

# Orientation Quiz



# Orientation Quiz Part 1

- Mary Allen, a 78 year old widow, wants her taxes done. She has all the required documents. Her income is \$45,000 from pensions and social security.
  - Can we do her taxes? If not, why not?

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# Orientation Quiz Part 1

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  - Can we do her taxes? If not, why not?
  - Yes, Mary is a typical client



# Orientation Quiz Part 2

- Sally Edwards works and earns \$35,000 a year. She has simple interest and dividend income of \$2,000 and rental income of \$5,000 for which the volunteer has not been trained. All her documents are available.
  - Can we do her taxes? If not, why not?
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# Orientation Quiz Part 2

- Sally Edwards works and earns \$35,000 a year. She has simple interest and dividend income of \$2,000 and rental income of \$5,000 for which the volunteer has not been trained. All her documents are available.
  - Can we do her taxes? If not, why not?
  - No, because the volunteer has not been trained for rental income. In addition, rental income is out of scope for volunteers. Out of scope issues will be discussed later.



# Orientation Quiz Part 3

- Sam Donnellson and his wife, Jane, are both 25 and make a combined income of \$32,000. They have all the appropriate documents to support their income.
  - Can we do their taxes? If not, why not?
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# Orientation Quiz Part 3

- Sam Donnellson and his wife, Jane, are both 25 and make a combined income of \$32,000. They have all the appropriate documents to support their income.
  - Can we do their taxes? If not, why not?
  - Yes, these are typical clients. There are no age requirements for clients, but the volunteer must have been trained and IRS certified to prepare taxes.



# Orientation Quiz Part 4

- Mary Brown, a new tax volunteer, has just completed a client's tax return, but was unsure of how to include a dividend. She leaves her table to consult another more experienced volunteer in another room.
  - Is she allowed to do that and if not why not?
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# Orientation Quiz Part 4

- Mary Brown, a new tax volunteer, has just completed a client's tax return, but was unsure of how to include a dividend. She leaves her table to consult another more experienced volunteer in another room.
  - Is she allowed to do that and if not why not?
  - There are a few issues here.
    - Counselors can discuss issues with other counselors, but taxpayer personal information should not be disclosed unless it is required to resolve the tax issue.
    - Counselor must safeguard TP data, so the volunteer cannot leave their computer unattended with TP data visible unless the computer is closed or protected from bystanders.



# Orientation Quiz Part 5

- Richard Bennington, a certified volunteer last year, only missed one question too many on this year's basic IRS Certification test and assured his site coordinator that he would retake the test next week. Everyone knows that Richard will pass the test next week.
  - Is Richard allowed to do taxes this week?
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# Orientation Quiz Part 5

- Richard Bennington, a certified volunteer last year, only missed one question too many on this year's basic IRS Certification test and assured his site coordinator that he would retake the test next week. Everyone knows that Richard will pass the test next week.
  - Is Richard allowed to do taxes this week?
  - No, there are no exceptions. Richard must pass the basic portion of the IRS Certification test and sign the Volunteer Agreement before he can prepare taxes. In addition, your site may require volunteers to pass the intermediate and/or advanced sections of the IRS Certification test before they can prepare taxes.



# Orientation Quiz Part 6

- Olga Farnsworth is 95 and a very kind elderly lady. After Bob, a certified tax volunteer, completed her taxes, Olga gave him a pound cake that she had baked the day before in appreciation of what Bob had done.
  - Can Bob accept the pound cake?
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# Orientation Quiz Part 6

- Olga Farnsworth is 95 and a very kind elderly lady. After Bob, a certified tax volunteer, completed her taxes, Olga gave him a pound cake that she had baked the day before in appreciation of what Bob had done.
  - Can Bob accept the pound cake?
  - No, but he can suggest that the pound cake be given to the center or site and offered to everyone. Then Bob can have a piece.
  - Counselors are not allowed to accept payments or gifts of any kind.

# Orientation Quiz Part 7

- Jack Stanley runs a gift shop when he is not volunteering as a tax preparer. After completing John and Mary Farnsworth's taxes he noted their address and sent them marketing material from his gift shop.
- - Is Jack allowed to do this?

# Orientation Quiz Part 7

- Jack Stanley runs a gift shop when he is not volunteering as a tax preparer. After completing John and Mary Farnsworth's taxes he noted their address and sent them marketing material from his gift shop.
- - Is Jack allowed to do this?
  - No, the volunteer agreement specifically states that tax payer information cannot be used by volunteers directly or indirectly.

# Orientation Quiz Part 8

- Frank Thomas would like to have his refund directly deposited into his checking account. This policy is allowed by the program and encouraged by the IRS. Unfortunately, Frank did not bring a check with his routing and account numbers, so Mary, the volunteer suggested he use her account. When the refund was deposited in Mary's account, Mary sent Frank a check for the refund amount.

– Is Mary allowed to do this?

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# Orientation Quiz Part 8

- Frank Thomas would like to have his refund directly deposited into his checking account. This policy is allowed by the program and encouraged by the IRS. Unfortunately, Frank did not bring a check with his routing and account numbers, so Mary, the volunteer suggested he use her account. When the refund was deposited in Mary's account, Mary sent Frank a check for the refund amount.
  - Is Mary allowed to do this?
  - No, this is a violation of Volunteer Agreement.



# Orientation Quiz Part 9

- Sam Jones began preparing the tax return for Bob and Sue Bennett. Unfortunately, the Bennett's return involved items for which Sam was not trained and no one at the site was qualified to do the return either. In fact, the return was out of scope for our volunteers. Sue asked Bob to recommend a paid preparer who could do their return. Sam gave the Bennett's the name of the tax preparer that does his return and was the only paid preparer close to the volunteer's site.
  - Is Sam allowed to do this?
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# Orientation Quiz Part 9

- Sam Jones began preparing the tax return for Bob and Sue Bennett. Unfortunately, the Bennett's return involved items for which Sam was not trained and no one at the site was qualified to do the return either. In fact, the return was out of scope for our volunteers. Sue asked Bob to recommend a paid preparer who could do their return. Sam gave the Bennett's the name of the tax preparer that does his return and was the only paid preparer close to the volunteer's site.
  - Is Sam allowed to do this?
  - No, this is a violation of Volunteer Agreement.
  - The volunteer should advise the clients to check the yellow pages, Internet or other sources for a paid preparer. He cannot recommend a particular individual or company.

# Orientation Quiz Part 10

- Ralph Klein currently prepares tax returns for H&R Block during the day. After seeing an ad to become a volunteer in his home town, he went through the JTF training program and became IRS certified.
  - Can Ralph prepare taxes for us in the evenings?
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# Orientation Quiz Part 10

- Ralph Klein currently prepares tax returns for H&R Block during the day. After seeing an ad to become a volunteer in his home town, he went through the JTF training program and became IRS certified.
  - Can Ralph prepare taxes for us in the evenings?
  - Yes, being employed by a paid preparer does not prevent Ralph from being a volunteer (unless his employer prohibits it). However, while volunteering he must abide by the Volunteer Agreement.

