individuals/Volunteer-Training-Resources>

### Outreach Corner

<https://www.irs.gov/Individuals/Outreach-Corner>

### Tax Trails for Answers to Common Tax Questions

<https://www.irs.gov/Individuals/Tax-Trails-Main-Menu>

### Online Services and Tax Information for Individuals

<https://www.irs.gov/Individuals>

#### File Your Return

- Direct Deposit your refund

#### Make a Payment

- Direct Pay
- Other ways you can pay  
(Electronic funds withdrawal,  
debit and credit card, and  
IRS2Go)

#### Manage Your Tax Info

- Withholding Calculator
- Answers about the Health Care Law
- Protect your identity

#### After You File

- Where's My Refund?
- Get Transcript

### eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: <https://www.irs.gov/Individuals/Site-Coordinator-Corner>.

### Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: <https://www.irs.gov/uac/irs2goapp>.

## and much more!

Your direct link to tax information 24/7:

[www.irs.gov](https://www.irs.gov)