

**VITA Best Practices Report
American Taxation Association
Pro Bono Tax Services Task Force
2007**

Introduction

One of the charges of the ATA Pro Bono Tax Services Task Force was to conduct a survey of VITA best practices. The purpose of the survey was to allow ATA members to share their VITA experiences with the goal of improving VITA programs across the country.

In spring 2007, the task force made available to ATA members a web-based “VITA Best Practices Survey.” The online survey remained open approximately three months. Sixty-nine people responded to the survey, which consisted of both multiple-choice and open-ended questions.

This report summarizes the survey results. Responses to the multiple-choice questions are listed in the tables below in decreasing order of response percent. (Please note that for some of the questions, multiple responses were allowed; thus, the response percent may exceed 100% in total for those questions.) Survey participants also provided more than 500 responses to the various open-ended questions. These responses contain many tips, comments, and opinions regarding VITA best practices that should be quite useful to people involved with, or considering involvement with, a VITA program.

The “VITA Best Practices Survey” was Phase 2 of the task force’s data collection agenda. In 2004, the task force surveyed ATA members to assess the extent of free tax services offered by accounting and tax faculty. The results of that survey are posted as a Public Interest Report on the ATA website at the following URL:

<http://aaahq.org/ata/public-interest/reports/ATA-Pro-Bono-SurveyReport-March2005.pdf>

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1. Training Volunteers

Seventy-one percent of the respondents indicated that faculty members do all or part of the VITA training. Many programs also use IRS personnel or tax professionals as trainers. Twenty-five percent of the programs use two or more trainer types. All of the respondents who checked the “self study” response had at least one other trainer type.

Who trains your volunteers? (69 respondents; <i>multiple responses allowed</i>)		
	Response Count	Response Percent
Faculty	49	71%
IRS staff	13	19%
Self study	12	17%
Tax professionals	12	17%
Peer training	7	10%
State tax agency staff	4	6%
No formal training	2	3%
Non-accountant organizer	1	1%
United Way agency staff	1	1%

IRS training materials are the most frequently used with print materials used by 71% of the programs and the online Link & Learn materials used by 59%. More than one-third of the programs use faculty prepared materials. Nearly two-thirds of the programs use two or more types of training materials.

What training materials are used? (69 respondents; <i>multiple responses allowed</i>)		
	Response Count	Response Percent
IRS print materials	49	71%
IRS Link & Learn Taxes e-learning	41	59%
Faculty prepared materials	25	36%
State tax agency materials	15	22%
AICPA prepared materials	1	1%
Student presentations	1	1%
Materials prepared by prior year volunteers	1	1%
None	1	1%

What do you believe is the best way to train VITA volunteers?

(open-ended question)

- As indicated from the comments below, responses varied widely. Recurring themes include multiple training methods and materials and hands-on experience.
1. Extensive, hands on the computer software, and hands on practice tax return.
 2. Combination of live training by faculty and students studying on their own.
 3. Combination of lecture by faculty and self study.
 4. Combination of Link & Learn with hands on training on the software.
 5. An on campus course that focuses on the needs of VITA clients.
 6. IRS employees familiar with VITA should handle the training.
 7. Faculty training.
 8. 1) Overview of tax laws pertaining to VITA clients (filing status, dependents, income, standard deduction, education benefits, credits) and state tax matters. 2) Software training using a case study. 3) For international students, faculty prepared materials and review of input worksheets and forms.
 9. IRS and state staff.
 10. Live classes and IRS Link & Learn.
 11. Hands on experience.
 12. Combination of in-class, self-study, and hands-on computer lab.
 13. Self-study for college students who are accounting majors.
 14. Students should take the Individual Income Tax course first, have instruction from the IRS during one of the class sessions which focuses on the issues most seen with VITA clients, and then pass the Basic IRS test.
 15. Link & Learn and hands on experience.
 16. IRS materials.
 17. In class lecture, with reference to the tax forms.
 18. Working a comprehensive tax problem, and having the volunteers work the problem together, not just the instructor going through the problem with the volunteers following along.
 19. Class with at-home computer work
 20. Live instruction combined with reading materials and interactive tutorials.
 21. A combination of online Link & Learn Taxes e-learning and some live specific tax and software training.
 22. Hand out the IRS materials for advance reading but prepare your own materials to do the training so that you can customize the materials to the types of taxpayers you serve.
 23. Faculty training students in the computer lab.
 24. Formal classroom training.
 25. Live classroom.
 26. Minimal lecture followed by hands on experience using group practice exercises.
 27. IRS and printed materials.
 28. Either in a classroom setting or online using Pub. 17 as a guide.
 29. Students should take the Introduction to Individual Taxation course first, then Link & Learn, two nights of training before VITA starts, and finally learning on the job.
 30. Practice with sample materials on TaxWise.

31. IRS materials.
32. Combination of classroom instruction and student self-study materials.
33. Have IRS staff do the training.
34. Combination of IRS Link & Learn and state tax agency website.
35. Combination of faculty training and IRS print materials, plus required coursework in tax.
36. Key is having competent instructors that understand how to deliver material to volunteers without overwhelming them.
37. Faculty-led training using IRS materials.
38. IRS staff.
39. Short program offered by faculty using IRS materials
40. IRS Link & Learn for tax practices, and face-to-face training for IRS provided software.
41. Faculty using IRS materials.
42. Through a regular Accounting course.
43. Hands on with examples.
44. Complete an introduction to taxation course first, then provide students with a Federal tax review for four two-hour sessions (this includes training them on the IRS TaxWise software), and then another two sessions training them on state income tax law and differences between state and Federal tax law.
45. A university faculty member who knows how to teach--for both students and community volunteers.
46. Combination of IRS print materials and faculty prepared materials.
47. IRS staff and website.
48. Our program serves the elderly, so we use (and sometimes modify) IRS and state agency materials geared to serving the tax preparation needs of the elderly. This past spring, we had two training sessions (each about 2-3 hours long). One was conducted by a rep from the state tax department, and the other was prepared and facilitated by a faculty member who teaches the undergraduate tax course.
49. Link & Learn with the addition of some faculty-prepared handouts and assigned students presentations.
50. Hands on training by faculty.
51. Faculty prepared materials combined with IRS Link & Learn.
52. Combination of training materials and on-the-job training
53. A mixture of both faculty and IRS agents.
54. We train with a program through United Way, which does the best job of instilling needed values.
55. Practice returns that highlight areas of complexity or areas where we are likely to receive a lot of returns.
56. I use a combination of IRS materials and our own materials in our training. Preparers and reviewers have also taken at least the first Federal Income Tax course for 3 hours of university course credit.

2. Testing and Certification

As part of its quality control initiative, the IRS requires that all VITA tax return preparers, instructors, and reviewers be certified by passing an IRS (or IRS approved) test. Ninety percent of the respondents were aware of this requirement. Nearly all programs that test volunteers use IRS tests, with more using the online Link & Learn tests than the paper tests.

Are you aware that the IRS requires all VITA tax preparers, instructors, and reviewers to be certified by passing an IRS (or IRS approved) test? (68 responses)

	Response Count	Response Percent
Yes	61	90%
No	7	10%

How do you test/certify volunteers? (67 responses)

	Response Count	Response Percent
IRS Link & Learn tests only	26	39%
IRS paper tests only	20	30%
Either IRS Link & Learn or IRS paper tests	12	18%
No tests	6	9%
Non-IRS tests	3	4%

What do you believe is the best way to test/certify volunteers? (open-ended question)

- IRS Link & Learn tests – 24 responses.
- IRS print tests – 8 responses.
- Either Link & Learn tests or IRS print tests – 6 responses.
- Seven people stated that volunteers should first complete an introductory income tax course.

