VITA VOLUNTEER TRAINING MANUAL

You are about to make a real difference in peoples’ lives!
We hope you are as excited as we are.

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Login info for your two online training accounts: (passwords are case sensitive)

VITA Central (VITA/TCE Central)
Login Name: ______________________ Password: _______________________

Practice Lab
Password to enter Practice Lab: TRAINPROWEB
Login Name: ______________________ Password: _______________________

Security Question: ____________________
How To Use This Guide

This guide is designed to walk you through the certification process so you can be a VITA volunteer. It will describe where, and how, you must create online accounts. It will provide a list of relevant materials you need to have access to. It will outline how to take your various certification exams. Lastly, it will make clear what you must complete prior to volunteering at our VITA sites. (Don’t worry, it is much simpler than it sounds.)

Pay attention to the Hints that are presented throughout. They are there for a reason!

If you have any questions or concerns, please email vita@branchesfl.org and someone will respond to you as soon as possible.

**DO NOT TAKE ANY CERTIFICATION EXAMS PRIOR TO THANKSGIVING! BEFORE THEN YOU ARE TAKING LAST YEAR’S EXAM, WHICH DOES NOT COUNT FOR THIS YEAR.**

What Type Of Certifications Do The Different Volunteer Roles Require?

**Greeters**

Greeters must complete: 1) the Volunteer Standards of Conduct; and 2) Intake Interview & Quality Review Training.

If you signed up as a Greeter, we ask that you attend at least one classroom session before ruling out being a preparer. We do this because most people are surprised at how well our trainings explain what to do. Please complete Steps One, Two, and Three, as outlined in this guide, prior to your first classroom session.

**Volunteer Tax Preparers**

All Miami-Dade VITA Volunteer Tax Preparers **MUST BE ADVANCED CERTIFIED**. This means all tax preparation volunteers must complete: 1) the Volunteer Standards of Conduct; 2) Intake Interview & Quality Review Training; and 3) Advanced Exam Certifications.

*Military, HSA, and International Certifications are optional for all volunteer preparers.

*Hint: The Advanced Certification includes the Basic, so please do not do both.*

For Tax Preparers attending classroom training, you must complete Steps One, Two, and Three after Thanksgiving, but prior to your first classroom session.

*Hint: While it is not required, we highly recommend reading through Pub. 4491 prior to attending your classroom sessions.*

**Please be aware that volunteers are required to supply their own laptops for classroom training sessions**
**Financial Resource Coordinator**

In addition to the specialized “resource” training you will be receiving, you have to be a certified Greeter. Thus, please complete *Steps One, Two, and Three* as outlined in this guide. You are, of course, welcome to pursue an Advanced Certification if you choose.

**Site Coordinators**

Site Coordinators have four certification requirements: 1) VSOC; 2) Intake/Interview & Quality Review; 3) Either Advanced or Circular 230 Tax Professional Certification; and 4) Site Coordinator Certification.

Site Coordinators are required to attend a classroom training in early November. Additional training sessions may be required by the organization administering your site.

Please refer to the Site Coordinator Training section on page 13 for details of how to complete your Site Coordinator Certification.

**CPA’s, Attorneys, and Enrolled Agents**

Because of your professional designation, you have a choice of certification paths. If you:

1. Want to be eligible for up to 18 Continuing Education (CE) Credits, you must complete a full Advanced Certification. Follow the instructions for “Advanced Certifications” in this guide.
2. Are not worried about CE Credits, you may use the *Circular 230 Federal Tax Law Update Test*. This process is explained in detail on page 12 of this manual.

*Hint: The Circular 230 Certification takes several hours, versus around 30 hours for a full Advanced Certification. Choose your option based on your comfort level with tax laws, and your desire to get CE Credit.*
All Volunteers MUST complete Steps One, Two, and Three

Regardless of what role you are performing, all volunteers must complete Steps One, Two, and Three prior to serving at a VITA site.

If you are attending one of our classroom trainings, you must complete these steps after Thanksgiving, but prior to your first training session.

