

VITA/TCE Volunteer Tax Alert

VTA 2023-02 Certification Testing Using Practice Lab

Purpose

Volunteers should use caution when completing their certification tests using the Practice Lab.

Identified Issues

The Practice Lab has not yet incorporated all 2022 tax law changes. As a result, certain calculations may not be updated. This may cause users to make inadvertent errors when taking their certification tests.

It is recommended that volunteers generate the tax return PDF from the Client List or Summary/Print menu to see the return on a tax year 2022 draft Form 1040.

Message to Volunteers

Unless you have an immediate training need to certify for tax year 2022, volunteers should wait to take the 2022 VITA/TCE certification tests until the final tax forms are available in the Practice Lab.

The identified issue in the Practice Lab may affect your answers for any certification or practice return preparation scenarios that include:

- Education credits
- Business or medical mileage
- Educator expense
- PMI deduction
- General sales tax

Other tax provisions may also be affected.

Again, volunteers not having an immediate need to certify should wait until the Practice Lab is updated. Volunteers are encouraged to check the TaxSlayer

VITA/TCE blog page for Practice Lab updates. Volunteers who have a need to certify early may discuss the impact and possible workarounds with their SPEC relationship manager.

Use caution when completing the following test and retest scenarios:

- Advanced, Scenario 7
 - Question #18 calculation includes educator expense deduction
- Federal Tax Law Update Test for Circular 230 Professionals, Scenario 4
 - Question #12 requires calculation for standard mileage rate
 - Question #15 calculation includes educator expense deduction.
- Foreign Student and Scholar Test, Scenario 3
 - Question # 33 Due to the charitable contributions exemption not being extended the answer is A. True
- Foreign Student and Scholar Test, Scenario 4
 - Question # 35 Due to the software calculating treaties at different times this year, the answer is A. True
 - Question # 35 Retest: Due to the software calculating treaties at different times this year, the answer is D. \$15,220

Resources

For specific information refer to the following resources:

- [TaxSlayer VITA/TCE Blog](#)
- [Pub 4491, VITA/TCE Training Guide](#), Important Changes lesson

Message for SPEC Employees, Partners, and Volunteers

Please use caution when completing the tests/retests.

For additional questions, please talk to your site coordinator, partner, or IRS SPEC relationship manager.

Thank you for volunteering and for your dedication to top QUALITY service!