

How to Start a VITA Site in Your Community

Bringing More Dollars Into the Local Economy While Supporting Families

Rev. 7/10/13

Preface

This toolkit was created based on the experience of local practitioners that have successfully created VITA programs in their communities. It includes many valuable lessons learned by the Community Tax Centers/Volunteer Income Tax Assistance (VITA) sites working throughout Texas, many of them members of RAISE Texas and United Ways of Texas. This publication is designed to provide organizations, institutions, and collaborations the basic information of what VITA is, the basic steps for starting a VITA site and the key operational activity necessary to successfully operate a VITA site.

This toolkit is a partnership of the IRS Stakeholder Partnership Education and Communication (SPEC) office, RAISE Texas, and United Ways of Texas.

Internal Revenue Service – SPEC: In 2001, a decision was made to move the Volunteer Income Tax Assistance (VITA) Program from the Internal Revenue Service to a community based program. It was determined that the communities had a better relationship with their residents and would be more successful in delivering the three pronged message to the populations. The three pronged messages the Internal Revenue Service is interested in delivering is: 1) tax return preparation; 2) financial education and asset building; and 3) outreach. The Earned Income Tax Credit is the basis of the VITA program. This message is delivered through tax return preparation, outreach products, and financial education. The goal is to deliver a program and teach people how to invest their refunds in an advantageous manner to assist them with becoming self-sufficient. The Internal Revenue Service is integrally involved with each and every VITA program and each partner has an IRS-SPEC representative that works with them.

RAISE Texas: RAISE Texas is a statewide network of non-profit organizations, for-profit corporations, and public institutions working to support and expand asset-building activities in Texas, with a particular focus on low- and moderate-income areas. Our mission is to advance policies and programs that foster financial success and economic stability for all Texans. In 2008, RAISE Texas became the first independent 501(c)(3) state asset-building coalition in the country and is recognized as a leader in the asset building field nationally. For more information about RAISE Texas, visit www.raisetexas.org.

United Ways of Texas: United Ways of Texas is the voluntary state association for local United Ways throughout Texas. With 75 member statewide, United Ways of Texas strives to make Texas communities better places to live and do business through focused work in education, income, health and disaster preparedness and recovery. For more information about United Ways of Texas, visit www.uwtexas.org.

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- Greater Longview United Way
- Nacogdoches County United Way
- North Texas Area United Way
- United Way of Mid and South Jefferson County
- United Way of San Antonio and Bexar County
- United Way of Southern Cameron County
- United Way of the Coastal Bend
- United Way of Williamson County

We would like to thank United Way of Bay Area in San Francisco for allowing us to adapt the Texas VITA Toolkit from their “Opening a VITA Site: A How-To Toolkit.”

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Overview

◆ What is a VITA Site?

A Volunteer Income Tax Assistance (VITA) site provides free income tax return preparation to those families who make less than a predetermined amount a year in gross income. This amount is determined based on the Earned Income Tax Credit (EITC) amounts for that year. VITA tax preparers are certified using IRS training materials and serve in a volunteer capacity. VITA sites can be used as tools for delivering tax law changes or partner outreach to the community. In addition, many types of financial education and asset building programs can be instituted into a VITA site as a motivator to the clients to save a portion of their EITC refunds.

◆ Establishing a VITA Program

Establishing a VITA site begins with partnerships. One partner or several partners work together to form a coalition to deliver the messages and programs that they as a group decide upon. Most coalitions use commitment letters to determine who will take responsibility for different aspects of the program. Committees formed usually consist of a volunteer recruitment committee, training committee, and outreach/marketing committee. A funding committee could also be included.

The VITA site opening is established based on the first day of e-filing, generally the second Friday of January. They stay open until the April tax return deadline. However, the successful launch and operation of a VITA site requires planning over a much longer period of time. Participating agencies intending to serve as VITA sites should dedicate some staff time for planning and service delivery year round, with the majority of staff time allocated during September through May.

Running a VITA site includes several phases of activity such as establishing a volunteer recruitment plan, EITC/VITA site promotion, and training of the volunteers.

Volunteer recruitment should begin in September and October. If possible, it is helpful to have an existing pool of volunteers from the host agency. Community volunteers already have an established trusting relationship with prospective clients and organizations. Volunteers should be notified that the tax law and software training is usually provided in December and January.

