


A high-angle, close-up photograph of a man and a woman in business attire. The woman, in the foreground, is pointing at a document on a desk. The man, slightly behind her, is also looking at the document. They appear to be in a collaborative work environment.

Building Sustainable Partnerships ***The VITA Proposal for Your Community***



*A guidebook
to facilitate the
collaboration
of college and
university
faculty and
students
with local
organizations*

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Meet VITA

The Volunteer Income Tax Assistance (VITA) program is administered by the Stakeholder Partnerships Education and Communication (SPEC) department within the IRS. For more than 50 years, VITA has provided free income tax preparation and filing services for low- and moderate-income (LMI) households. Demand for these services is high, and volunteers and partners often find that participation is a rewarding, and sometimes life-changing, experience.

Strong partnerships efficiently and effectively share the responsibilities associated with VITA so that students, communities, and organizations all benefit. Mutual respect and increasing interdependence among academic institutions, community organizations, and VITA clients create greater sustainability and impact for those served by the partnership.

The purpose of this guidebook is to provide you with a framework to use in the development of a strong partnership that will provide exceptional experiential-learning opportunities for students while providing significant service to the local community, without overwhelming faculty.

What students say about VITA...

"I can honestly say that I enjoyed my experience as a participant in the Volunteer Income Tax Assistance program. This opportunity gave me the chance to use knowledge gained in the classroom and apply it to real life situations... It was my first time meeting every client that I had, but they opened up and talked to me like we had known each other for years... I like how the program is able to do more for the client than just prepare taxes. Offering savings bonds, financial services, and financial education from students to clients is AMAZING."

*T. Williams
VITA Student-Volunteer, 2011*

"Having the opportunity to meet so many unique people from different backgrounds and situations was honestly the highlight of my semester... I think being professional is certainly an important aspect of a client relationship, but through this experience, I have learned that it is more than okay to relate to the taxpayer on a personal level because this eases their mind and lets them know that we are there to help them in whatever way we can, not to just simply fill out forms and send them on their way."

*M. Buchanan
VITA Student-Volunteer, 2011*

As an academic institution, the most important first step when planning a VITA program in your area is to identify a strong community partner with whom you can share the VITA responsibilities.

Sharing the Work with Community Partners

The IRS relies on local community sponsors to organize and staff VITA sites. Sponsors can include churches, community centers, public libraries, military installations, credit unions, and colleges and universities. They bear the substantial responsibility of carrying out the VITA program; however, this responsibility need not be shouldered alone. By developing dynamic, sustainable partnerships in the local community, VITA can thrive without overwhelming any one organization. Often VITA is formed through a coalition of organizations, each providing different resources; however, even within these coalitions, primary partner organizations emerge. This guidebook focuses on engaging synergistically with the primary partner(s) of a VITA coalition.

As an academic institution, the most important first step when planning a VITA program in your area is to identify a strong community partner with whom you can share the VITA responsibilities. The community partner could serve as site coordinator and the faculty member could primarily assist in the training and coordination of students and volunteers.

A key indicator and predictor that a community organization will participate in a successful and sustained service-learning partnership is the organization's desire to participate in the teaching and education of the students.

The community organization's desire to expand their services to the community is also an important motivator for a successful partnership. As a result of the partnership, services can be provided and rich learning opportunities can be experienced.

Managing expectations is an important part of the VITA experience. Both the community partner and faculty member play a critical role in the VITA program. The community partner and faculty member depend on one another to accomplish certain tasks prior to initiating operations. Partnerships benefit the most when specific tasks are approached either by one partner or by both, and when roles are clearly defined. The table below includes some general areas of responsibility that can be shared among partners.

Important Roles of the Partnership	Faculty Member	Community Partner (Site Coordinator)	Both
Attend IRS SPEC site coordinators meeting			
Locate and secure community locations			
Obtain Electronic Filing Identification Numbers			
Schedule dates and times sites will be open			
Provide current start date to IRS (notify of changes)			
Develop and maintain schedules of volunteers for tax preparation site			
Provide list of volunteers who are IRS certified			
Ensure free services are provided to all eligible tax filers			
Host recognition event at the end of the season for all volunteers			

Getting Ready

Qualifications Everyone involved in tax preparation must have the appropriate IRS certification. More information about training is provided later in this guidebook.

