EarnIt!KeepIt!$aveIt!

[VITA Site Coordinator's Survival Guide]

*How to succeed in VITA without really trying**

While Publication 1084 may teach you the rules and regulations for running a Volunteer Income Tax Assistance Site, this guide will give you all the tools you need as well as a practical overview of the most important components to making it a success.

This guide is a collaborative effort based on input from partners in all seven counties. Topics include Client Outreach, Site Operations, Volunteer Coordination, Resource Development, Improving Quality, ITIN Services, Asset Building at your VITA site and Helping Taxpayers with Disabilities.

*You actually do have to try. Sorry if that was misleading. We were just trying to be clever!

[Earn It! Keep It! Save It! Coalition]

Earn It! Keep It! Save It! (EKS) is a coalition of over 250 partners at various levels, all of which play an integral role in the success of this program. EKS serves seven counties: Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo and Solano. Throughout the seven counties there are over 100 VITA sites. Because of the many partnerships and complex roles and responsibilities, we have provided a description of some key partner's roles and what you can expect as a VITA Site Coordinator.

IRS: Our IRS SPEC (Stakeholder, Partnerships, Education and Communication) Relationship Managers provide the foundation and critical resources for this program to operate successfully.

United Way of the Bay Area (EKS Staff): UWBA leads the regional Earn It! Keep It! Save It! coalition and supports all the counties in various ways, including marketing, funding, planning, volunteer recruitment, volunteer and site coordinator training, and overall technical assistance.

Tax Sites and Volunteers: Like branches of a tree that serve as a conduit, our tax sites and volunteers are the ones we empower and resource to do the hands-on work of free tax preparation for our clients. Most free tax sites in the EKS coalition operate VITA (Volunteer Income Tax Assistance) sites, which is a 40+ year running, national IRS program. Free tax help is also provided by AARP Tax-Aide and Tax-Aid.

Clients: Our partnership's end goal is to serve low-income households and our community. Most clients served within EKS earn $53,000 per year or below, or are elderly or disabled. Approximately half of all EKS clients earn less than $20,000 per year or below.

Roles and responsibilities include (but are not limited to):

IRS	UWBA
• Ensure all Site Coordinators are trained • Ensure all Volunteer Training Instructors are trained and prepared • Order all training and site materials • Provide informational workshops on tax law changes to community and coalition members (if needed) • Attend and participate in planning committee(s) and coordinator meetings • Provide technical assistance to all VITA sites • Provide equipment for sites on a loan basis • Conduct Site VITA visits (in person or remote) to ensure quality standards and IRS protocol are being followed • Communicate with identified underperforming sites to address issues and problem solve to ensure meeting minimum qualifications. • Work closely with UWBA EKS staff all year during planning and implementation • Assist UWBA EKS staff in the development of training (coordinator and volunteer) • Assist with coordination of volunteer training (logistics and instructors) • Identify partnerships for FSA or traditional VITA sites, targeting Credit Unions, CA Board of Equalization opportunities, and State Controller's office. • Identify partnerships for client outreach and growth opportunities • Set up template subscriber for 7 county coalition • Assist with volunteer recruitment	• Fund Development for regional coalition • Fund VITA sites • Provide regional marketing materials to sites and coalitions • Lead regional public/media relations • Coordinate trainings (volunteer and site coordinator) • Lead monthly coordinator meetings • Lead regional planning efforts for each tax season- via planning committees • Client survey creation, collection and analysis • Provide access to 2-1-1 call centers through training of call center staff and acting as Point of Contact • Serve as the regional and county coalition representative • Share best practices regionally • Provide technical assistance to all VITA sites • Work closely with IRS all year during planning and implementation • Convene and facilitate site coordinator meetings • Volunteer recruitment, placement and end-of the year volunteer recognition coordination • Participate and coordinate advocacy opportunities • Lead the development and revision Scenario Based Training • Implement savings campaign • Client outreach through regional and county based advertising, media relations and partnerships

[Client Outreach]

Introduction

Outreach to potential tax clients is key to your VITA site's success. Your VITA site should begin strategizing on an outreach plan as early as September. Regional coalition marketing support provided by United Way includes the following: bilingual 5x7 postcards with basic free tax preparation advertising, customizable flyer templates for you to advertise your own site, the 2-1-1 call centers, outdoor banners, the EKS website which has a tax site finder and all the materials available for download.

