2022 IRS VITA Basic Certification Study Guide

Last updated on December 3, 2021

Document Overview

This document is designed for New York Cares Tax Prep volunteers planning to take the 2022 IRS VITA Basic certification exam. Use this pocket guide as a complementary resource to the many VITA resources showcased on the New York Cares website.

Simplify and strategically map out your certification journey. We got you covered with these three buckets of information in this document:

1. Exam Content and Structure,
2. Test-Taking Strategies and Tips, and
3. Next Steps.

Take what you need to ace your certification this tax season. If you'd like to chat with us, please email us at info@newyorkcares.org.

1. Exam Content and Structure

You have two attempts at earning your IRS VITA Basic certification. The Basic Test is the first attempt exam and the basic retest is the second. Read this section and learn which tax law topics to master and what kind of questions to expect to create your study plan.

1.1 Master Tax Law Topics

There is a lot to learn in tax law, but you don't have to learn it all for the IRS VITA Basic certification. The finite list of tax law topics and course modules are available through Link & Learn Basic, Publication 4491, Publication 4012, and Prosperity Now. Use TaxSlayer Practice Lab (password: TRAINPROWEB) to practice. Please also reference IRS Publication 6744.

Break it down. To strategically make your study plan by specific tax law topics, turn to Table 1 to see which topics are tested the most. Prioritize mastering the topics that are frequently tested, such as Credit for Child and Dependent Care Expenses, Earned Income Credit (EIC), and Income — Retirement Income.

Table 1. The tax law topics that the Basic Test and Retest test the most frequently are Income and Nonrefundable Credits. Find relevant material in your Publication 4012.

Topic	Frequency	Publication 4012
Income	6	D1, D11, D38, D40, D44
Nonrefundable Credits	6	G1, G2, G3, G13
Earned Income Credit	4	I2, I4
Finishing the Return	3	K1, K20, K22
Adjustments	2	E1, E11
Deductions	2	F1
Other Taxes, Payments, and Refundable Credits	2	H7, H8
Starting a Return and Filing Status	2	B8
Dependents	1	C4
Education Benefits	1	J5
Other Income	1	D52
Partner Resources	1	P2
Who Must File	1	A1

1.2 Contextual & Filing Software Scenarios

The Basic Test and Retest use the same eight (8) scenarios to simulate real circumstances of VITA clients. To pass the certification, you must read each scenario and interpret the finite list of tax law topics to answer related questions. There are two types of scenarios: 5 **contextual scenarios** and 3 **filing software scenarios**.

Contextual scenarios are short client cases. Questions related to these cases require you to focus on specific details of each scenario to answer them. For example, you may be asked to identify the appropriate filing status of a client based on key scenario details.

Filing software scenarios are longer client cases that simulate the full set of details and documents you would typically have when preparing a tax return. Questions related to these scenarios ask you to use a tax preparation software to prepare a tax return to answer some of the questions. For example, you may be asked to provide a client's total tax return balance amount.

Note 1.
While you can complete the exam without preparing a tax return, you may have a much easier time answering questions correctly with it.

Note 2.
In New York Cares terms, the scenario details are what you can expect Community Partners to have ready for you when preparing a tax return on a project: client interview notes, Intake/Interview Quality Review Sheet (13614-C), Wage and Tax Statement (W-2), expense receipts, and more.

1.3 Scoring & Question Types

Scoring. You will see 30 equally weighted questions on the exam. You earn 1 point for every correct answer, and you don't lose any points for incorrect answers. You need a score of at least 24 points (or 80%) to pass and earn your certification.

Question Types. There are 3 types of questions: **multiple choice** (MC), **true/false** (T/F), and **fill-in**. See Table 2 for a summary of question type distribution in the Basic Test and the Basic Retest.

Table 2. The Basic Retest has fewer multiple-choice questions and more true/false questions than the Basic Test.

Type	Format	Test	Retest	Change
Contextual (5)	MC	7	2	-5
	T/F	3	6	3
	Fill-in	0	2	2
Filing Software (3)	MC	10	6	-4
	T/F	7	11	4
	Fill-in	3	3	0

The IRS wants you to pass. The Basic exam contains very few fill-in question types overall, giving test-takers the advantage of having answer choices. Having the answer presented as one of the choices means you can use test-taking strategies on exam day to earn your certification.

