



ADOPT-A-BASE PROGRAM FREQUENTLY ASKED QUESTIONS

Q: What is Adopt-A-Base?

A: The Tax Section is partnering with the military and the IRS to help train service members become volunteer return preparers through the Volunteer Income Tax Assistance program (VITA). Many military installations use VITA so members of the armed forces and their families have access to free tax preparation services.

The military and IRS provides the Section with installations interested in being adopted. The Section then recruits law firms and groups of individuals that commit to adopting an installation on the list.

Q: I'm interested in providing pro bono services to service members, but is this really pro bono work?

A: Yes! Adopt-A-Base volunteers train VITA volunteers on military installations on substantive tax issues – you will not be preparing returns. These hours count as pro bono hours.

Q: I've never participated in VITA, and I don't deal with individual taxation issues in my practice – is this still something I can do?

A: Yes! The IRS has given the Section's Adopt-A-Base volunteers permission to use the IRS Link & Learn program online to learn the relevant areas of law, so you can learn at your own pace, at times that work for you.

The IRS Territory Manager and some of the Section's experienced volunteers will also be available to answer any questions you may have.

Training materials prepared by experienced Adopt-A-Base volunteers for the teaching component are also available for your review.

Adopt-A-Base volunteers are required to take and pass certification tests through the IRS. Depending on your experience, it could take several hours to take the certification tests your first year (they require the preparation of certain portion of tax returns to ascertain the correct answer), exclusive of the time spent reading all of the background materials.

Q: What is the time commitment for Adopt-A-Base?

A: Your firm or group of individual attorneys must be able to make a commitment to adopt the specific installation by the end of September. IRS will provide training materials for Adopt-A-Base volunteers in October or November. For new volunteers without prior VITA experience, you can expect to spend one or two weekends going through the training modules on Link & Learn and taking and passing the required certification tests. Experienced volunteers should expect to spend a day reviewing updates for the tax year and taking and passing the required certificate tests.

Depending on the installation, you will provide training to VITA volunteers in December or January (you will know the training dates before you have to make a commitment).

The training you will provide lasts from 3-5 days, depending on the installation. **Your firm or group of individuals must commit to covering the entire training period. This means that if a volunteer is unable to attend the scheduled training session, it is expected that the volunteer will find a replacement certified volunteer to cover the relevant training period.**

Q: What do I need to do if I want to be an Adopt-A-Base volunteer?

A: Contact Derek Wagner, the Section's Pro Bono Counsel (Derek.Wagner@americanbar.org, 202-442-3425) and indicate where your firm or group is interested in volunteering.

The IRS and the military provide the Section with a list of installations that need assistance through Adopt-A-Base, so please note that it is possible that the closest installation to you may not need to be adopted! We will do all we can to match your interest in this program with an installation in need.