Other comments:

1. If students have passed a tax course and completed the VITA training materials, they have the skills necessary to participate in VITA. Testing is needed for volunteers without tax training.
2. Using TaxWise and a paper test.
3. I believe University-based VITA sites that use accounting students that have received a passing grade in Tax 1 should be exempt from the IRS certification procedures. I do think faculty need to ensure that students understand how to interview clients, use software, and process a return.

4. An actual client simulation would provide a more meaningful test as well as useful experience.
5. IRS Link & Learn provides an external assessment for our Individual Income Tax students.
6. Since the volunteers seem to be well prepared, the process in place (Link & Learn) appears to be working. The fact that they must pass a test to be certified acts a barrier to entry to anyone not capable (or willing to try).
7. If there is TaxWise software that the volunteers will be using, a test based on a comprehensive problem that should be done in TaxWise would be the best way to test those volunteers. Otherwise the IRS paper test is fine.
8. The students who prepare taxes for our program must have successfully completed the Introductory Tax Course in the accountancy major and must be members of Beta Alpha Psi. If we required them to study for another test after taking the training, I doubt that they would volunteer.
9. IRS or other government sponsored programs.
10. Our VITA program is an accounting concentration senior project (required as part of their concentration to graduate). We have approximately 70 students involved each year. The IRS tests are the easiest to administer, but I don't believe they test the volunteer very well. It's more of an experience in practice than anything else.
11. I would like to see both tax materials/laws tested as well as the procedural process of VITA (e.g. the screening/interview process and forms, the exit-process).
12. A combination of all (IRS paper and online tests and non-IRS tests). I started integrating TaxWise into the IRS test many years ago...the IRS now incorporates the TaxWise testing in their exam.
13. We used IRS paper tests this year, but several of the questions had little pedagogical value. Faculty modified versions of the IRS tests may be the best way to go.
14. Using TaxWise to test the volunteer, especially if it is used at the site.
15. The IRS online tests seem to work okay. We also have to use paper tests for Foreign Student/Scholar certification.
16. Our volunteers have access to the IRS materials and tests, as well as state tax materials, and the volunteers have all completed the undergrad income tax course. In addition, our students have access to our additional training sessions for VITA-TCE.

3. VITA Site Location

More than half of the responding programs operate their VITA sites on campus only. About one-third operate sites off campus only, while 14% have both on and off campus sites.

Where do you operate your VITA site(s)? (65 responses)		
	Response Count	Response Percent
On campus only	36	55%
Off campus only	20	31%
Both on and off campus	9	14%

If you offer any off campus sites, where are they located?

(open-ended question)

- In general, VITA sites are offered in high-traffic centers for the target populations, such as public libraries, senior citizen centers, and community centers.
1. Predominantly at public libraries.
 2. We partner with a low-income housing complex and provide volunteers for their site. Commuting students may also volunteer at a site near their homes.
 3. In a nearby town in the basement of a church.
 4. Public libraries, public schools, and old age centers.
 5. Very occasionally for one night at a local NGO.
 6. Our site is at the local library.
 7. County Government Center.
 8. For 2002 we offered our service at a community action agency. They did not want us back for 2006 as the site created too much traffic.
 9. Public Library and an Indian Reservation's Tribal Center.
 10. Downtown location, about a mile from the campus.
 11. International District of city.
 12. In a retirement center, the county library, and a non-profit community ministry building.
 13. Public Library.
 14. We actually work in conjunction with the regional coordinator to supply volunteers and promote the VITA program in our community. That is the extent of our involvement.
 15. At the local libraries. There are 12 different libraries which we staff with volunteers.
 16. All over the state in areas that the targeted community tends to frequent and is able to access easily.
 17. Libraries, senior centers.
 18. At a recreational complex, which is owned by the city. We have a room with six computers and a printer and copier that we can lock up when we are not there.
 19. Local High School (only 1 of the 10 sessions is offered off campus).
 20. Main Public Library.
 21. Libraries, Elementary Schools, Bank, Senior Centers.
 22. Local community center.
 23. Public library, reservation community center.
 24. Senior Citizen Center.
 25. Senior Citizen Center because no one would help them.
 26. City library.
 27. Library, elementary schools, other neighborhood centers.

If you have any comments or suggestions about the best locations for VITA sites, please provide them below.

(open-ended question)

- Convenience for both students and clients is the overriding criterion. Campuses work well, assuming public transportation and non-student parking are nearby. Off-campus locations, such as public libraries and community centers, also work well if public transportation and parking are available; in addition, their locations are generally known.
1. Location depends on clientele. For university-based VITA sites, on campus is best if clientele includes domestic and international students. In addition, the campus setting allows access to computer labs where many taxpayers can be served.
 2. We have found that staying at one site (local library) builds repeat customer activity.
 3. For convenience, an on-campus site seems best.
 4. It would sure be helpful if the IRS handled the negotiations for site use.
 5. Our campus is in a rural setting, and we feel it is necessary to offer our service at outreach centers. Many of our returns are prepared at a large retirement center. This is especially rewarding as many of the residents would have difficulty traveling to campus.
 6. The Latino Education Project provided a good location. Libraries also make good locations.
 7. On campus seems to work well as it is convenient for the students. The clients know how to find it, and any necessary supplies and materials are available.
 8. While the on campus site is convenient for the students/staff, I'm not sure it is the best for the taxpayers. I think a more centrally located location would be better.
 9. Libraries are handy because they have the tax forms on site already, and they are close to the taxpayers.
 10. Should be easy to reach by public transportation and have parking available for those that drive. Visibility and street access should be a priority as well.
 11. Schools are really the best set up, but libraries work well too when the management is cooperative.
 12. Libraries, community centers, churches.
 13. All sessions are held in the Government Center for the county in which we are located. Our County's Director of the Office of the Aging contacts the Government Center and arranges for suitable facilities for our program. The Office of the Aging publicizes the times and dates for our program and schedules appointments for us. We have found the Government Center to be an excellent location. It has good parking facilities and is very accessible. The Center is also within walking distance from our campus.
 14. Computer labs seem to work well despite the lack of privacy.
 15. On campus works best for us since it is easier for our international students to access. We only do international student/scholar returns at our school. Private individuals run the regular VITA sites off campus.
 16. On campus with easy access by the general public.
 17. We use a computer lab on campus. This is very convenient for the VITA volunteers, faculty, and student taxpayers. Parking is an issue for non-student taxpayers.
 18. Public libraries are probably the best locations since they are known to the low-income community, often centrally located, and are one of the locations people come for forms anyway.
 19. Locate them near where people eligible for the services live. For instance, in neighborhood centers near low income housing.

4. Program Promotion

Respondents use a wide variety of promotional media. Most programs promote their services in three or more ways. Word of mouth, posters, and newspapers are the most frequently used media.

How do you promote your VITA services? (66 respondents; <i>multiple responses allowed</i>)		
	Response Count	Response Percent
Word of mouth	51	77%
Posters or flyers	45	68%
Local newspaper	39	59%
Student newspaper	31	47%
Radio	19	29%
E-mail	8	12%
TV	5	8%
Nonprofit/governmental agencies	5	8%
No promotion	5	8%
International student center	4	6%

What do you believe is the best way to promote a VITA program? (open-ended question)
<ul style="list-style-type: none"> • Newspapers, both public and student, seem to be the most prevalent means. Once the site is established, word of mouth along with satisfied customers supplemented with newspaper announcements are generally all that is required. <ol style="list-style-type: none"> 1. Newspaper, TV, radio, Internet. 2. Posters in the bathrooms; there is a captive audience. 3. Local papers - since most of our clients are lower income/elderly - the newspaper seems effective. 4. Any way we can - contacting agencies who provide services to lower income folks might be an additional way. 5. It depends on the audience for the VITA program. Since we do only international students' returns, advertisements in the school newspaper and radio station work well. 6. Word of mouth. 7. Repeat customers - word of mouth. 8. Website. 9. Quality performance to ensure repeat visits in future. Word of mouth with students and administrators. 10. Word of mouth is how the community finds out. 11. E-mail. 12. The best way to promote a VITA program is through multiple methods. 13. Newspaper and word of mouth. 14. Word of mouth and posters at sites.

