

COMPLETING IRS CERTIFICATION TESTS

Volunteers will receive Form 6744 (also available at IRS.gov) as a tool for taking the certification tests. Form 6744 contains the same questions and scenarios as the VITA/TCE Central test website.

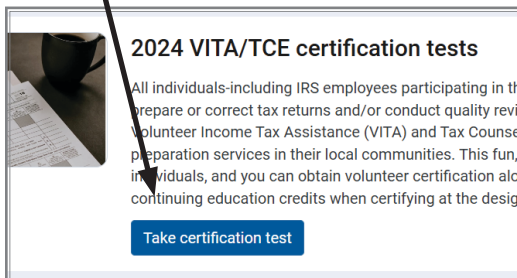
The final test submission must be done online at: <https://linklearncertification.com/>

TaxSlayer Practice Lab

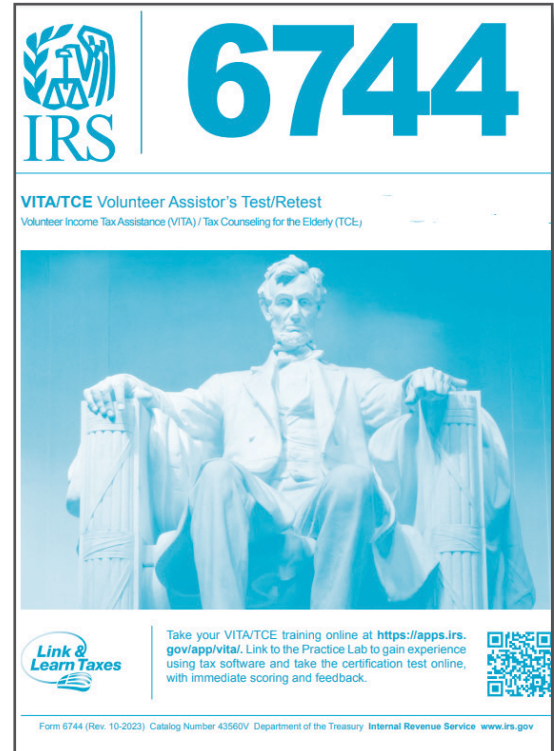
In addition to the VITA/TCE Central test website, you need to use to prepare tax returns before answering some questions (details on page 12).

How to complete the certification tests

1. Go to the VITA/TCE Central testing website at <https://linklearncertification.com/> and click “Sign in or create account” in the top right corner.
 - **For new volunteers**, click “Create new account.”
 - » Choose your password and enter your info.
 - » Next, you can skip selecting a role and click “Create Account.”
 - » Go to your email inbox to verify your account, so you can log in.
 - **For returning volunteers**, you can log in with your existing account.
2. In the “2024 VITA/TCE certification tests” section, click the blue “Take certification test” button.



3. Select “Basic” for CSVs and basic tax preparers.
4. Select “Advanced” for advanced tax preparers.
5. Click “Start.” First you’ll pass the Volunteer Standards of Conduct Test and then the Intake/Interview and Quality Review Test.
6. For tax volunteers, pass the tax law certification tests.



Test tips and good practices

- It is best practice to take the test in the 6744 first, then transfer answers into the website.
- Don’t panic! Each test allows a retest if a passing score is not obtained on the first attempt.
- Take breaks. Tests generally take several hours to complete. Stop for a break any time and return later to finish.
- Use resources often. These are “open book” tests, so use this manual, Pub 4012, Pub 4491, and general internet searching as needed.



Continuing Education: Volunteers who are pursuing continuing education (CE) credits should select their CE role when registering on the VITA/TCE Central website, and contact P+P’s Volunteer Resources Department before testing if interested in CE credits.

PTIN: Volunteers who have a PTIN should enter it.

FORM 13615, VOLUNTEER STANDARDS OF CONDUCT AGREEMENT

After completing the certification tests, **volunteers must email a signed copy of Form 13615, Volunteer Standard of Conduct Agreement-VITA Programs** to the P+P Volunteer Resources Team at volunteer@prepareandprosper.org.

2024 VITA/TCE certification tests

All individuals-including IRS employees participating in the prepare or correct tax returns and/or conduct quality review Volunteer Income Tax Assistance (VITA) and Tax Counsel preparation services in their local communities. This fun, individuals, and you can obtain volunteer certification along continuing education credits when certifying at the design

[Take certification test](#)

Form 13615, Volunteer agreement

After passing any of the exams, you may sign your Form

[Sign Form 13615](#)

How to generate the signed Form 13615

1. Navigate back to the VITA/TCE Central homepage: <https://linklearncertification.com/>
2. Click “Sign Form 13615.”
3. In the “Volunteer agreement” section, select:

- Training Source: “Other.”
- Enter “Prepare + Prosper” as the sponsoring partner name/site name
- Select years you have volunteered
- If applicable, pick a professional designation
- Volunteer Position: “VITA Volunteer”
- Click “I agree...” and “Sign Form 13615”
- Next, click “Download signed form.”

