




# Lesson Plan

## Course Introduction

Time Required: 8 minutes

Introduction	Objectives	Topics
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.	Describe the: <ul style="list-style-type: none"> <li>• Various course levels and certification process</li> <li>• Responsibilities of a VITA/TCE volunteer, including due diligence</li> <li>• Critical components involved in the return preparation process</li> <li>• Resources available to assist you</li> <li>• The procedures for helping a taxpayer with identity theft</li> </ul>	 <p>What You Will Learn</p> <p>Student Certification Paths</p> <p>Identity Protection PIN</p> <p>Scope of Service</p> <p>Volunteer Responsibilities</p> <p>Maintaining Taxpayers' Trust</p> <p>On-the-Job Resources</p>

## Teacher Tips

### Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	<p><b>Welcome</b> students and thank them for their participation.</p> <p><b>Share</b> links to articles:</p> <ul style="list-style-type: none"> <li>• Volunteer in Your Community</li> <li>• People Helping People - Volunteer Stories</li> </ul>	<p><b>Internet:</b></p> <p><a href="#">Volunteer in Your Community</a></p> <p><a href="#">People Helping People – Volunteer Stories</a></p>
Provide details and engage the students	<p><b>Discuss</b> all tips and cautions in detail.</p> <p><b>Ask</b> students informal questions during the presentation to verify they understand the material.</p>	<p><b>Internet:</b></p> <p>Link &amp; Learn Taxes (L&amp;LT) Skills Lesson</p> <p>Link to <a href="#">VITA/TCE Central</a></p>

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	<p><b>Review</b> lesson objectives.</p> <p><b>Review</b> list of references.</p> <p><b>State</b> the presentation time.</p>	<p><b>Visual:</b></p> <p><a href="#">Form 13614-C</a></p> <p><a href="#">Form 13614-C Job Aid</a></p> <p><a href="#">Form 13615</a></p> <p><a href="#">Pub 17</a></p> <p><a href="#">Form 6744</a></p> <p><a href="#">Pub 4012</a>, Volunteer Resource Guide</p> <p><a href="#">Pub 5166</a>, VITA/TCE Quality Site Requirements</p> <p><a href="#">Pub 4961</a>, Volunteer Standards of Conduct – Ethics Training</p>
What You Will Learn	<p><b>Explain</b> 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.</p> <p><b>Review</b> Form 13615.</p> <p><b>Discuss</b> how volunteers’ ability to prepare accurate returns is measured:</p> <ul style="list-style-type: none"> <li>• Certification process</li> <li>• Taxpayer interview and verification of Form 13614-C</li> <li>• Quality review of all tax returns</li> </ul> <p><b>Ask:</b> The IRS mission, supported by VITA/TCE volunteers, is to provide taxpayers with top quality service by doing what? <b>Answer:</b> Helping taxpayers understand their tax responsibilities and applying tax law with integrity and fairness to all.</p>	<p><b>Visuals:</b></p> <p><a href="#">Form 13615</a></p> <p><a href="#">Form 6744</a></p> <p><a href="#">Pub 4961</a></p> <p><b>Internet:</b></p> <p>Link to <a href="#">VITA/TCE Central</a></p>

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### Student Certification Paths

**Emphasize** that all volunteers participating in the VITA/TCE programs will be tested on the Volunteer Standards of Conduct – Ethics Training and all tax preparers, Quality Reviewers, instructors, and Site Coordinators must pass the Intake/Interview and Quality Review test.

**Discuss** the two courses and optional specialty courses

- Basic
- Advanced

*Optional Specialty Courses:*

- Military
- International

**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.

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

**Visuals:**

[Form 13615](#)

**Internet:**

[Volunteer Training Certification](#)

[VITA/TCE Central](#)

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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.

**Visuals:**

[Pub 4012](#), Volunteer Resource Guide

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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:**

[Form 13615](#), Volunteer Agreement

[Pub 5166](#), Quality Site Requirements

[Form 1040](#)

**Internet:**

[Volunteer Protection Act of 1997](#)

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**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.

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Identity Protection PIN (IP PIN) Program

**Ask** students what are the three priorities in addressing identity protection.

**Discuss** the IRS efforts to combat this problem. Refer students to the IRS home page for identity protection for more information.

