4555-E

VITA/TCE e-instructor guidance

2025 RETURNS

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

Link & Learn Taxes

Take your VITA/TCE training online at **apps.irs.gov/app/vita**. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.

Publication 4555-E (Rev. 10-2025) Catalog Number 55711S Department of the Treasury **Internal Revenue Service** www.irs.gov

How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: **www.irs.gov/pub/irs-pdf/p4491x.pdf**

Volunteer Standards of Conduct

Volunteer Income Tax Assistance / Tax Counseling for the Elderly (VITA/TCE) Programs

The mission of the VITA/TCE return preparation programs 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.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name and address, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

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

VSC #1 – Follow **all** Quality Site Requirements (QSR).

VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 – Do not solicit business from taxpayers you assist or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself or any other specific individual or organization.

VSC #4 – Do not knowingly prepare false returns.

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 #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:

- Your 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 electronic filing ID number (EFIN)
- 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.

Confidentiality Statement:
All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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Introduction

What's in this guide?

This instructor guide contains the information and guidance you need to satisfy our mutual goal of providing consistent yet tailored instruction for preparing accurate and complete federal tax returns. Our audience will be individuals from all walks of life interested in providing America's taxpayers top-quality tax-return preparation service as part of the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs.

Demographics (type of tax preparation services and individuals providing these services) vary from city to city and site to site. Due to these differences, not all the materials in this guide will apply to all sites. Therefore, it is up to you to provide the guidance, insight, and skills necessary to assist your students in understanding and applying tax law with integrity and fairness to all. In the following pages, you will find suggestions for:

- Conducting effective training classes
- Measuring the effectiveness of the training you provide
- Using the training materials and tools available from IRS

Are there any new topics?

See the Legislative Extenders tab in **Publication 4012** or the Important Changes lesson in **Publication 4491**.

Scope of Service

Volunteers are trained to assist in the filing of Form 1040, U.S. Individual Income Tax Return, and Form 1040-SR, U.S. Income Tax Return for Seniors, and certain schedules and forms. The Scope of Service chart in Publication 4012 covers limitations or expansion of scope of service for each certification level. This list is not all-inclusive. To be covered under the Volunteer Protection Act, volunteers must stay within the scope of the VITA/TCE programs and prepare returns for which they achieved certification.

See the updated Scope of Service Chart in **Publication 4012**.

How do I recommend improvements to the training materials and process?

There are several ways to share your comments and suggestions for future versions of the VITA/TCE training materials.

Locally

Discuss your suggestions with your partner, sponsor, and local IRS-SPEC relationship manager.

Nationally

1. E-mail your feedback to: **specdirect@irs.gov**
2. Complete the evaluation on L&LT (locate the evaluation link for your course of study)
3. Complete Form 15247, Product Review Feedback for SPEC Products, and email to **ts.spec.products@irs.gov**

Your feedback is greatly appreciated but individual responses are not possible. Your suggestions and concerns will be considered for future revisions of the materials.

Seek advice from your IRS-SPEC relationship manager about the best way to share your ideas.

Guidance for Teaching Each Lesson

Curricula, Lesson Plans, and Presentation Times

Each certification course has a landing page (separate student and teacher versions) with links to all lessons in its curriculum. From the certification course teacher landing page, click any lesson to proceed to the lesson landing page, which includes basic information about the lesson, the time requirement, and a link (in the right sidebar) to the lesson plan PDF.

The links below will take you to charts at the end of this publication with recommended lesson presentation times and links to teacher landing pages and lesson plans.

Basic Course – Lesson Presentation Times and Plans

Advanced Course – Lesson Presentation Times and Plans

Military Course – Lesson Presentation Times and Plans

International Course – Lesson Presentation Times and Plans

What are the attributes of effective instructors?

Effective instructors take every step necessary to ensure that their students appreciate the importance of the information they are trying to impart. They have a passion for teaching and a desire to provide professional, high-quality instruction. The instructional attributes of our instructors have a direct impact on the quality of each students' training experience. The following chart contains general suggestions and considerations for conducting effective face-to-face training.