STEP ONE: Getting Started

You will be using two websites to complete your required Certifications: 1) VITA Central and 2) Practice Lab. After you create your online accounts, you will download your training materials.

Hint: Make sure your browser settings ALLOW pop-up’s for these sites to operate properly

Hint: These sites typically work well with any major browser. If you experience trouble, try a different browser

1. VITA Central – https://www.linklearncertification.com

This site is actually called “VITA/TCE Central” but we will refer to it as just VITA Central. This is where you will access your online training modules (called Link and Learn – this is explained a little later). You will also use this login to take your actual certification tests.

VITA Central looks like this:

You will see QUICK LINKS referred to throughout this manual. You do not need to login to VITA Central to access them.
Creating a VITA Central Account

*If you were a VITA volunteer last year you may be able to use your existing login information. If not, create a new account.

Click Create Account – Instructions for each entry are below:

1. Volunteer Group – Select “01 - VITA Volunteer”
2. If you are interested in being a Site Coordinator, select “YES” for the Site Coordinator Course
3. Login – This will be your username
4. Password: This will be your...yup...Password
5. Training Source – Select Publication 4491
6. Time Zone – GMT – 05:00 Eastern Time (US & Canada)
7. Professional Status – ONLY select this if you are a CPA, Attorney, CFP, or Enrolled Agent.
   a. Hint: Tax professionals must choose between this shorter certification process and being eligible for Continuing Education (CE) Credits. If you want CE credits do not select this option
8. If you have a PTIN enter it. Otherwise leave this blank.

You can update your personal information, including your password, at any time by choosing the MyAccount portal after logging in.

2. Practice Lab - https://vita.taxslayerpro.com/IRSTraining

This site is where you will practice using our preparation software - TaxSlayer Pro. You will also use this site to “prepare” the tax returns required for your certification exam.

Hint: Practice Lab is also accessible from the Quick Links section on VITA Central.

1. Enter the password: TRAINPROWEB
   
   Hint: this is the generic password you will have to enter every time you want to access Practice Lab

2. Select CREATE ACCOUNT
   a. Program Type = VITA
   b. SIDN: Leave this BLANK

   Hint: record your username, password, and your security question response on page 1 of your Training Guide

   Hint: After you access Practice Lab you will see several options. Section 4: Preparing a Return is the section you will be using the most

Miami-Dade VITA Volunteer Training Manual – pg. 5
3. Download Your Training Materials

All training materials are available for download in easy to use PDF format. Please find below a list of some of the materials you should download for reference during your certification process:

Hint: most are easily found by an online search of “IRS Publication xxxx”

Hint: Publication 4491 has a list of other materials you may need on Page 1-1

1. VITA Training Guide – IRS Publication 4491
   a. This is your main training guide and is essential to your certification process
2. VITA Problems and Exercises – IRS Publication 4491W
3. VITA Volunteer Resource Guide – IRS Publication 4012
   a. This is what you will have at your VITA site to use as a reference in the field. Become familiar with it now to make it easier to use later.
4. VITA Volunteer Standards of Conduct – Ethics Training - IRS Publication 4961
5. VITA Intake/Interview & Quality Review Training – IRS Publication 5101
6. VITA Test Booklet – IRS Publication 6744

Step Two: Volunteer Standards of Conduct (VSOC)

The material covered by the VSOC certification exam is contained within Pub. 4961 – Volunteer Standards of Conduct – Ethics Training. If you have not already done so, you can download this document here:

1. Go to VITA Central
   a. *do not login
2. Locate VSOC Training under Quick Links
3. Click to download the materials
4. Study and learn the material

Taking the VSOC Certification Exam:
1. Login to VITA Central
2. Select the Advanced tab
   a. *Tax Professionals pursuing a Circular 230 Certification should choose the Circular 230 tab
   b. DO NOT select the Basic tab. Advanced includes Basic, you do not need to do both.
3. Select the VSOC Exam
4. Take the exam
   a. Hint: all exams are open book. Use your reference materials!

*All potential Test and Retest questions are listed in Pub. 6744. Since the online exam chooses from both sets of questions randomly, we recommend you print out both, and complete each question on paper PRIOR to taking the online exam.

