It is important that all individuals who volunteer their time and services in the VITA/TCE programs understand their roles and responsibilities under the program. All volunteers are expected to:

- Receive Standards of Conduct (ethics) training
- Annually, complete VSC/Ethics training and pass a certification test with a score of 80% or higher
- Sign Form 13615, Volunteer Standards of Conduct Agreement, indicating they have taken the ethics training, successfully completed a test, and understand the ethics requirements

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (i.e., 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 programs.

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.

### Volunteer Standards of Conduct Test Questions

**Directions**

Using your resource materials, answer the following questions.

1. Which of the following is a violation of the Volunteer Standards of Conduct?
   a. Knowingly preparing a false tax return
   b. Having a donation/tip jar in the taxpayer waiting area at the site
   c. Using taxpayer’s personal information to ask for a date
   d. All of the above

2. Which volunteers must take Volunteer Standards of Conduct training and test?
   a. Site Coordinators/Local Coordinators
   b. Quality Reviewers and tax return preparers
   c. Greeters
   d. All VITA/TCE volunteers

3. If a volunteer violates the Volunteer Standards of Conduct, what are the possible consequences?
   a. Removal from the VITA/TCE programs
   b. Criminal investigation
   c. Elimination of VITA/TCE grant funds
   d. Deactivation of EFIN
   e. All of the above
4. Bob, an IRS tax law certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS will never find out. The return was completed without the cash income. Jim, the designated Quality Reviewer, simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?
   a. Bob, the IRS tax law certified volunteer preparer
   b. Jim, the designated Quality Reviewer
   c. Betty, the Site Coordinator
   d. No one has violated the Volunteer Standards of Conduct

5. Jake is an IRS tax law certified volunteer preparer in the VITA/TCE Programs. When preparing a return for Jill, Jake learns that Jill does not have an account to receive a direct deposit of her refund. Jake offers to use his account to receive the direct deposit, and says he will turn the money over to Jill once the refund is deposited. Is this an acceptable action under the program?
   a. Yes
   b. No

6. Heidi, a 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 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

7. Volunteers must verify the taxpayer has the following items as soon as possible:
   a. Photo identification
   b. Social security number documents
   c. All income statements, including Forms W-2, 1099-R, etc.
   d. All of the above

8. The taxpayer should be informed of their responsibility for the information on the tax return during the quality review process.
   a. True
   b. False
9. Volunteers who **refuse** to use the intake/interview process are violating the Standards of Conduct.
   a. True
   b. False

10. Mary, the Greeter, identifies the taxpayer’s tax return requires Advanced IRS tax law certification. Therefore, the certified tax preparer must be certified to the Advanced level but the Quality Reviewer can be certified to any level, including Basic.
   a. True
   b. False
Directions

Using your resource materials, answer the following questions.

1. Is having a donation/tip jar in the waiting area at the VITA/TCE site a violation of the Volunteer Standards of Conduct?
   a. Yes
   b. No

2. I am currently a volunteer Greeter. I will not be preparing tax returns. I do not need to take the Volunteer Standards of Conduct test.
   a. True
   b. False

3. Can a volunteer be removed and barred from the VITA/TCE programs for violating the Volunteer Standards of Conduct?
   a. Yes
   b. No

4. An IRS tax law certified volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The designated Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. Did the designated Quality Reviewer violate the Volunteer Standards of Conduct?
   a. Yes
   b. No

5. Maggie asks Josh, the tax law certified preparer, to deposit her refund into Josh's checking account and turn the funds over to her when received. If Josh says yes, he is in violation of the standards.
   a. True
   b. False
6. Every site is required to have a process for assigning taxpayers to tax law certified preparers who are certified at or above the level required to prepare their return.
   a. True
   b. False

7. Which of the following statements is not correct?
   a. Volunteers should confirm the taxpayer’s identity through photo ID.
   b. Volunteers should verify the social security number and/or ITIN.
   c. Volunteers should review all documents needed to prepare an accurate return.
   d. Volunteers do not need to refer to the intake sheet when preparing the tax return.

8. The quality review process includes:
   a. Assigning a Quality Reviewer with the appropriate certification level.
   b. Inviting the taxpayer to participate in the quality review.
   c. Explaining to the taxpayer that they are responsible for the information on their tax return.
   d. All of the above

9. An interview of the taxpayer should only be performed if the site is not busy.
   a. True
   b. False

10. Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:
    a. Have a completed Form 13614-C prior to having the return prepared
    b. Answer the tax preparer’s additional questions during the interview
    c. Participate in the quality review of their tax return
    d. All of the above