Suggestion	Consideration
Let training be a shared experience between you and the students.	The old cliché that the teacher learns as much from the students as students do from the teacher is true.
Avoid any perception of talking down to the students.	Some students may be CEOs, active accountants, college professors, lawyers, teachers, or other career and trade professionals.
Encourage study beyond the classroom setting.	While the individuals are volunteering their services, many of them understand that tax law is complex and requires a personal commitment beyond the classroom to be effective when assisting taxpayers with their returns. Create a setting for nonclassroom study including assistance in developing study groups for working the practice problems and exercises. Encourage students to use training tools available on **www.irs.gov**.
Create a friendly environment.	Use icebreakers or other techniques to get the students to mix and mingle.
Gain an understanding of adult learning styles and technology-based learning.	Search the Internet for adult learning and other technology-based learning websites to gain insight and acquire ideas for engaging and empowering your students.
Leave any anger or stress outside.	Any anger, even if not directed at the students, will be felt by them, and it will turn them off. Instructors who display high stress create stress among students.
Be prepared.	Professional instructors spend about two hours in preparation for every hour in the classroom.
Be human and be yourself.	If you make a mistake, admit it. No one expects, nor even wants, you to be perfect.
Avoid eating, gum chewing, or drinking anything other than water during the training session.	If the training session is very informal, this does not apply.
Arrive early, at least 30–45 minutes.	Plan to stay at least this long after classroom training to answer additional student questions.
Address everyone by name.	Use tent cards or legible name tags. Have your name in clear sight.
Do not give legal advice to students.	Your advice can be construed incorrectly as a policy of the IRS or sponsoring organization.

What is the best way to start?

If you agree that proper planning minimizes poor performance, the planning process is the place to start once you've obtained your certification for the course(s) you will teach.

We recommend the following steps for your planning process:

1. Notify students about prerequisites for the course and what to expect in their reporting instructions.
2. Prepare for training as an instructor team (if appropriate).
3. Allow two hours of preparation time for every hour of instruction (at a minimum).
4. Review and discuss the first two lessons as an instructional team. These lessons contain information that will flow throughout the course materials.
5. Establish your lesson plans using Curricula, Lesson Plans, and Presentation Times in this guide and the Link & Learn Taxes (L&LT) lesson plans, which can be accessed from this publication.
6. Start class/lessons with informative icebreakers.
7. Introduce students to their training materials – show them how to use Publication 4012.
8. Share critical administrative and logistical requirements.
9. Contact your local IRS-SPEC relationship manager for best practices, prior year missing test question reports, common return errors at your partner/sponsor's site, and other support.
10. Review the test and retest introductory information to ensure you understand the certification requirements and procedures.
11. Assist students to understand how their efforts impact each taxpayer they serve; make sure they understand all aspects of the volunteer standards of conduct.

! *Instructors must be certified in the course(s) they teach. Certification is required each year before instructional services are provided.*

Where can I find lesson plans, instructor presentations, and general guidance for teaching?

The main resources are this publication, your local IRS-SPEC relationship manager, and the extensive instructor guidance on the Link & Learn Taxes (L&LT) application on **www.irs.gov** – the lesson plans and interactive features for teaching volunteers all aspects of the return preparation process, including the volunteer standards of conduct. In addition, **VITA/TCE Central** includes links to the PowerPoint® files with instructor notes.

What other resources are available to me?

When planning your lessons using the tools and guidance on L&LT, you will have immediate access to these resources:

1. Publication 17, Federal Income Tax Guide for Individuals.
2. An early release of the official IRS return preparation software for volunteers.
3. Tax Tips, Interview Tips, and TaxSlayer screen hints for completing an accurate tax return. These resources are also available in the VITA/TCE Volunteer Resource Guide, Publication 4012.
4. **TaxSlayer training modules** within the Practice Lab. Users must establish a user name and password to gain access to the Practice Lab.