**You have only TWO attempts to score at least an 80% on this exam**
Step Three: Intake/Interview and Quality Review Training

The material covered by the Intake Interview and Quality Review exam can be found in IRS Publication 5101 – Intake/Interview & Quality Review Training. If you have not already done so, this publication can be found in the Quick Links section of VITA Central. Download this publication, and study the materials.

*All potential Test and Retest questions are listed in Pub. 6744. Since the online exam chooses from both sets of questions randomly, we recommend you print out both, and complete each question on paper PRIOR to taking the online exam.

Taking the Intake/Interview and Quality Review Certification Exam:

1. Login to VITA Central
2. Select the Advanced tab
   a. *Tax Professionals pursuing a Circular 230 Certification should choose the Circular 230 Tab
3. Select the Intake/Interview and Quality Review Exam.
4. Take the exam.
   a. Hint: all exams are open book. Use your reference materials!

**You have only TWO attempts to score at least an 80% on this exam**
Tax Preparer Online Self-Study

If you are reading this, you chose to complete your Advanced Certification process through online self-study. (Or you just like to read our training materials...which is totally understandable!) Our volunteers have found that having a set schedule for studying helped them, so we made you a Self-Study Plan that you can use as a guide. It is also a useful way to track your progress through your certification path.

You will have two types of sources you can choose to learn from:
1. Your VITA Training Guide (Pub. 4491) and
2. Online training modules (we refer to these as “Link and Learn” in this guide)

Hint: The “courses” in your Pub. 4491 correspond to the e-learning modules in Link and Learn. Both cover the same material, but present it in different methods.

Obviously, one is a textbook style (pub. 4491), the other is a more interactive e-learning module (Link and Learn). Feel free to use any combination of these two sources based on what works best for you. We recommend experimenting with each for the first few lessons until you decide what your preferred style is. What is important is that you learn the material!

Hint: While you do have to learn the material, you do NOT need to memorize anything! Part of what you should learn is how, and where, to find the answers for different types of questions you may have within your Pub. 4012

How to Access Link and Learn e-learnings

1. Go to the VITA Central homepage
2. Select Link and Learn Tax Lessons under Quick Links.
   a. “You may have to “log out” of VITA Central to see the home page with Quick Links
   a. Select Certification Paths
4. Choose ADVANCED
5. Select STUDENT
6. Click Start Advanced Course

We told you this was easy!
Many volunteers find it useful to use the following studying procedure:

1. Complete a lesson in Pub. 4491 and/or Link & Learn e-learnings
2. Go through the same topic in their Pub. 4012 to reinforce the concepts learned. This will also teach you how to use your Pub. 4012, which will be your reference guide at the tax site.

Work your way through the material using our Self-Study Plan, or your own timetable. Just be sure you are done before January 15!

Hint: Do not forget to practice using our TaxSlayer preparation software!

How to learn about TaxSlayer preparation software:

1. Login to your Practice Lab account
2. Use the lessons in Section 4: Preparing a Return to learn more about our preparation software
3. Also, watch Webinars 2 and 3 (Return Preparation Parts I and II). These are located under Section 6: Enhancements and Miscellaneous

VITA Self-Study Plan for Advanced Certification

The Advanced Certification material is split into 34 individual topics. Since you have already completed your VSOC, and Intake/Interview & Quality Review certifications, you have just 32 left! (Deep breath. It is not as bad as it sounds!) You can easily do two lessons a day. Before you know it you will be done, and ready to take your certification tests.

We ask all volunteers to complete their certification process by January 15th.

Getting your certifications done by then, or earlier, serves two purposes: 1) we offer volunteers their choice of sites to serve at on a first-come, first-served basis; and 2) many of our sites will open to clients starting January 16, so we will need volunteers available for that day. If, for some reason, you are unable to finish your certifications prior to January 15th, but still plan on volunteering with us this tax season, please let us know so we can plan accordingly.

If you signed up late in the application process, or even after the start of the tax season, please complete your online certification as quickly as possible. As soon as you are finished we will be happy to help you pick a site to work at.