United Way of the Bay Area distributes the printed materials to each site, usually during monthly site coordinator meetings. Each county will vary. However, outreach done by your organization to your current clients, neighborhood and surrounding community will be a great boost to the overall outreach efforts.

Examples of material distribution points:

- School districts
- Nonprofit collaboratives
- FRCs and community centers
- Convenings/launches/events
- Grocery stores
- Health clinics
- Libraries
- WIC offices
- Client mailings
- Food banks
- Churches

Quick Tips

Tip #1
When you receive media inquiries about the whole EKS coalition, refer them to Kate Webb at United Way (415) 808-4272. Also, if you receive media inquiries about your site in particular or have a great idea for pitching to the media, let us know that as well.

Tip #2
Have a plan –when materials become available in November, it will be important to know what to do with the materials and where they will be distributed as well as the other channels you will be using such as city newsletters or email blasts to certain groups.

Tip #3
Most commercial paid preparers start advertising in November. Think about this when you are planning your outreach efforts.

Tip #4
Keep your EKS website listing up-to-date at www.earnitkeepitsaveit.org. In addition to the correct information being available through the online tax site finder, the information in the website listing gets sent to United Way, the 211 Call Center, and the IRS.

Tip #5
The flow of clients varies by site, but generally speaking, the busiest time for a tax site is from the end of January to the end of February. To help stay busy, do a second big marketing push in late February to early March to keep your clients coming in. Sometimes procrastinating taxpayers just need a little coaxing…

Tip #6
Track where you have distributed materials before and during the season. Write down quantities, locations and your contact. Make sure to include any

opportunities that pop up during the season so you can take advantage of that same opportunity the next year.

Tip #7
Also, if an organization has agreed to distribute materials for you – follow up to make sure it actually happened.

Timeline

September: ✓ Make your distribution/outreach plan	**October:** ✓ Continue to work on your outreach/distribution plan ✓ Make sure your site is registered correctly on the EKS website	**November:** ✓ Distribute postcards to your community ✓ Make sure your site is registered correctly on the EKS website
December: ✓ Flyers are delivered to sites ✓ Begin distributing flyers to community ✓ Email past clients with a reminder about tax season	**January:** ✓ Continue to distribute flyers to the community ✓ Make sure your EKS website listing is correct	**February:** ✓ Continue to distribute flyers to the community ✓ Make sure your EKS website listing is correct
March: ✓ Continue to distribute flyers to the community ✓ Make sure your EKS website listing is correct	**April:** ✓ Make sure your EKS website listing is correct	**May:** ✓ Submit year round site information to United Way

Best Practice

The Mission Economic Development Agency (MEDA) joined the San Francisco EKS coalition for the 2010 tax season. In their first season, they prepared over 1,000 tax returns at their Plaza Adelante site on Mission Street. The coordinators and staff from MEDA called clients from the previous year from another VITA site that had closed. This proved to be very successful. Here is the script used to call past clients:

My name is ____ I am calling from MEDA, an economic development agency serving mostly Latino families here in the mission. This year we are offering free tax preparation. We know that you used a free tax preparation program last year and we would like to schedule an appointment with you to prepare your 2015 tax return.

MEDA would on many occasions ask if the client was satisfied with the services they received the year before and to see if they had any unresolved issues. This demonstrates that you care for them and have their best interests at heart. They also flyer-ed the community at bus stops, BART stations and other places in the Mission District community. Now they rely primarily on word-of-mouth, since word has spread about their great VITA services.

Tools and Resources

Newsletter Announcement Script: Most newsletter announcements need to be limited to just the bare minimum of information. Use this script to formulate a script for your site in any local neighborhood or organization newsletters.

