

VITA/TCE Training and Certification for Tax Year 2009

Background

An accurate return is the most important aspect of providing quality service to the taxpayer; it establishes credibility and integrity in the program and the volunteer who prepared the return. The VITA/TCE training includes the major components of return preparation process including:

- Understanding and applying tax law
- Screening and interviewing taxpayers (Intake and Interview Sheet)
- Using references, resources, and tools
- Conducting quality reviews

The testing and certification process is used to measure the volunteer's understanding of the return preparation process.

Important Points

1. Each of the training courses may be delivered in a classroom setting or online. The study may be instructor guided or self study. The study material may be Publication 4491, Process Based Training Guide or Link & Learn Taxes. The testing may be done using a paper test, Form 6744 or online using Link & Learn Taxes.
2. **Use Link & Learn Taxes for Tax Year 2009.** This e-learning tool includes all the courses below and test certifications. Go to www.irs.gov and use keyword search "*Link and Learn*" for 24/7 access to this VITA/TCE training.
3. The volunteer training options will include the following courses. The courses are **Basic, Intermediate, Advanced, Military, International, Puerto Rico, and Foreign Student**. Each course is summarized below.
 - **Basic:** This course covers the completion of wage earner type returns. Effective for tax year 2009, social security income and penalty for early withdrawal of savings is part of the Basic course.
 - **Intermediate:** This course covers completion of returns from wage earners, those who receive pension income, and more complex Forms 1040. Itemized deductions and Schedule C-EZ are included in this course.
 - **Advanced:** This course covers the completion of the full scope of returns. Capital gains/losses, more complex pension issues, and mortgage forgiveness on a principal residence are included in this course.
 - **Military:** This course covers the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. This course covers domestic military topics. Therefore military representatives or instructors going overseas to teach or provide assistance must be certified in both the Military and International courses.
 - **International:** This course covers the completion of returns for taxpayers, both military and non-military taxpayers living outside the United States and assisted by volunteers working at U.S. Embassies and Consulates, or military installations. This course includes Foreign Earned Income Exclusion and Foreign Tax Credit.
 - **Puerto Rico:** This course covers topics for U.S. citizens who are bona fide residents of Puerto Rico who must file a U.S. federal income tax return.
 - **Foreign Student:** This course is used as a training tool for volunteer tax return preparers who assist foreign students and scholars in preparing their returns. It covers determination of residency status and application of treaty benefits in addition to other federal tax issues commonly faced by foreign nationals. There is no prerequisite for this course.



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4. **All volunteers must complete the Basic course.** Volunteers who are certified in Basic can prepare returns within the scope of the Basic course. Volunteers can stop with Basic or proceed with other courses. Volunteers can only prepare returns for the level for which they have been certified. **Quality reviewers and Instructors must be certified at the Intermediate level or higher.** (Note: The Foreign Student course does not require Basic certification.)
5. Volunteers who wish to take the **Advanced, Military or International test must** successfully pass the **Basic Exam, and then pass the Intermediate exam** before proceeding with the additional tests. To be certified each test must be passed with a minimum score of 80%.
6. Volunteers who wish to take the **Puerto Rico exams** must successfully pass the **Basic Exam** by achieving a minimum score of 80% before proceeding with the **Puerto Rico exams**. There is Level I PR and Level II PR. Each must be passed with a minimum score of 80% before proceeding to the next level.
7. The **Foreign Student** course is a stand alone course. There are no prerequisites. To be certified, volunteers must successfully pass the Foreign Student exam by achieving a minimum score of 80%.