Your students will find Publication 17, the Form 1040 instructions, and www.irs.gov content helpful when assisting taxpayers. Publication 17 is a "searchable" electronic product on www.irs.gov.

If your students do not have access to a computer in formal training sessions, a projector/data show and at least one computer will be helpful for engaging the students.

Visual aids should be used to reinforce or illustrate your spoken word – they add impact to your presentation and enhance students' understanding of the topics you present. The visual aids available from the IRS are Link & Learn Taxes course materials, the Practice Lab, and the "searchable" Publication 17.

Work closely with your local IRS relationship manager and seek best practices or teaching aids used by other partners.

You may also find it helpful to introduce certain topics using the fact sheets, tax tips, YouTube videos, and podcasts available from the IRS Newsroom.

Characteristics of Effective Visual Aids	
Relevant	Do not use an aid just to use one.
Simple	If it is too complicated, its purpose will probably be lost.
Legible	If they cannot see it, what is the point?
Accurate	Errors – misspelling or math errors – are distracting.
Colorful	This makes it more pleasant and memorable.
Manageable	Make it easy to use, so it flows with the lesson.

When using products from other sources, including www.irs.gov, make sure the information is current.

What is the most effective teaching approach?

The VITA/TCE training materials provide for active learning. Active learning is accomplished when the instructor steps aside and allows, even encourages, students to interact with each other. Active learning also allows students to use the same tools they will use to accomplish the task or action being taught.

Active learning engages students and allows them to gain practical "just-in-time" training.

The training materials (electronic and print) are designed for you to engage students with role-playing, completing exercises in small groups, using technical resources to research tax situations, and completing practice exercises and returns using tax-preparation software.

Develop your training around your knowledge of your students and their needs.

What are my options for delivering the materials?

Tailor the materials to meet your students' needs and the needs of the taxpayers they will assist. Your IRS relationship manager can assist you in developing your training plan and the materials you need to support the plan.

The IRS prefers training using Link & Learn Taxes (L&LT) in the classroom and self-study environments with training products – such as Publication 4012, VITA/TCE Volunteer Resource Guide, or Publication 4012-A VITA/TCE Volunteer Resource Guide With Updates, Publication 4491, VITA/TCE Training Guide, and Form 6744, VITA/TCE Volunteer Assistor's Test/Retest.

The VITA/TCE training contains the information necessary for preparing tax returns, understanding tax law, researching tax law topics, and conducting quality reviews. The material also contains information necessary for screening taxpayers' documentation for VITA/TCE program eligibility.

Link & Learn Taxes (L&LT) is online and interactive. Students will learn tax law, how to research tax law issues, listen to mock interviews, and complete sample tax-return scenarios using early releases of the tax-return preparation software for the filing season.

There are several VITA/TCE training courses—Volunteer Standards of Conduct, Intake/Interview and Quality Review, Basic, Advanced, Military, International, Puerto Rico, and Foreign Student and Scholar, Site Coordinator, and OPI (Over-the-Phone Interpreter). All the courses and exams are available via L&LT. The Basic, Advanced, Military and International courses are also contained in Publication 4491. All exams are also included in Form 6744, VITA/TCE Volunteer Assistor's Test/Retest. Students do not have to certify for Basic to take the Foreign Student and Scholar course. Some of the topics from Basic are included in the Foreign Student and Scholar course material. It is a standalone course.

All volunteers must pass the Volunteer Standards of Conduct certification test. In addition, all returning tax preparers, quality reviewers, instructors, and site coordinators must pass the Intake/Interview and Quality Review test.

New volunteers in these same positions are required to take Intake/Interview & Quality Review Training and pass the certification test which will provide a consistent certification path similar to the VITA/TCE tax law certifications. Site coordinators must pass the Site Coordinator certification test annually.

Health Savings Accounts (HSA) is no longer an optional specialty course and is included in the Advanced training. Publication 4942, VITA/TCE - Health Savings Account (HSA), is still available only as a reference guide.

VITA/TCE training includes the use of the Practice Lab. This lab is accessible through L&LT, and is an earlier release of the actual return preparation software used at VITA/TCE sites.

