

Taking the IRS Certification Tests Online Tax Year 2023

(Click [here](#) for the latest version of this document)

Mandatory Tests for Tax-Aide	Counselors	Client Facilitators	Local Coordinators Shift Coordinators
VOLUNTEER STANDARDS OF CONDUCT	✓	✓	✓
INTAKE/INTERVIEW AND QUALITY REVIEW EXAM	✓	✓	✓
ADVANCED EXAM	✓		*
SITE COORDINATOR EXAM			✓

* Required if also serving as a Counselor

Notes:

- The Circular 230 Exam may **not** be substituted for the Advanced Exam
- ATP Assistants, EROs, Instructors, Training Coordinators, Training Specialists, and Regional Training Advisors must also complete the Counselor tests
- Other tests are optional – check with your Local Coordinator or Instructor to see if any are useful for your site

Training Materials

[NTTC Self-Study: Certification Lessons](#) can be used to prepare for the tests. These lessons make use of the IRS Link & Learn Taxes lessons at <https://apps.irs.gov/app/vita/> and will be updated for tax year 2023 in early December when the Link & Learn lessons are updated.

Click the below links to access other training materials electronically. Your Instructor may provide printed copies of the *NTTC Workbook*, *IRS Form 6744*, and *IRS Pub 4012*.

- [IRS Pub 4961](#) – IRS Training for Volunteer Standards of Conduct
- [IRS Pub 5101](#) – IRS Training for Intake/Interview and Quality Review
- [IRS Pub 5838](#) – Intake/Interview and Quality Review Handbook (**new**)
- [Tax-Aide Version of Pub 4491](#) – Training for Advanced, Military, and International
- [NTTC Modified Pub 4012](#) – Volunteer Resource Guide
- [NTTC Workbook](#) – Practice Exercises and Quizzes (also see [Workbook Errata](#))
- [IRS Form 6744](#) – Test/Retest Questions and Scenarios
- [IRS Pub 5088](#) – IRS Training for Site Coordinators
- [IRS Pub 5683](#) – Handbook for Partners and Site Coordinators
- [IRS Pub 4756](#) – IRS Training for Foreign Student and Scholar Tax Returns
- [IRS Pub 4011](#) – Foreign Student and Scholar Resource Guide
- [IRS Pub 5883](#) – SPEC Over-the-Phone Interpreter (OPI) Services Training (**new**)
- [NTTC Training Resources Links](#) including all Self-Study, Videos, etc.
- [Other IRS publications, forms, and instructions at IRS.GOV](#)

Sign in to Link & Learn

All volunteers (including Client Facilitators) must create an account and record their answers in Link & Learn. Instructors may assist with creating the account. There is a new site for tax year 2023. **Do not use the old test site.**

The URL for the *new* test site is: <https://linklearntaxescertification.com/>


The screenshot shows the VITA/TCE Central sign-in page. At the top left is the VITA/TCE Central logo with a star, and at the top right is the IRS logo. Below the logo is a navigation bar with 'Home' and 'Create Account' links. A red box with an arrow points to the 'Create Account' link, containing the text: 'New volunteers click here and skip to the next page'. Below the navigation bar are two input fields: 'Username or email' and 'Password'. A blue box with arrows pointing to both fields contains the text: 'Returning volunteers sign in here (you must reset your Password before you first sign in)'. Below the password field is a 'Sign in' button and a 'Forgot password' link. The 'Forgot password' link is circled in red, with a red arrow pointing to it from the bottom right.

If you had an account last year, you will need to create a Password for the new site. Click "Forgot Password" and enter the email address associated with your account. Instructions will be sent to that email address. If you have not received an email after 15 minutes, please check your junk mail folder for email from linklearnsupport@redcedarconsultancy.com.