Please use the next page as a reference tool and planner for your personalized Study Plan. We have included a suggested schedule, but do not feel obligated to follow it. In general, you can expect to spend about 30 hours total on an Advanced Certification. Work at your own pace, and be sure you are learning the material.
<table>
<thead>
<tr>
<th>Week</th>
<th>Courses to Complete</th>
<th>Pub. 4012 Section</th>
<th>Completed</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>- VSOC Cert.</td>
<td>• Pub. 4961</td>
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<td>- Intake &amp; QR Training</td>
<td>• Pub. 5101</td>
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<td></td>
<td>- Pub. 4491 Part 1 – Getting Started</td>
<td>• Pub. 4012 Tab A, B, C</td>
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<td>- Pub. 4491 Part 2 – Determining Filing Status and Exemptions</td>
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<td>- Pub. 4491 Part 3 – Determining Taxable Income</td>
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<td>3</td>
<td>- Pub. 4491 Part 4 – Determining Adjusted Gross Income</td>
<td>• Tab E, F, G, H, J</td>
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<td>- Pub. 4491 Part 5 – Computing the Tax and Credits</td>
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<td>- Pub. 4491 Part 6 – Computing Other Taxes and Total Tax</td>
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<tr>
<td>4</td>
<td>- Pub. 4491 Part 7 – Applying Refundable Credits and Computing Payments/Refunds</td>
<td>• Tab I, K, M</td>
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<td>- Pub. 4491 Part 8 – Completing and Filing the Return</td>
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<td>- Pub. 4491 Part 9 – Amending and Prior Year Returns</td>
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<td>5</td>
<td>Take your Advanced Certification Exam!</td>
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</table>
Step Four: Taking Your Advanced Certification Exam

Once you are comfortable with all of the Advanced Certification content, and how to use the TaxSlayer preparation software, it is time to take your certification exam. Remember, these are open book exams, so be sure to use your reference materials at all times.

The exam will contain scenarios with sample taxpayer forms and information. Use your Practice Lab account to prepare returns based on the information provided in the scenarios:

1. Login to Practice Lab
2. Select Go to Practice Area
3. Prepare the return as required

We highly recommend printing out both the Test and Retest questions from your Pub. 6744 PRIOR to taking the online exam. Complete both the Test and Retest questions for each scenario as you reach them.

The online exam chooses at random from both sets of questions, but uses the same scenarios each time. By completing both sets of questions, you will be ready for any question “your” exam may choose.

Be sure to only use the ADVANCED COURSE SCENARIOS and RETEST questions.

Test Tips and How-To’s:

- Be sure to enter ALL information given to you on any sample forms. Failure to enter information, no matter how minor, will cause you to get the answer wrong on the exam
- Replace the four X’s in test Social Security Numbers and Employer Identification Numbers with any 4 numbers of your choice
- Always select “Guide Me” in TaxSlayer. This will help you input the information you are provided
- Your City, State, Zip literally means YOUR City, State, Zip. (E.g. Miami, Florida 33168)
- Ignore the fact that Florida does not have State Income tax. Enter ALL information provided on the sample forms.
- If the test asks you to enter an amount, do NOT enter a dollar sign OR commas. (just enter the number)
  1. YES: 21013
  2. NO: $21,013
- USE your resources to complete the exam – Pub. 4012, Pub. 17, etc. Every question can be correctly answered with the materials you have access to
- Pub. 4012 contains flow-charts and checklists...these are EXTREMELY useful for the exam
Taking the Advanced Certification Exam:

1. Login to VITA Central
2. Select the Advanced tab
   a. *Tax Professionals pursuing a Circular 230 Certification do NOT have to take this exam!
3. Select the Advanced Exam
4. Take the exam
   a. Hint: all exams are open book. Use your reference materials!

**You have only TWO attempts to score at least an 80% on this exam**

If you do not pass on your first attempt, we highly recommend reworking ALL of your printed out test questions prior to trying again.