Public Service Announcement Script: English and Spanish: While the coalition tries to coordinate a general radio PSA for the 7 county coalitions, you may have an opportunity to run a PSA for your site. Use this script to help formulate that PSA.

Marketing efforts tracker: As you begin your distribution and outreach plan, you should track your efforts with a spreadsheet. In this spreadsheet there are two tabs to help you plan; a county outreach plan and a mailing and distribution tracker. (Hint: this makes a handy tool to begin your plan for the next year as well)

Letter template for new clients: Many VITA sites mail a letter to potential clients through other programs at their organization or other mailing lists. For example, in Marin County, the CalWorks Department mails a letter about free tax preparation to all CalWorks recipients in the county. You can use this letter template as a guide to draft a letter specific to your VITA site.

Letter template for returning clients: If your site collected email addresses from your clients, you can email them when your site has established its new schedule, encouraging them to come in or make an appointment. Use this email message sample to formulate your email message.

Reminder postcard label template: When you send out the reminder postcards to your past clients, use this template to populate the postcard with your site's information. The label that you will need to use is Avery US Letter, 5196 3-1/2 Diskette Labels.

Electronic Resources

All documents listed above can be found on the EKS website's "Tool for Tax Sites" page:
http://www.earnitkeepitsaveit.org/coordinators/tools-for-tax-sites/

Check out IRS's EITC Central:
http://www.eitc.irs.gov/central/main/

The Center on Budget and Policy Priorities has been researching and advocating for the Earned Income Tax Credit for many years. They have many resources available for outreach in particular:
http://eitcoutreach.org/

[Site Operations]

Introduction

Operating a VITA site is not just a tax season activity. In fact, the preparation that goes into running a successful VITA site begins in August or September. However, this section of the handbook will focus on how you actually run the logistics of providing free tax preparation – from the last minute preparation before you open your doors, until you are shooing the last taxpayer out your doors on April 15th (or the 18th).

As part of the Earn It! Keep It! Save It! coalition, you will meet with other site coordinators every month to learn about all the IRS and coalition requirements. These monthly meetings will help guide you through all the steps to prepare your site for operation. Each site coordinator has preferences on how to operate their VITA site, but there are several best practices and most efficient ways to survive the tax season. These meetings also allow you to connect to other site coordinators. You will also have the opportunity to interact and network with other site coordinators at an annual conference and additional trainings.

The first thing you'll need to decide is…when will you open? The first day that a site is allowed to e-file is usually in mid-January. Opening before this date is ill-advised. Most sites open during the last week of January or the first week of February. This timing allows for most taxpayers to have received their tax documents. The next thing you will need to decide is if you will be taking appointments or allowing walk-ins or a combination of both. We recommend new sites take appointments – this will allow you to manage the number of clients coming through your doors.

Quick Tips

Tip #1
Have consistent hours and days of operation. Consider opening the same time every week so your staff, volunteers and clients will find your site most convenient.

Tip #2
Provide your volunteers with an orientation on how your site will operate, the client flow, the close out procedures for each tax return and anything else specific to your VITA site. If you want your volunteers to get some practice helping taxpayers, invite a few clients in and prepare real tax returns.

Tip #3
Pair yourself with a more experienced VITA site coordinator that you can call with questions and look to as a mentor and expert. Ask your United Way Earn It! Keep It! Save It! staff to connect you with a mentor, if this is something you may find helpful.

Tip #4
If you will have greeters at your site (the volunteers who welcome clients to your site, hand out required intake forms and sometimes introduce the clients to other asset building opportunities while they wait), you should provide them with a training on how they can successfully greet and connect clients to other services.

Tip #5
As the tax season winds down, you will have more taxpayers coming in that will owe money versus getting a refund. Provide the client with a summary sheet on their options. They will love you for it. You can find all the info you need in your 4012 and on IRS.gov. Be sure to ask your IRS SPEC Relationship Manager for Publication 4853 – a bookmark with all the balance due options.

