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 - VITA/TCE Programs, 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 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 that method but must transcribe their answers to the test in LLT.

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 **ts.voltax@irs.gov**. Did Sue take appropriate actions as the coordinator?

a. Yes

b. No

8. Sam is assigned to prepare a taxpayer's return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?

   a. Keep calm.

   b. Create a peaceful and friendly atmosphere.

   c. Remain professional and courteous.

   d. All of the above.

9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.

   a. True

   b. False

10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer's cousin. The child lived with the taxpayer a few months. Ben prepared the return and indicated on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?

    a. Yes, Ben knowingly prepared the return with false information.

    b. Yes, but the return was accepted so everything is fine.

    c. No, the cousin gave permission.

    d. No, the cousin wasn't filing a return.