Promotion of the Earned Income Tax Credit (EITC) and VITA site outreach is an essential part of the campaign, especially to those who qualify, but do not file taxes because their income is too low. They may still qualify for this valuable credit, but do not know they are eligible. Outreach is also essential for the many tax law credits that Congress passes each year.

Training of the volunteers in most cases is coordinated between the partners and the SPEC representative. Classrooms need to be located, procedures set in place, computers found and decisions on curriculums made.

◆ VITA Site Client Flow

VITA sites vary in staffing and facility set-up. In general, when a client arrives at a site, they are met by a *Greeter*. This *Greeter* signs the client in and hands them a Form 13614-C, Intake and Interview sheet to complete and then determines if they qualify to receive free tax preparation services based upon their income documents. At some VITA sites, information about other benefits such as savings bonds, checking account or debit card opportunities is also offered to the clients. Other strategies to promote financial stability and independence such as opening bank accounts or schedules of available financial education classes are discussed while clients wait to have their tax returns prepared.

When a *Tax Preparer* (and *Interpreter*, if needed) become available, the client meets with the *Tax Preparer* at their computer work station for an in-depth interview using the intake and interview sheet and completion of the tax return together. After the return is prepared, it is quality reviewed by another certified volunteer or a designated *Quality Reviewer*. The *Quality Reviewer* follows a checklist to ensure an accurate return. When the tax return is complete, it will be printed so that the client receives a copy and signs the necessary documents. The return is then electronically submitted (e-filed).

Checklists & Timelines

◆ Monthly Checklist for VITA Sites

The tax season is much shorter than the time commitment required to plan to organize and host a VITA site. The list below includes key activities specific to opening and operating a successful site. Volunteer recruitment, marketing, and promoting EITC and its potential impact on economic self sustainability are year round activities that are best incorporated into the mission of your organization.

May and June

- IRS VITA Grant preparation should start in advance before the application opens in early June. (See Funding section for more information).
- Commitment letters drafted between partners agreeing what each organization will do.

June – September

- Complete the VITA Grant application
- Determine logistics for VITA sites; i.e. location, staffing, funding,
- Secure Electronic Filing Identification Number (EFIN) from IRS-SPEC
- Order software for the sites
- Develop a training plan
- Recruit new partners, if needed

October

- Hire coordinators and/or staff (if applicable)
- Begin volunteer recruitment
- Begin marketing and direct client outreach
- Order training materials from IRS-SPEC
- Find classrooms with computers for training

November

- Continue recruiting volunteers
- Order promotional materials (Site brochures)
- Order site materials from IRS-SPEC
- Optional volunteer orientation for training

December

- Volunteer and Coordinator training begins
- Heavy VITA site promotion should begin

January

- Volunteer and Coordinator training continues
- Assign volunteer positions and schedules
- Continue marketing and outreach
- Kickoff activity (optional)
- Computers set up with software
- Sites set up with materials (See Quality Site Requirements*)
- Sites generally open sometimes in late January

