

TALK POINTS FOR PARTNERS

Information on Process Based Training



July 2007

Key Messages

- **PBT will be implemented using a 'phased' approach with approximately one-third of SPEC territories using the new materials in FY2008 and full implementation in FY 2009.**
- **PBT should be easier for new volunteers and site coordinators. The volunteers will learn the entire process of preparing a quality return and need less help from the site coordinator.**
- **Relationship managers will receive training so they can assist partners in delivering the PBT materials to volunteers.**
- **PBT addresses feedback from partners, many of whom have expressed a need for training materials that include both tax law and e-file software.**

These talking points were developed to provide SPEC partners with information on the implementation of Process Based Training. In addition to this document, FAQs and other awareness and marketing tools will be developed and shared, as appropriate.

Process Based Training

PBT was tested in FY 2006 and 2007. It was so well received by volunteers that it has been decided that PBT will replace the existing training method which has been used since the start of the volunteer program.

PBT uses a performance-based approach to teach volunteers income tax return preparation. It is designed to empower volunteer return preparers by providing the tools needed to prepare accurate federal tax returns.

In collaboration with national and local partners, SPEC is implementing PBT in two phases:

FY 2008

1. SPEC will include all 'in scope' tax law topics in the PBT course
2. A 'Proof of Concept' review will be performed in 16 territories

FY 2009

1. Nationwide roll-out is planned
2. Link & Learn Taxes will be aligned with PBT
3. Access from Link & Learn Taxes to TaxWise training will be available

The Evolution of PBT

During the second year of the Volunteer Return Preparation Program - Quality Improvement Program (VRPP-QIP), SPEC introduced a different training approach to learning how to prepare returns through use of the new quality tools. Instead of learning return preparation through long lectures of tax law, PBT is characterized by following the steps or process a volunteer takes in preparing a return. These steps include: *screening and interviewing taxpayers, using reference material to research and apply the law, and finishing by conducting a quality review.*

Goal of this New Training Approach

The goal of PBT is to improve the overall quality and accuracy of tax returns prepared by volunteer return preparers. This approach focuses on consistent use of the VRPP-QIP process:

- Interviewing taxpayers and verifying tax through use of the Form 13614, Interview and Intake Sheet
- Researching tax law issues through use of reference materials including Publication 17 (Your Federal Income Tax), and Publication 4012 (VITA/TCE Resource Guide.)
- Finishing with a quality review using Form 8158 (Quality Review Checklist.)

PBT vs. Publication 678 (Volunteer Student Guide)

One of the differences between PBT and Publication 678 is PBT follows the order of IRS Form 1040. Students find it easier to understand where and how specific topics (filing status, income, deductions, credits, etc.) relate to each tax return line item. Another difference is that in addition to teaching tax law, PBT focuses on the steps needed to prepare accurate returns including using reference materials, interviewing techniques and using electronic filing software.

PBT and Link & Learn Taxes (L<)

During the past three years, the Service's volunteer training materials have been evolving. Link & Learn Taxes, IRS's volunteer e-learning application, has been added and the training provided to military volunteers has adopted an integrated training approach. Two years ago, the process-based component was added.

Link & Learn Taxes incorporates many of the PBT features, such as: role playing, quality tools and reference materials. The PBT Student Guide (Publication 4491) incorporates most of the content in the L< application. The primary exceptions are L< does not teach electronic filing or illustrate software screenshots.

With the rollout of PBT in FY 2009, our plan is to provide a link between these two Web-based applications, Link & Learn Taxes and e-file software, allowing end-to-end training to occur. Once the volunteer completes PBT, they will have the ability to link to the software and complete tax returns. They will be able to apply their tax law knowledge and practice return preparation.

Where We Are Today

A SPEC team of managers, analysts, specialists and partners has been working on the implementation process by:

1. Determining proof-of-concept participants
2. Developing course materials
3. Issuing guidance to all stakeholders
4. Assisting in marketing the change to key partners/stakeholders
5. Developing evaluation and feedback tools for SPEC employees/partners
6. Expanding communication tools and products
7. Helping to refine the process for full implementation in FY 2009