

VITA e3



Volunteer Income Tax Assistance program for schools with an emphasis on **e-file**, **education**, and volunteer **experience**



Dear Teachers/Staff:

Thank you for your interest in the VITA e3 program. As you know, the IRS is looking for a few good schools to host a VITA e3 site during the tax filing season. VITA e3 sites offer basic income tax preparation assistance for individuals of low to moderate income, individuals with disabilities, non-English-speaking taxpayers, and the elderly. If you participate in VITA e3, you, your students, and other volunteers will be trained to help prepare basic tax returns electronically by working through modules on your own or by attending a classroom-type session.

Filing tax returns electronically is quick, easy, convenient, and safe. It also ensures a more accurate filing and reduces the time it takes to get a refund. That's why the IRS has made getting the e-file word out its number one priority. When you participate in the VITA e3 program, you are

- offering a much-needed service to your community, which extends the value of your school to the community.
- giving your students real-life applications of skills learned in the classroom.
- developing skills that students will use for the rest of their lives.
- offering an excellent opportunity to satisfy service requirements that your students may have to meet.

VITA e3 can be integrated into your curriculum to support national and state standards. It also provides possible teacher development opportunities for those who want to coordinate and train your volunteers. And it helps develop "intangibles" such as empathy and personal values in your volunteer workforce.

Your participation begins in November and lasts through the tax season. One adult volunteer (administration, faculty, or community member) is needed to serve as the site coordinator, working closely with the IRS in the site's setup and operation. Your school chooses its level of commitment: What forms do you want to process? Whom do you want to serve? Where and when will the site be opened? How many volunteers will you train? The choice is yours. VITA e3 is extremely flexible and can accommodate the schedules of your school and its volunteers.

We encourage you to set up a VITA e3 site in your school. The real-life experience it offers to your students and faculty is a unique learning opportunity. If you have any questions, contact

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Thank you for your support.

IRS Tax Consultant

Is Vita E³ right for my school?

Concerned about implementing VITA e3 in your school? The following can help you in your efforts to organize a VITA e3 program in your school.



Do we have an enthusiastic, committed, supportive staff?

The key to a successful program is your staff. If staff members are enthusiastic about the program, committed to its goals, and supportive of its initiatives, VITA e3 will be a success! At least one adult volunteer (administration, faculty, or community member) is needed to serve as the site coordinator, but you might want to involve others. Whether you have one coordinator or more, the IRS will work closely with your school to set up the site and its operation. Involvement begins with training in November and lasts through the end of the tax season in April.

Do we have the hardware, software, and Internet connections necessary to conduct the program?

The following is a list of preferred hardware and software specifications:

- 800 MHz processor
- 800 X 600 color monitor with 16-bit color video card
- 512 MB of RAM
- PCL6 compatible printer
- Windows XP Professional, Windows XP Home Edition (with the latest service pack), Microsoft Windows Vista (32-bit operating systems only), or Windows 7
- Adobe Reader (version 8.1 or higher)
- High-speed Internet connection (DSL, cable modem, or T1/T3)
- Microsoft Internet Explorer 8.0 (with latest service pack)

Required browser settings:

- Security Level: Medium
- JavaScript: Enabled
- Download files: Enabled

If your school doesn't meet the above requirements but would like to sponsor a VITA e3 site, talk to your IRS tax consultant.

Do we want to provide our students with an excellent opportunity to satisfy service requirements?

In many schools around the country, students are expected to perform a certain number of hours of community service before graduating. VITA e3 provides students with an excellent opportunity to satisfy those requirements. Students will provide basic income tax preparation assistance for individuals of low to moderate income, individuals with disabilities, non-English-speaking taxpayers, and the elderly within the community.

Do we want to enhance our students' tax education by joining theory with experience?

VITA e3 helps students see the relevance of the academic subject to the real world. It allows for real-life applications of classroom work, and it can be integrated to support national and state curriculum standards. Filing taxes is something taxpayers must do every year. Teaching your students how to file electronically will serve them for the rest of their lives.

Do we want to offer community services, extending the value of our school to our community?

The continuing quality of your school is based upon the support of your community. VITA e3 is an excellent way to thank the community for its support and extend your school's value to the community. It also encourages individuals who might otherwise not have the opportunity to come inside and see your school for themselves. This exposure goes a long way toward building positive community relationships and ongoing support.

Do we want to provide teacher development opportunities?

Most teachers need continuing education credits each year. Participating in VITA e3 may be considered continuing education credit. Your administration can talk to the IRS tax consultant to see whether VITA e3 meets the school's requirements for ongoing education credits.

