



• 9/22/2026

What's New for VITA: IRS Updates for the 2027 Filing Season

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High School Colleges and University Expansion

The IRS wants to expand the VITA program into high schools, colleges, and universities to reach underserved communities and provide hands-on learning for students.

Reaching Underserved Communities

- Hard-to-reach populations: Campuses act as accessible community hubs to help low- and moderate-income individuals, people with disabilities, and limited English-proficient taxpayers file returns.
- Geographic reach: Schools expand free tax services into regions that lack permanent community centers or local IRS offices.
- Higher electronic filing: Student-run and campus sites increase the volume of accurate electronic filings in target neighborhoods.

Student and Educational Benefits

- Practical experience: Student volunteers get real-world training by preparing actual tax returns and talking directly with clients.
- Reinforcing coursework: Participating in VITA programs lets accounting and business students apply classroom tax laws to practical scenarios.
- Career readiness: Volunteers build professional confidence, enhance resumes, and network with local tax professionals.
- The Texas Education Agency (TEA) recognizes the IRS VITA curriculum and its corresponding tax preparer certification on its official Industry Based Certification list for public school accountability,



Rural Partner Action Days (RPAD)

Purpose and Background

The IRS launched the Rural Partner Action Day program to address the unique challenges rural residents face. Many people in rural areas struggle to get proper tax assistance because of poor internet connections, limited phone service, and long travel distances to standard IRS offices. These events bring direct support straight to accessible local spaces like community centers and libraries.

Collaborative Community Support

The IRS coordinates with external groups to bundle extra services into the event. We coordinate with representatives from Taxpayer Advocate Services, Field Assistance, legal aid services, local financial institutions, and Community Action Programs.

What Services Are Provided?

Free tax preparation supported by local VITA (Volunteer Income Tax Assistance) partners.

Help with IRS accounts, including setting up an online IRS account via ID.me.

Payment assistance, such as help establishing online installment agreements.

Referrals and advocacy, connecting taxpayers with the Taxpayer Advocate Service (TAS) or Low-Income Taxpayer Clinics (LITC).



Virtual Service Delivery (VSD)

The IRS is using the Virtual Service Delivery (VSD) to provide face-to-face contact using communication technology with taxpayers

How it works?

Using communication technology, the taxpayer will walk up to a workstation containing a high-definition videoconference monitor and connect virtually with an IRS TAC employee. The taxpayer and the TAC employee will see and hear each other while face-to-face service is provided remotely.

What are the benefits?

- For an IRS partner Virtual Service Delivery will help reach more taxpayers and provide a greater extent of services.
- VSD will provide the expertise of a TAC employee, allowing for the expansion of services already offered at the VITA site.
- IRS provides all the equipment and necessary instructions to make this a rewarding experience that will help better serve the community.



Military VITA

The military Volunteer Income Tax Assistance (VITA) program is important to the IRS because it serves as a specialized outreach channel to ensure service members and their families accurately navigate unique, complex military tax laws.

Why Military VITA Matters to the IRS

Complex Military Rules: Military tax rules involve unique situations like combat-zone tax exclusions, extensions for deployed personnel, and specialized Earned Income Tax Credit (EITC) calculations.

Specialized Training: The IRS partners with the Armed Forces Tax Council to train VITA volunteers specifically on military tax provisions, ensuring returns from installations worldwide are filed accurately.

Direct Outreach and Compliance: It acts as an official IRS bridge to the military community, helping service members reduce tax liability legally while avoiding filing errors.



EITC Awareness Day

The Earned Income Tax Credit (EITC) Awareness Day is important to the Internal Revenue Service because it helps close the gap for the roughly one in five eligible workers who fail to claim this critical financial benefit.

- **Reaching Underserved Populations:** The IRS joins national partners to launch EITC Awareness Day as a massive multi-lingual communication blitz to reach low- and moderate-income workers, first-time eligible taxpayers, and groups who historically underclaim the credit.
- **Promoting Filing Accuracy:** The outreach campaign emphasizes correct filing and highlights common mistakes so that taxpayers submit accurate returns and avoid delays or errors.
- **Connecting with Free Resources:** It directs eligible taxpayers to free tax preparation options like Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE), and IRS Free File.
- **Encouraging Economic Support:** By promoting the 50 years of Earned Income Tax Credit - EITC - IRS initiative, the IRS helps deliver billions of dollars in refundable tax relief that supports working families and boosts local economies.

Contact your Relationship Manager to plan an EITC Day event. The EITC Day is usually scheduled on the last week of January.



- **Taxpayer Services**

TaxSlayer

The TaxSlayer will remain as the VITA software for the next 4 years. Always use current IRS instructions and Quality Site Requirements when preparing a return.



Educator Expenses

For the 2026 tax year, the above the line educator expense deduction limit is \$350 for an individual educator, or up to \$700 for married educators filing jointly (max \$350 per spouse).

Eligibility and Details

If your qualified out-of-pocket expenses are higher than the Schedule 1 limit, you can deduct the excess amount as an itemized deduction on Schedule A.

No percentage floor

The itemized portion for educator expenses is exempt from the miscellaneous 2% AGI floor.

Who qualifies

Eligible roles include K-12 teachers, instructors, counselors, principals, aides, and **athletic coaches/interscholastic sports administrators** who work at least 900 hours during the school year in a certified elementary or secondary school.



- **Taxpayer Services**

Questions

