4555E

VITA/TCE e-instructor guidance

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

2010 RETURNS

Teach all seven VITA/TCE courses using Link and Learn Taxes. It is available at **www.irs.gov** and on CD-ROM (Publication 1290). This e-learning application is designed for classroom and self-study training classes. Consult your IRS-SPEC Relationship Manager for additional information.

Publication 4555E (11-2010) Catalog Number 55711S Department of the Treasury **Internal Revenue Service** www.irs.gov

Publication 4555-e – e-instructor guidance for VITA/TCE Instructors

For use in teaching tax year 2010 volunteer screeners, preparers, assistors and quality reviewers

Instructor Preparation Tools

Curriculums

Lesson Presentation Times

Checklist for Teaching Each Lesson

FAQ – Technical Questions

Tax Map 2010

Forms & Publications

Volunteer Resource Center

The Training Resources

Link & Learn Taxes Courses

- Basic Course
- Intermediate Course
- Advanced Course
- Military Course
- International Course
- Puerto Rico Course
- Foreign Students and Scholars Course
- Health Savings Accounts Module
- Cancellation of Debt Module

Orderable Training Products

- Publication 1290 – L&LT CD-ROM
- Publication 4480 – L&LT Training Kit (contains Publication 4012, 4491-W & Form 6744)
- Publication 4491 – Training Guide/Kit (contains Publications 4491, 4491-W, 4012 & Form 6744)
- Publication 4491-W – Workbook
- Form 6744 - Test/Retest
- Publication 17
- Form 1040 Instructions

Other Resources

- Publication 4491-X – Training Updates
- Volunteer News – What's Hot
- Volunteer Training Information
- FAQ – Technical Questions
- What's new for the filing season
- Online Services
- Interactive Tax Trails
- E-news options
- Hot topics @ the IRS
- Filing Season News Releases, Videos & Podcastsl

Frequently Asked Instructor Questions

1. What are my goals as an instructor?
2. What are attributes of an effective instructor?
3. How do I get started?
4. What resources are available to me and my students?
5. What other resources do I need?
6. How do the students get their training products?
7. What is the most effective teaching approach?
8. What types of students should I expect?
9. How do I keep the students engaged?
10. What visual aids are available from the IRS?
11. What are my options for delivering the material?
12. Can L&LT be used in a traditional classroom environment?
13. What techniques can I use to measure my effectiveness?
14. How do I share my comments and suggestions for improving the training materials and process?

What are my goals as an instructor?

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 the 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

What are 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.

Suggestion	Consideration
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 representing a policy of the IRS or sponsoring organization.

How do I get started?

After obtaining your certification for the course(s) you will teach, we recommend the following prerequisites for each instructor:

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 Lessons 1, 2, and 3 as an instructional team. These lessons contain information that will flow throughout the course materials.
5. Establish a lesson presentation schedule and lesson plans using the following exhibits in this guide:
   - Exhibit 1: Content and Courses
   - Exhibit 2: Recommended Lesson Presentation Times
   - Exhibit 3: Must Do Checklist for Teaching Each Lesson
6. Start class/lessons with informative icebreakers.
7. Introduce students to their training materials. This includes showing them the problems and exercises in Publication 4491-W they must complete and how to use Publication 4012.
8. Share critical administrative and logistical requirements.
9. Contact your local IRS-SPEC Tax Consultant for best practices and other support.
10. Review the test and retest introductory information to make sure that you understand the certification requirements and procedures.
11. Assist the students in understanding how their efforts impact each taxpayer they serve and make sure they understand all aspects of the volunteer standards of conduct.

CAUTION

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

What resources are available?

