

California/Nevada Community Action Partnership
in conjunction with
State of CA Community Services and Development

presents

EITC/VITA Webinar Series

Webinar 2: Customizing VITA to Leverage Resources & Serve Clients



California / Nevada Community
Action Partnership



Webinar Facilitator

Frank Ruiz

Assistant Director of Community Initiatives
Community Services & Employment Training, Inc.

- * Works for the Community Action Agency of Tulare County
- * Established VITA Program in Tax Year 2005
- * Operates 4 VITA sites in Tulare County
- * Participates in the United Way of Fresno County EITC/VITA Coalition, Southern San Joaquin Valley Asset Building Coalition, and California EITC & Asset Building Coalition

Purpose of EITC/VITA Webinar Series

- * Encourage and equip community-based organizations to get involved in EITC Outreach and start VITA Sites
- * Share best practices in EITC Outreach and VITA operations
- * Provide resources to start new and grow existing VITA programs and coalitions

Webinar Objectives

- * Discuss how availability of resources impacts program design
- * Identify various service delivery models
- * Outline typical work flow for VITA sites
- * Outline Site Coordinator responsibilities
- * Outline IRS operational and reporting requirements

Guest Presenters

- * **Mobile VITA Sites & VITA Events:**
 - * May Gnia Herr, Financial Stability Program Manager, United Way of Fresno County
- * **Year Round VITA Sites:**
 - * Vanessa Muniz, Regional Director, United Way of the Bay Area
- * **How to Start a VITA Site:**
 - * Iliana Macagno, Senior Stakeholder Relationship Tax Consultant, IRS SPEC Fresno Office

Alphabet Soup

- * EITC: Earned Income Tax Credit, also abbreviated EIC
- * VITA: Volunteer Income Tax Assistance Program
- * TCE: Tax Counseling for the Elderly
- * IRS SPEC: IRS division responsible for overseeing EITC and VITA coalitions
- * Cal/Neva: California/Nevada Community Action Partnership
- * ITIN: Individual Taxpayer Identification Number

Required Resources

- * Facilities:

- * Computer lab (internet access and printers)
- * Waiting Room
- * Interview Rooms

- * Site Coordinator & Trainer

- * At least 1 year of tax prep experience is recommended
- * Must pass the IRS intermediate certification for volunteers
- * Can be paid or volunteer position

- * Volunteers

- * Tax preparers, greeters, intake/screeners, and interpreters

- * Taxpayers to Serve

Supplemental Resources

- * Partner Agencies
 - * Community-based organizations, especially United Ways
 - * Government agencies
 - * High schools and colleges
 - * Financial service providers
 - * Local businesses
 - * Local media
- * Trainer & Training Room
- * EITC/VITA Coalitions
- * Key Funders

Resources Program Design

- * Availability of resources will determine the following aspects of your program design:
 - * Schedule of services
 - * Walk-in or appointment only site
 - * Stationary or mobile site
 - * Scale of marketing campaign

Customer Considerations

- * Target Market
 - * Low-income, working families
 - * Taxpayers that qualify for EITC and other credits
 - * Taxpayers that do not typically file tax returns
- * Convenient Location
- * Convenient Schedule
- * Culturally-competent Volunteers
 - * Interpreters
 - * Sensitive to common issues

Schedule of Services

- * Scheduling Considerations:
 - * Week Day: *Does this time conflict with other activities?*
 - * Week Night: *Who will close up the office?*
 - * Multiple Times Per Week: *Are there enough committed volunteers?*
 - * Year Round: *Are there enough committed volunteers to offer services year round?*

Walk-ins vs. Appointments

- * **Walk-ins:**

- * More demand for services, especially in the beginning
- * Requires less administrative support
- * Uncertain demand for services, especially in March

- * **Appointments:**

- * Easier to determine the number of volunteers needed
- * Ability to control demand for services
- * More convenient for taxpayers
- * Requires administrative staff to schedule appointments

- * **Both**

Stationary vs. Mobile Sites

- * **Stationary Sites:**

- * Much more consistency
- * Easier to market
- * Much simpler to organize and operate

- * **Mobile Sites:**

- * Accessible to more taxpayers
- * Leverage partnerships with other agencies
- * Less burdensome on host sites

Large VITA Events

- * Schedule
 - * EITC Awareness Day (January 27, 2012)
- * Location/Facility Capacity
- * Volunteer & Staff Availability
- * Partner Agencies
- * Marketing
 - * Elected officials love to organize events

Scale of Marketing Campaign

- * **Smaller Sites:**
 - * Able to simply market to existing customers
- * **Larger Sites:**
 - * Need to invest in marketing campaign

