

Massachusetts Tax-Aide  
Volunteer Certification and Certification Paperwork  
(20 Nov 2017)

The IRS requires all volunteers participating in the VITA/TCE program be certified annually. The following provides an executive summary of these requirements as implemented by Massachusetts AARP Tax-Aide.

All certification documents are available online at [irs.gov](https://irs.gov) – links are provided below.

**All Tax-Aide volunteers must:**

- Satisfactorily complete the IRS Volunteer Standards of Conduct (VSOC) Training and pass the associated VSOC test with a score of 80% or higher. The VSOC training is in [IRS Pub 4961](#); the VSOC test is in both [IRS Pub 4961](#) and [IRS Form 6744](#).
- Sign the IRS Volunteer Agreement, [IRS Form 13615](#) (this can also be found in IRS Form 6744).

In addition to the above requirements for all volunteers, Tax-Aide volunteers assigned the position title of Client Facilitator, Local Coordinator and Shift Coordinator must:

- Satisfactorily complete Intake/Interview and Quality Review Training and pass the Intake/Quality Review test with a score of 80% or higher. This training is in [IRS Pub 5101](#) and the test in [IRS Form 6744](#).

In addition to the above requirements for all volunteers, Tax-Aide volunteers assigned the position title of Counselor, Instructor, Training Coordinator, Training Specialist, or Electronic Return Originator must:

- Satisfactorily complete Intake/Interview and Quality Review Training and pass the Intake/Quality Review test with a score of 80% or higher. This training is in [IRS Pub 5101](#) and the test in [IRS Form 6744](#).
- Pass the IRS Advanced tax law test with a score of 80% or higher. It is strongly recommended that volunteers demonstrate to an Instructor or their supervisor that they have researched and understand the correct answers to any questions missed on the IRS tax law test or tax law and application errors on the practice returns. The test is in [IRS Form 6744](#)
- Optionally, may certify in additional areas of tax law by satisfactorily completing the applicable additional training and passing the associated test with a score of 80% or higher. (Example: This includes tests for Military, International, Health Savings Accounts, and Puerto Rico 1 and 2) It is strongly recommended that volunteers demonstrate to an Instructor or their supervisor that they have researched and understand the correct answers to any questions missed on the tests of specialized tax law topics. The test is in [IRS Form 6744](#)

- Satisfactorily complete a minimum of two problems in the Massachusetts Practice Return Workbook. Each district can define which specific problems are to be completed for its district.

Once a volunteer completes the required tax law and administrative training, passes the required tests, completes all other required training, and signs the [IRS Form 13615](#), they can be certified by a district-appointed approving official.

## Records

***Each district retains the signed Volunteer Agreements for reference until the end of the calendar year. Volunteer Agreements do not need to be available at counseling sites.***

The state Administration Specialist will send a certification list to each district for purposes of recording the certification. The District/Administration Coordinators, in turn, provide the certification levels for each district volunteer to the state Administration Specialist. The Administration Specialist maintains the master list of volunteer certifications for the state and provides this information to the AARP National Office and the IRS. IRS Form 13206 is *NOT APPLICABLE* to the AARP Foundation Tax-Aide program.