There are numerous resources available to assist you in providing high quality professional training. These resources include your partner/sponsor, Site Coordinator, IRS-SPEC Tax Consultant, the Community Network at www.irs.gov and the following training materials:

- Link & Learn Taxes (L&LT) or Publication 4491, VITA/TCE online and print training guide.
- Publication 4491-W, Comprehensive Problems and Exercises Workbook
- Publication 4012, Volunteer Resource Guide
- Form 6744, Test/Retest

The training materials are also required by your students. See Publication 4491, page ii, and the Course Introduction for additional information about these products.

CAUTION

Students will use Publication 4012 at the tax preparation site.

TIP

If your students do not test and certify using L&LT, you will also need a copy of the test/retest answers (Publication 4189) from your IRS-SPEC Tax Consultant.

What other resources do I need?

Use of the following resources is strongly encouraged to enhance the students' learning experience.

1. Federal Income Tax Guide for Individuals (Publication 17)
2. Form 1040 Instructions
3. www.irs.gov for extensive federal tax information (see the back cover of Publication 4491)
4. Computers and Internet access (for tax software training and technical training using L&LT)
5. Data show to project images used in web-based courses
6. L&LT to grade and score the students' test and retest

Your students will find Publication 17, Form 1040 instructions and www.irs.gov content helpful when researching tax law topics during training and when assisting taxpayers.

Where possible teach the students how to use electronic copies of these products. For classes using L&LT, which is the IRS e-learning application for VITA/TCE training, links can be established in the application. Publication 17 is also a researchable electronic product on www.irs.gov.

CAUTION

When using products from other sources, including www.irs.gov, make sure that you are aware of any content and processing changes before sharing them with your volunteers.

How do students get their training products?

Link & Learn Taxes is available on the Internet and can be accessed anytime. The content is updated each year in early November.

The training kits and Link & Learn Taxes on CD-ROM (Publication 1290) must be ordered for each student based on arrangements made with the local IRS-SPEC office.

The two training kits, Publications 4480 and 4491, both contain the following products:

- Publication 4491-W, Comprehensive Problems and Exercises
- Publication 4012, Volunteer Resource Guide
- Form 6744, Test/Retest

Publication 4480 is recommended for students and instructors using Link & Learn Taxes as the VITA/TCE technical training source. The Publication 4491 kit includes a printed technical guide for training without the use of Link & Learn Taxes.

Late legislation and other technical changes to the training products (excluding Publication 17) are usually issued electronically in mid-December on www.irs.gov in Publication 4491-X. You should make sure your students are aware of these updates and are properly certified to complete returns containing the updated information. For specific information contact your partner/sponsor or IRS Tax Consultant. Also visit www.irs.gov (keyword: volunteer training).

TIP

Updates to the training materials are usually issued electronically in mid-December on www.irs.gov (Publication 4491-X).

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 tools they will use to accomplish the task or action being taught.

TIP

Active learning engages the student and allows them to gain practical and just-in-time training.

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

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?

TIP

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

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 described earlier, 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 Publication 4491-W will allow your students to:
   - Gain an understanding of the tax preparation process and the resources available to them
   - Learn to use resource materials available to them at the site
   - Complete exercises and problems that provide them an understanding of tax law and how to apply it in various situations
   - Understand the importance of following the tax-return preparation process and safeguarding taxpayer information
   - Complete an accurate return—each and every time

TIP

For sites using IRS provided tax preparation software, the Electronic Practice Lab on www.irs.gov (Link and Learn Taxes) is a very engaging training tool.

2. Demonstrate and allow your students to use the Electronic Software Practice Lab to gain experience:
   - Completing returns using the tax-return preparation software available from the IRS
   - 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.

CAUTION
Do not use the Electronic Tax Software Practice Lab to complete actual returns.

TIP
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?" The answer to this question is in Publication 4012.

Finally, while the test is open book, remind students that tax law is complicated and that they must take the test on their own. Encourage each student to review the test materials (Form 6744) for their level of certification prior to or at the beginning of class.

What visual aids are available from the IRS?

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 that you present. The visual aids available from the IRS are L&LT course materials, the Electronic Software Practice Lab and the researchable Publication 17. Also determine if the information conveyed in "other resources" in the Table of Contents to this publication will be useful to your students.

