

An Analysis of the VITA Program: How it Works and Doesn't Work with the Model Tax Curriculum and the Modern Accounting Curriculum

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Although the Internal Revenue Service's Volunteer Income Tax Assistance program (VITA) has been in existence since 1969, the role played by this service-learning activity in the accounting curricula deserves new consideration. This paper is intended to facilitate a discussion of the role played, if any, by VITA in the modern accounting curricula. It provides a starting-point from which decisions concerning the adoption, modification or deletion of the university-sponsored VITA program can be made. The paper describes the VITA program and the necessary steps to operate a VITA site. It identifies the typical recruitment approaches used by university-sponsored VITA sites and discusses the advantages and disadvantages of each approach. It compares the goals and objectives of the Internal Revenue Service (IRS) with those of accounting educators. The potential educational benefits and costs from participating in VITA programs are described. The effects of the Model Tax Curriculum and 150-hour CPA examination requirement on university-sponsored VITA programs are discussed. Finally, the authors describe a logical approach to integrating the VITA program into an accounting program that has adopted a Model Tax curriculum approach so as to maximize educational benefits while still providing meaningful service to the community.
