## Course Introduction

**Time Required:** 8 minutes

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

- What You Will Learn
- Student Certification Paths
- Identity Protection PIN
- 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>
</table>
| Lesson background info | **Welcome** students and thank them for their participation. **Share** links to articles:  
  - Volunteer in Your Community  
  - People Helping People - Volunteer Stories | **Internet:**  
  - [Volunteer in Your Community](#)  
  - [People Helping People – Volunteer Stories](#) |
| Provide details and engage the students | **Discuss** all tips and cautions in detail.  
  **Ask** students informal questions during the presentation to verify they understand the material. | **Internet:**  
  - Link & Learn Taxes (L&LT) Skills Lesson  
  - Link to [VITA/TCE Central](#) |
<table>
<thead>
<tr>
<th>Topic Name</th>
<th>Instructor Notes</th>
<th>Presentation Aids</th>
</tr>
</thead>
</table>
| Introduction | **Review** lesson objectives. | **Visual:**  
Form 13614-C  
Form 13614-C Job Aid  
Form 13615  
**Pub 17**  
**Form 6744**  
Pub 4012, Volunteer Resource Guide  
**Pub 5166**, VITA/TCE Quality Site Requirements  
**Pub 4961**, Volunteer Standards of Conduct – Ethics Training |
| | **Review** list of references. | |
| | **State** the presentation time. | |
| What You Will Learn | **Explain** that the Volunteer Standards of Conduct – Ethics Training can be found in Pub 4961 and can be found in the VITA/TCE certification test website after registering. | **Visuals:**  
**Form 13615**  
**Form 6744**  
**Pub 4961** |
| | **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 | **Internet:**  
Link to VITA/TCE Central |
| | **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. | |
Emphasize that all volunteers participating in the VITA/TCE programs will be tested on the Volunteer Standards of Conduct – Ethics Training and Intake/Interview and Quality Review.

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.

Explain additional courses available on Link & Learn Taxes:
- Puerto Rico, Levels 1 & 2
- Foreign Student

Internet:
Link & Learn Taxes: Linking volunteers to quality e-learning solutions
Link to VITA/TCE Central
Certification

**Review** sequence of certification steps for volunteers:
- Complete tax law course for selected certification level
- Complete Volunteer Standards of Conduct – Ethics Training (Pub 4961), pass the certification test (Form 6744)
- Complete the Intake/Interview and Quality Review Training (Pub 5101)
- Pass the Intake/Interview and Quality Review test (can be found in Form 6744)
- Pass at least Basic certification test (80%), if preparing tax returns
- Complete and sign and date Form 13615

**Explain** that all the training and tests can also be found online at 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. They must also complete the Intake/Interview & Quality Review training and test.

**Share** link to Volunteer Training Certification article.

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**Visuals:**
- Form 13615

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

- **Emphasize** that taxpayers with situations outside the scope of VITA/TCE programs must be referred to the Site Coordinator and/or a professional tax return preparer.

- **Explain** that out of scope topics are identified in each lesson.

- **Ask**: What is the purpose of the SIDN required on every return prepared by a VITA/TCE site?
- **Answer**: The IRS uses the SIDN to identify which site prepared the return.

### 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.

### Visuals:

- **Pub 4012**, Volunteer Resource Guide
- **Form 13615**, Volunteer Agreement
- **Pub 5166**, Quality Site Requirements
- **Form 1040**
- **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>Identity Protection PIN (IP PIN) Program</th>
<th>Ask students what are the three priorities in addressing identity protection.</th>
<th>Visuals: IRS Identity Protection Home Page</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Discuss the IRS efforts to combat this problem. Refer students to the IRS home page for identity protection for more information.</td>
<td>Pub 4012, Partner Resources tab, Identity Theft Job Aid</td>
</tr>
<tr>
<td></td>
<td>Show: the table in Publication 4491 regarding identity theft.</td>
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<tr>
<td></td>
<td>Direct students to the identity theft job aid in Pub 4012.</td>
<td></td>
</tr>
</tbody>
</table>

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

**Display** and discuss items volunteers use to gather information from taxpayers and prepare tax returns:
- Form 13614-C to interview taxpayer
- Reference materials (Pub 4012, Pub 17)
- Form 13614-C, IRS Certified Volunteer Quality Reviewer Section

**Display** and discuss additional reference materials.

**Visuals:**
- Pub 4012, Volunteer Resource Guide
- Form 13615, Volunteer Agreement
- Form 13614-C Job Aid
- Pub 17
- Pub 3

### Remind

Remind students that blank tax forms are available at www.irs.gov/formspubs.

**Link** to the TaxSlayer tutorials and TaxSlayer software sites.

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

### Summary

Review the lesson summary with the class.

### References

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

Optional

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<thead>
<tr>
<th>Publication 3</th>
<th>Armed Forces' Tax Guide</th>
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<tbody>
<tr>
<td>Publication 596</td>
<td>Earned Income Credit (EIC)</td>
</tr>
<tr>
<td>Publication 972</td>
<td>Child Tax Credit</td>
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<tr>
<td>Publication 4299</td>
<td>Privacy and Confidentiality – A Public Trust</td>
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</table>

Recommended Classroom Activities

Skills Workout: Link & Learn Taxes Course Introduction
Click Tax Facts for a 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.

TaxSlayer Tips and Resources for Lesson

<table>
<thead>
<tr>
<th>Practice Lab Tutorial</th>
<th>From the Practice Lab:</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).</td>
</tr>
<tr>
<td></td>
<td>2. Sign in to Practice Lab or create an account.</td>
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<tr>
<td></td>
<td>3. Select the appropriate tutorial.</td>
</tr>
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</table>
## Job Aids

### ITA and FAQs for Lesson

<table>
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<tr>
<th>Articles</th>
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<tr>
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<tr>
<th>Other</th>
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## Practice Lab

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<thead>
<tr>
<th>Practice Lab</th>
<th>Link</th>
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