United Way Volunteer Tax Training (VITA)
Tax Year 2025

Primary Contact for Volunteers: Richy Hoang, VITA Project Manager: 205-458-8979
Backup: Judy Allen, VITA Director: 205-458-2088
or email: taxvol@uwca.org (reaches both of us)

Tax Law Review:
If you are not familiar with tax law: Review this package, including selected pages from Publication 4012

1. Complete Publication 4012 available online at https://www.irs.gov/pub/irs-pdf/p4012.pdf
2. Complete VITA/TCE Training Guide https://www.irs.gov/pub/irs-pdf/p4491.pdf
3. Additional training materials are posted on **https://www.linklearncertification.com**
4. Full printable copy of test https://www.irs.gov/pub/irs-pdf/f6744.pdf

Link and Learn Certification Test (*Where you log in to take the official test)*
www.linklearncertification.com.

BE SURE TO LIST YOUR NAME AS IT IS LISTED ON YOUR DRIVERS LICENSE OR OTHER ID

Link and Learn Test Email _____
Link and Learn Test Password _____
You only get **two tries** to pass the test, with a score of **80 or higher**. Prepare the questions in the Test sections of your book, to be prepared to enter your answers to the same questions on the online test.

Have your book ready as you take the test and read the questions carefully. Take your time. You can log out and back in again to go back and edit answers to previous questions until you move forward from the last question.

****Before pressing submit, make sure you keep a record of your answers**, so that you can refer to this to see how you answered the questions you missed. (**You will not be able to retrieve this information again once the test is scored.)**

If you do not pass, email us at taxvol@uwca.org to review your responses to clear up missed questions before trying a second time!

When you complete the Certification Test, check the box in Link and Learn to sign the Volunteer Agreement, then print and save as a .pdf

WHEN YOU PASS EACH TEST
Send Form 13615 IRS Volunteer Standards of Conduct Agreement (example below) to United Way of Central Alabama (please do not send certificates)

- **By email** to **taxvol@uwca.org. *(Preferred-Mailbox specifically for receiving certifications)***
- Please include your daytime telephone number with the e-mail.

Study Supplement – VITA Volunteer Standards of Conduct TY2025

Review Volunteer Standards of Conduct Course available at this link: http://www.irs.gov/pub/irs-pdf/p4961.pdf, or in the lower right corner after logging into www.linklearncertification.com.

Highlights of Volunteer Standards of Conduct Agreement:

All volunteers must pass the test with a score of 80% or higher prior to volunteering, and sign Form 13615, Volunteer Standards of Conduct Agreement: Greeters, Tax Preparers, Quality Reviewers, Site Coordinators

Violations of Volunteer Standards of Conduct can result in 1) Removal/being barred from VITA/TCE program, 2) Criminal Investigation, 3) Elimination of Grant Funds, and 4) Deactivation of EFIN (electronic filing number)

Do not solicit accept tips, payment or donations – politely decline. As a VITA site, we cannot solicit or accept gifts or payment for our services (If a client wishes to donate to United Way, they can visit www.uwca.org after they leave the tax site, but it must not be connected to their tax appointment, so that there is no sense that the quality of service they receive is influenced by their donation).

For Direct Deposit, the customer must have their name on the account receiving the deposit. Do not offer to direct deposit refunds to your account, and do not advise customers to direct deposit to another family member's account if the customer is not a signor on the account.

Do not use taxpayer information to solicit business, dates, or any personal gain for yourself, any family member, or any other organization.

Volunteers who knowingly prepare a false return, for example, by excluding cash income from tax return or misstating the number of months a dependent lived in the home, are in violation of standards of conduct. Volunteers who make an honest mistake are not in ethical violation but will be provided with feedback on the mistake and how to avoid it in the future.

Volunteers whose activity inside or outside of tax site would have a negative impact on taxpayer trust in the program will be asked to leave, and the details will be reported to IRS-SPEC by sending an email to ts.voltax@irs.gov.

All volunteers are required to use the Intake/Interview Process, including fully completing each question on form 13614-C for each taxpayer; to discuss the taxpayer's response, ask follow-up questions and note responses; and to match the return to be prepared to the certification level of the volunteer.

During Quality Review, taxpayers should 1) actively participate and 2) be reminded that they are responsible for the information on their tax return.

Each site is required to have a process to ensure that the taxpayer is assigned to a preparer with the appropriate certification. At our site this takes place during the Intake/Interview: in reviewing the intake sheet, if an item is marked that is Advanced, match the taxpayer with a person with that certification. Use additional detailed information from discussion with the taxpayer and review of documents to determine whether the return will require Basic/Advanced. Both Preparers and Quality Reviewers for a return requiring Advanced Certification must have Advanced Certification.

To prevent identity theft, photo ID is required for both the taxpayer and spouse, along with verification of Social Security number for all family members on return, using Social Security card, or SSA1099.

Study Supplement – VITA Intake/Interview and Quality Review Certification TY2025

Volunteer programs must use 13614-C Intake/Interview Sheet along with an effective interview for every return prepared at the site.

Before starting the return, the volunteer preparer should:
- Verify each response on the 13614-C
- For every box that is unchecked, write "No" or "N/A"
- Determine the certification level required to prepare the return.

Tip income that is not already listed on the W2 in Box 7 will require a volunteer with Advanced Certification to prepare.

Marital Status – a date must be entered on Form 13614-C Part II Marital Status to determine when status legally changed for taxpayers who are Divorced, Legally Separated or Widowed.

To determine if a return is within scope of the VITA program, refer to Publication 4012, page vi.
As part of intake each site is required to: Have a process to ensure a return is within the scope of the VITA/TCE program, identify the certification level required to prepare a return, and have a process to ensure volunteers have the certification needed for the returns they prepare.

Every return must have Quality Review by a separate person than the volunteer who prepared the return, with the appropriate certification level for the return. Quality Review is an effective way to ensure the accuracy of the completed tax return.

To prevent identity theft, each taxpayer should provide photo identification; exceptions must be approved by Site Coordinator. (NOTE Current Driver's License or Non-Driver ID required to e-file an AL return.)

As soon as possible, verify that taxpayers have 1) Photo ID, 2) Social Security Cards for each family member in order to prevent possibility of identity theft, 3) All income statements including W-2, 1099-R, etc. prior to beginning return.

The taxpayer should not sign the return until the Quality Review is complete and the taxpayer has been advised of their responsibility for the return.

The Quality Reviewer must have at least the same certification level as was required to prepare the return. Quality Review is an effective tool for preparing an accurate tax return. Self-review is never an acceptable substitute.