15. Newspaper.
16. All of the above, and vigorously--and radio and TV if you can get those ads for free.
17. Word of mouth.
18. Internet, posters, paid ads (if budgets permit).
19. Once a program is well established, advertising is not needed. Word of mouth keeps a constant stream of taxpayers coming to VITA sites.
20. I am satisfied with our international center handling the notices, etc.
21. Word of mouth.
22. Local newspaper and posters.
23. Student and local newspaper.
24. Student newspapers and campus e-mail.
25. Satisfied clients come back year after year and they bring their family and friends as new clients.
26. Within the community--local newspaper and through local organization newsletters.
27. One on one promotion of the program, stressing that it is sponsored by the IRS and a quality review takes place, and that it is FREE.
28. We have not been promoting our sites much the last few years because we have more clients than we can serve with the resources available to us.
29. Posters, articles in newspapers, and word of mouth. Our program is getting so big that we are considering reducing the amount of promotion. We are pretty close to full capacity.
30. Posters and word of mouth.
31. Word of mouth, banks.
32. Word of mouth is probably the most common. Our clients typically come back year after year.
33. Depends on the objectives of the site.
34. The IRS website is used by many people to find our site.
35. Posters or flyers.
36. E-mails and flyers around the campus and the community coupled with a reputation for a good quality service.
37. We have been very satisfied with our partnership with the Office of the Aging.

5. Scheduling Clients

About two-thirds of the programs do not take appointments for their clients. Taxpayers at these sites are generally taken on a first come, first served basis. Some programs with multiple site locations take appointments at some sites but not at all.

Do you take appointments for clients? (66 responses)		
	Response Count	Response Percent
No	44	67%
Yes	14	21%
Sometimes	8	12%

What do you believe is the best method of scheduling VITA clients?

(open-ended question)

- Walk-in clients – 27 responses.
- Appointments – 12 responses.
- Most VITA sites find that walk-in clients works best because of limited staff resources for taking appointments and also less downtime for volunteers. The major advantage of requiring appointments is that it avoids long waiting lines for some of the clients. Some sites use a combination method.

Other comments:

1. First come, first serve. But we should just gather the information and have the taxpayers come back the next week. Something I would like to try next year.
2. We have found that having all clients schedule appointments in advance (through the Office of the Aging) works very well for us. The Office of the Aging faxes the next day's appointment schedule to us by 4 pm on the prior day.
3. No scheduling is necessary if you estimate the number of clients your students (volunteers) can complete in the session timeframe. Then it is a first come, first serve basis. This provides an incentive to taxpayer to show up.
4. We have found that basically first come, first served works well. We will channel more difficult situations to more experienced preparers within this format.
5. Appointments had plusses and minuses. It avoided long waiting lines, but if someone failed to show, I had a preparer who was idle.
6. Walk-in with appointments if there are necessary return visits.
7. Call in to our secretary and volunteers call a couple of days prior to confirm and answer questions about what they should bring to the appointment.
8. Don't know. We do both appointments and walk-ins. Both have advantages and both have drawbacks.
9. Take clients during announced hours, but plan to work after-hours on those that come in shortly before doors are scheduled to close.
10. First come, first served - otherwise time is allocated for folks that don't show up and that time is potentially wasted. By using the first come, first served method, it lessens the administrative burden for the student volunteers.
11. We like the walk-in basis, because some taxpayers take 15 minutes while others can take an hour or longer. Having appointments would mean a volunteer would be sitting doing nothing while waiting for a taxpayer to come in or may feel rushed if a taxpayer is waiting because the appointment time has lapsed.
12. A combination of appointments and walk-ins gives our constituents the most options. Scheduling enough preparers can be a challenge to prevent a long wait.
13. Appointments and walk-ins.
14. We schedule one taxpayer per student per half hour since we complete both the federal as well as the state return.
15. Because we generally use student volunteers with little to no experience, walk-ins work best. There is too much variation in preparation times from volunteer-to-volunteer and return-to-return.
16. First come, first serve works well for sites with a large number of preparers.

17. We've tried different things, including individual appointments, but, due to the other work commitments of the two faculty advisors, the only way we can serve many students is the method we currently use--two or three large groups one Saturday during March.
18. Appointments are a very good idea, but you have to have the administrative staff to keep track of the phone calls and schedule. If you do hundreds of tax returns over several months the schedule administration is very difficult.
19. Phone call to one or two sites on campus, but make sure the person taking the phone call has tax preparation knowledge.
20. In our case, promotion of the available times. Perhaps a REAL OBVIOUS and BIG link at irs.gov to allow folks to "drill down" to VITA sites (e.g., by state, county, city, etc.). This would require careful checking that the posted information is the latest. (Suggestion: simply clear out all site schedule information after the last year to a backup file by EFIN number. Use the file to do a "file compare" to ensure that subsequent year schedules have been submitted.) ENSURE that the related state department of revenue web site has the CURRENT YEAR updated information. (We had a problem with this last year, and only by getting our IRS liaison involved were we able to get the information changed in an expeditious manner.)
21. A combination of methods.
22. The best way is to schedule clients in advance, but we do not have the staff and resources to do that. It's fist-come, first-served in our program, and we occasionally have to turn people away if too many show up on a given help session.

6. Greeters and Screeners

Sixty percent of programs use greeters at most or all of their sessions. More than half screen their clients at most or all sessions to determine eligibility or assistance needed.

Does anyone (other than the site coordinator) greet clients as they arrive at your VITA site? (64 responses)		
	Response Count	Response Percent
Always	28	44%
Never	16	25%
Some sessions	10	16%
Most sessions	10	16%

Does anyone (other than the site coordinator) screen clients as they arrive at your VITA site to determine eligibility or the type of assistance needed?

(65 responses)

	Response Count	Response Percent
Always	26	40%
Never	18	28%
Some sessions	13	20%
Most sessions	8	12%

What do you believe is the best way to greet and/or screen clients as they arrive at your VITA site?

(open-ended question)

- Nearly everyone agreed that having greeters and screeners is important. The greeters could make clients feel welcome, help them complete the intake forms, and answer basic questions. For sites that use screeners, screeners determine whether the clients qualify for the services or whether they have all the information needed to complete the return.
1. On a rotating basis, students are assigned the duties of greeters (intake area) each week. The intake area is a separate room from the preparation room (computer lab). The intake area allows students to greet taxpayers, to allow taxpayers to complete intake forms, and to answer taxpayer questions.
 2. Multiple screeners are needed at our site because of the heavy volume, particularly first thing in the morning.
 3. Have a qualified volunteer screen clients.
 4. Dedicated screeners with separate training from volunteer preparers.
 5. If possible, have a person dedicated to greeting and screening clients.
 6. Screener just greeting and asking basic questions about eligibility.
 7. With a smile.
 8. An extra person to greet and screen clients would be great. It is a luxury we don't have as we are short handed this year.
 9. I think more screening is necessary.
 10. Screeners allow our site coordinator, who is stretched too thin, to concentrate on more difficult administrative and technical tasks.
 11. The VITA program here is a Management class. Therefore, the students must do almost everything. They greet clients rather than the Site Coordinator (faculty advisor) who is only available to respond to questions.
 12. Each client should be greeted promptly so that they know they matter and can ask any questions that they have. Screening clients is an administrative task that, if thoroughly explained, can be done by the students.
 13. Each of the 12 locations that we run has its own personality. At some sites, the site leader will greet and screen the clients, and at others it is left to the volunteers to greet and screen each client before they begin the return. Both methods seem to work well. At the busier sites, having the site leader screen the clients works better than having the

volunteers do it at the start of the return.