TIP
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 (www.irs.gov, keyword: 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	It is distracting if there is an error (misspelling or math error).
Colorful	This makes it more pleasant and memorable.
Manageable	Make it easy to use, so it flows with the lesson.

What are my options for delivering the material?

You can tailor the materials to meet your students' needs and the needs of the taxpayers they will assist. Your IRS Tax Consultant can assist you in developing your training plan and the materials you need to support the plan.

The training guides for VITA/TCE training are available electronically (Link & Learn Taxes (L&LT)) and in print (Publication 4491) and contain 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.

TIP
The IRS prefers training using L&LT in the classroom and self-study environments with the products in the Link & Learn Kit—Publication 4480.

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 filing season.

As explained in the course introduction in both guides, there are seven VITA/TCE training courses—Basic, Intermediate, Advanced, Military, International, Puerto Rico, and Foreign Students and Scholars. The first five courses are available in print and on the web via L&LT. The last two courses (Puerto Rico and Foreign Students and Scholars) are available via L&LT only.

There are two e-modules on Link and Learn Taxes for Advanced, Military and International students planning to assist taxpayers with Cancellation of Debt and Health Savings Accounts tax topics. The modules are electronic only.

Both training guides require the use of the Electronic Software Practice Lab. This lab is accessible through the Link & Learn Taxes application and is an earlier release of the actual return preparation software used at VITA/TCE sites. The tax return to be filed with the IRS must not be completed using the software in the Electronic Practice Lab.

Can L&LT be used in a traditional classroom environment?

Yes, 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 taxes can be used in a computer lab training environment or in classes with one or two computers and a data show to project the image on the computer.

TIP

Link and Learn Taxes is available on CD-ROM (Publication 1290).

CAUTION

The return preparation software in the Electronic Practice Lab must not be used to complete actual returns for submission to the IRS.

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.
2. **Review the certification data.** What percentage of students had to take the retest? Which topics were challenging? For immediate testing, scoring, and the certifications, encourage your students to use L&LT. In addition to acknowledging correct answers, L&LT contains a reference tool for researching incorrect answers. Ask students to share their results with you along with their certification of completion.

TIP

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.

3. **Observation and role-playing.** Participants are asked to act out situations that they may experience when assisting taxpayers face-to-face. Afterward, the role-playing activity is evaluated and then 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 that you 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 should share the feedback with the role-players or the class.

How do I submit recommendations for improving the training materials?

You can share your comments and suggestions for future issuances of the VITA/TCE training materials as follows:

Locally

Discuss your suggestions with your partner, sponsor, and local IRS-SPEC Tax Consultant.

TIP

Seek advice from your IRS-SPEC Tax Consultant about the best way to share your ideas.

Electronic feedback—National

1. partner@irs.gov
2. Link & Learn Taxes on www.irs.gov (Locate the evaluation link for your course of study.)

CAUTION

We will consider your comments in future revisions of the materials.