The screenshot shows the 'Forgot your Password?' page. The title is 'Forgot your Password?' in a large, dark red font. Below the title is the text: 'Please enter the email address associated with your account and click Submit. We'll email you a link to a page where you can easily create a new password.' Below this is another line of text: 'If you do not have an email address associated with your account, please contact us by [clicking here](#).' Below the text is a text input field with a red asterisk to its left and the label 'Email'. At the bottom are two blue buttons: 'Submit' and 'Cancel'.

Do not use special characters in your new Password. Please verify your "My Account" information as **some values and selections were NOT** being carried over from the old account. If you cannot recover your Username or Password, follow the instructions for new volunteers.

Create an account – New Volunteers

VITA/TCE Central 

Home **Create Account**

Self-Registration

Complete the fields below to create your account in the system.
Required fields are marked by an asterisk (*), all other are optional.

* Group: 01 - VITA Volunteer
 02 - TCE - AARP Volunteer
 03 - TCE - Other Volunteer
 04 - VITA - Military Volunteer
 05 - IRS Employee - SPEC
 06 - IRS Employee - Other
 07 - Foreign Student Site Volunteer
 08 - IRS Employee - Volunteer
 09 - Federal Employee non-IRS employee
 10 - SPEC OPI Volunteer
 11 - Other

* Do you want to take SPEC OPI Training? Yes No

* Do you require activation of multiple OPI Pins? Yes No

* Do you want to take the Site Coordinator certification? Yes No

* Are you an Instructor? Yes No

* Are you an IRS SPEC Territory Manager? Yes No

* Do you plan to volunteer in the VITA/TCE Program? Yes No

* Training Source
Publication 4491

* First Name

* Last Name

After clicking "Create Account", this screen appears. Follow the instructions carefully.

Select "02 - TCE - AARP Volunteer" for Group

See [IRS Pub 5547](#) for more information on IRS Over-the-Phone Interpreter (OPI) services.

Select "Yes" for "Site Coordinator" if you are a Local or Shift Coordinator.

Select "Publication 4491" for Training Source

- Complete the remaining fields with your information.
- All fields with an "*" must be completed.
- Your name and address must match your government issued photo identification (per [IRS Form 6744](#))

SEID

 (For IRS employees Only)

* Username

 Username must be between 2 and 30 characters long.

* Password

 This password is too short. It must contain at least 8 characters.

* Confirm Password

 ?

* Email Address

 Enter a valid email address that contains at least 3 characters.

* Confirm Email Address

PLEASE NOTE: Should you ever forget your password, a valid email address is required to have a new one sent to you.

* Address 1

Address 2

* City

* State / Provision

* Postal Code

Daytime Telephone Number

* Time Zone

Partner/Organization Name

* Years You Have Volunteered

Professional status for Continuing Education credits or Circ 230 ONLY

PTIN Number

Name as listed on PTIN Card

CTEC Number

- Leave “SEID” blank as it is for IRS employees only
- Choose your own Username and Password.
- The Password is case sensitive and must be at least 8 characters, should contain at least one lower case letter, one upper case letter, one number, **no special characters**, and should not match your username, name, or Email.
- Use a valid Email Address; it will be used to recover your Username/Password if you forget them.
- Only one account can be created for an Email Address
- Be sure to **record** your Username and Password

Enter “AARP Tax-Aide” for Partner Name

Update “Years” to include the upcoming tax season

DO NOT select from the Professional status dropdown or complete the PTIN and CTEC fields unless you will be seeking continuing education credits. For more information see [IRS Pub 5362](#).

If you see no confirmation from REGISTER, scroll and look for red error messages.

Register

When you have completed the form, click REGISTER.

Update an existing account – Returning Volunteers

For returning volunteers: After you sign in, click the “My Account” tab and update the years of service and any other information that is missing or which has changed (see prior two pages) – then click Save.