Timeline

August - October:	November - December:
✓ Make sure IRS orders your TaxWise software ✓ Order your site materials ✓ Attend monthly coordinator meetings ✓ Register your site on the EKS website and finalize your hours of operation	✓ Attend all required trainings ✓ Attend monthly site coordinator meetings ✓ Ensure hours on EKS website are correct
January: ✓ Participate in monthly planning meeting ✓ Have Site Coordinator complete Transmitter Training ✓ Create Quality Tax Alert Binder for all IRS tax alerts ✓ Reach out to volunteers and form a relationship, give tax site orientation ✓ Confirm volunteer shifts ✓ Attend tax training to meet volunteers ✓ Confirm volunteer tax certification, and retain signed Volunteer Agreements ✓ Prepare site for operation ✓ Ensure hours on EKS website are correct ✓ Start taking appointments	**February:** ✓ Open and operate tax site ✓ Post Civil Rights poster, required to have on site ✓ Conduct tax site orientation for new volunteers ✓ Send Volunteer Assistance Summary Report 13206 to IRS ✓ Ensure hours on EKS website are correct
March: ✓ Prepare taxes! ✓ Thank your volunteers ✓ Ensure hours on EKS website are correct	**April:** ✓ Close Site (following all IRS procedures) ✓ Submit documents to IRS (subject to change) ○ DCN Report ○ Signed 8879s in DCN order ○ Copy of Acknowledgement Report ○ And anything else they need…be sure to ask them ✓ Organize volunteer appreciation event ✓ Attend EKS debrief meeting and/or celebration for your county

Best Practice

At the most successful sites they have experienced certified volunteers play the role of screener. This will allow a lot of time to be saved, because:

- Any out of scope returns will be referred elsewhere
- If certification levels vary between tax preparers, the screener will know just who can handle each return and get the appropriate tax preparer paired with the right taxpayer
- It also ensures the taxpayer is truly ready to meet with the tax preparer having been interviewed and now prepared with all the appropriate documents
- Lastly, the screener can prep the tax preparer with information they already discovered during the screening process

Tools and Resources

Screening and Appointment Script: Here is an example of a screening checklist that you can use when taking appointments or when a client comes into your site. This tool is for advanced returns.

How to Make an Appointment Instructions: This is a good overview of all the concepts that you need to know to be able to make an appointment – very useful if your appointment taker is not familiar with the program or tax law. There is also sample appointment schedule included.

Sample Sign In Sheet: Believe it or not, it has taken years to perfect this sign in sheet. Use this sheet for clients to sign in when they arrive at your site.

Letter Template for Rejects: Use this letter to send to clients if you cannot get a hold of them, but their return has rejected and you need some action on their part.

TaxWise Online Template Setup Instructions: Here are all the tools you need to set up your TaxWise Online Template for the 2015 Tax Season. Make sure you have logged in as an admin at least once. You also need your EFIN and SIDN on hand.

Tell Your Story Form (English): Funded VITA sites are required to collect one client and one volunteer story during the tax season and submit it to UWBA. This is the story collection template that you can simply print out and use to collect your stories.

Electronic Resources

All documents listed above can be found on the EKS website:
http://www.earnitkeepitsaveit.org/coordinators/tools-for-tax-sites/

www.eitcplatform.org has many wonderful tools on how to improve your site including: an amended return training, a quality reviewer training, helpful handouts for your clients and more.

[Volunteer Coordination]

Introduction

There are several components to coordinating volunteers for your VITA site. Your efforts will include recruitment, building relationships, training, management, recognition and retention. The Earn It! Keep It! Save It! coalition will provide some supplemental recruitment (we even have an online volunteer sign up on the EKS website), new and returning volunteer trainings and if funding is available, a thank you gift.

However, it is the responsibility of the Site Coordinator to recruit volunteers, ensure volunteers are trained and certified and to manage volunteers on a day to day basis. Most of all, developing a relationship with your volunteer will keep them coming back year after year. Keeping in touch with your volunteers all year long is part of that relationship building. Go ahead and let them know that Earn It! Keep It! Save It! brought back over $80 million in refunds in 2015!

Quick Tips

Tip #1
Frame your recruitment efforts around the professional development opportunity it really is: the skills that volunteers acquire such as tax law and tax preparation, as well as all the interpersonal skills a volunteer may gain.