**Show:** the table in Publication 4491 regarding identity theft.

**Direct** students to the identity theft job aid in Pub 4012.

**Visuals:**

[IRS Identity Protection Home Page](#)

Pub 4012, Partner Resources tab, [Identity Theft Job Aid](#)

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Maintaining Taxpayers' Trust

**Remind** students that identity theft is a growing problem and to treat all taxpayer information as confidential.

**Discuss** the list for maintaining taxpayer trust. Refer students to Pub 4299 for more information.

**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.

**Advise** students about where to report concerns about unethical behavior.

**Discuss** taxpayer civil rights and how some taxpayers may request reasonable accommodation for disabilities.

**Visuals:**

[Pub 4299](#), Privacy and Confidentiality – A Public Trust

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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

**Visuals:**

Pub 4012, Volunteer Resource Guide

[Form 13615](#), Volunteer

	<ul style="list-style-type: none"> <li>• Reference materials (Pub 4012, Pub 17)</li> <li>• Form 13614-C, IRS Certified Volunteer Quality Reviewer Section</li> </ul> <p><b>Display</b> and discuss additional reference materials.</p>	<p>Agreement</p> <p><a href="#">Form 13614-C Job Aid</a></p> <p><a href="#">Pub 17</a></p> <p><a href="#">Pub 3</a></p>
	<p><b>Remind</b> students that blank tax forms are available at <a href="http://www.irs.gov/formspubs">www.irs.gov/formspubs</a>.</p> <p><b>Link</b> to the TaxSlayer tutorials and TaxSlayer software sites.</p> <p><b>Explain</b> that the toll-free Volunteer Hotline (1-800-TAX-VITA) is generally available from February 1 until the filing deadline.</p>	<p><b>Internet:</b></p> <p>Link to TaxSlayer software and tutorials</p> <p><a href="#">Volunteer Training Resources</a></p>
Summary	Review the lesson summary with the class.	

References

L&LT	Course Introduction
Form 13614-C	<a href="#">Form 13614-C</a> , Intake/Interview & Quality Review Sheet
Form 13614-C Job Aid	<a href="#">Form 13614-C Job Aid</a>
Pub 4012	<a href="#">Pub 4012</a> , Volunteer Resource Guide
Pub 5166	<a href="#">Pub 5166</a> , VITA/TCE Quality Site Requirements
Pub 4961	<a href="#">Pub 4961</a> , VITA/TCE Volunteer Standards of Conduct – Ethics Training
Pub 17	<a href="#">Publication 17</a> , Your Federal Income Tax for Individuals
Pub 4012	Pub 4012, Volunteer Resource Guide, Partner Resources tab <a href="#">Identity Theft Job Aid</a>
Form 6744	<a href="#">Form 6744</a> , VITA/TCE Volunteer Assistor's Test/Retest
Form 13615	<a href="#">Form 13615</a> , Volunteer Standards of Conduct Agreement – VITA/TCE Programs

Optional

Pub 3	<a href="#">Publication 3</a> , Armed Forces' Tax Guide
Pub 596	<a href="#">Publication 596</a> , Earned Income Credit (EIC)

## Recommended Classroom Activities



**Skills  
Workout**



**Certification  
Warm Up**



**Media: Videos  
& Audio**



**TaxSlayer  
Tutorial**



**Job Aids**



**Practice  
Lab**



### [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](#)

Practice Lab Tutorial

From the [Practice Lab](#):

1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).
2. Sign in to Practice Lab or create an account.
3. Select the appropriate tutorial.





## Job Aids

### ITA and FAQs for Lesson

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Articles	Volunteer in Your Community <a href="https://www.irs.gov/Individuals/Volunteer-in-Your-Community">https://www.irs.gov/Individuals/Volunteer-in-Your-Community</a> People Helping People – Volunteer Stories <a href="https://www.irs.gov/Individuals/People-Helping-People">https://www.irs.gov/Individuals/People-Helping-People</a> Link & Learn Taxes – Modules <a href="https://www.irs.gov/individuals/link-learn-taxes">https://www.irs.gov/individuals/link-learn-taxes</a> Volunteer Training Certification <a href="https://www.irs.gov/Individuals/Volunteer-Training-Certification">https://www.irs.gov/Individuals/Volunteer-Training-Certification</a> Volunteer Training Resources <a href="https://www.irs.gov/Individuals/Volunteer-Training-Resources">https://www.irs.gov/Individuals/Volunteer-Training-Resources</a> The Office of Professional Responsibility (OPR) At-a-Glance <a href="https://www.irs.gov/tax-professionals/enrolled-agents/the-office-of-professional-responsibility-opr-at-a-glance-1">https://www.irs.gov/tax-professionals/enrolled-agents/the-office-of-professional-responsibility-opr-at-a-glance-1</a>
Tax Topics	IRS Services – Volunteer Tax Assistance <a href="https://www.irs.gov/taxtopics/tc101.html">https://www.irs.gov/taxtopics/tc101.html</a>
Other	VITA & TCE Quality Site Requirements <a href="https://www.irs.gov/pub/irs-pdf/p5166.pdf">https://www.irs.gov/pub/irs-pdf/p5166.pdf</a> Volunteer Protection Act of 1997 <a href="https://www.gpo.gov/fdsys/pkg/PLAW-105publ19/html/PLAW-105publ19.htm">https://www.gpo.gov/fdsys/pkg/PLAW-105publ19/html/PLAW-105publ19.htm</a>

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## Practice Lab

Practice Lab	<a href="https://vita.taxslayerpro.com/IRSTraining/en/Account/Access">https://vita.taxslayerpro.com/IRSTraining/en/Account/Access</a>
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