14. We have a greeter and a screener that helps to screen out problems.
15. Someone should be specifically trained to greet and screen clients.
16. A student asks the taxpayers for their W-2 and other relevant forms and then, if they are qualified, they hand out the appropriate forms and ask the taxpayer to complete their names, addresses, and taxpayer identification numbers on the forms before they are sent to the student volunteer preparer.
17. Initial screening takes place at the time the appointment is made - subsequent screening as the client arrives at the site.
18. I like to use designated intake specialists who receive extended training on the intake process.
19. A screener is very important since we had many foreign students whose return we could not prepare.
20. At a small site, it is hard to have a specific person screen clients, so the best way to screen them is to make sure that when the clients make the appointment via telephone that they are told to come prepared with all of the required information upfront.
21. We have a waiting room, where clients fill out information sheets, and I have volunteers that check to make sure everyone is being helped and qualifies.
22. It helps to have someone available to answer basic questions and assign taxpayers to preparers.
23. We have a designated greeter/screener every time we are open.
24. Establish qualification before the client is given a time slot or signs the wait list.
25. Have one student volunteer to greet each person as they arrive and complete the intake sheet.
26. We have screening questions/procedures worked out with the Office of the Aging to try to ensure that clients are eligible for our services, and that that clients bring all necessary documentation to their appointments. We also use the IRS intake sheet and check lists.
27. Train students to do the greeting and screening.
28. Screen taxpayers after they fill out the intake form going over that information and looking at the papers they bring with them.
29. The site coordinator was required to greet clients to see if they qualified for the service.
30. Our volunteers greet and screen clients. This gives the students another opportunity to learn skills other than just tax technical skills.
31. Students rotate from interviewing to data entry to reviewing. We also have individuals from the sites (older adults, librarians) involved in the first contacts.
32. We use volunteer students from a Family Financial Counseling course to greet taxpayers and do preliminary eligibility screening. They handle the taxpayer sign-in sheet and distribute brochures related to their service offerings to interested taxpayers.
33. Non-certified volunteers.
34. Site coordinator, however we are constrained by lack of faculty volunteers.
35. CLEAR SIGNAGE!! (Think this through BEFORE putting up the signs.) Supply a selection of magazines, newspapers, magazines, a SEPARATE movie room for parents and children (make sure the movies are appropriately rated) if a video projector is available (as is the case in many university classrooms). We did this.
36. It would be nice to be able to devote a person to just greeting/screening clients, but we are usually not staffed well enough to do that.

- 37. For our volume, screening by the site coordinator is adequate.
- 38. Most of our customers have filled out an intake sheet before they come to our site. For our walk-ins, we talk to them and see what they need. We have not turned many people away.
- 39. Use the input form to screen.
- 40. I have little direct experience with this. I do think someone needs to be in charge and make sure everyone is greeted, but it does not matter to me who that is.
- 41. Screen on arrival so that they do not needlessly wait.

7. Intake/Interview Sheets

As part of its quality control initiative, the IRS requires that all VITA tax preparers and reviewers use an IRS-approved intake/interview sheet. Eighty-five percent of the respondents were aware of this requirement, while 82% require use of such a sheet. More than three-fourths of the respondents who use intake sheets use the IRS prepared sheet, while 16% use some sort of faculty prepared sheet. Practices vary considerably as to how intake sheets are handled after their use. Shredding is the most popular method of dealing with intake sheets, but more than one-fourth are kept for up to three years while 14% are returned to the taxpayers.

Are you aware that the IRS requires that all VITA tax preparers and reviewers use an intake/interview sheet?
(66 responses)

	Response Count	Response Percent
Yes	56	85%
No	10	15%

Do you use intake/interview sheets?
(65 responses)

	Response Count	Response Percent
Yes (required)	53	82%
No	8	12%
Yes (optional)	4	6%

If yes, what type of intake/interview sheet do you use? (57 responses)		
	Response Count	Response Percent
IRS prepared sheet	44	77%
Combination of IRS and faculty prepared sheet	5	9%
Faculty prepared sheet	4	7%
Other prepared sheet	2	4%
Don't know	2	4%

If you use intake/interview sheets, what do you do with them? (56 responses)		
	Response Count	Response Percent
Shred at end of filing season	19	34%
Keep up to 3 years	15	27%
Return to taxpayer	8	14%
Shred after each session	4	7%
Send to IRS	3	5%
Don't know	3	5%
Nonprofit agency keeps	2	4%
Follow IRS recommendations	2	4%

If you have any comments or suggestions about intake/interview sheets, please provide them below. (open-ended question)
<ul style="list-style-type: none"> • Very few people had suggestions to make. Some complained about the lack of usability of the IRS intake forms. <ol style="list-style-type: none"> 1. The client is asked if it is OK for us to keep the intake information. We ask them to sign the intake indicating their permission to keep the information, and we also explain that we don't share the information with anyone at anytime. 2. I review each return (I am a tax accountant and CPA), and I make sure that volunteers sign off on the intake sheet, and then I sign off that I have reviewed it. 3. The IRS intake sheets are not very helpful due to their lack of clarity, content, and format. The taxpayer also does not have to sign the intake sheet that the information is accurate. The intake sheet should be replaced with a one-page document that asks taxpayers to have Social Security cards, prior year return, income documents, expense documents, etc. Most of the page 2 questions of the IRS intake sheet are irrelevant for a typical VITA site client. 4. It's a good idea. 5. The person completing the intake sheet also provides the client with financial literacy counseling, including advising the client of savings programs which might be available to

- that particular client based upon information gathered during the intake process.
6. I was given the intake sheet last year but not told I HAD to use it. The more difficult/time-consuming the preparations, the more likely the advisors will stop volunteering. One is the department chair and doesn't have more time to devote.
 7. Be sure to ask each question of the intake sheet.
 8. We still have adaptations to the IRS intake sheet--I have the interviewers count the number of W-2's, 1099MISC, etc. and put that number on the interview sheets, so I have at least two sets of eyes checking to be sure everything is included on a return.
 9. The IRS intake sheets are too detailed. We are considering using faculty prepared intake sheets for next year.
 10. Get a focus group together of experienced as well as potential new VITA volunteers and see what improvements could / should be made.
 11. Not really that valuable.
 12. It needs to have room for state tax issues.
 13. This year's sheets were a great improvement over the sheets from the previous year.

8. Interviewing Techniques

Slightly more than half of the programs train volunteers on effective interviewing techniques. Of those, more than half use IRS training materials exclusively, 26% use both IRS and faculty prepared materials, while 15% use faculty prepared materials exclusively.

Do you actively train your volunteers on effective interviewing techniques? (65 responses)		
	Response Count	Response Percent
Yes	34	52%
No	31	48%

If yes, what type of training materials do you use? (34 responses)		
	Response Count	Response Percent
IRS materials	18	53%
Both IRS and faculty prepared materials	9	26%
Faculty prepared materials	5	15%
Practice session with mock returns	1	3%
Students "act out" a scene	1	3%

If you have any comments or suggestions about interviewing techniques, please provide them below.