Now That You're Committed... Planning Your Timeline and Milestones

*For more detailed information, look in the
VITA Volunteer Coordinator's Handbook.*



Immediately:

CHOOSE A VOLUNTEER COORDINATOR

Remember, choosing the right person or persons is essential! You might want to consider teachers or club sponsors. People who are eager, energetic, and enthusiastic are a must. However, no tax expertise or prior experience is required. Your Volunteer Coordinator is responsible for

- recruiting tax preparer volunteers.
- supervising and/or conducting training of volunteers.
- selecting the location of the site in your school and gathering all approvals.
- organizing the technology setup.
- scheduling and supervising all volunteers.
- answering questions and fielding problems.
- following up on tax returns.

DETERMINE THE PROGRAM PARAMETERS

VITA e3 is extremely flexible. You select your school's level of commitment.

- What types of returns will you process? Do you want to stick with the basics, offering 1040EZ and 1040A preparation, or do you also want to offer 1040 and related schedules? Answers to these questions will affect the amount of training your volunteers will need and whom your site will service.
- Who will benefit from the service? You may want to service only students within your building, or you might want to open the program to qualifying faculty and administrative staff. But to operate a true VITA e3 site, you'll want to offer your services to your community and process the tax forms of individuals of low to moderate income, individuals with disabilities, non-English-speaking taxpayers, and the elderly.
- Where will you locate the site? In the library? In the cafeteria? The computer lab? Keep these questions in mind when selecting your site:
 - Is it easily accessible to those you will be serving?
 - Does it have the necessary space to comfortably meet the needs of volunteers and taxpayers? To ensure privacy, your assistance area should be set up so that others cannot see or overhear the information being given to a taxpayer.
 - Are there enough computers and printers to handle your anticipated workload?
 - Does your school have any restrictions on who may enter the building and during what hours? This issue may affect the times when your site can be open.

- When will the site be open? Do you want to have the site open during school hours? after school hours? weekends? Do you want to schedule a couple of “Super Saturdays” and have the site open all day on each date? The highest traffic times for tax assistance and filing are February and April.

November:

BEGIN RECRUITING VOLUNTEERS

The number of volunteers and the capabilities you need will depend on what forms you are processing. The basic 1040EZ and 1040A are simple to process and require little training. Form 1040 and related schedules are more complicated and require more training. Your volunteers can come from classes or groups such as these:

- Honors
- Math
- Accounting
- Civics
- Social studies
- Business
- Entrepreneurial programs

In addition to students, you might want to recruit volunteers from your school’s faculty, club sponsors, or staff. You might also want to recruit other volunteers, such as parents and VITA volunteers. Consider setting up a mentoring program with an existing VITA site. Experienced VITA volunteers can be mentors for your students, answering questions and helping with the tax training.

Volunteer positions: You might want to recruit 5, 10, or 20 individuals, or an entire class of volunteers. The size of your program is up to you. Most of your volunteers will act as tax preparers. But you may need additional help at your site. These adjunct positions offer other students the opportunity to get involved. Possible job descriptions and responsibilities include these:

Tax preparers: Your tax preparers will

- prepare selected tax forms (1040EZ, 1040A, 1040 and related schedules).
- file returns electronically.
- answer questions.
- refer taxpayers to appropriate help.

They will not

- prepare complicated returns.
- answer technical questions for which they have not been trained.
- accept pay or compensation from individuals or organizations for providing tax assistance or preparing tax returns.

Screener: The screener meets with the taxpayer first to determine whether the taxpayer is eligible for assistance. How complex is the filing? Does the site have the expertise to process the return? Using this information, the screener determines which form should be used (1040EZ, 1040A, 1040). Finally, the screener makes sure the taxpayer has all the necessary information before referring him or her to the tax preparer.

Publicity: Promoting your program is an important job. You might want to involve students from your school newspaper in your publicity efforts. How about having an art class help make posters? Why not have your Language Arts class design a full-blown advertising campaign? Business and marketing classes might also be interested in providing help.

Technical support: Because your site is filing returns electronically, it is important that you have technical support available in case you have problems with hardware, software, Internet connections, and printers. You may want to have your technical support people at your site or on standby, so that you can easily reach these people if problems occur.