February

- Sites open
- Alert IRS-SPEC of any changes to service days or hours

March

- Same as February
- Begin volunteer recognition event planning

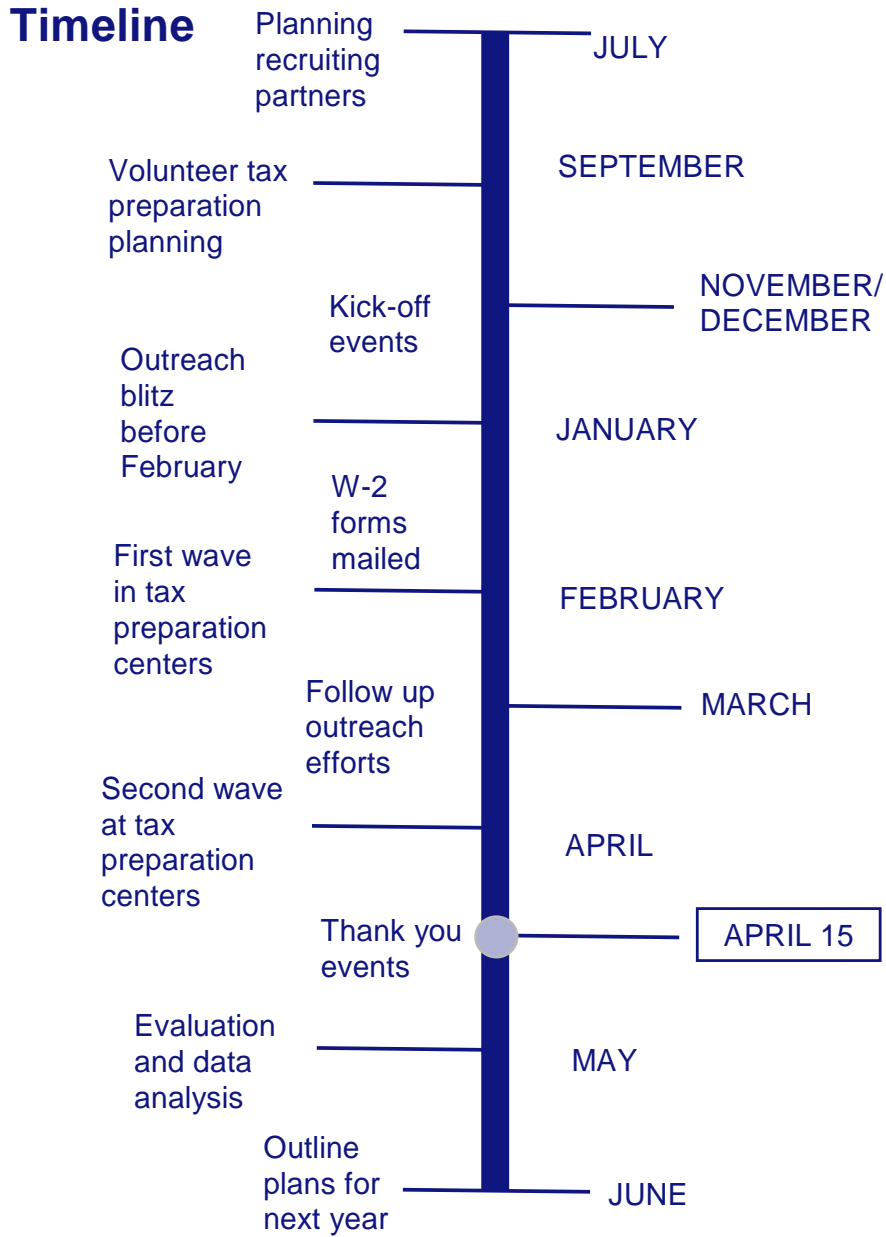
April

- Closure of sites should include downloading of all surveys and reports
- Volunteer recognition event should be planned

May

- Volunteer recognition event
- Final reports downloaded and given to partners

◆ **Timeline**



Site Location & Technology

Important considerations are the physical location and existing client base of the site. Sites located in a community with a large EITC eligible population and high client flow has a better chance of hosting a successful VITA site. Visit with other established VITA sites in the state or refer to your IRS-SPEC representative for assistance.

You will need a computer for each tax preparation station using TaxWise software. TaxWise is available in two formats: desktop (software loaded onto your computer) and online (accessed through the internet). Internet access is required when e-filing returns using TaxWise desktop. TaxWise online requires the computer be online during both return preparation and e-filing.

For more information about setting up and operating a VITA site, please consult *Publication 1084, IRS Volunteer Site Coordinator's Handbook* and *Publication 3189, Volunteer E-file Administration Guide*.

You will need the following minimum computer system requirements to successfully run a VITA site:

- Microsoft Windows XP, Vista or Windows 7
- Internet Explorer 7.0 or higher (desktop) Explorer 8.0 (online)
- Adobe Reader 8.1 or higher

Additionally, the following items will assist you in properly setting up VITA site technology:

- Check the computers you have available against the system requirements for TaxWise
- Consult your IT administrator regarding firewall or other access issues
- Keep all paperwork that comes with TaxWise
- Give yourself plenty of time to set up your computers before opening the site
Speed test recommended for online users: <http://speedtest.taxwise.com>

Volunteer Coordination

Recruitment: Volunteers are recruited primarily by the partner or coalition. A strategy is developed during the summer and implemented around October. It is important to establish an estimate of your volunteer needs as soon as you establish your scope of service. Remember that volunteer retention can be an issue - approximately 50% of those recruited will actually certify to prepare income tax returns.

Scheduling: Establish a schedule of volunteer work times based on your VITA sites' hours of operation. Each site is required to prepare 35 tax returns to justify the IRS' requirement for the TaxWise software. To be successful, VITA site hours of operation should be at least eight hours per week.