Student volunteers Students need to feel that the effort put into getting the required certification is “worth it.” Approximately 20 to 30 hours of actual tax preparation work is the minimum amount of post-certification service that allows students to feel that the training is worth the experience gained. At a minimum, community partners also expect this amount of service time. Allocating less than this minimum amount of time weakens the partnership.

Partners An understanding of the expectations, goals, and constraints of each partnering organization should be clearly understood in the initial phase of establishing the partnership. Faculty must work closely and regularly with community partners to encourage student volunteers to provide high-quality services.

Physical location Site location is an important decision that communicates permanency and stability of the VITA program. Frequently switching sites during the tax season or from year to year can confuse clientele and reduce the overall impact of the partnership. Ideal sites include the community partners’ offices, a credit union, or a bank that could be used after hours. Other viable site options include churches, schools and community agencies. Although not an exhaustive list, it illustrates the diversity of known community landmarks with which you can associate the program. Do your best to ensure as stable a site as possible for the benefit of all VITA stakeholders. College campuses can also be used, but often come with parking, administrative, and other constraints which reduce access.

The following amenities are important for any site location:

- Computers and Internet access
- Private/semi-private workstations
- Sufficient seating and space for site users to complete paperwork and for waiting areas
- Facilities accessible to people with disabilities
- Adequate outside lighting for evening appointments
- Free parking convenient to the VITA service site



What students say about VITA...

“I realized it is not sufficient to just understand the tax code because you are not just dealing with monetary amounts for tax forms; you are dealing with actual people... There was mutual appreciation in all of my client meetings. They were grateful to have their taxes filed, and I was thankful for the experience and knowledge I gained, as every return is unique. My VITA experience has been more beneficial than many of my academic courses as the first hand experience is unrivaled to anything you might learn from a textbook.”

E. Adams
VITA Student-Volunteer, 2011

“I felt that the experience gained from this class has been irreplaceable. To take the knowledge I have obtained from the classroom and be able to instantly see results in a real world aspect is undeniable beneficial... I truly want to be in a position where I can help people in their daily lives and [VITA] will be one way that I will be able to do so in the future.”

P. Mulkey
VITA Student-Volunteer, 2011

“One of my favorite parts of the VITA program was the exposure that I had to all of the different types of people in the community... One of the huge things I learned is how people-oriented and interactive practicing tax really is.”

M. Lindsey
VITA Student-Volunteer, 2011



Be aware that you have limited resources, so focus the partnership's efforts where they will generate the greatest benefit to the community and students.

Making It Work

Determining your target group Some VITA sites restrict assistance to only those individuals who are within the income eligibility requirements for the Earned Income Credit (EIC). However, students involved in the program gain the most experience from preparing a variety of tax returns. Local VITA sites have discretion regarding the persons served; however, some IRS restrictions apply.

VITA sites are not permitted to complete tax returns that include depreciation, partnerships, extensive securities transactions, and complicated small business returns. Clearly, other complex individual tax returns should not be addressed either. Target groups based on local large employers are also effective because people can be more easily notified about the service through company email and the types of tax returns prepared are likely to have common elements across the target groups. Be aware that you have limited resources, so focus the partnership's efforts where they will generate the greatest benefit to the community and students.

Providing supplies and forms The IRS provides much of the supporting material such as software, manuals, publications, intake forms, etc. For simplicity, computer equipment is the responsibility of the local partnership, and some community partners may already have access to this equipment. Disclosures regarding research projects, questionnaires, how data will be handled, raffles, etc., should be administered concurrently with the intake sheets at the start of the tax preparation process.

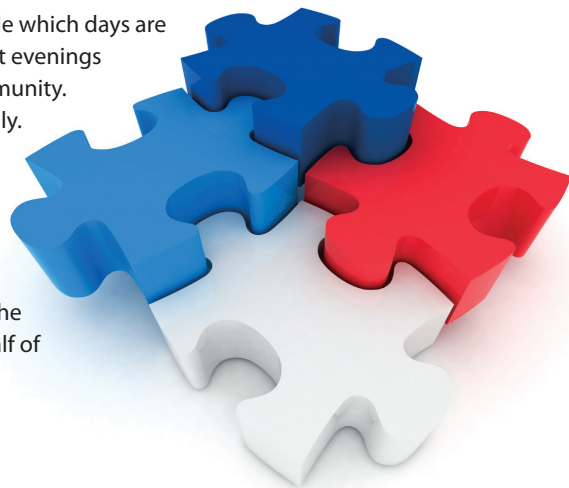
Scheduling appointments Scheduling clients by appointment is very efficient and allows for better matching of student resources and service demand. You should schedule approximately 60 minutes per tax return when initiating operations.