(open-ended question)

- There were several suggestions on interviewing techniques, and there was general agreement that interviewing improved with practice.
1. Greet with a smile and always stay pleasant. Seek an administrator if you need help with a client.
 2. Our volunteers are assistants only and come to the advisors if the questions are too complex.
 3. No recommendations, just be sure the person greeting the client does so in a professional manner.
 4. An open discussion about interviewing taxpayers is most efficient. The review process helps catch any items that the student might have missed. Interviewing skills improve with experience so “on the job” training is best.
 5. I think more information needs to be given to VITA coordinators about how to ethically answer questions on a client’s return. There tends to be direction from the top to overstate expenses that are undocumented.
 6. Since we only do international VITA, we don’t do interviews. This makes sense, since there is very little that the students can claim as deductions other than state income taxes. I walk the international students through preparing the 1040NR-EZ, using overheads to show them where to find the appropriate information on the Forms W-2 and 1042-S. Once they have filled out the returns, my volunteers go around and check that they’ve used the correct numbers, calculated their income tax liability, and determined how much refund/taxes due.
 7. I spend time working with the students about how to interview older adults (not to cover their mouths and to look directly at the older adult), ESL, and clients that may not be able to read.
 8. We do not actively train volunteers on interviewing techniques. The volunteers are asked to read the interviewing section in the IRS print materials.
 9. Experience is the best teacher, I think.
 10. We use the TaxWise software and interview the customer while we are filling out the taxpayer information worksheet.
 11. Need to have more material on interviewing. I had to use last year’s interview video. Wish this topic was included in part of the IRS book.

9. Reviewing Returns

Nearly all programs have a review process. Faculty members and other volunteers are the most frequently used reviewers. Thirty-one percent of the respondents indicated that two or more reviewer types are used. More than one-fourth of the programs do not use a review checklist. For those that do use a checklist, 52% use the IRS prepared form.

Who reviews your clients' returns? (62 respondents; <i>multiple responses allowed</i>)		
	Response Count	Response Percent
Faculty	33	53%
Other volunteers	33	53%
Tax professionals	8	13%
Non-faculty site coordinator	4	6%
No one	3	5%
IRS staff	2	3%
Graduate assistant	1	3%
Don't know	1	2%

What type of review checklist do you use? (62 responses)		
	Response Count	Response Percent
IRS prepared	32	52%
None	17	27%
Faculty prepared	11	18%
AICPA prepared	1	2%
Don't know	1	2%

What do you believe is the best way to review returns in a VITA program? (open-ended question)
<ul style="list-style-type: none"> • Most respondents suggested having either tax professionals or faculty reviewing tax returns, at varying levels of detail. Review checklists that are also signed were suggested by several respondents. <ol style="list-style-type: none"> 1. Volunteer tax professionals would be the best way, but they are hard to find during tax season. Faculty review is next best, but we do not have the time to review every return. Other students is the third best, but they are not experienced reviewers. We use student reviewers for every return and faculty reviewers for complex returns (after the student review). 2. Someone with higher skills than student volunteers 3. In our case, it worked best to review returns immediately after they are prepared, printed,

and assembled with the return and related documentation presented to the reviewer in a specified order. Reviewer points to be addressed by the preparer were cleared after the client had signed off on permission for the preparer to generate an identifying PIN but BEFORE the client's copy of the return and original copies of supporting data is given to the client.

4. Checklist if it gets better. If we have to put down numbers on the checklist, it will require them to actually look at the numbers.
5. Tax professional review.
6. Our students work in pairs and receive immediate feedback from their peers.
7. We use both IRS prepared and faculty prepared quality review checklists, and that seems to work well.
8. Have prior year return available and do comparison. Verify every source document. Discuss return with preparer. Use software and be sure diagnostics are addressed by preparer.
9. Just like you would in practice, look at the return and the client information
10. Review by faculty advisors and/or tax professionals is the best way to review tax returns.
11. I reviewed them as I had done in practice.
12. Dedicated reviewers.
13. All information should be checked.
14. Have reviewer on site and also have a review check-off sheet.
15. A review check list that required the reviewer to sign off would be more effective. The IRS checklist requires no signatures and is not retained by us. There is little incentive to complete it when things are busy.
16. Give it to a more experience preparer.
17. Well-trained volunteers with experience from past years or tax professionals review.
18. The IRS prepared checklist seems to be working.
19. Thoroughly - using forms developed by professionals.
20. Review the entire form for accuracy.
21. A tax faculty member reviews each return. We copy the relevant information (W-2s, interest statements, etc) and put in a client file. We also check the checking account and routing numbers. We also check social security cards to verify that no errors are made.
22. IRS Quality Review Form 8158 is a good checklist
23. A trained CPA, with a check-off sheet.
24. We have graduate students review returns as well as undergraduates who have had some experience preparing returns.
25. I have a review form that must be gone over with the client. Each item must be checked off and the client and the reviewer must sign the review sheet. We never allow the same student who enters data (or in very few cases manually prepare the return) to review the return.
26. Ideally, you'd have several knowledgeable people to help in the preparation/review of the returns, but since there are only two faculty advisors with 8-10 helpers and about 130-150 students, we don't have the "manpower" to do individual reviews.
27. Other volunteers.
28. Use the IRS prepared form with supplement prepared by faculty.
29. Going over the entire return after the volunteer finishes.
30. Professional checklists.

10. Tax Preparation Software

Eighty-five percent of the programs use software to prepare returns. TaxWise, the IRS supported software, is by far the most popular program. Eighty percent of the respondents who use software are somewhat or very satisfied with their program. The five respondents who indicated they were somewhat or very dissatisfied with their software all used TaxWise.

Do you use tax preparation software to prepare returns? (62 responses)		
	Response Count	Response Percent
Yes	53	85%
No	9	15%

If yes, what software do you primarily use? (53 responses)		
	Response Count	Response Percent
TaxWise	38	72%
ProSeries	7	13%
IRS-sponsored "Free File"	5	9%
TurboTax	2	4%
CCH ProSystem fx	1	2%

If you use tax preparation software, how satisfied are you with it? (53 responses)		
	Response Count	Response Percent
Very satisfied	22	42%
Somewhat satisfied	20	38%
Neutral	6	11%
Somewhat dissatisfied	3	6%
Very dissatisfied	2	4%

What do you believe are the most important characteristics of tax preparation software for a VITA site?

(open-ended question)

- Thirteen respondents indicated “ease of use” or “user friendly” as the sole criterion.

Other comments:

1. Online, not on the desktops. Too many update/security problems with desktop software.
2. TaxWise did not have a simple way to input Form 1098-T which a lot of students had and caused some logistical problems.
3. Ease of use and carryforward of earlier information.
4. Something more like TurboTax. TaxWise is cumbersome and takes a while to get the hang of. Once volunteers get it, they are done with VITA. However, I like the fact that I can view the tax return with ease at any time. That is not possible in TurboTax.
5. TaxWise is not user-friendly.
6. It helps when the volunteer misses a key income or credit item that needs to be included on the return. It also makes the tax preparation process much faster.
7. The software has to match the clientele. About 1/3 of returns prepared are Form 1040NR, which ProSeries does a terrific job. The IRS provided software is limited on this dimension. In addition, the software should match the experience level of the preparers. Given the knowledge of accounting student preparers, a forms based versus interview based is important. The state return software has to be good too.
8. Ease of use, printing and e-file.
9. Easy to use - intuitive information entry - input screens for all IRS provided client forms (i.e., W-2s 1099s, etc.)
10. Dependability. Easy to understand and use. Accurate. Good customer service.
11. It would be nice if we could link directly to IRS regs/pubs.
12. It is easy to read and key information.
13. Ease of use, accuracy, speed.
14. Simplicity.
15. Updated, ease of use.
16. Versatility and ease of use.
17. Easy to use with plenty of help screens.
18. TaxWise is not very user friendly.
19. Simple and cheap.
20. Something that allows students to learn so when they go to work they have had exposure to professional tax preparation software. The software also assists in being sure the return is accurately prepared, if the diagnostic portion is used and you have good intake, input, and review procedures. It also lets students see the PROBLEMS they can have with technology.
21. Ideally, the software would have multi-state capability, a 1040NR module, e-filing capability, and ease of use.
22. Ability to guide students to ask the right questions. Students simply are not competent enough to get the returns correct 99% of the time. TaxCut and TurboTax do this; TaxWise does not. I worry about our accuracy with TaxWise. Ability for the coordinator to edit the returns the day after they are completed. This was a new item added to

TaxWise this year and was very helpful.