Support: Host an orientation at your VITA site for all VITA volunteers prior to the opening of the tax season to review all aspects of site logistics and answer questions about the tasks they will conduct. This orientation will also provide you an opportunity to explain the mission of the program, to provide information about the use of the facility, and to express what your goals are for the tax season. Ensure that the coordinator or another person who is knowledgeable about the facility and the VITA program will be available to assist and support volunteers throughout the tax season. If sites are open in the evening, most volunteers are coming to prepare returns right after work. Volunteers appreciate some manner of drink or snack while working at the site, but this is optional.

Training: All VITA site coordinators, tax preparers, quality reviewers, and transmitters (electronic return originators, also called ERO), need to be certified by the IRS and receive a wallet card to have at the site to show their certification level. Any volunteer answering tax law questions or processing tax returns

need to be trained and certified. All study material/manuals are provided by the IRS and are the same whether the volunteer attends tax law classes or elects to do the online self-study course. IRS training materials are generally printed at the end of the year to accommodate any changes to the tax code and are available in January.

Recognition: At the end of the tax season volunteers and new partners should be thanked and recognized for their contributions during the VITA season. Giving volunteer certificates and partner plaques is a good way to acknowledge these contributions.

Training

There are several options available for training VITA site volunteers.

- **Link and Learn** – Link and Learn is an online training program that is accessed through www.irs.gov, keyword: Link and Learn. This learning tool contains Basic and Advance level modules. It also has a Practice Lab where the volunteer student can learn the TaxWise online software and prepare practice returns. Most partners require volunteers who certify through this method to attend a follow-up administrative session to review essential items regarding site operations, answer questions on tax law, and review the software preparation processes (passwords, shortcuts, etc.). The IRS-SPEC offices gives additional information to accessing both the Link and Learn and Practice Lab prior to the current course going online in early November. Link and Learn has a training package that contains the tools to proceed with these courses (*Publication 4480*).
- **Classroom Training** - Optional classroom training is offered with the assistance of IRS-SPEC. The hours involved with this classroom training varies depending on whether it is a standalone Basic tax law course or has a higher level instruction included. Training manuals (*Publication 4491*) are used to teach both the tax law and the TaxWise software.

Additional Training Information:

- 1) The student has two opportunities to pass the test with an 80 percent score
- 2) The training materials are provided by IRS-SPEC
- 3) Training guidance and/or training instructors are provided by IRS-SPEC.

What is certification?

Certification ensures that you are qualified to assist others in preparing their tax returns. The IRS certifies volunteers by asking them to answer questions using reference materials and to fill out a sample tax return. It is an open book test. and the software is available to use to complete returns.

All volunteers are covered by the Volunteer Protection Act as long as stipends are no more than \$500. A caveat to this Act is the stipulation that you not prepare returns that outside scope of your certification.

Job Descriptions

- **VITA Site Coordinator** – The VITA site coordinator provides coordination, organization, and supervision for all aspects of the VITA site operation. The site coordinator is also responsible for gathering, maintaining and compiling timely statistical reports as required by the partners. A special IRS Site Coordinator training is provided to the coordinators by IRS-SPEC representatives. This course covers all the quality site requirements and other administrative items necessary to effectively operate a VITA site.

Training: Site coordinator at a minimum, must take the Volunteer Standard of Conduct training, Intake and Interview training, and Quality Review Power Point. If the site coordinator also is involved in tax law decisions, either tax preparation or quality review, then the site coordinator needs to certify to either Basic or Advance level.

- **Tax Preparer** – Tax preparers assist low income wage earners in completing their tax returns. Tax Preparers receive training and are certified by the IRS.

Training: Classroom training or self-study through Link and Learn and a passing score of 80% on the exam. Certification levels are Basic or Advance. Basic and Advance are two separate stand-alone courses with approximately 30-40 questions each. The courses are not linked to each other which means the preparer does not have to take the Basic course before taking the Advance course. The Basic course contains all of the Basic topics and some of the most commonly encountered former Intermediate-level topics. This course would be recommended for, but not limited to, newer volunteers with one year or less of volunteer service. The Advanced course contains all of the Basic, former intermediate and Advanced level topics. This course is all-inclusive; therefore, a volunteer is not required to certify in Basic before certifying in Advanced. It is recommended for, but not limited to, returning volunteers with two or more years of service. A volunteer tax preparer would also have to take the Intake and Interview Training and the Quality Review Power Point.