Actual tax returns that will be filed with the IRS must not be completed using the software in the Practice Lab.

Why train using Link & Learn Taxes (L&LT)?

L&LT has evolved over the years. It is interactive and the course materials are taught in the order of the entries on the tax return (Form 1040). L&LT can be used in a computer lab training environment or in classes with one or two computers and a projector or data show.

L&LT is the preferred method for all aspects of volunteer training. The 24/7 online interactive application, accessible on **www.irs.gov**, is designed for classroom, self-study, and a combination of self-study and classroom training. Some of the features you will find helpful are:

- Lesson plans, classroom presentations, and interactive tools for course preparation and presentation. The information is available to students and instructors and includes links to FAQs, tax topics, assessments, videos, job aids, and the TaxSlayer training modules.
- Immediate feedback and scoring of test answers and problems.
- A link to the Practice Lab, which can be used to complete practice problems and exercises or any examples you develop for your students as well as the return preparation scenarios for the certification test.

Students and the Training Resources

What type of students should I expect?

VITA/TCE volunteers serve people of various backgrounds throughout the United States. Therefore, your class may consist of senior citizens, veterans, homemakers, college students, young adults, teenagers, etc. The more you know about each student, the easier it will be to design your presentation to meet the individual training needs of each student.

Some things you might want to know about your students are:

1. What traits, experience, or skills do they have in common?
2. Will they be familiar with the terms you might use in your speech or will you need to provide explanations for them?
3. What examples or illustrations can you use that will relate to their interests and background?

How do I keep students engaged?

Breathe life into the course you teach by sharing your experiences and insights. It may take more time but, by using the active learning approach, your students will be engaged and require less assistance when preparing actual returns. Here are some suggestions for student engagement:

1. Role-playing the problems and exercises in the electronic software will allow your students to:
   a. Gain an understanding of the tax preparation process and the resources available to them
   b. Learn to use resource materials available to them at the site
   c. Complete exercises and problems that provide an understanding of tax law and how to apply it in various situations
   d. Understand the importance of following the tax-return preparation process and safeguarding taxpayer information
   e. Complete an accurate return – each and every time
2. Demonstrate and allow your students to use the Practice Lab to gain experience:
   a. Completing returns using the tax-return preparation software available from the IRS
   b. Preparing tax returns based on the test scenarios online
3. Visual aids, such as flip charts or boards, can help with comprehension, as well as holding the students' interest in the materials.

Visual aids are one of the most effective "attention getters."

Throughout the training process, remind your students of "What happens to taxpayers when incorrect returns are filed with the IRS?"

Finally, while the test is open book, remind students that tax law is complicated and they must take the test on their own. Encourage students to review the test materials (Form 6744, VITA/TCE Volunteer Assistor's Test/Retest) for their level of certification prior to or at the beginning of class.

How do the students get their training materials?

The process, procedure, and agreements for obtaining student materials are reached during the spring/summer planning meeting between the IRS-SPEC relationship manager and the partner/sponsor.

L&LT can be accessed any time on **www.irs.gov**. Each year in November, the new tax law updates become available.

Efforts are underway to transition VITA/TCE training to e-learning products and all of the products below may be ordered as standalone products:

- **Publication 4012, Volunteer Resource Guide**
- **Form 6744, VITA/TCE Volunteer Assistor's Test/Retest**

Late legislation and other technical changes to the training products (excluding Publication 17) are usually issued in January in Publication 4491-X, available on **www.irs.gov**. Make sure your students are aware of these updates and are properly certified to complete returns using the updated information. For specific information, contact your partner/sponsor or IRS relationship manager. Also visit the **Partner and Volunteer Resource Center**.

How do I introduce students to the tax return?

Using the tax return (Form 1040) in Publications 4012 or 4012-A, share the following insights about the tax return with your students.

What is a tax return, and why complete one? Since we are on a "pay as you go" tax system, completing a tax return determines whether an individual has overpaid or underpaid income taxes throughout the year.