The screenshot shows the VITA/TCE Central website interface. At the top right, it says "Welcome Volunteer! | Sign Out". Below this is a navigation bar with "2023 VITA/TCE Certification Test" and "My Account" (highlighted with a red box). Below the navigation bar are tabs for "Circular 230", "Basic", "Advanced", "Military", "International", "Puerto Rico", and "Foreign Student". The "Advanced" tab is selected. Below the tabs are two exam sections: "2023 Volunteer Standards of Conduct Exam" and "2023 Intake/Interview and Quality Review Exam". Each section lists "Score:", "Exam Status:", and "Attempts: 0". To the right of these sections is a red-bordered callout box containing text: "If you would like to review the Volunteer Standards of Conduct course, click here to review the course in PDF format." and "Click here to review the Intake/Interview & Quality Review training." A red arrow points from the "Click Advanced" box to the "Advanced" tab, and another red arrow points from the callout box to the "Advanced" tab.

Starting a Test

Click on the “Advanced” tab. The “Circular 230” and “Basic” certifications are not used by Tax-Aide. You may review the training PDFs by clicking on the links at the right on the screen.

You must pass the Volunteer Standards of Conduct Exam and the Intake/Interview and Quality Review Exam before taking any other tests. Click on the name of the test to see the description.

You may need to turn off pop-up blockers in your browser. Click the “Launch” button in the pop-up description to start the test. The “Launch” button will not appear until you have passed the prerequisite tests. Read the instructions on the introductory page and click “Start Assessment”.

The screenshot shows a pop-up window titled "2023 Volunteer Standards of Conduct Exam" with a "Launch" button in the top right corner. Below the title, it displays "Course Number: CEQXT-E-01446-23-0". Under "Course Information", it states: "All volunteers must pass the Volunteer Standards of Conduct (VSOC) - Exam with a score of 80% or greater in order to access additional exams." At the bottom, it says: "Click Launch on the upper right of this window to start the VSOC test."

Instructions for Taking the Tests

2023 Volunteer Standards of Conduct Exam

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.

Click the 'Start Assessment' button to begin the Volunteer Standards of Conduct (VSOC) exam

[Start Assessment](#)

- You must score 80% to pass each test.
- We recommend that you complete all scenarios and mark your answers in the Form 6744 test booklet first, before going online to record your answers. It can be helpful to read and answer the retest questions at the same time.
- Don't guess. This is an open book test. Use the training materials. Take all the time you need. However, no consultation with any other person is allowed.
- Read the online questions carefully, to ensure that they match the test booklet.
- All questions are multiple choice or fill in the blank.
- When entering a dollar value, use only numbers (and a minus sign, if needed), and always round to the nearest whole number (enter -1234 – not -\$1,234.32). Do not type a space before or after the value. Press Tab after typing the value.
- After choosing an answer, wait for the NEXT button to turn from gray to black before clicking it (or your answer may not be recorded).
- Check your answers on the review page before submitting them. You may change them before submitting, but you will not be able to go back later to see your answers.
- You do not have to complete a test in one sitting. You can exit the test at any point by clicking 'Exit Course' in the upper right and signing out.
- You have two tries to pass each test. If you do not pass a particular test, you must take and pass the retest, which has different questions. **We recommend that you confer with your Instructor before taking a retest as failing it disqualifies you from any position requiring that test.**

After Passing the Tests

CONGRATULATIONS! YOU PASSED – now what?

When you have completed and passed all required tests and any optional tests you plan to take, you must electronically sign your Volunteer Agreement and then save it. Your Instructor will provide details, and will usually ask you to attach your agreement to an email to a local Instructor or other local leader. Do NOT send the agreement to the IRS or to the national Tax-Aide office.