- **Quality Reviewers** – Quality Reviewers follow a check list found on the Form 13614-C, Intake and Interview Sheet, along with the taxpayer's return file to review tax returns after the return is prepared to ensure accuracy. Some VITA sites train all their volunteers on quality review depending on the size of the volunteer preparer cadre.

Training: Classroom training or self-study through Link and Learn and a passing score of 80% on the exam. Reviewers must certify, at a minimum, through Basic level. A volunteer quality reviewer would also have to take the Intake and Interview Training and the Quality Review Power Point. It is encouraged that the quality reviewer certify through Advance and should be the most experienced person at the site with tax law application/knowledge. If any preparers at the site are above the basic tax law certification level, at least one quality reviewer must be at the same level or higher.

- **Transmitters (Electronic Return Originators, ERO)** – Transmitters or ERO submit tax returns electronically to the IRS from VITA sites. Volunteers should be familiar with complex software, electronic data transmission and tax law. Transmitters help troubleshoot tax returns that are rejected by the IRS. Transmitting is often done by the site coordinator.

Training: Classroom training or self-study through Link and Learn and a passing score of 80% on the exam. Transmitters should certify, at a minimum, to the level the sites prepares. If they prepare advanced returns, then they must certify to the Advance level. Additional transmitter training is required.

- **Interpreter** – Interpreters aid VITA clients by working alongside the tax clients and tax preparers. Interpreters are always an asset to a site.

Training: No training required.

- **Greeters, Facilitators, Intake, Return close out coordinator** – Greeters welcome tax filers to the VITA site during the tax season. Intake volunteers are responsible for ensuring that tax filers have all the information needed to complete their tax returns, including the intake-interview form and all income documents.

Training: at a minimum, these volunteer positions required the Volunteer Stand of Conduct training.

- **Asset Development Specialist** – This specialist connects clients to services and public benefits for which they may qualify, including food stamps, children’s health insurance, asset-building products and services, U.S. Savings Bonds and other banking products.

Training: No tax law training required, but VITA coalition partners generally provide additional training that relates to the products.

- **Tax Law/Tax Wise Instructors** - Instructors at a minimum must certify at the Advance level, in addition take the Intake and Interview Training, and the Quality Review Power Point.

Marketing

Many potential clients who qualify for earned income tax credit pay high fees to have their taxes prepared elsewhere and often buy Refund Anticipation Loans (RALs) from the paid preparer at exorbitant interest rates. RALs are expensive and dangerous because payment of IRS refunds is conditional on the refund being in excess of any outstanding claims against the taxpayer. It is important to address these issues by making promotion of EITC and the free VITA sites a priority. A useful strategy for marketing your VITA site is to develop partnerships with local financial institutions who can promote your VITA site’s program and help clients set up direct deposit of refunds for faster payment, in order to deter clients’ interest in RALs.

Word of mouth is the single most effective method for reaching potential clients. Positive experiences keep clients coming.

Distribution of promotional materials requires the coordination of individuals from many agencies including the VITA sites, local municipal and county governments, social service agencies, community based organizations, schools, community colleges, libraries, and other community organizations. Development of special marketing specific to the community can be as varied and creative as the partners want to be. An example is found in the back of the brochure that was developed by the Middle Rio Grande area.

Press releases and media alerts are available through your IRS-SPEC representative and can be used to market the various credits. VITA sites can also place advertisements and editorials in neighborhood newsletters and newspapers to spread the word. Grass roots promotion by the VITA sites is essential to the success of the project.

United Way’s 2-1-1 service is a statewide contact point for VITA sites. Each VITA site should notify the local 2-1-1 Area Information Center for site information and updates so that information can be passed along to potential clients.

Early publicity and promotion in early fall and winter is vital because your constituency may go to a paid tax preparer before your site opens. Publicity should continue throughout the tax season as capacity allows.

Funding

Costs for operating a VITA site can vary depending on the hours of operation. VITA coalitions should strive to embed the VITA program into communities so that the VITA site is sustainable. Therefore, we strongly recommend that potential VITA sites bear in mind both short and long-term funding and staffing needs when considering hosting and operating a VITA site. Generally, each partner is responsible for providing funding to the program whether it is in-kind or monetary. Suggested areas that need assistance are:

- Site Coordinator (may or may not be paid, see below)
- TaxWise software is provided by IRS
- Training materials are provided by IRS
- Technical assistance and trouble-shooting throughout the tax season
- Promoting the program
- Supplies for the VITA Site (See Appendix B)

◆ VITA Site Coordinator

The role of the VITA Site Coordinator is demanding and may involve full time hours. If the site cannot provide a volunteer coordinator, it may be necessary to ensure adequate funds are available to pay a coordinator both before and during the tax season, at least 6 months.