All persons who are required to file an individual tax return use Form 1040, U.S. Individual Income Tax Return or 1040-SR, U.S. Income Tax Return for Seniors, and schedules, to report income, calculate taxes and credits, and report payments.

Which sections of the return are most important for the students to understand? Any missing, incomplete, or incorrect information in any of the sections of Form 1040 and/or schedules can result in processing delays or an incorrect refund or balance due amount.

What are some considerations when teaching each section? The intake and interview process is a critical component of the return preparation process. All students must be able to use the technical research tools and the information provided by the taxpayer on Form 13614-C (and validated by the volunteer preparer) to prepare an accurate return.

Using the illustrations in Publications 4012 or 4012-A, show students the connection between Form 13614-C (Intake/Interview & Quality Review Sheet) and Form 1040.

Many people will only need to file Form 1040 or Form 1040-SR, U.S. Tax Return for Seniors, and no schedules. However, if the taxpayers' return is more complicated (for example, they claim certain deductions or credits or owe additional taxes), you will need to complete one or more of the numbered schedules. See the **Form 1040 Instructions** for a general guide to which schedule(s) you will need to use based on your circumstances. See the instructions for the schedules for more information.

For a copy of Form 1040, refer to **www.irs.gov/pub/irs-pdf/f1040.pdf**.

The schedules are as follows:

- Schedule 1: Additional Income and Adjustments to Income
- Schedule 2: Additional Taxes
- Schedule 3: Additional Credits and Payments

Helpful Hints/Considerations

An incorrect or missing Social Security number can increase the taxpayer's tax, reduce the refund, or delay the refund. Volunteers must fully understand the five filing statuses in order to correctly choose the one that gives the taxpayer the lowest tax.

To determine if a return needs to be filed, volunteers need the taxpayers':

- *Citizenship status and filing status*
- *Knowledge of any income from outside the United States*
- *Basic information to help determine their gross income*
- *Federal income tax withheld*

Taxpayers may also elect to have $3 applied to the Presidential Election Campaign Fund. This election does not change the amount of a refund.

Gross income is all income received in the form of money, goods, property, and services that are not exempt from tax. It includes income from sources outside the United States, even if the income can be excluded once it is reported.

Certain credits and payments can only be listed on certain Form 1040 schedules.

Incorrect computations and failure to report "all income" are common filing errors.

Taxpayers are required to retain records used to prepare their return. They should keep these records and a copy of their return until the statute period for the return has expired. At the conclusion of training, students should be familiar with all record keeping provisions.

Some credits, such as Earned Income Credit (EIC), and Additional Child Tax Credit, are refundable credits and are included in the payments schedule.

Make sure volunteers understand the difference between refundable and nonrefundable credits.

Third Party Designee and Paid Preparer will contain the VITA/TCE Site Identification Number (SIDN). Volunteers should ensure the returns they prepare contain their site's correct SIDN. The volunteer preparer cannot be the third-party designee.

Volunteers should encourage taxpayers to file their return by the filing date even if they cannot pay the full amount ("amount you owe"). Payment options are explained in Publications 4012 or 4012-A, Tab K, Finishing the Return.

Missing signature(s) or failing to sign the return is a common error made by taxpayers. When the IRS receives an unsigned return, processing is suspended, and a letter is issued to the taxpayer requesting a signature.

A return is not considered valid unless it is signed, and joint returns must be signed by both spouses. Publications 4012 or 4012-A, Tab B, Starting a Return and Filing Status, contains additional insights.

Can my students teach themselves?

Contrary to what you may think or hear, classroom training is just one aspect of volunteer training. There are many factors to consider when planning your training classes, including:

1. Time/schedule of volunteers – many of them have full-time jobs and are unable to attend a formal 3- to 5-day training class, some are students who go to school during the week, and some have limited resources and transportation options.

Classroom training is the preferred method of training. If classroom training is not feasible, please take steps to ensure you know the volunteers assisting taxpayers at your VITA/TCE site.