VITA Work Flow

1. Greeter: Signs-in & reviews requirements
2. Taxpayer: Completes IRS Interview & Intake Form and survey
3. Intake/Screenener: Reviews forms & required documentation
4. Tax Preparer: Completes the tax return
5. Quality Reviewer or Site Coordinator: Reviews tax return for accuracy & answers any questions
6. Site Coordinator: Electronically files all returns & addresses all rejected returns

VITA Site Staffing

- * Greeters
- * Intake Screeners
- * Tax Preparers
- * Quality Reviewers
- * Site Coordinators
- * Program Managers

Site Coordinator Responsibilities

- * Responsible for all aspects of operating the site, including:
 - * Opening & closing offices
 - * Scheduling & managing volunteers
 - * Customer service
 - * Food & refreshments
 - * Troubleshooting
 - * **PRIORITY:** Ensuring the accuracy and timely filing of tax returns

Site Coordinator Responsibilities (continued)

- * Responsible for adhering to IRS VITA regulations:
 - * Ensure the accuracy and timely filing of tax returns
 - * Ensure that preparers are working within their certification
 - * Collect VITA Volunteer Agreements
 - * Error check all tax returns
 - * Correct all rejected returns
 - * Secure and maintain all taxpayer documentation
 - * Submit all required IRS VITA reports

Site Coordinator Responsibilities (continued)

- * Volunteer Tax Preparers
 - * Receive enough training to pass VITA certification
 - * Primarily serve as data entry
- * Site Coordinator & Quality Reviewers:
 - * Serve as the professional and experienced tax preparer
 - * Quality checks the entirety of all returns for errors
 - * Must know how to find the answers to all tax questions within the scope of the program
 - * Various IRS Publications
 - * TaxWise Hotline
 - * IRS VITA Hotline

Managing Multiple Sites

- * Program Manager
 - * Supervises and supports multiple Site Coordinators
 - * Oversees quality of returns and operational issues
 - * Assists with volunteer recruitment & program marketing
- * Program Standardization
- * Cross Train Staff
- * Centralize Responsibilities

IRS VITA Reporting Requirements

- * Application to Participate in the IRS e-file Program (Form 8633)
- * SPEC Volunteer Site Information Sheet (Form 13715)
- * Volunteer Standards of Conduct Agreement (Form 13615)
- * Volunteer Assistance Summary (Form 13206)
- * Taxpayer documentation: All form W-2 & 1099 with Federal Withholding.
- * Consent to Disclose Taxpayer Information (IRC 7216)

IRS VITA Operational Requirements

- * Site must complete Intake/Interview & Quality Review Sheet (Form 13614-C)
- * Tax preparers must have required certification
- * Tax preparers are required to have the following resources at their desk: Pub. 17 and the VITA Volunteer Resource Guide (Pub. 4012)
- * All Tax returns must be quality reviewed
- * Taxpayers must be notified about rejected returns within 24 hours
- * Tax returns must be transmitted as soon as possible after the electronic return is signed by the taxpayer's

IRS SPEC Contact Information

- * Sacramento Region: Vacant
 - * Temporarily contact Iliana Macagno
 - * 559-443-7667 or Iliana.Macagno@irs.gov
- * San Diego Region: Barbara Kuhns
 - * 760-736-7340 or barbara.m.kuhns@irs.gov
- * Los Angeles Region: Connie Stewart
 - * 213-576-3439 or connie.stewart@irs.gov
- * Oakland Region: Stella Lee
 - * 510-637-2460 or stella.lee@irs.gov

Group Discussion Questions

- * If I find that our program model is not working, can I change it in the middle of the tax season?
- * Do I need to create formal policies and procedures before starting or can I make it up as I go along?
- * Do service delivery models change as VITA Programs grow?
- * Do VITA collaboratives require us to use their service delivery model?

Next Steps to Start a EITC/VITA Program

- * Contact your local IRS SPEC officer
 - * Get information about the local need
 - * Find out what organizations are providing free tax services in your community
- * Contact a local EITC/VITA coalition
 - * Identify the support coalitions can provide
 - * Identify opportunities to partner with existing sites

Additional Resources

- * Cal/Neva Earned Income Tax Credit Resource Guide

<http://www.cal-neva.org/programs/documents/EITCManualEd3Final.pdf>

- * IRS VITA Website

<http://www.irs.gov/individuals/article/0,,id=107626,00.html>

- * Asset Building Resource Guide 2010 by the National Community Tax Coalition

http://tax-coalition.org/our-coalition/our-coalition/affiliates-room/premium-content/ABPP_Resource_Guide_Abbr_2009.pdf/at_download/file

Upcoming Webinars & Events

- * Webinar 3: VITA Program Marketing & Volunteer Management
 - * Thursday, October 6, 2011 @ 10am
- * Webinar 4 : VITA Funding & Partnerships
 - * Thursday, October 20, 2011 @ 10am
- * California EITC & Asset Building Coalition Annual Symposium
 - * Tuesday, November 15 @ Burbank Marriott