4. Email the volunteer resources team volunteer@prepareandprosper.org and attach the PDF file of the downloaded Form 13615 agreement, shown here.

Generated From Link & Learn Taxes

Volunteer:
By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name (please print) _____ Volunteer position(s) VITA Volunteer IRS Employee

Home address (street, city, state and ZIP code) _____

Email address _____ Daytime telephone _____ Sponsoring partner name/site name _____

Number of years volunteered (including this year) _____ Signature (electronic) _____ Signature (type/print) _____ Date _____

Volunteer Certification Levels (Add the letter "P" for all passing tests)

Volunteer Standards of Conduct (Required for ALL)	Initial/Interview & Quality Review	Site Coordinator	Basic	Advanced	Military
P	P				

Optional Tests

Federal Tax Law Update Test Only for Circular 230 Professionals (C230)

Federal Tax Law Update Test for Circular 230 Professionals (C230): Only volunteers in good standing as an annual certification. The license information below must be completed by the volunteer and verified by the partner or coordinator. Handbook for Partners and Site Coordinators for additional requirements and instructions.

Note: Advanced certification is necessary to qualify for Continuing Education (CE) Credits. The C230 test does not qualify for Publication 5825, Part Street, Continuing Education Credits for VITA/TCE Partners and Volunteers. For additional information, see the VITA/TCE Handbook for Partners and Site Coordinators.

Professional designation (Attorney, CPA, or Enrolled Agent) _____ Licensure jurisdiction (state) _____ Bar license, registration, or employment number _____

Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have read and understand the Volunteer Standards of Conduct and agree to the terms and conditions of the agreement. I agree to be photographed for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's name and title (printed) _____ Signature (electronic) _____ Sign _____ (coordinator, sponsoring partner, instructor or IRS contact) OR _____

Parent/Guardian: By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE program.

Parent/Guardian name (printed) _____ Signature (electronic) _____ Sign _____

For Continuing Education (CE) Credits ONLY (to be completed by the coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits without a PTIN for Enrolled Agents or Non-certified preparers, CPAs, attorneys, or CPAs do not need to complete this section. The coordinator, sponsoring partner, or instructor must complete this form to the SPEC territory office of relationship manager for further processing. Refer to Publication 5825, Part Street, Continuing Education Credits for VITA/TCE Partners and Volunteers or Publication 5825, VITA/TCE Handbook for Partners and Site Coordinators.

First and last name on PTIN account _____ Volunteer Preparer's Tax Identification Number (PTIN) _____

Print/Check Name (first, last, middle initial) _____ Address (VITA/TCE Site or teaching location) _____ Site Identification Number (SIC) _____

Professional Status (check only one box)

Enrolled Agent (EA) Certified Public Accountant (CPA) Not a CPA Attorney Certified Financial Planner (CFP) Not a CFP California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)

Certification Level (check only one box)

Advanced OR Total hours volunteered (quarter) _____ (Minimum of 10 volunteer hours)

Advanced and One or More Specialty Courses OR Total hours volunteered (quarter) _____

Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare I have validated that the report activities the volunteer performed in my site or training facility.

Approving Official's (printed) name and title (coordinator, sponsoring partner, instructor) _____ Signature (electronic) _____ Sign _____

Catalog Number 38847H www.irs.gov

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Department of the Treasury - Internal Revenue Service
Form 13615
(October 2022)
Volunteer Standards of Conduct Agreement - VITA/TCE Programs

The mission of the VITA/TCE return preparation program 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.

Use of Form 13615: This form provides information on a volunteer's certification. All VITA/TCE volunteers (whether paid or unpaid) must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and VITA/TCE tax law instructors must certify in Initial/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.

Standards of Conduct: As a volunteer in the VITA/TCE program, you must adhere to the following Volunteer Standards of Conduct:

VSC #1 - Follow the Quality Site Requirements (QSR).	VSC #4 - Do not knowingly prepare false returns.
VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.	VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.
VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.	VSC #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:

- 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.

Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on their return.

Volunteer Protection: The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, blatant disregard of the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 4961, Volunteer Standards of Conduct - Ethics Training.

Privacy Act Notice - The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 552. We are asking for the information to assist us in contacting you in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective control, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on our volunteers.

IRC 7216(a) - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of a tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than \$1,000, or both, together with the cost of prosecution.

Catalog Number 38847H www.irs.gov Form 13615 (Rev. 10-2022)

Legal name vs. preferred name



IRS guidelines require that volunteers submit Form 13615 listing their legal name. If needed, update account information on the VITA/TCE Central website. P+P will use your preferred name whenever IRS does not require a legal name. Contact the P+P Volunteer Resources Department with questions at volunteer@prepareandprosper.org.