2. Flexibility – there is no "one-size fits all" training. The materials available from the IRS are designed to provide you with the flexibility you need to provide training in different settings. Your local IRS-SPEC relationship manager can offer guidance on which materials should be used for:
   a. Classroom training
   b. Online self-study
   c. Classroom and online training
   d. Teams, i.e., teaming experienced volunteers with new volunteers
   e. The VITA/TCE Certification Test should be taken on an individual basis.
3. Best Practices – consult your local IRS-SPEC relationship manager for training concepts used by partners in your local area, state, and nationally.

Even if you allow your students to "self-study" at some point during the training process, make sure you have face-to-face interactions/dialog with all potential volunteers.

4. Cost efficiencies – consider the cost of space, transportation, technology, etc. when determining the best approach to training.

Always do what it takes to ensure your volunteers have the knowledge and ability to complete accurate returns, each and every time.

Testing and Certification

Which volunteers require training and certification?

All volunteers participating at a VITA/TCE site must be trained and certified in the volunteer standards of conduct. Volunteers involved in the technical aspects of return preparation – screeners, tax preparers, quality reviewers, etc. – must also be trained and certified to perform their duties. All volunteers can train and certify online using Link & Learn Taxes (L&LT), if face-to-face training is not feasible. All volunteers must register and certify via Link & Learn Taxes.

Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in Link & Learn Taxes to meet the requirement for all volunteers to register and certify through Link & Learn Taxes.

For the current filing season, you will be able to view any changes to the volunteer certification. See certification information in Form 6744 VITA/TCE Assistor's Test or Retest.

What techniques can I use to measure my effectiveness?

Always keep in mind the overall objectives of the course and the objectives of each lesson. Exercises are included in each lesson to assist you in determining if the students are grasping the information. Consider using the following techniques and information to measure your effectiveness:

1. **Ask the students**. Establish a technique that requires students to share what they like about their training experience and what could be done better.

Did you contribute to the effectiveness of each student's performance at the site? Ask them, analyze their tests results, and observe their performance in class.

2. **Review the certification data**. What percentage of students had to take the retest? Which topics were challenging? For TY2025, all volunteers must certify using L&LT. In addition to acknowledging correct answers, L&LT contains a reference tool for researching incorrect answers. Ask students to share their certification results with you so you can address questions they may have.

3. **Observation and role-playing**. Participants are asked to act out situations they may experience when assisting taxpayers face-to-face. Afterward, the role-playing activity is evaluated and discussed. There are usually at least three people involved, the role-players and an observer.

Role-playing typically focuses on practicing interpersonal skills and reducing anxieties that students may have about certain face-to-face encounters. For example, to apply human-relations and interviewing skills, a role-playing activity might present a student with an especially challenging taxpayer. This type of activity allows participants to test their skills and knowledge in a practical setting.

Be sure to actively involve the observer or you will lose their attention. One way to accomplish this is by giving the observer a written feedback form to fill out during the role-playing activity. After the activity, the observer can share the feedback with the role-players or the class.

Do I have to administer a test?

All volunteers participating at a VITA/TCE site must be certified in the volunteer standards of conduct and, if applicable, the return preparation process. Form 6744, VITA/TCE Volunteer Assistor's Test/Retest contains more detailed information about the minimum certification score and testing requirements.

Encourage volunteers to certify using L&LT by going to **VITA/TCE Central**. Many volunteers complete the test scenarios using the electronic software Practice Lab, answer the questions on the paper test (Form 6744, VITA/TCE Volunteer Assistor's Test/Retest) and then they input the answers to the online test.

Is the test a team effort?

No. Each volunteer must complete the VITA/TCE Certification Test "on their own." Taking the test in groups or with outside assistance is a disservice to the taxpayers you have volunteered to help. However, the test is open-book, so volunteers are encouraged to use reference materials (such as the software, Publications 4012 or 4012-A, Publication 17, and Form 1040 Instructions) along with the techniques you teach them for using these critical resources.

How do I access the online test?