Ideally, a web-based scheduling system is established allowing clients to select the date and time of their appointment with a follow-up electronic confirmation of their VITA appointment. If web access is unavailable, appointments can be scheduled by telephone.

Handling walk-ins during appointments Scheduling appointments eliminates the uncertainty that accompanies a walk-in visit to the VITA site; however, people do miss appointments, so it is a good idea to establish a walk-in policy. During designated appointment times, it may be possible to fit in a few walk-ins if scheduled client appointments are completed more quickly than expected.

If your site only offers walk-in services, be sure to schedule a sufficient number of volunteers to meet potential demand and to keep wait times to a minimum. If it is likely that your clients will spend time in the waiting area, installing televisions is a thoughtful option. Having coloring books and crayons available for children to use while they wait will also help to minimize the stress of waiting.

Defining hours of operation It is up to you to decide which days are optimal for offering VITA services. We have found that evenings in the middle of the week work the best for our community. Other communities provide services on Saturdays only. Some communities or employee groups have recurring activity nights that could conflict with VITA sessions. Be aware of these potential conflicts and try to schedule hours of operation accordingly. For some sites a hybrid scheduling system may be effective. This could be implemented so that half of the clients are scheduled appointments and the other half of the appointment slots are devoted to walk-in clients.



The table below highlights some of the advantages and disadvantages of each scheduling option.

Walk-ins	Scheduled times	Hybrid
<ul style="list-style-type: none"> • Can assist as capacity allows • No need for online or telephone appointment system • First come, first served basis 	Advantages <ul style="list-style-type: none"> • Ability to pre-screen • Clients arrive for a specific time slot • Can assist walk-ins as time permits • Clients usually don't have to wait • More efficient use of human resources 	<ul style="list-style-type: none"> • Ability to pre-screen • Clients arrive for a specific time slot • Can assist walk-ins as time permits • Clients usually don't have to wait • More efficient use of human resources
<ul style="list-style-type: none"> • Clients can have long wait times • No pre-screening • Long periods of down time • Difficult to spread demand for services across tax season • Must be generally overstaffed in order to meet potential demand 	Disadvantages <ul style="list-style-type: none"> • Cancelled appointments create down time • Must create or staff an appointment scheduler 	<ul style="list-style-type: none"> • Cancelled appointments may create down time

Processing returns Students new to VITA usually require an average of 1 to 1.5 hours, depending on complexity, to process a tax return from start to finish. As the student gains experience and confidence this time decreases. Student preparers receive the most benefit from working in pairs. This allows for collaboration between preparers and permits students to process tax returns and engage the clients in conversation simultaneously. This is a perfect moment to discuss any financial planning, tax planning, financial education, or other salient issues. Engaging the client in this way enriches the VITA experience for all involved and helps to reduce the client's anxiety.

Having two computer monitors at each station—one for the student preparers and one for the client to follow along—permits the client to be actively engaged in the tax preparation process. Clients can ask questions, which helps to de-mystify the tax preparation process and allows students to share knowledge gained in the classroom.

Offering financial education The student tax preparer is seen by the client as the expert, and clients will listen to their advice and recommendations. Thus, it is imperative that at the beginning of the tax-prep work, tax preparers issue the invitation to save some of the anticipated refund and provide clients with how those savings can be implemented. Suggestions on how to encourage saving are included in the next section.

Supervising and quality review Adequate site supervision is a key factor in ensuring a successful tax season. For this reason, it is recommended that you have at least one quality reviewer for every two preparer stations (two students per station). The quality reviewers can also assist with questions.

This ratio of quality reviewers to preparer stations provides ample time to verify that all data has been input correctly and that the client is receiving the optimal return. This ratio can be increased to one quality reviewer to three preparer stations, or perhaps even one to four depending on the speed and precision of your student volunteers as the tax season progresses. However, ratios above one to three often lead to bottlenecks in the throughput of tax returns, high stress, and disrupted service. It is strongly recommended to start operations with a supervisor to preparer station ratio no higher than 1 to 2.

The student tax preparer is seen by the client as the expert, and clients will listen to their advice and recommendations.

Education should begin with the intake process and be integrated into the entire tax preparation process.

