

National Agreement Between  
The Internal Revenue Service  
Wage and Investment Division  
And  
The Pro Bono Committee of the  
American Bar Association's Section on Taxation

Representatives of the Stakeholder Partnerships, Education and Communication (SPEC) Division and The VITA Subcommittee for the Pro Bono Committee of the American Bar Association (ABA) Tax Section have held conversations to discuss the training and certification of attorneys in good standing with a state bar, so that they may volunteer their services at Volunteer Income Tax Assistance (VITA) sites.

The following provisions have been agreed to with respect to a joint initiative to facilitate the process:

**Training, Generally:** Income tax training is a key component of this agreement. Volunteers who are members of the ABA Tax Section and in good standing with a state bar will be presented with three training options: On-line, Self-Study or Classroom training. Volunteers interested in Classroom training should contact the IRS Territory Manager to make arrangements.

The IRS provides four levels or modules of income tax training: Basic, Intermediate, Advanced and Military. Volunteers must score at least 80% to be certified in each module. If a volunteer fails to meet the 80% requirement after two on-line attempts, the volunteer must take the test at a testing site in order to be certified. The Basic and Intermediate modules must be passed, in that order, before the Military examination may be taken. The Military examination has many of the components of the IRS Advanced module; thus, the Advanced examination is not required of the Military VITA volunteers.

The Link-N-Learn certification and examination for the preparation of 2008 tax returns is now available online at [www.irs.gov](http://www.irs.gov) and the examinations may be taken without IRS training for those who are well-versed in individual income tax issues. However, if needed, training and review materials are available for each module and will be provided by the IRS. The process of taking and passing three certification examinations requires approximately five hours on average (exclusive of review and study).

**Volunteering:**

ABA Section of Taxation members who wish to volunteer at a VITA site should first contact the local IRS Territory Manager to receive initial information concerning VITA and VITA site locations. In many instances training and sites will be provided and run

by IRS partners such as Community Based Coalition members. Volunteers should not contact these VITA sites directly without first coordinating their activity with the respective IRS Territory Manager.

**Materials for the ABA Website:**

- IRS will supply the ABA with a listing of Territory Managers.
- The IRS will provide the ABA with a full listing of all VITA sites no later than the third week of January.
- In order to facilitate Members' selection of VITA sites, the ABA will post Territory Manager, Community Based Coalition, and VITA site information on its website as soon as possible.
- Electronic copies of the following materials will be provided for posting on the Section website: Processed Based Training (Student Training Guide ((Pub. 4491) & Facilitator's Guide (Pub. 4555)), Pub. 4480 Link-N-Learn Taxes Kit, Pub. 3189 Volunteer e-file Administrator's Guide and Pub.17 (if available)

**ABA Military VITA Pilot:** The Pro Bono Committee of the ABA Section of Taxation has agreed to pilot a Military VITA program involving Tax Section volunteers who assist in the training of VITA volunteers who will be preparing returns on military bases in Metropolitan Washington DC, San Diego, CA and San Antonio, Texas. Tax Section volunteers will not be asked to prepare returns themselves, but instead will be asked to train the preparers. The following commitments are required:

1. Certification Process:

- Volunteer Instructors are required to pass the same certification examinations that are required of VITA tax return preparers. Five modules are offered through the IRS Web site: Basic, Intermediate, Advanced, Military, and International. Certification in the Basic, Intermediate and Military Modules are required for this pilot.
- As listed above 80% score is required to be certified at each level, and multiple attempts are permitted.

2. Training by IRS:

- The IRS will provide training for interested Tax Section volunteers in December, so that they will be equipped to participate in the training of the tax return preparers.
- The following training materials will be provided at the December training: Processed Based Training (Student Training Guide ((Pub. 4491) & Facilitator's Guide (Pub. 4555)), Pub. 4480 Link-N-Learn Taxes Kit, Pub. 3189 Volunteer e-file Administrator's Guide and Publication 17 (if available)
- The December training will focus on matters of tax law unique to members of the military and their families. Proficiency in TaxWise, the tax preparation

software used by the IRS in the VITA program, will not be taught and is not required.

### 3. Training of “Line” Volunteers at Military Sites:

- ABA Tax Section volunteers will go to select military bases to train the volunteer line return preparers. This training will take place in a classroom setting in segments of approximately four hours.
- ABA Tax Section volunteers are expected to provide a minimum commitment of four hours (one segment), either as an instructor or as a classroom assistor, who can work with small groups in their discussion and resolution of individual case studies.