Written—National

Internal Revenue Service

Stop 45-W&I – VITA/TCE Training

401 West Peachtree Street, NW

Atlanta, GA 30308

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

Exhibit 1-1: The Basic Curriculum

Return to Table of Contents

	Welcome & Introductions
Publication 4491 or Link & Learn Taxes	What's New This Year
	Lesson 1—Course Introduction
	Lesson 2—Screening and Interviewing
	Lesson 3—Filing Basics
	Lesson 4—Filing Status
	Lesson 5—Personal Exemptions
	Lesson 6—Dependency Exemptions
	Lesson 7—Unique Filing Status and Exemption Situations
	Lesson 8—Income – Wages, Interest, etc.
	Lesson 13—Unemployment Compensation
	Lesson 14—Social Security Benefits
	Lesson 15—Other Income
	Lesson 17—Adjustments to Income
	Lesson 19—Standard Deduction and Tax Computation
	Lesson 23—Credit for Child and Dependent Care Expenses
	Lesson 26—Child Tax Credit
	Lesson 27—Miscellaneous Credits
	Lesson 28—Other Taxes
	Lesson 29—Payments
	Lesson 30—Earned Income Credit (EIC)
	Lesson 31—Refund / Amount of Tax Owed
	Lesson 32—Quality Review of the Tax Return
	Lesson 33—Concluding the Interview
	Lesson 35—Amended Returns
	Appendix—Practice Technical Interview
Publication 4491-W	Basic Comprehensive Problems & Exercises
Tax Preparation Software	Practice using the tax preparation software (accessible via Link & Learn Taxes -Electronic Software Practice Lab)
Volunteer Agreement	Detailed discussion about the standards of conduct and signing the volunteer agreement
Form 6744	Discuss the testing, retesting and certification requirements (including individual test taking only)
Publication 17	Introduce the electronic resources on www.irs.gov (i.e. Form & Publications page, Partner & Volunteer Resource Center, searchable Publication 17, etc.)
Interactive Technical Tools	Encourage students to visit www.irs.gov and check out the Interactive Tax Assistant, Withholding Calculator, Sales tax deduction calculator, Interactive EITC Assistant, Form 1040 Central, Where's My Refund, etc.

Return to Table of Contents

Return to Table of Contents

	Welcome & Introductions
Publication 4491 or Link & Learn Taxes	What's New This Year
	Lesson 1—Course Introduction
	Lesson 2—Screening and Interviewing
	Lesson 3—Filing Basics
	Lesson 4—Filing Status
	Lesson 5—Personal Exemptions
	Lesson 6—Dependency Exemptions
	Lesson 7—Unique Filing Status and Exemption Situations
	Lesson 8—Income – Wages, Interest, etc.
	Lesson 9—Income – Business – Form 1040, Line 12
	Lesson 11—Income – Retirement Income, Lines 15-16
	Lesson 13—Unemployment Compensation
	Lesson 14—Social Security Benefits
	Lesson 15—Other Income
	Lesson 17—Adjustments to Income
	Lesson 19—Standard Deduction and Tax Computation
	Lesson 20—Itemized Deductions
	Lesson 23—Credit for Child and Dependent Care Expenses
	Lesson 24—Education Credits
	Lesson 25—Foreign Tax Credit
	Lesson 26—Child Tax Credit
	Lesson 27—Miscellaneous Credits
	Lesson 28—Other Taxes
	Lesson 29—Payments
	Lesson 30—Earned Income Credit (EIC)
	Lesson 31—Refund / Amount of Tax Owed
	Lesson 32—Quality Review of the Tax Return
	Lesson 33—Concluding the Interview
	Lesson 35—Amended Returns
	Appendix—Practice Technical Interview
Publication 4491-W	Intermediate Comprehensive Problems & Exercises
Tax Preparation Software	Practice using the tax preparation software (accessible via Link & Learn Taxes -Electronic Software Practice Lab)
Volunteer Agreement	Detailed discussion about the standards of conduct and signing the volunteer agreement
Form 6744	Discuss the testing, retesting and certification requirements (including individual test taking only)
Publication 17	Introduce the electronic resources on www.irs.gov (i.e. Form & Publications page, Partner & Volunteer Resource Center, searchable Publication 17, etc.)
Interactive Technical Tools	Encourage students to visit www.irs.gov and check out the Interactive Tax Assistant, Withholding Calculator, Sales tax deduction calculator, Interactive EITC Assistant, Form 1040 Central, Where's My Refund, etc.