The IRS really wants you to pass. Need to take the Basic Retest? No problem. By design, the Basic Retest increases your chances of passing by covering the same tax topics in the Basic Test, using the same exact scenarios, and converting some multiple-choice questions (25% chance of guessing correctly) into true/false questions (50% chance of guessing correctly). You got this!

2. Test-Taking Strategies and Tips

You know the certification exam structure, question format, and the content coverage inside and out. Ready to take the test? Here are some test strategies and tips to help you succeed.

➔ Leverage What You Know and Have

- ▢ **Focus on the necessary content.** Tailor your study plan to what you need, nothing more. Remember that you are not responsible for the entirety of tax law. Focus on the topics covered by the certification level.

- ▢ **Practice preparing tax returns using TaxSlayer.** Get comfortable with the software because you will be asked to use a tax preparation software for the last 3 scenarios for the exam. Password is TRAINPROWEB.

➔ Maximize Your Score

- ▢ **Keep an eye on the passing score.** You only need to answer 24 questions correctly. While taking the test, keep track of how many questions you're certain you've answered correctly. When that adds up to at least 24, give the first attempt a try (See #9).

- ▢ **No blanks.** Scoring is additive and no points are deducted for a wrong answer. Answer every question, even if you don't know the answer. If you leave a question blank, you have a 0% chance of answering that question correctly. Take your chances.

- ▢ **Take notes and anticipate questions.** Actively digest the scenario details and anticipate what details you will need to have on hand to answer questions. For example, you will likely need to identify the most advantageous and accurate filing status of clients as the first step to answering an answer correctly. When reading each scenario, determine the filing status before reading the questions.

- ▢ **Use process of elimination.** This is especially applicable to Multiple Choice and True/False questions. Not sure what the answer is? Narrow down your options by using a process of elimination based on what you do know to increase your chances of answering it correctly.

➔ **Set Up Your Testing Environment**

- ▢ **Prepare your answers offline with study materials.** IRS VITA recommends test takers to work through all questions before launching the online certification test. Take them up on their offer and take the test at your own pace with study materials available to you.

- ▢ **Read carefully and submit online.** The test and retest questions are probably the same, but it is ultimately your responsibility to ensure that the answers match the questions. It's possible that wording or question order may be different online. Better safe than sorry: read every word!

➔ **Take Your Retest**

- ▢ **Learn from the first attempt results.** Need to give it one more shot? You're not alone! Take note of all questions you answered correctly and incorrectly when you get your graded test back. You'll see exactly what exam content you need to brush up on and where you can learn more about it in the results page.

- ▢ **Brush up on your tax preparation skills.** Use the graded Basic Test as a tailored study guide to help you ace the certification retest. Breathe and repeat. You're one step closer to certification!

3. Next Steps

Congratulations, you earned your IRS VITA Basic certification! You're one step closer to preparing tax returns for New Yorkers with New York Cares.

➔ **Earn your IRS VITA Standards of Conduct certification.**

In addition to the VITA Basic or Advanced certification, you must also earn the following certifications: (1) Standards of Conduct, (2) Intake/Interview and Quality Review.

➔ **Submit your certifications.**

Download your certification PDFs and keep a look out for an email sent to your personal email address that includes a form where you will be able to submit your certification to New York Cares. Please also keep copies to send to your Team Leader or to bring to your first shift.

- In addition to the VITA certification, all volunteers must also earn the Standards of Conduct certification through the IRS, regardless of VITA certification level.

➔ **Sign Up for Your shift.**

Whether you are a Team Leader or volunteer, keep an eye out for Tax Prep shift opportunities or sign up for our General Interest Campaign to be kept up-to-date on opportunities when they become available. If you're not yet a Team Leader and are interested, learn more about becoming a Team Leader.

➔ **Let us answer your questions**!

Have questions for the New York Cares Tax Prep team? Send us an email at info@newyorkcares.org and we'd love to answer your questions.

➔ **Prepare for your first shift.**

Connect with your Tax Prep Team Leader to get ready for day one!