23. I believe that TurboTax provides important features that deal with interface that TaxWise does not: it gets volunteers to view the tax information as input on a tax form that has a “look and feel” much more like real tax forms; in my opinion, the TaxWise interface and form-linking logic is much more difficult to work with than TurboTax; in many cases, I found the TaxWise interface simply too difficult to see (reminded me if the “days of DOS”); in TOO MANY cases, items reported as errors by TaxWise were not errors but simply required the preparer to “tab over” them which usually caused the error-indication highlighting to disappear. In some cases, I would use my copy of TurboTax to check the correctness of TaxWise in situations where the error-indication highlighting would not disappear, but it was clear that there was no error. The “final review” approach to find and correct errors implemented by TurboTax is much more efficient than the approach used in TaxWise. TaxWise may be, in general, a more comprehensive program than TurboTax, but its comprehensiveness does not really help in the preparation of returns of those taxpayers who are targeted to be served by VITA centers.
24. Accuracy.
25. Ease of use and accuracy.
26. A tax package that consumer could use (like the Free File software options), but with a place to put SIDN for VITA site (currently this is missing from the Free File version of online TurboTax as well as other Free File software)
27. It should be very user friendly and flow well with respect to input information and the return itself.

11. Filing Returns

Sixty-six percent of the programs e-file most or all of their returns, while about one-third mostly or exclusively file paper returns.

How does your program file returns? (please disregard 1040NR returns) (62 responses)		
	Response Count	Response Percent
Mostly e-file	29	47%
Paper file only	16	26%
E-file only	12	19%
Mostly paper file	5	8%

If you have any comments or suggestions about paper or e-filing, please provide them below.

(open-ended question)

- Only a few people had comments.
1. We only paper file federal returns that are rejected when they are e-filed for some reason.
 2. We have avoided e-filing because of the extra work it would place on the faculty coordinator. It would nice if the IRS allowed e-filing with a software program other than TaxWise.
 3. For small sites like ours, in rural areas, paper is best. Clients like it better, too.
 4. The returns are electronically prepared but paper filed. The administrative burdens for e-filing are too extensive for a university-based program. Unfortunately, the IRS keeps very poor track of VITA-based paper filed returns.
 5. E-filing seemed to work very well.
 6. The vast majority are e-filed. Paper returns are filed only when e-filing will not work for one reason or another.
 7. There wasn't a choice for half paper and half e-file. Most clients like the e-file option.
 8. Most people are not aware that VITA sites can e-file, so be sure that if you offer this service you let the client know.

12. International Clients

Slightly more than half of the programs serve international clients, which at colleges and universities are typically international students and some scholars. About one-third of the programs have special sessions for international clients only. Most programs use IRS materials for training, but many use faculty prepared materials or some combination of the two.

Do you serve international clients?
(62 responses)

	Response Count	Response Percent
Yes	31	52%
No	31	48%

If you serve international clients, how are they served?
(31 responses)

	Response Count	Response Percent
International clients attend public sessions	20	65%
Special sessions for international clients only	11	35%

If you serve international clients, what type of training materials do you use?
(31 responses)

	Response Count	Response Percent
IRS prepared materials only	16	52%
Faculty prepared materials only	9	29%
Both IRS and faculty prepared materials	5	16%
AICPA prepared materials	1	3%

If you have any comments or suggestions about serving international clients, please provide them below.

(open-ended question)

- It is very clear that this is a complicated area for VITA sites. Most suggested that if you provide such a service that specialized training is necessary. It might be that a few volunteers are selected to be the “experts.” Since most international clients appear to be students, it is important to coordinate with the international student office on campus. Many sites have chosen not to provide this service because of its complicated nature.
1. As the faculty member, I just do them myself on campus.
 2. They take a lot of time to go through the information and issues.
 3. It is critical that you work closely with the person in the payroll office who is responsible for dealing with international students. Treaty provisions, residency status, and W-2 and 1042-S issues are complex. We often need to contact the payroll person to resolve these issues. Preparing 1040NR returns is very time consuming and requires considerable faculty expertise.
 4. There are two areas where taxpayers need help, but have trouble getting it: immigrants arriving in the current tax year and international scholars in the country for more than 5 years. VITA preparers should be able to get training in these two areas. Immigrants, especially, are generally very low paid and can’t afford to pay to have their taxes done.
 5. A training packet that includes typical forms received by international students, copies and information on the intake sheet, and a 1040 NR has served preparers well. These training/preparation packets are available each week as students prepare. A list of documents that international students should bring should be sent to the administrator of international programs who can share this with students before they visit the VITA site.
 6. Be prepared!!! Train a small set of student preparers as specialists. Have a reviewer who can easily review these returns.
 7. The IRS training is not adequate. Each situation is so different; I believe we need more extensive training from an IRS employee who has expertise in the area.
 8. Too complicated.
 9. The IRS materials for Forms 1040 NR and 1040 NR-EZ are not very good. I must supplement them extensively and update the list of treaties each year. It is very time consuming.
 10. You need someone who really understands non-residents!!
 11. We use CINTAX software.

12. Many of my student volunteers are international students. I made sure that there were different language speakers at each session (i.e., they weren't allowed to all attend the same days.)
13. It works well to have international students attend sessions with U.S. clients. Typically the international clients take longer, so a mixture of clients shortens the wait.
14. Don't serve them.
15. Make sure that there are some very qualified international experts available. If one is not available for a particular session, have clients return at a later time rather than trying to struggle through an unfamiliar situation.
16. This is a very complex area that involves material very different from VITA. The topics of I20's, passports, etc. is not covered sufficiently in undergraduate classes to have students be comfortable with preparing 1040NRs.

13. IRS Support

The IRS generally provides a variety of products and services, especially training materials. Sixty-eight percent of the respondents were somewhat or very satisfied with IRS support, while 17% were somewhat or very dissatisfied with the IRS.

What items does your IRS representative provide? (60 respondents; <i>multiple responses allowed</i>)		
	Response Count	Response Percent
Training materials	50	83%
Updates on changes to VITA program	38	63%
Form ordering information	37	62%
Technical information	31	52%
Procedural information	29	48%
VITA output results	21	35%
Computer loan information	9	15%
None	8	13%
Don't know	1	2%

How satisfied are you with the IRS's support of your VITA program? (60 responses)		
	Response Count	Response Percent
Very satisfied	32	53%
Somewhat satisfied	9	15%
Neutral	9	15%
Somewhat dissatisfied	6	10%
Very dissatisfied	4	7%

If you have any comments or suggestions about IRS support, please provide them below:
(open-ended question)

- Although more than 50% of the respondents said they were very satisfied with IRS support, there is a very mixed experience with the IRS from VITA site to VITA site. Local IRS representatives can vary significantly in responsiveness to VITA sites' needs. Timeliness seems to be the most significant problem with those with an IRS problem.
1. Our IRS rep is very responsive to any e-mails with questions.
 2. Our local IRS reps are GREAT and provide excellent support.
 3. What support? All of my materials arrived very late - it's a good thing we used Link & Learn. As a matter of fact, the materials arrived after the site had already begun preparing returns. I haven't heard from my IRS representative once. Support in the past has been much better - this season, it was just horrible.
 4. They do all they can. We are very happy to be provided with TaxWise and TaxWise Online software. The IRS however can not provide us with the resources we need to sustain our VITA program--we need funding to hire site supervisors and/or at least funding to purchase toner and paper. We do not need laptop computers and out of date printers. There should be a GRANT opportunity for VITA just as there is for TCE. FREE FILE is NOT the answer, we see way too many clients who have "tried" Free File and now have a MESS which we have to try to help them fix.
 5. TaxWise is not "idiot-proof" enough for student volunteers.
 6. We treat them nice and they treat us nice. We get great support form the IRS.
 7. (1) Need more examples of real-life taxpayer situations. (2) Need to make Free File software record the SIDN.
 8. We have a good relationship.
 9. On a local level, I don't ask for or demand much IRS support. However, I am increasingly being asked to supply more evidence about student certification, site operation, etc. On a national level, I know from work on the ATA Pro Bono taskforce that there is great disparity between how university-based VITA sites are treated by the IRS and how we are treated in relation to other types of VITA programs.
 10. Can't get enough training sessions to adequately staff centers. Can't get accurate, timely training materials.
 11. The IRS should provide more equipment for its volunteers. Each year we get less equipment, and the threat that this may be the last year.
 12. They do a great job and they are very responsive.
 13. Until this past filing season, I was very happy with the IRS rep who helped us. The new one really dropped the ball this year and we were scrambling for training materials, etc., until the last minute. We even had to postpone the training we had scheduled because the materials weren't yet received. Finally, another IRS contact person stepped in and sent us what she found in her office.