◆ Funding Sources

There are many grants and funding opportunities available to support programs such as VITA. Some of the sources are:

- IRS VITA Grant – The IRS makes a grant opportunity available each year that opens in June. The grant is available to nonprofits, state or local government agencies, and regional, statewide, or local coalitions.
- Other State and Federal grants – www.grants.gov
- Visit local financial institutions and discuss the Community Reinvestment Act
- Corporations and local businesses (for both funding and in-kind supplies)
- City, County and Municipal authorities (City Councils often give monetary support for this program)
- Secondary education campuses (in-kind support through volunteers or locations)
- Non-profit organizations
- Faith-based organizations
- Local or national foundations
- Individual, business or trade association donations and sponsorships

Potential VITA Site Expenses
Staff Time (in-kind)
Staff Time (paid)
Facilities (e.g. rent, utilities, security)
Supplies (photocopies, printer, paper)
Postage
Volunteers (refreshments, snacks, orientation, etc.)
Child Care for VITA clients
Phone Costs (dedicated lines, line with voicemail)

Data Collection & Reporting

Anonymous data collection (not using clients' names) is an option and can be personalized to fit each partner's needs. TaxWise software contains preparer use fields to use for collection of answers to surveys. In addition, the IRS-SPEC representative has access to TaxWise reports that contain production information such as numbers of returns, EITC refunds, total refunds, etc.

Beyond VITA: Asset Development

The goal of the VITA program is to help low income individuals and families meet their basic needs, build financial assets as they continue to become financially stable and achieve long-term financial independence. The Earned Income Tax Credit (EITC) provides a first step for clients to accumulate additional assets and then move from this first step into a more comprehensive and robust asset accumulation and growth strategies for the future.

In the United States, a large segment of our population is outside the financial mainstream. Many are unbanked (no checking or savings accounts) others are under-banked (having a bank account but utilizing alternative financial institutions for advances, loans, pay bills, remittances, and other financial transactions). Nationally it is estimated that 40 million are under-banked and spend almost \$13 billion on 340 million transactions a year.

These individuals and families are unable or unwilling to utilize existing regulated financial products and programs. Many of these families are unable to move forward financially and many of these under-banked households have no credit or poor credit and struggle to pay their bills, forced to live day to day and pay check to pay check to meet their financial needs.

What is needed to bridge this financial needs and financial products gap is a coordinated approach and delivery system that provides a secure environment with trusted staff to move more families into the financial mainstream. This is where a local VITA site can step in.

VITA Sites have become a major financial center for low-income families to have their taxes prepared at no cost. For instance here in Texas, in 2010, these centers prepared over 93,000 tax returns, providing over \$142 million in refunds and saving participants an additional \$10 million in fees.

VITA Sites provide a valuable tax preparation service to individuals, families, and the community. And with the trust they have built up with these clients, they can expand their focus and become one-stop financial centers or Asset-Building Hubs.

Asset-Building Hubs

Asset-Building Hubs can be open year round, rather than just during tax season. The Hubs can be staffed by IRS trained volunteer community tax preparers and other trained financial specialists. Year round, individuals and families could avail themselves of the financial services offered at these Asset-Building Hubs.

These Asset-Building Hubs can be located in shopping centers, community centers, or as stand-alone store front facilities in highly trafficked locations. As participants avail themselves of the free tax preparation services of these Asset-Building Hubs and build up a trust and working relationship, they will be more likely to seek other financial products, programs, and services.

Beyond the important work of free tax preparation, these Asset-Building Hubs can serve as a gateway for

products, programs, and services directly, in partnership with others, through referrals, or provide information and assistance.