December:

CONDUCT TRAINING

Your volunteers will be trained in three areas:

Tax training: Tax training is dependent on the types of returns you will process. Basic training will cover Forms 1040EZ and 1040A. Advanced training will cover 1040EZ, 1040A, and Form 1040 and related schedules. The IRS will provide all of the materials needed to train volunteers. You may choose to train your volunteers in a classroom setting or have them work through self-paced modules. At the end of training, volunteers must pass a test to become certified.

Software training: You have the option of doing your tax returns on TAXWISE, the IRS-provided software, or going online and using one of the products available from a variety of software providers.

- **TAXWISE software** – If you choose to use TAXWISE, the IRS will provide the software. Volunteers will complete a tutorial to learn how to use this software.
- **Online filing (software providers)** – a variety of software providers offer free use of their software to qualified taxpayers. To find out more about these software providers, go to the IRS Web site, click on e-file, and choose the software provider that you want. These software packages are easy to use and prompt you to fill in the appropriate information.

People skills training:

- **Privacy:** Information provided by taxpayers is strictly confidential. Volunteers should not, under any circumstances, discuss information about any returns prepared. Your volunteers must be made aware of this restriction.
- **Assisting persons with disabilities:** If your site is open to the community, you'll want to review with your volunteers how to assist persons with disabilities. See your Volunteer Coordinator's Handbook for information.

January:

PROMOTE VITA e3

Advertising your site's availability and location within the school can be as simple as placing posters in the school cafeteria, library, or teacher lounges. You can also promote your service in the school's daily announcements or in articles in your school paper. If you are opening your site to the community, you'll also want to get the message out through local television, radio, or newspapers. The VITA Volunteer Coordinator's Handbook has extensive information on promoting your program, including sample ads that you can use.

Two Weeks Prior to Site Opening:

Schedule Volunteers

The Volunteer Coordinator can be responsible for scheduling volunteers, or you may wish to designate another person for this task. Talk to your volunteers to determine their availability. Work with them to accommodate their busy schedules. Be sure to set up procedures for them to follow if they can't make a session or need to change their schedules. Also, have several volunteers who are willing to act as backups if the site gets busy or if someone fails to appear.

VITA e3 can be integrated into your curriculum to reinforce, strengthen, and improve classroom instruction. When integrating VITA e3 into your curriculum, you'll want to:

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| <p>▶ Set objectives: What do you want your students to accomplish? These objectives can be set in a variety of areas:</p> <ul style="list-style-type: none">– Knowledge objectives: What will the student know?– Skills objectives: What will the student be able to do?– Other objectives: Leadership, attitudes, values | <p>▶ Outline Learning Activities: What must be accomplished before credit can be awarded?</p> <ul style="list-style-type: none">– What course material must be completed?– What type of training must be satisfactorily completed?– How many hours of service may be required? | <p>▶ Evaluate: How will you evaluate your students? What criteria will be used for awarding credit?</p> <ul style="list-style-type: none">– Demonstration of a skill– Volunteer Coordinator evaluation– Observation of student as tax preparer– Personal interview– Oral presentation |
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Day Before Site Opening:

Assemble as many volunteers as possible at your site to review procedures, responsibilities, and rules. Explain to them how you see a taxpayer being helped at the site. Answer any questions they might have. Have your technical support people check all hardware, software, Internet connections, and printers. Be sure to thank everyone for their hard work and wish them luck!

During Service Hours:

If you have any problems with completing tax forms, call the VITA hotline at 1-800-829-VITA. They do have limited Saturday hours. If you have any problems with your TAXWISE software, call the TAXWISE tech support number included in your software.

After Your Program Is Over:

EVALUATE YOUR PROGRAM FOR EFFECTIVENESS

Looking for ways to improve your program is an ongoing task. Throughout your preparation and implementation, jot down ideas that you think could make the program more effective. When your site closes, get together with your volunteers and ask them for their suggestions. Incorporating their ideas with your observations will help your site be even more successful in the future.

RECOGNIZING VOLUNTEERS

The success of your site depends on your volunteers. Be sure to recognize their contributions frequently and sincerely. Recognize individuals for a job well done. Gather the group together and thank all of them for their efforts. Tell your school or local newspaper about your site – one or both may wish to do a feature article on your volunteers. Recognize your volunteers during any school announcements. You may want to reward your workers with a special awards ceremony after the program is over. The IRS will make a formal presentation to your volunteers. Coordinate the date with your tax consultant.

Continuing Education Credits

Participation in VITA e3 may qualify as continuing education credits for teachers. Check with your administration to see whether VITA e3 participation and training can be recognized as a part of your development plan.

Any Questions?

Call your IRS tax consultant at _____ at your local SPEC territory office.