14. Things That Worked Well

What things have you tried at your VITA program that worked particularly well? (open-ended question)

- Some common themes were having students work in pairs, having the greeting room separate from the preparation room, having volunteers who have completed at least the first tax class, and differentiating clients based on country of origin for those sites that prepare international student returns.
1. Using laptops at remote sites.
 2. Use of student volunteers from tax classes; promoting the program with the press.
 3. Using 2 rooms: one where the intake sheet was completed and financial literacy counseling was provided and another room where the returns are actually prepared.
 4. The online filing is great.
 5. Recruiting student volunteers.
 6. We have dedicated days for specific groups (i.e., we have one session specifically for Chinese students, and another session for Indian students).
 7. A comprehensive problem and small groups working on a return together.
 8. Our review process. [A tax faculty member reviews each return. We copy the relevant information (W-2s, interest statements, etc.) and put in a client file. We also check the checking account and routing numbers. We also check social security cards to verify that no errors are made.]
 9.
 1. Dividing students into intake room/greeters, preparers, and processors (return assembly/processing).
 2. Allowing students to work in pairs.
 3. Doing a few weeks of training up front.
 4. Organizing session by time, supplies, and expectations.
 5. Starting each session with a 5 minute overview of reminders to help students improve each week.
 6. Screening clients and turning some away that are not VITA-site eligible.
 7. Having checklist to identify missing documents that taxpayer must return with.
 8. Using ProSeries software.
 10. We team up student preparers, which the students seem to like. We have also segregated some tasks such as computer specialist, end processor to put together the information for the clients.
 11. During the second year, we called the clients from the previous year to schedule their appointment.
 12. Using senior students as reviewers and resource people for beginning preparers.
 13. More careful review of returns.
 14. Having two students work together.
 15. Appointments.
 16. A website (vita.sdsu.edu).
 17. Student reviewers with check sheets seems to work well. We also have a financial literacy organization that signs up clients for each evening and gives out the intake sheets.
 18. Since we only work with international students/scholars, our program is specialized.

- Grouping the students by country is somewhat helpful since treaty benefits differ.
19. Assistant site coordinator becomes the main site coordinator the next year.
Undergraduates can receive a one credit service learning addition to an accounting class for significant participation in VITA.
 20. Allow the students to run the program with the faculty serving as the site coordinator.
 21. Doubling of an experienced student with a new student before letting a student work independently.
 22. Scheduling volunteers for work before they are accepted in the program. Structuring the whole program as a “job.”
 23. Using senior accounting majors who have taken tax accounting as volunteers.
 24. We work as a “small CPA firm.”
 25. Supplementing IRS training materials with faculty prepared materials. Using greeters from a family financial counseling center. Using a computer lab for help sessions.
 26. Students in their second of two tax courses make great volunteers.
 27. Scheduling international students by country of origin. Using professional CPAs as reviewers.
 28. Waiting area separate from the processing area.
 29. This year we connected with United Way and greatly expanded our program.
 30. Using Free File to e-file returns.
 31. For the last two years, I have incorporated a VITA service component into my Advanced Income Tax course that I teach each Spring Semester. A high majority of those students participate in our VITA program as preparers or quality reviewers. So I have been able to adequately staff our VITA program for the various sessions we hold during tax season. It works out well for my students and for the taxpayers we serve.
 32. Using training sessions where volunteers work with forms and lots of appropriate examples for our site.

15. Things That Did Not Work Well

- What things have you tried at your VITA program that did not work well?**
(open-ended question)
- The only common theme was there is no theme.
1. All day sites. No matter how many clients come in, they all come in between 9 and 12, and then sit and wait.
 2. We tried having an off campus session, but only one person came.
 3. We tried individual appointments when we first started the program, but we had too many students to serve and too few workers.
 4. Allowed TaxWise software training for students to be optional.
 5. 1) Link & Learn Intermediate and Advanced test. The Advanced test in particular was so far removed from a typical VITA client that the cost > benefits. 2) Order publications (970, 17) for each student. You only need one or two at your site. 3) Letting students process their own returns. There needs to be an organized system.
 6. Attempted to stay open over spring break - 2003 – we’ll never do it again.
 7. Electronic filing...clients weren’t comfortable with it for some reason.

8. Walk-ins.
9. Too many sites for the number of available volunteers.
10. Too many last minute changes, not enough administrative (regional) support.
11. Having walk-ins. That was a real mess.
12. A lecture, without PowerPoint slides, for the tax training. There is just too much information for a lecture where the instructor is talking for hours on end.
13. Keeping a list of all returns prepared and making sure they are e-filed. Two of the 420 tax returns we prepared this year were “lost in the shuffle.”
14. TaxWise.
15. Not having a required schedule of hours to be worked by volunteers.
16. Carrying laptops, printers, and supplies to different locations. We served a large number of clients but I was “burned out.” It was too much work actually hauling the equipment-- it was also hard on the printers.
17. Using IRS training materials exclusively. They are too detailed.
18. Combining the intake process with data entry in TaxWise (i.e., interviewing the client while entering information in the TaxWise program).
19. Taking in students from other colleges that were trained by other faculty.
20. Two pieces of the Free File software: (1) no record is kept so we had to keep our own statistics, and (2) the software displays current refund amount as the return is completed. This may encourage taxpayers to “modify” their information.

16. Problems Encountered and Resolved

What problems have you encountered in running your VITA program, and how have you resolved these problems?

(open-ended question)

- Most of the problems deal with the increasing complexity of the tax law and limited resources. In addition, administrative issues are a problem such as scheduling clients and volunteers not available. Client education also seems to be a recurring problem. It appears several sites are beginning to either end or limit services because of lack of support.
1. Some evenings we have long lines. We cut off the sign-ups at 45 and then let people sign-up for the next session.
 2. Trying to get student volunteers to pay sufficient attention to detail!
 3. VITA is a very big service requirement but is not very valued by the institution. NO solution.
 4. Scheduling can be a very time consuming process. We used FirstLink, a local community program, to help schedule.
 5. Lack of preparation on the part of the taxpayers.
 6. Having site coordinators. I work each year to find grant money for graduate students who are site coordinators for the undergraduate students. This takes up a lot of time and is NOT rewarded in the current university environment.
 7. Biggest problem is helping international students. Treaty provisions, tax law provisions, and filing requirements are complex. Plan to spend about 2-3 years learning the

intricacies of these provisions. Work closely with the person at the payroll office who is responsible for international students.