Offering Financial Education

Providing financial education is an important part of VITA and can be incorporated into your program. Financial counseling offered at the VITA site can empower households to develop financial goals and can provide more in-depth financial education to clients. Allowing students the opportunity to teach others what they have learned will both reinforce the students' learning and expand their educational experience. Here are some financial strategies that can be offered to VITA clients:

- Promoting the benefits of saving through retirement accounts (traditional IRA, Roth IRA) by stressing the Retirement Savings Contribution credit for low- and middle-income households, and the intrinsic value that savings provides households.
- Providing education to clients about other asset-building and financial-planning opportunities such as:
 1. U.S. savings bonds
 2. Flexible savings accounts for health care and dependent care
 3. Health savings accounts
- Encouraging clients to save a percentage of their refund for emergencies in short-term CDs, Christmas Club accounts, vacation club accounts, or savings accounts.
- Facilitating the opening of savings and checking accounts if the community partner is a financial institution. This could be done by having on-site bank personnel to assist with opening bank accounts for the unbanked. The VITA site could also partner with the financial institution to offer refunds in the form of prepaid debit cards that eliminate check-cashing fees and account-maintenance fees.

The best time to provide financial education and interventions is at the beginning of the tax preparation process. Education should begin with the intake process and be integrated into the entire tax preparation process. Unfortunately, once your clients have received their tax returns they are already mentally out the door, so it is better to provide financial education services when the client is still mentally prepared to receive them.



Structuring the Service-Learning Commitment

Student volunteers It is strongly encouraged that students participate in VITA as part of a structured service-learning project such that *academic credit is received* for their efforts and that *evaluation of students' performance will affect their grades*. This could be part of an assignment within an existing class, or VITA could be an altogether separate class. Student participants can be recruited from accounting, financial planning, consumer economics, finance, and law programs of the partnering university. Prior coursework in personal taxation is strongly recommended to ensure that student volunteers have some background in tax law.

The number of student volunteers needed to staff your site depends on the number of tax returns you plan to process per hour and whether you provide appointments or a walk-in type of service. It is better to be slightly over-staffed than under-staffed to avoid bottlenecks. In addition to the tax preparers, quality reviewers, and site supervisors, each site location will also need an intake processor to greet the clients, manage the flow of clients to the tax preparer stations, and help the clients complete the necessary paperwork prior to having their taxes completed.

As discussed earlier, the actual tax preparation commitment for each student should be at least 20 to 30 hours, and it is helpful to structure the requirement in terms of the number of tax preparatory sessions (three-hour to five-hour sessions), as opposed to a straight hourly requirement.

Students participating in VITA as part of a service-learning project can be graded on the following criteria, but this list is not exhaustive:

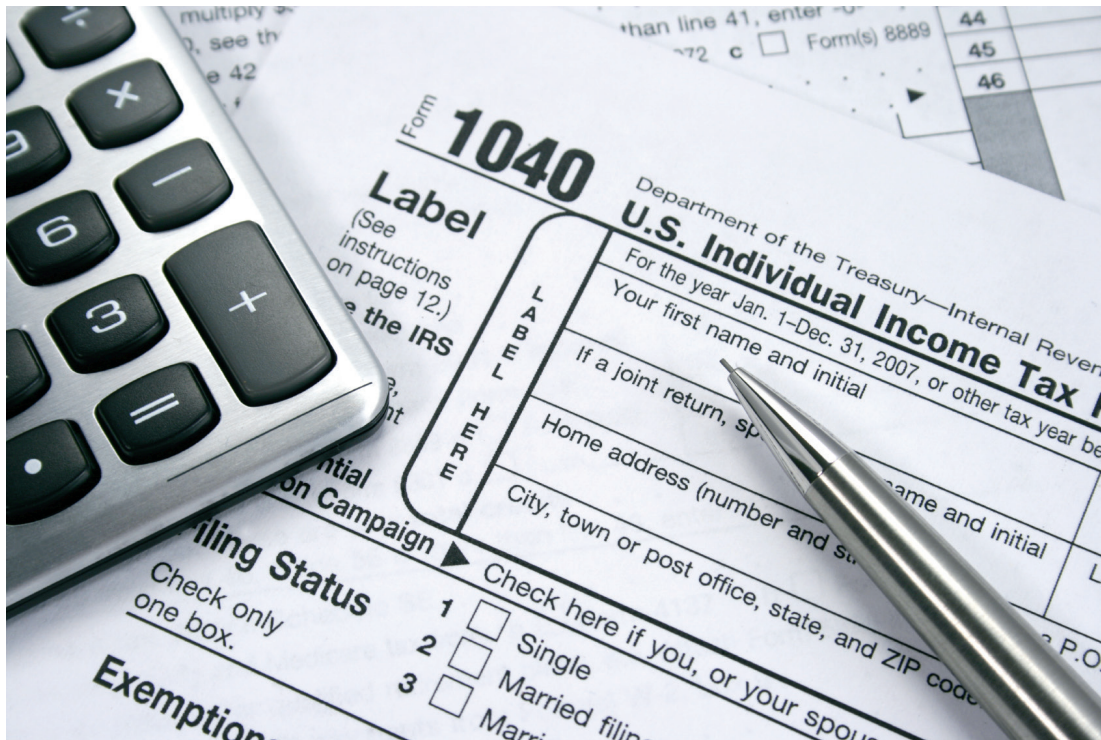
1. Punctuality
2. Professional attire
3. Precision in tax return completion (measured over the tax season)
4. Correction of tax return errors, contact and follow-up with clients, and electronic filing of corrections
5. Customer service evaluations
6. Knowledge base assessment (IRS certifications or other test)
7. Completion of reflection exercise