Tip #2
Here are a few good places to recruit from: service clubs such as Kiwanis and Rotary; your local high school juniors and seniors; and community colleges.

Tip #3
Attend the new volunteer training classes in your county so you can connect with prospective volunteers and start forming a relationship with them. This will help your volunteer already feel committed to your site…and stick through the training to get certified.

Tip #4
If some of your volunteers are having trouble certifying/taking the test, encourage them to volunteer in other capacities at your site – maybe as a greeter or an interpreter.

Tip #5
Post reminders around your site about quirks in TaxWise or preferences you have for preparing a tax return. For example, list the most common mistakes or "check EIC". This will help your volunteers remember small things and feel confident they are doing the right thing.

Tip #6
Promote volunteers to various positions within your site that have more responsibility. (You can encourage them to certify at a higher level, while you're at it!) This will ensure they feel a sense of ownership and pride in their volunteer work. They will probably come back year after year too!

Timeline

August- September: ✓ Contact past volunteers through personalized letters or emails ✓ Begin to think of and plan your volunteer recruitment efforts ✓ Begin your recruitment efforts ✓ Start directing new volunteers to sign up on the EKS website	**October:** ✓ Contact any volunteer referrals you have received from UWBA or other agencies ✓ Continue your recruitment efforts ✓ Direct new volunteers to sign up on the EKS website	**November:** ✓ Finalize training plans ✓ Inform returning volunteers about Link and Learn and other returning volunteer trainings ✓ Direct new volunteers to sign up on the EKS website
December: ✓ Schedule an orientation at your site so volunteers can meet each other and they understand how your site works. ✓ Continue to communicate with interested volunteers ✓ Make sure all your new volunteers have signed up for training ✓ Direct new volunteers to sign up on the EKS website	**January:** ✓ Ensure your volunteers have signed their Volunteer Standards of Conduct Agreement (this will also include their certification level) ✓ Assign jobs/responsibilities ✓ Hold your orientation prior to opening date ✓ Assign new volunteers to a returning volunteer so they can mentor them ✓ Create schedule and protocols ✓ Create client appointment schedules and volunteer schedules—to be finalized prior to opening date ✓ Verify volunteers have certified and answer any questions that may have	**February:** ✓ Continue to provide support to your volunteers throughout the tax season ✓ Commend them for the work they are doing ✓ Continue to involve them in your operations
March: ✓ Begin to plan recognition event/dinner/outing ✓ Continuously show your appreciation toward your volunteers ✓ Continue to provide support to your volunteers throughout the tax season	**April:** ✓ Have your "thank you" recognition event ✓ Make sure you have reported all volunteers (names, certification levels) EVERY MONTH to your IRS SPEC Relationship Manager – you will be provided a spreadsheet template on which to report this information	**May:** ✓ Send volunteers final site results ✓ Email UWBA/EKS thank you email ✓ Make a plan to keep in contact with volunteers throughout the summer and fall

Best Practices

- According to the Volunteer Center – studies show that volunteers are more concerned about feeling that their time was well spent (knew what to expect, were well trained to do the job, had the tools they needed to do the work, had work to keep them busy - not sitting around doing nothing, and understood their role in the project) than getting a reward at the end. With that in mind, as a Site Coordinator you should focus on making sure that the site is organized, ensure that each volunteer knows what they will be doing and has the appropriate tools and information to do their job correctly.

- Recognize and appreciate your volunteers. Period. This will be one of the most important things you do for your volunteers (other than train them). Be sure to thank them throughout the tax season by saying "thank you" and doing other nice things, like providing lunch, dinner or snacks while they are volunteering (if you can).

- To thank those that may not like to be publicly recognized, try sending an email that goes out to all of your volunteers providing weekly updates on the number of tax returns they've prepared and reiterating the season goal. This can look something like, "Hey! We've done XX amount of returns and we're XX closer to our goal. Great job!" This can create a sense of community among your volunteers while enhancing their overall experience.

