Overview - All

• Adopt-A-Base

  • Collaboration between the IRS’ Stakeholder Partnerships, Education and Communication (SPEC), the Section of Taxation of the American Bar Association (ABA), and the Armed Forces Tax Council (military installations), to instruct tax law to military personnel who will prepare or assist in preparing returns for other military personnel and their dependents

  • The Adopt-A-Base program augments SPEC’s Military VITA Program by supplementing SPEC training resources
Overview - All

• Past Participation
  • FY 2013
    • 2 military bases, 2 law firms participated
  • FY 2014
    • 9 military bases, 15 law firms participated
  • FY 2015*
    • 32 military bases, 23 law firms participated

*All military bases in North and South Carolina participated in the program
Overview - All

- Instructor Recruitment
  - ABA will recruit local law and accounting firms to participate as VITA instructors
  - SPEC will encourage local military bases to utilize ABA instructors
- Classroom Training
  - Instructors teach tax law only
  - ABA instructors will teach tax law a maximum of three days
Adopt-A-Base FY 2016 – (SPEC)

Considerations for SPEC TC

- VITA training materials (See slide 7)
- Instructors’ certification
- Number of instructors needed per class
- Delivery/presentation of military tax law training
- Schedule for training at installations (December and January)
- Access to base
- Instructors’ evaluation
- Military One Source site (FSA)
- Attorney’s previous experience as a VITA instructor
Adopt-A-Base FY 2016

Timeline

• July - August
  • Instructor recruitment (ABA)
  • Follow-up with prospective instructors (SPEC and ABA Pro Bono Counsel and ABA Vice Chair - Pro Bono)
  • Conference call between SPEC Headquarters and Military Area Analysts

• August - September
  • Preliminary conference call for volunteer instructors (SPEC) – Provide VITA certification links to prospective instructors (SPEC)
  • Secure military contacts at host installations (SPEC)
Adopt-A-Base FY 2016

Timeline (continued)

• October - November
  • Confirm instructor participation (ABA)
  • Confirm military VITA training dates (SPEC, Military)
  • Schedule conference call with instructors and military (SPEC, ABA)
  • Hard copy training material distributed and available online (SPEC)

• December - January
  • Conduct classes at military installations on dates as scheduled by Officer-in-Charge (OIC) and/or VITA Site Coordinator (ABA, SPEC)
  • Secure instructor evaluations (SPEC) and instructor feedback (ABA)
• Provide the following training materials in electronic (all) or hard copy (*) format:
  • Publication 4480, VITA/TCE Link & Learn Taxes Training Kit - contains Pub 4012 (Volunteer Resource Guide); Form 6744 (VITA/TCE Volunteer Assistor’s Test/Retest)*
  • Publication 4491, VITA/TCE Training Guide, including ACA Training*
  • Publication 4491W, VITA/TCE Training Guide Workbook
  • Publication 4555e, VITA/TCE Instructor Manual
  • Form 1040*
  • Publication 17, Your Federal Income Tax
  • Form 13614-C, Intake/Interview & Quality Review Sheet*
Day 1

- Course Introduction - Getting Starting, Tax Wise Software (handled by SPEC and Site Coordinator) (Max 1 hour)
- Core topics (Filing Basic & Filing Season)
  - Personal & Dependency Exemptions
  - Unique Filing Status & Exemption Situations
  - Income – Wages
  - Business income
  - Capital Gains or Loss
  - Retirement income
- Note: Refer to Publication 4491, VITA/TCE Training Guide

ABA Instructors facilitate all classes with the exception of Course Introduction topics.
Day 2

• Income – Rental & Schedule K-1
  • Unemployment
  • Social Security
  • Other income
  • Adjustments to income
• Standard Deduction
• Itemized Deductions
• Affordable Care Act (ACA) Training Awareness
Day 3

- Military: Income, Moving Expenses & Employee Business Expenses
- Credit for Child & Dependent Care Expenses
- Education Credits
- Foreign Tax Credit (Awareness)
- Child Tax Credit
- Miscellaneous Credits
- Other Taxes
- Payments
- Earned Income Credit (EIC)
- Refund/Amount
Instructors are required to certify through the Basic, Advanced, and Military level in Link & Learn Taxes at https://www.linklearncertification.com/d/

Forward Form 13615, Volunteer Standard of Conduct Agreement, SPEC Territory for signature/approval

Certification should be completed one week prior to teaching the class

Note: must be completed by December 31 of each year.
Tax law instructors should have an understanding of general federal income tax principles required for tax return preparation.

- Preferably, minimum of two instructors to teach tax law.
- Recruit backup instructors as needed in case of an emergency.
- Encourage mixed level of experience and background for instructors.
Adopt-A-Base FY2016 – (ABA)

Delivery/Presentation of Classroom Training

Do’s and Don'ts

- Do not *read* from the training book
- Do use examples/scenarios as outlined in the training materials or discuss “real-life” scenarios
- Do engage the class with completing/answering the practice exercises provided in the training material as well
- Do invite the Officer-in-Charge (OIC) and/or VITA Site Coordinator to interject and address any specific issues if necessary
- Do take questions at frequent intervals
- Do utilize visual aides such as audio/video equipment and handouts, etc.
- Do allow 10-15 minute breaks at one hour intervals
- Do stay on schedule
- Do observe class “body” language
Adopt-A-Base FY 2016 – (ABA)

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Adopt-A-Base FY 2016

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