Volunteer site coordinators, supervisors, and quality reviewers Supervisors act as mentors and assist student preparers with questions relating to tax law or the preparation process. They should possess organizational, leadership, and management skills. Potential sources of site supervisors include community partners, cooperative extension agents, graduate students, alumni, retired tax accountants, and faculty.

Supervisors should possess ample tax law knowledge and have passed the appropriate IRS certification. They should be willing to share their time and skills and be genuinely interested in helping the student volunteers and the community.

Foreign language needs Your need for foreign language skills will be dictated by the demographics of your target group. Student volunteers with language expertise can assist with translation between the tax preparers and clients in the processing of tax returns. Foreign language expertise will become an ever-increasing necessity as demographics continue to change in the United States. The availability of foreign language tax preparers can facilitate a much easier situation for clients for whom English is a second language. They will be more open to the tax process and other financial education.

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Training

Training needs are defined by both the IRS and the community partner(s) responsible for supplying the personnel that will staff VITA site(s). Faculty can take a lead role in preparing students for VITA. Site coordinators, supervisors, quality reviewers, and student-volunteers are required by the IRS to become certified at the basic, intermediate, or advanced certification levels. A site coordinator is in charge of the site and communicates directly with the IRS. The site coordinator may utilize other supervisors at the site to assist with quality reviews, training, or other responsibilities. For sites serving military personnel, additional training and certification in military tax issues is also required of all volunteers.

For more information on training, please refer to IRS Publication 4491-X as it contains new tax law training and other updates to the VITA/TCE training products.

All VITA site personnel must complete the training every year before assisting taxpayers. Additional supplemental training may also be required for site coordinators and quality reviewers.

IRS personnel initiate the annual training sessions with site coordinators, typically November—January. Site coordinators, in turn, make sure that student-volunteers and other staff are trained annually and are properly certified. Training must be completed, and certification(s) verified, prior to processing tax returns.

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Additional Resources

VITA presents an amazing opportunity to engage students in applied learning while providing a tremendous service to your community. Sharing the burden of implementing VITA with a community partner can greatly improve the experience for everyone involved and help lay the foundation for a sustainable partnership. Additional ideas and resources designed to assist you in promoting your VITA site can be obtained from many different organizations involved in VITA.

A list of some websites and the products they offer is provided below:

- Internal Revenue Service (IRS).
<http://www.irs.gov/individuals/article/0,,id=107626,00.html>
- Association for the Advancement of Retired People (AARP)
http://www.aarp.org/money/taxes/info-2006/volunteer_aarp_tax_aide.html
- Center on Budget and Policy Priorities
<http://eitcoutreach.org/category/outreach-tools>
 1. Outreach Tools & Materials
 2. Download the EIC Flyer in 21 Languages
 3. Envelope Stuffer in English and Spanish
 4. EIC Poster in English and Spanish
 5. Why Pay When You Can Get Your Taxes Done for Free?
 6. Sample Press Release
 7. EIC Participation by State
 8. EIC and CTC Benefits Level Chart
 9. 10 Ways to Promote the Tax Credits
 10. IRS Territory Manager List
 11. Getting Media Coverage for Your Campaign
- National Community Tax Coalition. This site includes many helpful resources for creating and sustaining VITA partnerships in local communities.
<http://tax-coalition.org/program-tools>





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