The Adopt-A Base Program - Update

American Bar Association Section of Taxation
Pro Bono & Tax Clinics Committee
Fall Meeting
San Francisco, CA

Saturday, October 5, 2019
11:30 AM

Moderator: Sheri A. Dillon, Morgan Lewis & Bockius, LLP, Washington, DC

Panelists: C. Wells Hall III, Partner, Nelson Mullins Riley & Scarborough, Charlotte, NC
Rawlin Tate, Senior Tax Analyst (STEP Division), IRS, Atlanta, GA
Overview

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.
### Adopt-A-Base Program

Past Participation by ABA and State Bar Tax Sections

<table>
<thead>
<tr>
<th>Filing Year (January – April)</th>
<th>Military Bases Participation</th>
<th>Adopt-A-Base Partners (Law and Accounting Firms)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2014</td>
<td>9</td>
<td>15</td>
</tr>
<tr>
<td>2015</td>
<td>32</td>
<td>23</td>
</tr>
<tr>
<td>2016</td>
<td>38</td>
<td>23</td>
</tr>
<tr>
<td>2017</td>
<td>47</td>
<td>30</td>
</tr>
<tr>
<td>2018</td>
<td>42</td>
<td>35</td>
</tr>
<tr>
<td>2019</td>
<td>39</td>
<td>40</td>
</tr>
</tbody>
</table>
Bases Covered in 2019 Were Located In:
- California
- Colorado
- Florida
- Georgia
- Illinois
- Maryland
- Missouri
- New York
- Ohio
- Oklahoma
- North Carolina
- Puerto Rico
- South Carolina
- Texas
- Virginia

49,598 returns were prepared and filed in connection with the Adopt-A-Base program at these bases.
Adopt-A-Base Program

Partners

- Internal Revenue Service (SPEC)
- ABA Section of Taxation
- Grant Thornton
- Texas State Bar Tax Section
- North Carolina Bar Association Tax Section
- Georgia State Bar Tax Section (New initiative for FY 2020)
Adopt-A-Base Program

Overview

➢ Instructor Recruitment
  ▪ ABA and State Bar Tax Sections recruit tax lawyers and 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 Program

Considerations for SPEC TC

- VITA training materials (See slide 10)
- 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 Program

Timeline

July - August
- Instructor recruitment (ABA)
- Follow-up with prospective instructors (SPEC and ABA Tax Section Chief 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 Program
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)
Adopt-A-Base Program
Instructor Recruitment
Preferred Instructor Requirements

- 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 (this also gives support for dealing with difficult questions)
- Backup instructors are being recruited to shadow classes and cover in case of last minute conflict or emergency
- Encourage mixed level of experience and background for instructors
Adopt-A-Base Program

VITA Certification Process (SPEC)

- While instructors are no longer required to complete the Basic, Advanced, or Military certification, volunteers have the option of taking the Circular 230 Federal Tax Law Update test, but are no longer required to do so.

- New Instructors should work through the test process to ensure they are familiar with the materials and ensure a high level of quality instruction.

- Instructors must complete the Volunteer Standards of Conduct test and the Intake/Interview & Quality Review test through Link and Learn Taxes

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

- Certification should be completed one week prior to teaching the class.
Adopt-A-Base Program
VITA Training Materials

The following training materials are provided by SPEC:

- Publication 4491, VITA/TCE Training Guide Electronic only
- Pub 4012 (Volunteer Resource Guide) Electronic only
- Publication 4555e, Instructor Guidance for VITA/TCE Instructors Electronic only
- Form 1040
- Publication 17, Your Federal Income Tax (For Individuals) Electronic only
- Form 13614-C, Intake/Interview & Quality Review Sheet
Adopt-A-Base Program

Suggested Tax Law Teaching Schedule

Day 1

- Course Introduction - Getting Starting, Tax Wise/Tax Slayer Software (handled by SPEC and Site Coordinator) (Max 1 hour)
- Core topics (Filing Basic & Filing Season)
  - 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.
Adopt-A-Base Program

Suggested Tax Law Teaching Schedule

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)
Suggested Tax Law Teaching Schedule (Continued)

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
Adopt-A-Base Program
Readiness Program
Lesson Structure

➢ Teach those lessons that impact your base
➢ Remind of VITA scope
➢ Lead Instructor should determine if base prefers PowerPoint, Publication 4491 or overview of tax law and communicate to all members of instructor team
Adopt-A-Base Program

Presentation of Classroom Training

Do’s and Don'ts

- **Do not** read from the training book – involve the class in the instructional materials
- **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
- **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** stick with the lesson plan and stay on schedule
- **Do** observe class “body” language
Adopt-A-Base Program

Pilot Planned for 2019 Season

- Host full VITA site on selected military bases for three Saturdays during January and February

- A minimum of four volunteers are required at each base
  - Site Coordinator
  - Greeter
  - At least two tax preparers
  - Quality Reviewer (prefer that the military completes this function)

- All returns are e-filed utilizing TaxSlayer software (military personnel e-files return)

- All VITA volunteers must certify through Link and Learn (or Circular 230)

- Pilot bases will be selected by October 31, 2019
Adopt-A-Base Program

ABA Contacts

Megan Newman
Chief Counsel, Section of Taxation
202-662-8645
Megan.newman@americanbar.org

DeMarcus Freeman
Program Associate, Section of Taxation
(202) 662-8644
Demarcus.freeman@americanbar.org

Sheri A. Dillon
Vice Chair, Pro Bono and Outreach
Section of Taxation
202-739-5749
sheri.dillon@morriganlewis.com

Wells Hall
704-417-3206
704-560-6519 (cell)
wells.hall@nelsonmullins.com
Adopt-A-Base Program
IRS SPEC Contact

Rawlin Tate
Senior Tax Analyst
470-639-2870
rawlin.tate@irs.gov