- At the end of the tax season, you should throw a party, order pizza or do something to celebrate your successes. You can recognize your volunteers with special awards like "most hours volunteered", "most tax returns prepared", "least number of rejects" or "prepared the tax return with the most W-2s". This will make your volunteers feel noticed and appreciated, and make taxes a little fun.

Tools and Resources

Student Volunteer Recruitment Flyer: Here is a sample flyer that you can use as a guide when recruiting students to be volunteers. This flyer highlights the relevant benefits that a student would most likely be interested in; building their resume, learn a new skill etc.

VITA Volunteer Job Description: A complete description of the VITA volunteer position consisting of an overview, main responsibilities and duties. This can be useful when recruiting volunteers from the Internet such as Craigslist.org.

Email Messages for Past Volunteers: Here is an example of an email template you can sent to past volunteers before the upcoming tax season.

Email Messages for New Volunteers: Here are two examples of recruitment messages you can send to potential volunteers. The first email message is to introduce your site and gauge interest, while the second message gives further expectations and next steps.

VITA Volunteer Name Badges Template: If you need a little organization or your volunteers are still getting to know each other then use these helpful name badges. The template is already set up for you, all you have to do is type in your volunteers name and voila! Use Avery template 74556 or something similar.

Volunteer Orientation Presentation: Here's a presentation to orient your volunteers into EKS and their volunteer role.

Volunteer Site Orientation Agenda and Guidelines: Here is a document for you to use in tandem with the Volunteer Orientation Presentation.

Donation Request Letter: Need donated food, supplies, etc. for your site? Check out this template letter in requesting donations for the tax season.

Donation Thank You Letter: Did you receive donations from an organization for your tax site? Here's a template letter to help you send them a big thank you.

Introduction

This section will provide ideas to help you identify resources to support your tax site – including monetary and in-kind support. United Way of the Bay Area will provide small grants to new and existing sites when funding is available. However, these grants are never meant to cover the entire cost of running your VITA site. We estimate that the support provided by the coalition would cost $15,000. Please consider leveraging the funding and support you receive from United Way of the Bay Area.

Electronic Resources

All documents listed above can be found on the EKS website: http://www.earnitkeepitsaveit.org/coordinators/tools-for-tax-sites/

Consider posting your volunteer recruitment announcement on these websites (be aware that EKS and other VITA sites also post on these sites):

www.volunteermatch.com
www.idealist.org
www.craigslist.com
www.facebook.com

[Resource Development]

Quick Tips

Tip #1
Always send "Thank Yous" to your funders when you receive funding or in-kind support. This will go a long way towards receiving this same support for the next year.

Tip #2
Keep a detailed record of all donations, including in-kind donations. This record will be necessary for all your accounting records, but will also serve as a checklist for where to look for resources for the next tax season.

Tip #3
Talk to other sites in your county or neighborhood to collaborate on asks to funders for grants to a certain neighborhood or donations of supplies or equipment. Funders love collaboratives – it makes their dollar go further.

Tip #4
A few things to think about when you are working with funders/donors:

- Be aware of varying funding cycles and deadlines
- Keep track of who you spoke with or worked with
- Be sure your ask is appropriate and realistic

- Recognize your funders/donors at events or through publications you create about the success of your VITA site

Tip #5
Be careful of endorsing a specific bank or business, etc. You should be mindful of all your organization's partnerships and relationships. As much as we wish the world was free from politics, you should be aware of any local politics involving your funder/donor.

Best Practice

The most successful site will think about resources on many levels:

- Money/grants
- Food for volunteers
- Equipment - computers, printers, shredders, etc.
- Marketing – printing, ad space, mailings, etc.
- Supplies – paper, toner, pens, staplers, folders, etc.

