

VITA 2023 ADVANCED TEST EXAM QUESTIONS & ANSWERS

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 -<<< CORRECT

2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct? - Yes

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? - Thank the taxpayer, and explain that you cannot accept any payment for your services.

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? - Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.

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? - Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.

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.

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**United States. Internal Revenue
Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick curved line, located to the right of the text box.

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IRS Printed Product Catalog United States. Internal Revenue Service,1992

Vita/ Tce Additional Volunteer

Resources Internal Revenue Service,2017-12-28 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 All VITA TCE volunteers whether paid or unpaid workers must complete the Volunteer Standards of Conduct VSC certification and agree to adhere to the VSC by signing Form 13615 Volunteer Standards of Conduct Agreement prior to working at a VITA TCE site In addition return preparers quality reviewers and VITA TCE tax law instructors must certify in tax law prior to signing this form This form is not valid until the site coordinator sponsoring partner instructor or IRS contact confirms the volunteer s identity and signs and dates the form Publication 4961 VITA TCE Volunteer Standards of Conduct Ethics Training Publication 5101 Intake Interview Quality Review Training Publication 6744 VITA TCE Volunteer Assistor s Test Retest **VITA/TCE Program (2018) Vol 3** Internal Revenue Internal Revenue Service,2018-11-14 VOLUME 1 of VITA TCE Program 2018 consists of eight IRS publications 1 IRS Pub 1084 Volunteer Site Coordinator Handbook SPEC 2 IRS Pub 4396 A Partner Resource Guide 3 IRS Pub 4555E VITA TCE e instructor guidance 4 IRS Pub 5088 Site Coordinator Refresher Training 5 IRS Pub 5101 Intake Interview 6 IRS Pub 5157A VITA TCE Affordable Care Act Taxpayer Scenarios 7 IRS Pub 5166 VITA TCE IRS Volunteer Quality Site Requirements 8 IRS Pub 5220 VITA TCE Volunteer Site Scope Referral Chart VOLUME 2 consists of IRS Pub 4012 VITA TCE Volunteer Resource Guide VOLUME 3 consists of IRS Pub 4491 VITA TCE Training Guide *VITA/TCE Problems and Exercises* ,2013

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