Examples of Asset-Building Hub activities include:

- Teach financial education
- Teach financial planning and budgeting (short and long-term)
- Assist individuals to obtain their credit score and provide information on what it means and ways to improve their score
- Provide credit counseling
- Provide credit repair
- Assist in opening checking accounts
- Assist in opening savings accounts (emergency, short term savings goals, longer-term savings, home, children's education, retirement)
- Teach homebuyer education
- Help to develop a business plan for small business creation or expansion
- Help people understand and potentially apply for public benefits (TANF, food stamps, SSDI, Medicaid, Medicare, CHIP, Social Security)
- Establish and open individual development accounts
- Assist families to open up children's savings accounts
- Help families find alternative financial institutions for emergency loans instead of going to pay day and predatory lending places
- Send remittances
- Provide information on debt and credit cards
- Assist in applying for student financial aid
- Auto refinance
- Alternative Refund Anticipation Loan
- Legal Counsel and Tax Preparation for Small Businesses
- Acceptance Agent services for ITIN applicants
- Self-prepared taxes using computer stations with assistance available
- Bookkeeping services since most self-employed/small businesses need bookkeeping services
- Identity Theft Assistance for Victims (IRS, clear up credit report, prevent future harm)
- General financial planning, budgeting/spending, cash and debt/credit management
- Insurance (options and types)

Contact Information

If you are interested in a beginning a VITA site partnership, please visit www.irs.gov, keyword, community partnerships; "Become an IRS Partner to help in your community". You may send an email to partner@irs.gov to find an IRS SPEC office in your local area.

The Territory Manager for the IRS, Stakeholder Partnership, Education & Communication Organization (SPEC) will be notified of your interest and contact you with further details.

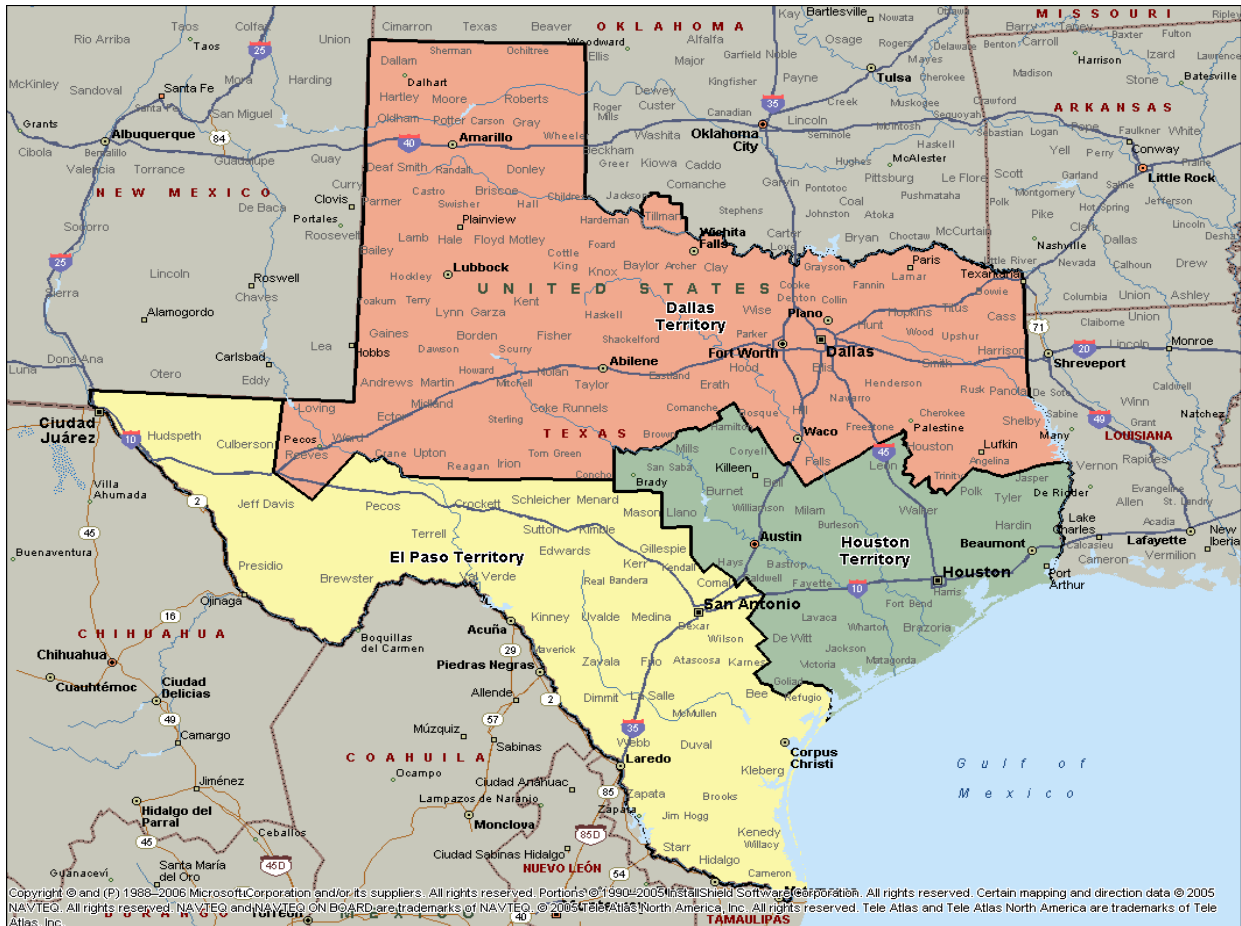
Statewide VITA sites can be found on the RAISE Texas website at: www.raisetexas.org

