

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?
- a. Bob, the tax law-certified volunteer who prepared the return.
 - b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - c. Betty, the coordinator.
 - d. 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?
- a. Yes
 - b. 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?
- a. Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.
 - b. You will be interviewed by the return preparer and asked additional questions as needed.
 - c. You need to participate in a quality review of your tax return by someone other than the return preparer.
 - d. 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.
- a. True
 - b. 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

Intake / Interview and Quality Review Test Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C along with an effective interview for every return prepared at the site.
 - a. True
 - b. False

2. What should the certified volunteer preparer do before starting the tax return?
 - a. Make sure all questions on Form 13614-C are answered.
 - b. Change “Unsure” answers to “Yes” or “No” based on a conversation with the taxpayer.
 - c. Complete all applicable Certified Volunteer Preparer shaded-area questions on Form 13614-C.
 - d. All of the above.

3. When reviewing Form 13614-C, you see the “Interest” question is marked “Yes” and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.
 - a. True
 - b. False

4. VITA/TCE sites are required to conduct Quality Reviews:
 - a. Of all the returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. Of every return prepared at the site.
 - c. Only when there is a Quality Reviewer available.
 - d. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International.

5. You do **not** need to see proof of cash donations made by a taxpayer if you feel that the information is **not** unusual or questionable.
 - a. True
 - b. False

6. In most cases a volunteer must review photo identification for every taxpayer(s) to deter the possibility of identity theft.
 - a. True
 - b. False

7. When does the taxpayer sign the tax return?
- a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.
8. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
- a. Yes, if it is a returning taxpayer.
 - b. Yes, with approval of the Site Coordinator.
 - c. No, self review is never an acceptable quality review method.
 - d. No, unless you are certified at the Advanced level.
9. Which of the following is **true**?
- a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
 - b. Quality review is conducted after the taxpayer signs the tax return.
 - c. Quality review is an effective tool for preparing an accurate tax return.
 - d. Taxpayers do **not** need to be involved in the quality review process.
10. As part of the intake process, each site must:
- a. Have a process to ensure a return is within the scope of the VITA/TCE Programs.
 - b. Identify the certification level needed to prepare a return.
 - c. Have a process to ensure volunteers have the certification needed for the returns they prepare.
 - d. All of the above.

Test Answer Key

Instructions: Advanced level is stand-alone and does not require certification at the Basic level. Volunteers must achieve a minimum of 80% on each test to be certified in that level.

| Standards of Conduct | |
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| 1. | |
| 2. | |
| 3. | |
| 4. | |
| 5. | |
| 6. | |
| 7. | |
| 8. | |
| 9. | |
| 10. | |
| Total Answers Correct: _____ | |
| Total Questions: 10 | |
| Passing Score: 8 of 10 | |

| Intake/Interview & Quality Review | |
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| 1. | |
| 2. | |
| 3. | |
| 4. | |
| 5. | |
| 6. | |
| 7. | |
| 8. | |
| 9. | |
| 10. | |
| Total Answers Correct: _____ | |
| Total Questions: 10 | |
| Passing Score: 8 of 10 | |

| Basic Scenario Tests | |
|-------------------------------------|--|
| Basic Scenario 1 | |
| 1. | |
| 2. | |
| Basic Scenario 2 | |
| 3. | |
| 4. | |
| Basic Scenario 3 | |
| 5. | |
| 6. | |
| Basic Scenario 4 | |
| 7. | |
| 8. | |
| Basic Scenario 5 | |
| 9. | |
| 10. | |
| Basic Scenario 6 | |
| 11. | |
| 12. | |
| 13. | |
| Basic Scenario 7 | |
| 14. | |
| 15. | |
| 16. | |
| 17. | |
| 18. | |
| 19. | |
| Basic Scenario 8 | |
| 20. | |
| 21. | |
| 22. | |
| 23. | |
| 24. | |
| Basic Scenario 9 | |
| 25. | |
| 26. | |
| 27. | |
| 28. | |
| 29. | |
| 30. | |
| Total Answers Correct: _____ | |
| Total Questions: 30 | |
| Passing Score: 24 of 30 | |

| Advanced Scenario Tests | |
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| Advanced Scenario 1 | |
| 1. | |
| 2. | |
| 3. | |
| Advanced Scenario 2 | |
| 4. | |
| 5. | |
| Advanced Scenario 3 | |
| 6. | |
| 7. | |
| 8. | |
| Advanced Scenario 4 | |
| 9. | |
| 10. | |
| Advanced Scenario 5 | |
| 11. | |
| 12. | |
| Advanced Scenario 6 | |
| 13. | |
| 14. | |
| Advanced Scenario 7 | |
| 15. | |
| 16. | |
| 17. | |
| 18. | |
| 19. | |
| 20. | |
| 21. | |
| 22. | |
| Advanced Scenario 8 | |
| 23. | |
| 24. | |
| 25. | |
| 26. | |
| 27. | |
| 28. | |
| 29. | |
| Advanced Scenario 9 | |
| 30. | |
| 31. | |
| 32. | |
| 33. | |
| 34. | |
| 35. | |
| Total Answers Correct: _____ | |
| Total Questions: 35 | |
| Passing Score: 28 of 35 | |

Questions that ***do not*** require tax software should be completed ahead of time include:

- Standards of Conduct
- Intake/Interview & Quality Review
- **Basic Scenarios 1 through 6**
- **Advanced Scenarios 1 through 6**