Return to Table of Contents

Exhibit 1-3: The Advanced Curriculum

Return to Table of Contents

	Welcome & Introductions
Publication 4491 or Link & Learn Taxes	What's New This Year
	Lesson 1—Course Introduction
	Lesson 2—Screening and Interviewing
	Lesson 3—Filing Basics
	Lesson 4—Filing Status
	Lesson 5—Personal Exemptions
	Lesson 6—Dependency Exemptions
	Lesson 7—Unique Filing Status and Exemption Situations
	Lesson 8—Income – Wages, Interest, etc.
	Lesson 9—Income – Business – Form 1040, Line 12
	Lesson 10—Capital Gains or Loss
	Lesson 11—Income – Retirement Income, Lines 15-16
	Lesson 12—Income – Rental Income and Schedule K-1s
	Lesson 13—Unemployment Compensation
	Lesson 14—Social Security Benefits
	Lesson 15—Other Income
	Lesson 17—Adjustments to Income
	Lesson 19—Standard Deduction and Tax Computation
	Lesson 20—Itemized Deductions
	Lesson 23—Credit for Child and Dependent Care Expenses
	Lesson 24—Education Credits
	Lesson 25—Foreign Tax Credit
	Lesson 26—Child Tax Credit
	Lesson 27—Miscellaneous Credits
	Lesson 28—Other Taxes
	Lesson 29—Payments
	Lesson 30—Earned Income Credit (EIC)
	Lesson 31—Refund / Amount of Tax Owed
	Lesson 32—Quality Review of the Tax Return
	Lesson 33—Concluding the Interview
	Lesson 35—Amended Returns
	Appendix—Practice Technical Interview
Cancellation of Debt	e-module available only through Link & Learn Taxes (optional)
Health Savings Account	e-module available only through Link & Learn Taxes (optional)
Publication 4491-W	Advanced Comprehensive Problems & Exercises
Tax Preparation Software	Practice using the tax preparation software (accessible via Link & Learn Taxes -Electronic Software Practice Lab)
Volunteer Agreement	Detailed discussion about the standards of conduct and signing the volunteer agreement
Form 6744	Discuss the testing, retesting and certification requirements (including individual test taking only)
Publication 17	Introduce the electronic resources on www.irs.gov (i.e. Form & Publications page, Partner & Volunteer Resource Center, searchable Publication 17, etc.)
Interactive Technical Tools	Encourage students to visit www.irs.gov and check out the Interactive Tax Assistant, Withholding Calculator, Sales tax deduction calculator, Interactive EITC Assistant, Form 1040 Central, Where's My Refund, etc.

Return to Table of Contents

Exhibit 1-4: The Military Curriculum

Return to Table of Contents

	Welcome & Introductions
Publication 4491 or Link & Learn Taxes	What's New This Year
	Lesson 1—Course Introduction
	Lesson 2—Screening and Interviewing
	Lesson 3—Filing Basics
	Lesson 4—Filing Status
	Lesson 5—Personal Exemptions
	Lesson 6—Dependency Exemptions
	Lesson 7—Unique Filing Status and Exemption Situations
	Lesson 8—Income – Wages, Interest, etc.
	Lesson 9—Income – Business – Form 1040, Line 12
	Lesson 10—Capital Gains or Loss
	Lesson 11—Income – Retirement Income, Lines 15-16
	Lesson 12—Income – Rental Income and Schedule K-1s
	Lesson 13—Unemployment Compensation
	Lesson 14—Social Security Benefits
	Lesson 15—Other Income
	Lesson 16—Military Income
	Lesson 17—Adjustments to Income
	Lesson 18—Military Moving Expenses
	Lesson 19—Standard Deduction and Tax Computation
	Lesson 20—Itemized Deductions
	Lesson 21—Military Employee Business Expense
	Lesson 23—Credit for Child and Dependent Care Expenses
	Lesson 24—Education Credits
	Lesson 25—Foreign Tax Credit
	Lesson 26—Child Tax Credit
	Lesson 27—Miscellaneous Credits
	Lesson 28—Other Taxes
	Lesson 29—Payments
	Lesson 30—Earned Income Credit (EIC)
	Lesson 31—Refund / Amount of Tax Owed
	Lesson 32—Quality Review of the Tax Return
	Lesson 33—Concluding the Interview
	Lesson 34—Military Finishing and Filing the Return
	Lesson 35—Amended Returns
	Appendix—Practice Technical Interview
Cancellation of Debt	e-module available only through Link & Learn Taxes (optional)
Health Savings Account	e-module available only through Link & Learn Taxes (optional)
Publication 4491-W	Military Comprehensive Problems & Exercises
Tax Preparation Software	Practice using the tax preparation software (accessible via Link & Learn Taxes -Electronic Software Practice Lab)
Volunteer Agreement	Detailed discussion about the standards of conduct and signing the volunteer agreement
Form 6744	Discuss the testing, retesting and certification requirements (including individual test taking only)
Publication 17	Introduce the electronic resources on www.irs.gov (i.e. Form & Publications page, Partner & Volunteer Resource Center, searchable Publication 17, etc.)
Interactive Technical Tools	Encourage students to visit www.irs.gov and check out the Interactive Tax Assistant, Withholding Calculator, Sales tax deduction calculator, Interactive EITC Assistant, Form 1040 Central, Where's My Refund, etc.