The screenshot shows the VITA/TCE Central website interface. At the top, there is a navigation bar with the VITA/TCE logo and a 'Sign Out' button. Below the navigation bar, there are tabs for different exam categories: Circular 230, Basic, Advanced, Military, International, Puerto Rico, and Foreign Student. The 'Advanced' tab is selected. The main content area displays three exam results cards. The first card is for the '2023 Volunteer Standards of Conduct Exam' with a score of 100.0%, exam status of 'Pass', and 1 attempt. The second card is for the '2023 Intake/Interview and Quality Review Exam' with a score of 100.0%, exam status of 'Pass', and 1 attempt. The third card is for the '2023 Advanced Exam' with a score of 100.0%, exam status of 'Pass', and 1 attempt. Each card has a 'View My Certificate' button. To the right of the exam results, there is a section for the Volunteer Agreement. It contains a checkbox labeled 'You may sign your Volunteer Agreement electronically by checking this box'. Below this checkbox, it says 'Volunteer Taxpreparer 10/30/2023'. There are several links: 'Click here to open and complete your Volunteer Agreement. Click Print from the file menu to print the page.', 'Save the Volunteer Agreement for your records.', 'If you would like to review the Volunteer Standards of Conduct course, click here to review the course in PDF format.', and 'Click here to review the Intake/Interview & Quality review training.'

Agreements must be signed to be valid.

Check the “ You may sign...” box to electronically sign your agreement.

There is no need to “View My Certificate” or to print it.

Click on “Pass” (or “Fail”) to see which questions you missed.

Your Instructor may ask you to print or save that page. Use your browser print function (usually File>Print or Ctrl-P) to print.

“Click here” to create a file containing an electronic copy of your Volunteer Agreement, IRS Form 13615. The file will be downloaded immediately.

Check your Downloads folder for the file, or check “My Drive” at <https://drive.google.com> if using a Tax-Aide Chromebook. The file name may be different than last year (e.g., “Form_13615_Rev._10-2023_*.pdf”). Rename, print or email the file as directed by your Instructor. Page 2 of the form has your electronic signature as well as the results of your tests.

Volunteer Agreement

The first page of the volunteer agreement contains the Volunteer Standards of Conduct that are a part of your agreement. Review and keep a copy of this with your records.

The second page is shown here, and will be pre-filled with your personal information, the results of your tests, and your electronic signature.

Generated From Link & Learn Taxes

Volunteer:
By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name <i>(please print)</i> Your name		Volunteer position(s) <input type="checkbox"/> IRS Employee							
Home address <i>(street, city, state and ZIP code)</i> Your address, Your City, Your State, Your Zip									
Email address Your email address	Daytime telephone Your telephone #	Sponsoring partner name/site name AARP Tax-Aide							
Number of years volunteered <i>(including this year)</i>	Signature <i>(electronic)</i> 	OR Signature <i>(type/print)</i> Date							
Volunteer Certification Levels <i>(Add the letter "P" for all passing test scores)</i>									
Volunteer Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview & Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico		Foreign Students
							1	2	
P	P			P					

Optional Tests

Federal Tax Law Update Test Only for Circular 230 Professionals (C230)

Federal Tax Law Update Test for Circular 230 Professionals (C230): Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. The license information below must be completed by the volunteer and verified by the partner or coordinator. Refer to Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

Note: Advanced certification is necessary to qualify for Continuing Education (CE) Credits. The C230 test does not qualify the volunteer to receive CE Credits. Refer to Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for additional requirements.

Professional designation <i>(Attorney, CPA, or Enrolled Agent)</i>	Licensing jurisdiction <i>(state)</i>	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date <i>(if provided)</i>

Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's name and title <i>(printed)</i> <i>(coordinator, sponsoring partner, instructor or IRS contact)</i>	Signature <i>(electronic)</i> 	OR Signature <i>(type/print)</i>	Date

NOTE: The test results show only Pass/Fail. Your Instructor will not see your actual test scores. If you passed the Site Coordinator or other tests then these will also have a P. Your Instructor or other local Approving Official must verify and sign the form. Electronic or typed signatures are allowed. When you have completed all additional certification requirements, your certification will be logged in the Tax-Aide Volunteer Portal.