

Volunteer Standards of Conduct Test

It is important that all individuals who volunteer their time and services in the VITA/TCE program understand their roles and responsibilities under the program. All volunteers must:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC

The VSC Test is an annual requirement. This certification test is available on Link & Learn Taxes. Volunteers can use Form 6744, VITA/TCE Volunteer Assistor's Test/Retest, as a tool to prepare for the certification test.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE program.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct Test.

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
 - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
 - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
 - c. Pass the Advanced tax law certification.
 - d. All of the above.
 - e. Both a and b
2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
 - a. Yes
 - b. No

3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
 - a. Take the \$20 and thank the taxpayer for the tip.
 - b. Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.
 - c. Thank the taxpayer, and explain that you **cannot** accept any payment for your services.
 - d. Refer the taxpayer to the tip jar located at the quality review and print station.

4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
 - a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
 - b. Jake should explain that a taxpayer's federal or state refund **cannot** be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
 - c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?
 - a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
 - b. Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.
 - c. Max is doing Ali a favor by using her personal information to secure business for his wife.
 - d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.

6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income **does not** need to be reported because the IRS **does not** know about it. Bob indicated **NO** cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?
- Bob, the tax law-certified volunteer who prepared the return.
 - Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - Betty, the coordinator.
 - No one has violated the Volunteer Standards of Conduct.
7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to **WI.Voltax@irs.gov**. Did Sue take appropriate actions as the coordinator?
- Yes
 - No
8. Heidi, a VSC-certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?
- Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.
 - You will be interviewed by the return preparer and asked additional questions as needed.
 - You need to participate in a quality review of your tax return by someone other than the return preparer.
 - All of the above.
9. During the intake process, the volunteer should verify the taxpayer (and/or spouse, if applicable) has photo identification. Additionally, taxpayers must provide verification of taxpayer identification numbers (SSN or ITIN) for everyone listed on the tax return.
- True
 - False

- 10.** Mary, a VSC-certified greeter, reviews the taxpayer's completed Form 13614-C, page 2, to identify what potential volunteer certification level is needed for this tax return. Mary sees the taxpayer has checked the "yes" box indicating they have self-employment income and the certification level next to the question is (A). All other questions answered "yes" have a (B) certification. When Mary assigns the return to a tax preparer, what tax law certification level does the tax preparer need?
- a. Advanced
 - b. Basic
 - c. It doesn't matter, any level is fine
 - d. No tax law certification is necessary

Volunteer Standards of Conduct Retest Questions

Directions

Using your resource materials, answer the following questions:

1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?
 - a. Coordinators
 - b. Quality reviewers and tax return preparers
 - c. Greeters or client facilitators
 - d. All VITA/TCE site volunteers must pass the VSC certification test

2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?
 - a. The volunteer's removal from the VITA/TCE program.
 - b. The volunteer's inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.
 - c. Termination of the sponsoring organization's partnership with the IRS.
 - d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring organization's corrective actions.

3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?
 - a. Yes
 - b. No

4. Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?
 - a. Yes
 - b. No

5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE program. Pat explains to the taxpayer that the tax return **cannot** be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Did Pat violate the Volunteer Standards of Conduct (VSC)?
 - a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.
 - b. No, it is **not** a violation since the return **cannot** be prepared at the site.
 - c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.

6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does **not** need to be reported because the IRS will never know about it. Ann indicated **NO** cash income on Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Did the designated **quality reviewer** violate the Volunteer Standards of Conduct?
- Yes
 - No
7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?
- Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.
 - Tell the coordinator what she heard, so they can immediately remove Jim from the site and report the incident using the external referral process by sending an email to **WI.Voltax@irs.gov**.
 - Mind her own business and do nothing.
8. Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:
- Have a completed Form 13614-C, Intake/Interview & Quality Review Sheet, prior to having the return prepared.
 - Answer the tax preparer's additional questions during the interview.
 - Participate in the quality review of their tax return.
 - All of the above.
9. During the intake process, which of the following should the volunteer verify that the taxpayer (and/or spouse if applicable) has with them to ensure the taxpayers can be served that day?
- Photo identification for both
 - Taxpayer identification numbers (SSN or ITIN) for everyone listed on the tax return
 - All tax statement documents, including Forms W-2, 1099-R, etc.
 - All of the above
10. To ensure quality service and accurate return preparation, every site is required to have a process for assigning taxpayers to IRS tax law-certified preparers who are certified at or above the level required to prepare their tax return.
- True
 - False