Below is a diagram of the IRS SPEC Territories along with contact information:

Dallas Territory Manager—214-413-6029

El Paso Territory Manager—915-834-6510

Houston Territory Manager—281-721-7071



Appendices

◆ Appendix A: Quality VITA Site Requirements

Each VITA Site is required to adhere by the following requirements while using the TaxWise Software and operating under a partnership with the IRS:

- 1) All volunteers answering tax law questions, instructing, preparing and correcting tax returns must be certified using one of the IRS tests on an annual basis.
- 2) All volunteers sign a volunteer Agreement (Form 13615)
- 3) All sites use a Form 13614-C, Intake and Interview Sheet with each of the clients.
- 4) All sites must have reference materials for each volunteer preparer (provided by the IRS):
 - A. Publication 4012, Volunteer Resource Guide
 - B. Publication 17, Federal income Tax for Individuals
 - C. Volunteer Tax Alerts
- 4) Each site must have a quality review process in place and each return must be reviewed prior to the taxpayer leaving the premises.
- 5) All returns must be transmitted timely. Rejects must be worked timely.
- 6) Each site must adhere to the privacy and confidentiality guidelines. Book is provided by the IRS.
- 7) Each site must have a Civil Rights Act of 1964, Title VI, poster hung in full view of the clients. This poster is provided by the IRS.
- 8) Each site must have their electronic filing identification number (EFIN) and Site Identification Number (SIDN) defaulted into the software. IRS provides both numbers.
- 9) Each site must provide security and a safe environment for all tax returns and other sensitive data

◆ Appendix B: Recommended Supply List for VITA Sites

Computer Supplies

Toner (copier and printer)
Paper
CDs
Battery backup
Flash drives

Volunteer Supplies

Pencils/pens
Scratch pads
Stapler/staples/paper clips
Calculators
Envelopes provided by IRS-SPEC
Wallet cards showing certification

Tax Forms and Publications

Publication 17, Your Federal Income Tax
Pub 4012, Volunteer Resource Guide
Pub, 3189, Volunteer e-file Administration Guide
Pub 1084, IRS Volunteer Site Coordinator Handbook
Form 13614-C, Intake/Interview Sheet
Pub 730, Important Tax Records Envelopes
Civil Rights Poster (provided by IRS-SPEC)

◆ Appendix C: Marketing Materials

Below is an example of a specific VITA site advertisement from the Middle Rio Grande Development Council:

GOOD FOR ONE FREE TAX RETURN

Requisitos para el Servicio de VITA:

- Debe traer seguro social válido o la tarjeta de ITIN para todos los miembros de la familia
- Debe traer identificación válida con foto
- Su ingreso debe de ser menos de \$41,646
- Debe traer todos los W2s y 1099s (según aplique)

Requisitos para el Earned Income Tax Credit:

- Debe haber recibido ingresos durante el último año
- Su ingreso debe ser menos de \$38,646 (casado y declarando juntamente y con más de un niño calificable)
- Los niños calificables no podrán ser reclamados por más de una persona
- Usted deberá ser ciudadano(a) residente
- Otras reglas pueden aplicar. Consulte con su voluntario de VITA para mayor información.

Qualifications for VITA Service:

- Must Bring a valid Social Security or ITIN Card for all family members
- Must bring valid picture identification
- Your income must be less than \$41,646
- Must bring all W2s and 1099s (if appropriate)

Earned Income Tax Credit Qualifications:

- Must have earned income during the past year
- Your income must be less than \$38,646 (married filing jointly and more than one qualifying child)
- Your qualifying children cannot be claimed by more than one person
- Must be a U.S. Citizen or resident alien
- Other rules may apply, so consult with your VITA volunteer for more specific information