8. Lack of enough faculty support. This is unresolved.
9. Determining whether clients could be / should be / were actually claimed as dependents on another's return vis-a-vis the §222 tuition deduction and/or credit. Resolution was to ask a series of questions to ensure that the client representation was reasonable.
10. Students bringing in their own clients and not reporting that they did it. Require they write down all the returns completed and then given a reward for the most returns completed.
11. Training. Training materials need to be available earlier so that students can have them well in advance of winter break.
12. It takes a great deal of time and coordination to effectively run the type of quality program we have the reputation for on our campus. There are so many aspects of the VITA program to keep up with in addition to teaching full time that keep me extremely busy each spring.
13. University will not allow taxpayer information to be saved on computers. Therefore, we purchased flash drives and assigned a pre-numbered flash drive to each student. The drives are distributed and collected at each session. If a taxpayer returns, we can easily find the return. At the end of VITA season, flash drives are purged and used again the next year.
14. Making sure there are enough volunteers there -- have them sign up for a specific date; don't just hope enough show up. Make sure students get sufficient TaxWise training.
15. Not enough clients.
16. The IRS test has gotten tougher, so we have shifted more to using students who are accounting majors that have taken a tax course.
17. Our sponsoring agency was totally uncooperative, which resulted in our not having a VITA site this year. We asked the IRS if we could move the site onto campus, and they would not allow it.
18. Time scheduling issues with the Public Library. Budget cuts have shortened their hours
19. Difficult to manage a program that is run off campus and very time consuming. I will be considering the "cost vs. benefit" of my participation next year!
20. Getting clients.
21. In the past we have had too few clients. We increased our advertising on campus.
22. Getting enough clients...advertising more. Getting a good site without extra cost.
23. I (faculty member) have had to be out most nights to assist in coverage.
24. I don't run it; someone else does. I am concerned about aggressive tax reporting.
25. This year, the local program is struggling. We need more communication from regional.
26. To solve the walk-in problem, we only take appointments. We did not have a source for state tax questions; we now have a state tax liaison person.
27. Volunteers not showing up is my main problem. Then I feel obligated to fill in - and I simply don't have time to do that.
28. People coming with Schedule C's that volunteers are not really trained to complete.
29. The taxpayers have become very rude and demanding and feel that we are required to complete their returns. They also come in with incomplete materials. They do not realize that this is a volunteer function. We are at the point of deciding whether or not we want to continue with the program.

30. The faculty member who coordinates the site takes on too much responsibility - screen & schedules appointments, aids in quality review, answers questions for the volunteers and taxpayers, electronically files returns, follows up on rejections and other problems. No resolution.
31. Need better information aimed specifically for college students which is our primary client (especially on scholarship and tuition issues).
32. Lack of computers. Have not solved this yet.

17. Advice to Someone Starting a VITA Program

What advice would you give someone who is thinking about starting a VITA program? (open-ended question)

- Plan ahead about the design of the program. Have a committed student volunteer base. Coordinate with the school's administration about the needs (faculty, students, and resources) of the program. Think about the administrative requirements of the site (how will people be greeted, how will the work flow, how will it be reviewed). Then think again if you really have the time.
1. Work with the IRS, have the IRS provide the training, and only take appointments.
 2. Think carefully. VITA takes huge amounts of time from beginning to end. It is a big commitment.
 3. Have the necessary support staff in place before recruiting volunteers. And have a plan as to how things are going to work.
 4. Great education for students and good for the community, but takes dedicated volunteers.
 5. Be prepared to spend a lot of time.
 6. Don't.
 7. Be prepared to spend a lot of time and make sure you know what you are doing. The taxpayers we serve depend on us getting them the money back they are due. The IRS tax law is very tough if you are not a tax accountant. Only do basic returns as well.
 8. It is really helpful to have more than one person present who can answer students' questions. All sorts of issues come up, and it is very helpful to have more than one adviser available. VITA is a great program and creates a win/win situation for students and clients.
 9. Be prepared to spend more time than you think you will, both to train and to assist. Had I known at the start the kind of support that we would receive a few years later in terms of training--none--and materials--late, I wouldn't have started the program.
 10. Train, train, train.
 11. Be sure to have broad departmental support. Spread out the work.
 12. Work with your local IRS reps and just do it.
 13. Prepare to put in an enormous amount of time to make the program run smoothly.
 14. Decide in advance who you will target as volunteers and clients. Volunteers must be knowledgeable and conscientious.
 15. Make sure you have a tenured full professor running the program. A non-tenured professor can not afford the time required to run a "good" VITA program.
 16. Make sure you have support from your administration. Use computers to prepare returns.

- Start small and grow your program at a reasonable rate.
17. It is personally rewarding. It is a lot of work and the university does not adequately compensate professors for it, in either service recognition or outright pay.
 18. If possible, visit a site in operation ... but realize that what works well for one site may NOT work well for another site.
 19. Be sure you have volunteers who are motivated.
 20. I would not start a VITA site without committed smart students with energy.
 21. Start small and grow slowly.
 22. You need a motivated volunteer leader.
 23. Practice exactly how the site paperflow and workflow will work. Even e-filing generates some flow (example: making sure returns are accepted) and it needs to be organized.
 24. You must be very committed to run and coordinate a quality VITA program. Don't accept that responsibility unless you are prepared to devote many hours toward that endeavor.
 25. Don't do it unless your involvement is supported by your department head, Dean, and administration. It is very time consuming and requires technical expertise. If you do it, try to get the VITA program to carry credits that count in course load. Don't expect that it will be appreciated.
 26. Have a GREAT organized site administrator.
 27. Be sure to provide sufficient training for the preparers using the software.
 28. Set it up as a for-credit course on campus (not as an outside volunteer opportunity). This helps the students buy into the course and helps "automatically" build participation. Ask the administration to build it in to your course load since it is a major time commitment.
 29. Research the time requirements and the assistance on the administrative/technical side before signing on.
 30. Make sure you have adequate time to devote to the program.
 31. Try to get a site that will be continuous.
 32. Make sure there are enough volunteers to cover the times and locations to which you are committed. If not, cut back on commitments.
 33. Very good experience.

18. General Comments

- Do you have any other comments or suggestions regarding VITA Best Practices?**
(open-ended question)
1. Listen to people.
 2. I most likely won't run the VITA program next year. I don't get support from other faculty - and the program has grown. I simply don't have the time to review all of those returns.
 3. Since university-based VITA programs are among the best in the national VITA program, we should be coordinating our best practices among us.
 4. This is a wonderful experience for students. We now have recruiters who do not want to really talk to students who have not been involved in our Public Service Tax Clinic (VITA, TCE, LITC, Asset Building and Financial Literacy programs). The problem, however, is to find faculty who are willing to work in a program which takes many more

hours than a regular class and in which the faculty member has to raise the funds to sustain the program.

5. Find really bright students who want to take charge of something and let them go! Give them the guidance and encouragement they need to succeed.
6. Keeping a log of the returns completed by the students. Helps evaluate the program and find the student who completed a problem return. Then I make the student call the taxpayer with the problem.
7. While quality is essential to a good VITA program, I just hope that the IRS personnel involved with our programs realize that we all have limits on our time that we can devote to this or any other program.

19. IRS Resources

Resource	Description
<i>Training:</i>	
Link & Learn	Link & Learn Taxes e-Learning Course
Pub 678	Volunteer Student Guide
Pub 678FS	Foreign Student and Scholar Guide
Pub 1155	Facilitator's Guide
Pub 1155E	Electronic Facilitator's Kit
Pub 4011	Foreign Student Quick Reference Guide
Pub 4012	Volunteer Resource Guide
<i>Site Management:</i>	
Pub 730	Important Tax Records Envelope
Pub 1084	Volunteer Site Coordinator's Handbook
Form 2333V	Volunteer Order Form
Form 6744	Volunteer Assistor's Test
Form 8158	Quality Review checklist
Form 13614	Intake and Interview Sheet
Form 13614NR	Nonresident Alien Intake and Interview Sheet
Form 13615	Volunteer Agreement – Standards of Conduct

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