The VITA/TCE Certification Test Site is separate from any TaxSlayer or Practice Lab sites. The web based test includes scoring, immediate feedback regarding the accuracy of the student's selections, and a certificate of completion. Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, contains information about the online testing features and process for accessing the test on Link & Learn Taxes (L&LT).

The web-based VITA/TCE Certification Test can be accessed by going to **VITA/TCE Central**.

The TaxSlayer Practice Lab can be accessed by using the following link: **vita.taxslayerpro.com/IRSTraining**.

The Practice Lab provides a simulated VITA/TCE learning environment in the TaxSlayer Pro Online software and is complete with learning tools and TaxSlayer support.

Do I need to review the test answers with the students?

Reviewing each student's test results can assist you in gauging their technical proficiency. Contact your local IRS-SPEC relationship manager for a copy of the missed questions report to determine which questions were challenging for all students. Even if your students do not take the test online, the information is helpful. You can use the prior year report to develop your lesson plans for the current year.

Curricula, Lesson Plans, and Presentation Times

Lessons marked with an Acrobat® icon () under Teacher Tools have lesson plan and instructor presentation PDFs available on the teacher landing page. An editable PowerPoint® version of the instructor presentation is available on VITA/TCE Central, under Instructor Tools. (Note: Lesson time estimates do not include breaks or lunch.)

Basic Course – Lesson Presentation Times and Plans		
Content	**Teacher Tools: Lesson Plan & Presentation**	**Estimated time in minutes**
Welcome, Overviews and Highlights		
Introductions – students, instructors, evaluations process, etc.		10
Introduce the tax return (See Publication 4555-E – How do I introduce students to the tax return?)		10
Training Resources (See Course Introduction)		5
Testing and Certification Requirements (See Form 6744 , VITA/TCE Volunteer Assistor's Test/Retest)		5
Important Changes This Year		15
Determining Eligibility and Tax Situation		
Course Introduction		15–30
Filing Basics		15–45
Determining Filing Status and Exemptions		
Filing Status		60
Personal Exemptions		30
Dependents		30
Unique Filing Situations		30
Determining Taxable Income		
Income – Wages, Interest, etc.		60
Income – Retirement Income		45
Income – Unemployment Compensation		15
Income – Social Security Benefits		30
Income – Other Income		10
Determining Adjusted Gross Income (AGI)		
Adjustments to Income		15

Basic Course – Lesson Presentation Times and Plans		
Content	**Teacher Tools: Lesson Plan & Presentation**	**Estimated time in minutes**
Computing the Tax and Credits		
Standard Deduction and Tax Computation		15–45
Credit for Child and Dependent Care Expenses		30
Education Credits		60
Child Tax Credit and Credit for Other Dependents		30
Miscellaneous Credits		30
Other Taxes		15
Applying Refunding Credits and Computing Payments / Refunds		
Payments		30
Earned Income Credit (EIC)		60
Refund and Amount of Tax Owed		30
Completing and Filing the Return		
Completing the Return		30
Amending and Filing Returns		
Amended and Prior Year Returns		30
Close-Out		
Testing Guidelines (Form 6744 , VITA/TCE Volunteer Assistor's Test/Retest)		15
Test Review with Instructor (if applicable)		120–240
Online Course Evaluation		15

Advanced Course – Lesson Presentation Times and Plans		
Content	**Teacher Tools: Lesson Plan & Presentation**	**Estimated time in minutes**
Welcome, Overviews and Highlights		
Introductions – students, instructors, evaluations process, etc.		10
Introduce the tax return (See Publication 4555-E – How do I introduce students to the tax return?)		10
Training Resources (See Course Introduction)		5
Testing and Certification Requirements (See Form 6744 , VITA/TCE Volunteer Assistor's Test/Retest)		5
Important Changes This Year		15
Determining Eligibility and Tax Situation		
Course Introduction		15–30
Premium Tax Credit		30
Filing Basics		15–45
Determining Filing Status and Exemptions		
Filing Status		60
Personal Exemptions		30
Dependents		30
Unique Filing Situations		30
Determining Taxable Income		
Income – Wages, Interest, etc.		60
Income – Business		60
Income – Capital Gain or Loss		60
Income – Retirement Income		45
Income – Schedules K-1 and Rental		30
Income – Unemployment Compensation		15
Income – Social Security Benefits		30
Income – Other Income		20