Return to Table of Contents

Exhibit 1-5: The International Curriculum

	Welcome & Introductions
Publication 4491 or Link & Learn Taxes	What's New This Year
	Lesson 1—Course Introduction
	Lesson 2—Screening and Interviewing
	Lesson 3—Filing Basics
	Lesson 4—Filing Status
	Lesson 5—Personal Exemptions
	Lesson 6—Dependency Exemptions
	Lesson 7—Unique Filing Status and Exemption Situations
	Lesson 8—Income – Wages, Interest, etc.
	Lesson 9—Income – Business – Form 1040, Line 12
	Lesson 10—Capital Gains or Loss
	Lesson 11—Income – Retirement Income, Lines 15-16
	Lesson 12—Income – Rental Income and Schedule K-1s
	Lesson 13—Unemployment Compensation
	Lesson 14—Social Security Benefits
	Lesson 15—Other Income
	Lesson 16—Military Income
	Lesson 17—Adjustments to Income
	Lesson 19—Standard Deduction and Tax Computation
	Lesson 20—Itemized Deductions
	Lesson 22—Business Travel Expenses
	Lesson 23—Credit for Child and Dependent Care Expenses
	Lesson 24—Education Credits
	Lesson 25—Foreign Tax Credit
	Lesson 26—Child Tax Credit
	Lesson 27—Miscellaneous Credits
	Lesson 28—Other Taxes
	Lesson 29—Payments
	Lesson 30—Earned Income Credit (EIC)
	Lesson 31—Refund / Amount of Tax Owed
	Lesson 32—Quality Review of the Tax Return
	Lesson 33—Concluding the Interview
	Lesson 35—Amended Returns
	Appendix—Practice Technical Interview
Cancellation of Debt	e-module available only through Link & Learn Taxes (optional)
Health Savings Account	e-module available only through Link & Learn Taxes (optional)
Publication 4491-W	International Comprehensive Problems & Exercises
Tax Preparation Software	Practice using the tax preparation software (accessible via Link & Learn Taxes -Electronic Software Practice Lab)
Volunteer Agreement	Detailed discussion about the standards of conduct and signing the volunteer agreement
Form 6744	Discuss the testing, retesting and certification requirements (including individual test taking only)
Publication 17	Introduce the electronic resources on www.irs.gov (i.e. Form & Publications page, Partner & Volunteer Resource Center, searchable Publication 17, etc.)
Interactive Technical Tools	Encourage students to visit www.irs.gov and check out the Interactive Tax Assistant, Withholding Calculator, Sales tax deduction calculator, Interactive EITC Assistant, Form 1040 Central, Where's My Refund, etc.