You can also email vita@branchesfl.org, and someone will respond to you as soon as possible. Please keep in mind we cannot, and will not, provide you any exam answers. The certification process is how we help to protect the taxpayers who rely on our expertise. We will not tarnish that reputation.

Circular 230 Federal Tax Law Update Test

**This Certification is only available to CPAs, Attorneys, and Enrolled Agents**

Do not complete your Circular 230 Certification prior to Thanksgiving. If you do, you will have to re-certify on this year’s exam.

By choosing this certification path, you are forgoing the ability to request Continuing Education (CE) credits for the time you spend volunteering. In exchange, you are able to complete your certification in significantly less time than it takes most “traditional” volunteers.

After completing your VSOC and Intake/Interview & Quality Review exams (Steps One, Two, and Three of this Training Manual), you can begin studying for your Circular 230 exam.

All potential Test and Retest questions are listed in Pub. 6744. Since the online exam chooses from both sets of questions randomly, we recommend you print out both, and complete each question on paper PRIOR to taking the online exam.

All questions can be answered based on the Preparation Materials available to VITA Volunteers. In particular, refer to Pub. 4491.

Taking the Circular 230 Federal Tax Law Update Test:

1. Login to VITA Central
2. Select the Circular 230 tab
3. Select the Circular 230 Test
4. Take the exam
   a. Hint: all exams are open book. Use your reference materials!

Once completed, you are eligible to prepare any return within the scope of VITA.
Site Coordinators

Site Coordinators play a vital role in our VITA program. They are responsible for managing their site, scheduling and monitoring their volunteers, and completing various reporting obligations designed to protect our clients. Because of these additional responsibilities, they must complete an additional training module – the Site Coordinator Training (creative name right?).

*As we explained earlier, Site Coordinators must also complete either an Advanced Tax Preparation Certification, or a Circular 230 Certification. Please complete that training according to the method you chose – classroom or online.

To complete your Site Coordinator Training:
1. Login to VITA Central
2. Select the Advanced Tab
3. Click on Site Coordinator Training
   a. As soon as you complete the training module, your Pass/Fail will update to reflect it was completed. There is no additional test required.

Continuing Education Credits

The following Tax Professionals may be eligible to earn CE Credit for their VITA volunteering efforts: 1) Enrolled Agents; 2) CPAs; 3) Attorneys; 4) CFPs; and 5) non-credentialed tax return preparers.

Information on Continuing Education (CE) Credits for VITA Volunteers can be found here:

https://www.irs.gov/individuals/link-learn-taxes
*(look for Continuing Education Credit towards the bottom of the page)*

In order to qualify for CE Credits, you must:
1. complete the following with a score of 80% or higher:
   ▪ Volunteer Standards of Conduct;
   ▪ Intake/Interview & Quality Review Training; AND
   ▪ Certify to the Advanced level in tax law
2. Volunteer at least 10 hours as a tax return preparer, Quality Reviewer, and/or tax law instructor
3. Provide your VITA site a signed Form 13615

CE Credits can be earned as follows:
1. 14 CE Credits – Volunteer at least 10 hours as a tax return preparer, Quality Reviewer, and/or tax law instructor
2. 4 CE Credits – available for certifying in any specialty course

Please contact vita@Branchesfl.org for more details on how to receive CE credits.
CONGRATULATIONS!!!! You are officially an IRS Certified VITA Volunteer!

You have one more step to finish before you are able to serve at a VITA site:

1. Please login to VITA Central
2. You will see “You may sign your Volunteer Agreement electronically by signing this box”
3. Click the box
4. Print your Volunteer Agreement
5. Provide the completed Volunteer Agreement to your Site Coordinator

Regardless of what role you are about to undertake, you can be proud knowing that you are part of a larger effort to improve our community. Make sure to tell your friends about VITA, and encourage them to join our team!

Email us at vita@branchesfl.org to let us know you are certified, and ready to change lives! We will go over the available preparation sites, and connect you with the site coordinator of the site you choose.

Tell your friends. Volunteering is always more fun when you do it together.

**Plus, for each volunteer you refer, you will get entered into a raffle.** So you can have fun AND you can win something! Just don’t tell them that’s why you referred them.