Advanced Course – Lesson Presentation Times and Plans		
Content	**Teacher Tools: Lesson Plan & Presentation**	**Estimated time in minutes**
Determining Adjusted Gross Income (AGI)		
Adjustments to Income		75
Computing the Tax and Credits		
Standard Deduction and Tax Computation		15–45
Itemized Deductions		45
Credit for Child and Dependent Care Expenses		30
Education Credits		60
Foreign Tax Credit		60
Child Tax Credit and Credit for Other Dependents		30
Miscellaneous Credits		30
Other Taxes		15
Applying Refunding Credits and Computing Payments / Refunds		
Payments		30
Earned Income Credit (EIC)		60
Refund and Amount of Tax Owed		30
Completing and Filing the Return		
Completing the Return		30
Amending and Filing Returns		
Amended and Prior Year Returns		30
Close-Out		
Testing Guidelines (Form 6744, VITA/TCE Volunteer Assistor's Test/Retest)		15
Test Review with Instructor (if applicable)		120–240
Online Course Evaluation		15

Military Course – Lesson Presentation Times and Plans		
Content	**Teacher Tools: Lesson Plan & Presentation**	**Estimated time in minutes**
Determining Taxable Income		
Income – Schedules K-1 and Rental		60
Military Income		60
Determining Adjusted Gross Income (AGI)		
Military Adjustments to Income		45
Completing and Filing the Return		
Military Finishing and Filing the Return		30
Close-Out		
Testing Guidelines (Form 6744 , VITA/TCE Volunteer Assistor's Test/Retest)		15
Test Review with Instructor (if applicable)		120–240
Online Course Evaluation		15

International Course – Lesson Presentation Times and Plans		
Content	**Teacher Tools: Lesson Plan & Presentation**	**Estimated time in minutes**
Determining Taxable Income		
Income – Other Income		60
Computing the Tax and Credits		
Foreign Tax Credit		60
Close-Out		
Testing Guidelines (Form 6744 , VITA/TCE Volunteer Assistor's Test/Retest)		15
Test Review with Instructor (if applicable)		120-240
Online Course Evaluation		15

Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2025 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems
  - Lets volunteers prepare test scenario returns for the test/retest

Go to https://apps.irs.gov/app/vita/. You'll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

Virtual VITA allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.

IRS.gov

Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center
www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Site Coordinator's Corner

Quality and Tax Alerts for IRS Volunteer Programs
www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs

- Volunteer Tax Alerts

Volunteer Training Resources
www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Connection
www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA)
www.irs.gov/help/ita

Online Services and Tax Information for Individuals
www.irs.gov/Individuals

Tools & Applications
www.irs.gov

- **Document upload tool**
  https://www.irs.gov/help/irs-document-upload-tool
- **Your account**
  https://www.irs.gov/your-account
- **IRS Free File**
  https://www.irs.gov/irs-free-file-do-your-taxes-for-free
- **Where's My Refund**
  https://www.irs.gov/wheres-my-refund
- **Pay Directly From Your Bank Account**
  https://www.irs.gov/payments/direct-pay
- **Get Your Tax Records**
  https://www.irs.gov/individuals/get-transcript
- **Identity Protection Pin (IP PIN)**
  https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin
- **Tax Withholding Estimator**
  https://www.irs.gov/individuals/tax-withholding-estimator
- **Taxpayer Assistance Center Locator**
  https://www.irs.gov/help/contact-your-local-irs-office

eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: **www.irs.gov/individuals/site-coordinator-corner**

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: **www.irs.gov/newsroom/irs2goapp**

and much more!
Your direct link to tax information 24/7: **www.irs.gov**