Return to Table of Contents

Exhibit 2 – Recommended Presentation Times For Each Lesson

Return to Table of Contents

Lesson	Content	Estimated Minutes*
	Welcome & Introductions	15
1	Course Introduction	15 - 30
2	Screening and Interviewing	30 - 45
3	Filing Basics	15 - 45
4	Filing Status	60
5	Personal Exemptions	30
6	Dependency Exemptions	30
7	Unique Filing Status and Exemption Situations	30
8	Income - Wages, Interest, Etc.	90 - 165
9	Income - Business Income or Loss	60
10	Income - Capital Gains or Loss	90
11	Income - Retirement Income	105
12	Income - Rental and Schedule K-1s	60
13	Income - Unemployment Compensation	15 - 30
14	Income - Social Security Benefits	30
15	Income - Other Income	15 - 30
16	Military Income	60
17	Adjustments to Income	15 - 75
18	Military Moving Expenses	45 - 75
19	Standard Deduction and Tax Computation	15 - 45
20	Itemized Deductions	45
21	Military Employee Business Expenses	30
22	Business Travel Expenses	30
23	Credit for Child and Dependent Care Expenses	30
24	Education Credits	30
25	Foreign Tax Credit	60
26	Child Tax Credit	30
27	Miscellaneous Credits	30
28	Other Taxes	15
29	Payments	30
30	Earned Income Credit (EIC)	60 - 120
31	Refund / Amount of Tax Owed	30
32	Quality Review of the Tax Return	60
33	Concluding the Interview	30
34	Military Finishing and Filing the Return	60
35	Amended Returns	30
	Testing Guidelines (Using Form 6744)	15
	Review Test	240
	Closing & Evaluation Form 13222	15

* Estimated time does not include breaks or lunch.

Return to Table of Contents

Exhibit 3—Checklist for Teaching Each Lesson

Lesson Number: ______________________________

Instructor: ______________________________

Presentation Time: ________ **Actual Presentation Time:** ________ **Date:** ____________

Planned Presentation Time:________

- ❑ Introduce the lesson in a creative engaging manner. Include a general overview of the content and where the information appears on the return; i.e., role-play around this content or ask probing questions.
- ❑ Review the lesson objectives and the importance of each one in the return preparation process.
- ❑ Share some of the concerns or errors associated with this part of the return that could result in the taxpayer receiving a letter “notice” from the IRS including refund delays.
- ❑ Point out the resources cited under “What do I need?”
- ❑ Explain the importance of each product under “What do I need?” and where the products can be obtained, if needed.
- ❑ Discuss all tips and cautions in detail.
- ❑ Emphasize the requirement to use Form 13614-C and how using this form results in an accurate return.
- ❑ Direct students to the applicable line of Form 13614-C, when discussing the intake and interview sheet.
- ❑ Review, discuss, and work all examples, exercises, and problems in the training guide.
- ❑ Use the information in Publication 4012 to illustrate how to use the guide at the site, if applicable to your lesson.
- ❑ Use visual aids as teaching tools.
- ❑ Review answers to each exercise and seek specific information about the process and the materials the students used to obtain their answers, even incorrect answers.
- ❑ Allow students to role-play, when possible, using the sample interview in the lessons.
- ❑ Demonstrate and discuss how to use the tax return software as it pertains to the content in each lesson.
- ❑ Demonstrate and discuss how and when to use www.irs.gov for additional technical guidance, including the search features in the electronic Publication 17.
- ❑ Demonstrate and discuss how to link www.irs.gov content (Publications 4012 and 17) in the tax software for research purposes.
- ❑ Connect the intake and interview process using the Vanessa Franklin scenario as directed in the applicable lessons.
- ❑ Review the lesson summary.
- ❑ Take steps to determine if the course objectives were reached. Seek questions and other input from the participants.
- ❑ Summarize by connecting the lesson to other content, if appropriate, and take steps to determine if each objective of the lesson was reached.

Return to Table of Contents