

VITA/TCE CERTIFICATION REQUIREMENTS FOR Tax Year 2010

BASIC Certification is required for all volunteers who must be certified in the VITA/TCE programs. Volunteers may certify at increasing levels of complexity based on their training and experience. Each level of certification builds on the previous level. **Quality reviewers and Instructors** must be certified at the **Intermediate** level or higher.

The tests are scenario based. After completing the **BASIC** (7 Scenarios & 1 Quality Review) certification, volunteers may proceed to the **INTERMEDIATE** (4 Scenarios) certification followed by the **ADVANCED** (4 Scenarios) or **MILITARY** (4 Scenarios) or **INTERNATIONAL** (4 Scenarios) certification as their training and experience warrants.

New for filing season 2011 – Individuals with **Advanced, Military or International** certification can choose to certify on **Cancellation of Debt (COD)** or **Health Savings Accounts (HSAs)** modules. These are optional specialty modules only on Link and Learn Taxes.

Basic test: Volunteers must get **24 of 30** questions correct to achieve a minimum score of 80% for basic certification. There are eight scenarios for the basic test; 5 short scenarios and 2 return preparation scenarios and 1 quality review. Questions are asked after each scenario to test knowledge and skills (competencies.) **All volunteers who must be certified are required to have certification in the Basic course. Volunteers can stop there or proceed to other levels of certification.**

Intermediate test: Volunteers must get **16 out of 20** questions correct to achieve a minimum score of 80% for intermediate certification. There are four scenarios for the Intermediate test. The first two short scenarios do not require tax return preparation. The other two scenarios require tax return preparation. Questions are asked after each scenario to test knowledge and skills (competencies). Intermediate scenarios are at an increased level of difficulty building on the Basic course. **Volunteers must complete certification in Basic and Intermediate to proceed with the other course certifications.**

Advanced test: Volunteers must get **12 of 15** questions correct to achieve a minimum score of 80% for advanced certification. There are four scenarios. The first three do not require tax preparation. The fourth scenario requires a tax return to be prepared. Questions are asked after each scenario to test knowledge and skills (competencies.) Advanced is a more difficult level, building on the **Basic** and **Intermediate** courses.



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Military test: Volunteers must get **16 of 20** questions correct to achieve a minimum score of 80% for military certification. There are four scenarios for the military test. The first two scenarios do not require return preparation. The other two require a return to be prepared. Questions are asked after each scenario to test knowledge and skills (competencies.) Military scenarios cover the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. It requires certification in **Basic** and **Intermediate**. Note: Military personnel or those going overseas to teach or assist taxpayers must also certify in the International course. This is necessary since the International course covers foreign income exclusion and foreign tax credit topics.

International test: Volunteers must get **14 of 17** questions correct to achieve a minimum score of 80% for International certification. There are four scenarios for the International test. The first three do not require return preparation. The fourth scenario requires a return to be prepared. Questions are asked after each scenario to test knowledge and skills (competencies.) This course covers the completion of returns for taxpayers living outside the United States and assisted by Military personnel and volunteers working at U.S. Embassies and Consulates or other areas. This requires certification in **Basic** and **Intermediate**.

Cancellation of Debt (COD) test: Volunteers must get **16 of 20** questions correct to achieve a minimum score of 80% for Cancellation of Debt certification. There are seven scenarios for this test. Scenario four involves the cancellation of debt and foreclosure on a principal residence and requires you to complete a tax return. Scenario seven on the cancellation of credit card debt requires you to complete a tax return. The other short scenarios do not require completion of a tax return. Questions are asked after each scenario to test knowledge and skills (competencies). Individuals must be certified in **Advanced, Military, or International** before proceeding to the COD exam.

Health Savings Accounts (HSAs) test: Volunteers must get **12 of 15** questions correct to achieve a minimum score of 80% for Health Savings Accounts certification. There are five scenarios for this test. The first four are short scenarios and do not require preparation of a tax return. Scenario five is a return preparation scenario. Questions are asked after each scenario to test knowledge and skills (competencies). Individuals must be certified in **Advanced, Military, or International** before proceeding to the HSAs exam.



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The Puerto Rico test: This course covers topics for U.S. Citizens who are bona fide residents of Puerto Rico who must file a U.S. federal income tax return. This year the Puerto Rico course will only be available on Link and Learn Taxes. The Puerto Rico course and certification test is divided into two levels. There is **Level I PR** which covers basic topics and **Level II PR** which covers more advanced topics. A prerequisite is certification in Basic. After certifying in Basic students can proceed to the Level I PR. After achieving a minimum passing score of 80% on Level I PR students can stop there or can proceed with certification in Level II PR. Volunteers must achieve a minimum score of 80% for certification for each level.

The Foreign Student and Scholar test: This course covers determination of residency status and application of treaty benefits in addition to other federal tax issues commonly faced by foreign nationals. The Foreign Student course and test are available on Link & Learn Taxes. This certification path represents tax law as it applies to International Scholars and Students who must file a U.S. Income Tax Return. Students must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification. There is no prerequisite for this course.

