# Lesson Plan

## Course Introduction

**Time Required:** 15-30 minutes

### Introduction

This lesson introduces students to the major components of the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Programs’ return preparation process.

### Objectives

Describe the:

- Various course levels and certification process
- Responsibilities of a VITA/TCE volunteer, including due diligence
- Critical components involved in the return preparation process
- Resources available to assist you
- The procedures for helping a taxpayer with identity theft

### Topics

- Course Features
- What You Will Learn
- Student Certification Paths
- Certification
- Scope of Service
- Volunteer Responsibilities
- Maintaining Taxpayers’ Trust
- On-the-Job Resources

## Teacher Tips

### Guidelines for Lesson

<table>
<thead>
<tr>
<th>Guideline</th>
<th>Instructor Notes</th>
<th>Presentation Aids</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lesson background info</td>
<td><strong>Welcome</strong> students and thank them for their participation.</td>
<td>Internet:</td>
</tr>
<tr>
<td></td>
<td><strong>Share</strong> links to articles:</td>
<td><strong>Volunteer in Your Community</strong></td>
</tr>
<tr>
<td></td>
<td>• Volunteer in Your Community</td>
<td><strong>People Helping People – Volunteer Stories</strong></td>
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<td>• People Helping People - Volunteer Stories</td>
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</tr>
<tr>
<td>Provide details and engage the students</td>
<td><strong>Discuss</strong> all tips and cautions in detail.</td>
<td>Internet:</td>
</tr>
<tr>
<td></td>
<td><strong>Ask</strong> students informal questions during the presentation to verify they understand the material.</td>
<td><strong>Link &amp; Learn Taxes (L&amp;LT)</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Course Introduction</strong></td>
</tr>
</tbody>
</table>
### Topic-specific Tips

<table>
<thead>
<tr>
<th>Topic Name</th>
<th>Instructor Notes</th>
<th>Presentation Aids</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td><strong>Review</strong> lesson objectives.</td>
<td><strong>Visual</strong>: Form 13614-C</td>
</tr>
<tr>
<td></td>
<td><strong>Review</strong> list of references.</td>
<td>Form 13614-C Job Aid</td>
</tr>
<tr>
<td></td>
<td><strong>State</strong> the presentation time.</td>
<td>Form 13615</td>
</tr>
<tr>
<td></td>
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<td>Pub 17</td>
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<td></td>
<td>Form 6744</td>
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<tr>
<td></td>
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<td>Pub 5157</td>
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<td></td>
<td></td>
<td>Pub 4012, Volunteer Resource Guide</td>
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<td></td>
<td></td>
<td>Pub 5166, VITA/TCE Quality Site Requirements</td>
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<tr>
<td></td>
<td></td>
<td>Pub 4961, Volunteer Standards of Conduct – Ethics Training</td>
</tr>
</tbody>
</table>

### Course Features

**Explain** that the content flow and sequence of lessons is based on Form 1040.

**Discuss** the key components that help make each lesson easy to navigate and understand:

- Content screens with tips, examples, cautions, frequently asked questions, interview tips, links, and more information
- Check Your Knowledge questions with immediate feedback to reinforce learning
- Topic Activities for further practice applying concepts and procedures
- Lesson summaries and exercises

**Go over** the requirements for logging into the Practice Lab and using the TaxWise help feature.
**What You Will Learn**

*Emphasize* that all volunteers participating in the VITA/TCE programs must complete the Volunteer Standards of Conduct – Ethics Training.

*Explain* that the Volunteer Standards of Conduct – Ethics Training can be found in Pub 4961 and Form 6744 and can be found in the VITA/TCE certification test website after registering.

*Review* Form 13615.

*Discuss* how volunteers' ability to prepare accurate returns is measured:

- Certification process
- Taxpayer interview and verification of Form 13614-C
- Quality review of all tax returns
- Random selection of returns reviewed by IRS

*Ask:* The IRS mission, supported by VITA/TCE volunteers, is to provide taxpayers with top quality service by doing what? *Answer:* Helping taxpayers understand their tax responsibilities, and applying tax law with integrity and fairness to all.

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**Student Certification Paths**

*Discuss* the two courses and the three optional specialty courses

- Basic
- Advanced

*Optional Specialty Courses:*

- Military
- International
- Health Savings Accounts

*Share* link to article that explains the Link & Learn Taxes modules.

