

VITA 2023 ADVANCED TEST EXAM QUESTIONS & ANSWERS

1. Prior to working at a VITA/TCE site, ALL VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must: - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.

b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.

c. Pass the Advanced tax law certification.

d. All of the above.

e. Both a and b -<<< CORRECT

2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct? - Yes

3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take? - Thank the taxpayer, and explain that you cannot accept any payment for your services.

4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does not have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should

Jake do? - Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is true? - Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.

6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS does not know about it. Bob indicated NO cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct? - Bob, the tax law-certified volunteer who prepared the return.

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RC Schank



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