

MILITARY VITA PROGRAM

The Internal Revenue Service has expanded the Volunteer Income Tax Assistance Program (VITA) to assist members of the armed forces and their families. The Tax Section began working with the Military VITA program in 2007/2008, and provided training for volunteers in the Washington, DC area. During 2009, the Section has expanded its efforts to include San Antonio, an area of the country with a large military population.

As a volunteer in the Military VITA program, your commitment is not to prepare income tax returns, but instead to train volunteer return preparers who will provide assistance on military bases in the Washington DC and San Antonio area. We are looking for several experienced professionals to share the responsibility for conducting two weeks of scheduled training in January, for those who will be preparing returns.

NOTE: Volunteers are no longer needed for 2009 filing season. If you are interested in participating next year, please contact Catherine Engell, Pro Bono Staff Counsel for the Tax Section, at EngellC@staff.abanet.org or at 202-442-3425.

Following is a brief summary of the expected commitment:

TRAINING BY IRS PERSONNEL

The IRS has prepared a streamlined course for Tax Section volunteers, consisting of not more than four hours of classroom instruction, to be delivered during the week of December 15. This 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.

CERTIFICATION AS A TRAINER

As a Military VITA volunteer, you are required to pass the same certification examinations that are required of VITA tax return preparers. The certification process is not required to be completed before the training by the IRS, but must be completed before training the preparers. Five modules are offered through the IRS Web site: Basic, Intermediate, Advanced, Military, and International. Each module includes a multiple-choice examination, and some of the questions are based on a comprehensive income-tax return scenario. An 80-percent score is required to be certified at each level, and multiple attempts are permitted.

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 Advanced module; thus, the Advanced examination is not required of the military VITA volunteers. The examinations for the preparation of 2008 tax returns should be available late in the calendar year. Training and review materials are available for each module. The process of taking and passing the three required certification examinations should require approximately five to ten hours on average (in the aggregate), exclusive of review and study.

TRAINING THE VOLUNTEER PREPARERS

You and your fellow Tax Section volunteers will train the return preparers in a classroom setting over a period of approximately four days, depending on the number of modules for which they are enrolled. A Tax Section volunteer is not expected to participate in the entire training session. **A**

minimum commitment of four hours is preferred, either as an instructor or as a classroom assistor, who can work with small groups in their discussion and resolution of individual case studies.

Participate in the Military VITA program is encouraged. Those who volunteered for the pilot program in Washington DC in 2007/2008 found an appreciative audience and a rewarding experience.