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**Visuals:**
- Form 13615
- Form 6744
- Pub 4961

**Internet:**
- L&LT Course Introduction, What You’ll Learn
- Link & Learn Taxes: Linking volunteers to quality e-learning solutions
**Explain** additional courses available on Link & Learn Taxes:
- Puerto Rico, Levels 1 & 2
- Foreign Student

<table>
<thead>
<tr>
<th>Certification</th>
<th>Review sequence of certification steps for volunteers:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Complete tax law course for selected certification level</td>
</tr>
<tr>
<td></td>
<td>• Complete Volunteer Standards of Conduct – Ethics Training, pass the certification test, and sign and date Form 13615</td>
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<tr>
<td></td>
<td>• Complete the Intake/Interview and Quality Review Training (Pub 5101) found on VITA/TCE central</td>
</tr>
<tr>
<td></td>
<td>• Pass at least Basic certification test (80%), if preparing tax returns</td>
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</tbody>
</table>

**Visuals:**
- [Form 13615](#)

**Internet:**
- [Volunteer Training Certification](#)
- [VITA/TCE Central](#)

**Review** non-preparer roles at VITA/TCE sites:
- Greeter, client facilitator, communication specialist, or technical support roles require certification in Volunteer Standards of Conduct – Ethics, but not in the other certification levels

**Ask:** Which VITA/TCE volunteers are exempt from having to complete the Volunteer Standards of Conduct – Ethics Training and certification?

**Answer:** None. All volunteers must complete the Volunteer Standards of Conduct – Ethics certification before participating in the program.

**Share** link to Volunteer Training Certification article
<table>
<thead>
<tr>
<th>Scope of Service</th>
<th><strong>Emphasize</strong> that taxpayers with situations outside the scope of VITA/TCE programs must be referred to the Site Coordinator and/or.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Explain</strong> that out of scope topics are identified in each lesson.</td>
</tr>
<tr>
<td></td>
<td><strong>Ask:</strong> What is the purpose of the SIDN required on every return prepared by a VITA/TCE site? <strong>Answer:</strong> The IRS uses the SIDN to identify which site prepared the return.</td>
</tr>
</tbody>
</table>

| Volunteer Responsibilities | **Ask:** As a volunteer, are you legally liable for returns you prepare?  
**Answer:** No, only professional tax preparers may be considered legally liable. |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
|                            | **Discuss** the Volunteer Protection Act. The volunteer:  
• Acted within scope of responsibility  
• Was trained and certified  
• Committed no willful, criminal, reckless, grossly negligent, or conscious, flagrantly indifferent acts |
|                            | **Ask:** What is due diligence? **Answer:** ensure tax return is correct, question incomplete items, and question if unsure |

|                            | **Emphasize** the importance of not accepting payment of any kind from taxpayers for providing tax return preparation assistance. |

|                            | **Refer** students to Form 13615 and discuss the Volunteer Standards of Conduct. |
|                            | **Review** the Quality Site Requirements (QSR) in Pub 5166. |

<table>
<thead>
<tr>
<th>Visuals:</th>
<th>Pub 4012, Volunteer Resource Guide</th>
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</table>

<table>
<thead>
<tr>
<th>Visuals:</th>
<th>Form 13615, Volunteer Agreement</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Pub 5166, Quality Site Requirements</td>
</tr>
<tr>
<td></td>
<td>Form 1040</td>
</tr>
</tbody>
</table>
|                            | Internet:  
**Strengthening the Volunteer Programs**  
**Volunteer Protection Act of 1997** |

| Internet:                  |  
**Strengthening the Volunteer Programs**  
**Volunteer Protection Act of 1997** |
Refer to the article found on www.irs.gov on Strengthening the Volunteer Program.

Discuss the steps to follow when working with a taxpayer who is a victim of identity theft.

Show the Identity Protection PIN boxes on Form 1040.

Emphasize that if a taxpayer has an IP PIN, it must be entered on the return.

<table>
<thead>
<tr>
<th align="left">Maintaining Taxpayers’ Trust</th>
<th align="left">Remind students that identity theft is a growing problem and to treat all taxpayer information as confidential.</th>
</tr>
</thead>
<tbody>
<tr>
<td align="left"></td>
<td align="left">Discuss the list for maintaining taxpayer trust. Refer students to Pub 4299 for more information.</td>
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<tr>
<td align="left"></td>
<td align="left"><strong>Ask</strong>: What should you do if you doubt the accuracy of the information a taxpayer is providing? <strong>Answer</strong>: Discuss your concern with your Site Coordinator.</td>
</tr>
<tr>
<td align="left"></td>
<td align="left">Advise students about where to report concerns about unethical behavior.</td>
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<tr>
<td align="left"></td>
<td align="left">Discuss taxpayer civil rights and how some taxpayers may request reasonable accommodation for disabilities.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th align="left">On-the-Job Resources</th>
<th align="left">Display and discuss items volunteers use to gather information from taxpayers and prepare tax returns:</th>
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<tbody>
<tr>
<td align="left"></td>
<td align="left">• Form 13614-C to interview taxpayer</td>
</tr>
<tr>
<td align="left"></td>
<td align="left">• Reference materials (Pub 4012, Pub 17, TaxWise Help features)</td>
</tr>
<tr>
<td align="left"></td>
<td align="left">• Form 13614-C, IRS Certified Volunteer Quality Reviewer Section</td>
</tr>
<tr>
<td align="left"></td>
<td align="left">Display and discuss additional reference materials.</td>
</tr>
</tbody>
</table>

| Visuals:            | L&LT Course Introduction, Maintaining Taxpayers’ Trust                                               |
|                     | Pub 4299, Privacy and Confidentiality – A Public Trust                                                 |

| Visuals:            | Pub 4012, Volunteer Resource Guide                                                                    |
|                     | Form 13615, Volunteer Agreement                                                                       |
|                     | Form 13614-C Job Aid                                                                                 |
|                     | Pub 17                                                                                               |
|                     | Pub 3                                                                                               |
Remind students that blank tax forms are available at www.irs.gov/formspubs.

Link to the TaxWise tutorials and TaxWise software sites.

Explain that the toll-free Volunteer Hotline (1-800-TAX-VITA) is generally available from February 1 until the filing deadline.

<table>
<thead>
<tr>
<th>Summary</th>
<th>Review the lesson summary with the class.</th>
</tr>
</thead>
</table>

Internet:
- Link to TaxWise software and tutorials
  - Volunteer Training Resources

Visuals:
- L&LT Course Introduction, Summary

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## References

<table>
<thead>
<tr>
<th>Reference</th>
<th>Description</th>
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<tbody>
<tr>
<td>L&amp;LT</td>
<td>Course Introduction</td>
</tr>
<tr>
<td>Form 13614-C</td>
<td>Form 13614-C, Intake/Interview &amp; Quality Review Sheet</td>
</tr>
<tr>
<td>Form 13614-C Job Aid</td>
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<tr>
<td>Pub 4012</td>
<td>Pub 4012, Volunteer Resource Guide</td>
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<td>Pub 5166</td>
<td>Pub 5166, VITA/TCE Quality Site Requirements</td>
</tr>
<tr>
<td>Pub 4961</td>
<td>Pub 4961, VITA/TCE Volunteer Standards of Conduct – Ethics Training</td>
</tr>
<tr>
<td>Pub 17</td>
<td>Publication 17, Your Federal Income Tax for Individuals</td>
</tr>
<tr>
<td>Form 6744</td>
<td>Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest</td>
</tr>
<tr>
<td>Form 13615</td>
<td>Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs</td>
</tr>
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</table>

### Optional

<table>
<thead>
<tr>
<th>Reference</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Pub 5157</td>
<td>Publication 5157, Affordable Care Act (ACA) for VITA/TCE</td>
</tr>
<tr>
<td>Pub 3</td>
<td>Publication 3, Armed Forces’ Tax Guide</td>
</tr>
<tr>
<td>Pub 596</td>
<td>Publication 596, Earned Income Credit (EIC)</td>
</tr>
<tr>
<td>Pub 972</td>
<td>Publication 972, Child Tax Credit</td>
</tr>
<tr>
<td>Pub 4299</td>
<td>Publication 4299, Privacy and Confidentiality – A Public Trust</td>
</tr>
</tbody>
</table>
# Recommended Classroom Activities

### Tax Facts: Link & Learn Taxes Course Introduction
Click Tax Facts for a new way to access Link & Learn Taxes Course Introduction.

### Assessments – Summary and Exercises
Click Assessments for a new way to access the Summary in Link & Learn Taxes Course Introduction.

### Media: Video & Audio for Lesson
There is no media associated with this lesson.

### TaxWise Tips and Resources for Lesson

<table>
<thead>
<tr>
<th>TaxWise screens</th>
<th>Context Sensitive Help or F1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TaxWise online Interview screens</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Practice Lab Tutorial</th>
<th>From the Practice Lab, select:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. TaxWise IRS training</td>
</tr>
<tr>
<td></td>
<td>2. TaxWise Desktop Preparer with VITA/TCE Training menu or the TaxWise Online Preparer with VITA/TCE Training menu</td>
</tr>
<tr>
<td></td>
<td>3. Starting a new return</td>
</tr>
</tbody>
</table>

| TaxWise Solution Center | [https://support.taxwise.com/](https://support.taxwise.com/) |
## Job Aids

### ITA and FAQs for Lesson

<table>
<thead>
<tr>
<th>Articles</th>
<th>Volunteer in Your Community</th>
</tr>
</thead>
<tbody>
<tr>
<td>Volunteer Training Resources</td>
<td><a href="http://www.irs.gov/Individuals/Volunteer-Training-Resources">http://www.irs.gov/Individuals/Volunteer-Training-Resources</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Topics</th>
<th>IRS Services – Volunteer Tax Assistance</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th>VITA &amp; TCE Quality Site Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Volunteer Protection Act of 1997</td>
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<tr>
<td></td>
<td>Strengthening the Volunteer Programs</td>
</tr>
<tr>
<td></td>
<td><a href="http://www.irs.gov/Individuals/Strengthening-the-Volunteer-Programs">http://www.irs.gov/Individuals/Strengthening-the-Volunteer-Programs</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>References</th>
<th>References for L&amp;LT Course Introduction</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><a href="http://apps.irs.gov/app/vita/content/01/references.jsp">http://apps.irs.gov/app/vita/content/01/references.jsp</a></td>
</tr>
</tbody>
</table>

## Practice Lab

### Practice Lab

There is no practice lab associated with this lesson.