Timeline

August - October: ✓ Send out donation request with results from previous season including asks for equipment/supplies ✓ Research any grant opportunities for the next season ✓ Think about any local potential corporate sponsors for your site ✓ Ask for donated ad space to advertise for volunteers or clients	**November:** ✓ Submit UWBA funding RFP ✓ Ask for donated ad space to advertise for volunteers or clients
December -March: ✓ Reach out to local restaurants or stores for food donations ✓ Ask for donated ad space to advertise for clients	**April:** ✓ Send out "Thanks Yous" with results from your tax season ✓ Submit final report to UWBA
May - July: ✓ Begin planning your fundraising efforts for the next year	

Tools and Resources

Donation Request Letter: Need donated food, supplies, etc. for your site? Check out this template letter in requesting donations for the tax season.

Donation Thank You Letter: Did you receive donations from an organization for your tax site? Here's a template letter to help you send them a big thank you.

Electronic Resources

All documents listed above can be found on the EKS website:
http://www.earnitkeepitsaveit.org/coordinators/tools-for-tax-sites/

While we are not allowed to take any compensation for preparing taxes, if you are asked where a donation can be made, you can direct taxpayers to your organization website to make a donation that will help keep the program going. Or you can refer them to www.earnitkeepitsaveit.org and click on the donate button. This donation supports the program in seven counties.

[Improving Quality]

Introduction

One of the crucial components to preparing an accurate tax return is the Quality Review process. In fact, it is so crucial that IRS has deemed it as one of the 10 MANDATORY Quality Site Requirements. Now Quality Reviews are not the only component to improving quality at your site, but it is quite important. See your Publications 1084 for a full list of Quality Site Requirements, all of which assist with the quality of tax returns prepared at your site. (You may even receive a visit from IRS to ensure you are following all the requirements!) "Quality Review" means that every tax return is reviewed after it is prepared using the IRS provided checklist on Form 13614-C.

Your site may choose to have a *designated reviewer*, meaning that one or a few volunteers are reviewing all tax returns using the IRS checklist. A site that uses *peer review* has fellow volunteer tax preparers "swap" returns and go through the checklist. The checklist includes items like: make sure the taxpayers names and SSNs are correct or make sure the direct deposit information was entered correctly. The checklist also includes tax law specifics such as: making sure the correct dependency and exemption information is included or all adjustments are calculated correctly.

Quick Tips

Tip #1
Use a client screening tool when making appointments. You want to be certain that the client brings in all applicable documents with them.

Tip #2
Use the IRS provided intake/interview sheet with ALL clients. Train your volunteers to actually interview the clients about the information they enter on the intake sheet.

Tip #3
Remind volunteers about the most common errors happening during tax preparation.

Tip #4
Don't assume anything. If something is not completely clear, always ask for clarification from the taxpayer.

Tip #5
When your volunteers have a question, be sure to include in your answer where they can go back to look it up in their Publication 4012 or 17.

Tip #6
If you can have an expert volunteer float around the site to answer questions, that would eliminate a lot of volunteers making assumptions. Many times a volunteer will jump to conclusions if no one is available to answer their questions.

Timeline

November:	**December:**	**January:**
✓ Determine quality review process at your site ✓ Discuss with IRS all quality site requirements ✓ Learn from other site coordinators about their steps for improving quality	✓ Attend Site Coordinator training ✓ Familiarize yourself with all resources provided for quality assurance purposes ✓ Set internal quality control procedures, e.g.: o A super screener gets the right client to the appropriate tax preparer o Makes sure every client fills out the Intake sheet	✓ Volunteers attend training ✓ Assign designated quality reviewer(s) if possible ✓ When in doubt… call your IRS SPEC Relationship Manager ✓ Communicate Volunteer Tax Alerts to all your volunteers

February:	**March through April:**	**May:**
✓ Evaluate the internal quality controls you have set: are they working, what needs to be added or made more efficient, etc. ✓ When in doubt… call your IRS SPEC Relationship Manager ✓ Communicate Volunteer Tax Alerts to all your volunteers	✓ Communicate Volunteer Tax Alerts to all volunteers ✓ If there are common errors – inform all volunteers on a regular basis	✓ Properly store or submit to IRS all 8879s and taxpayer documents ✓ Store and use all IT equipment according to IRS guidelines

Best Practice

During the tax season, you should be communicating with your volunteers about their performance as well as any tax law or TaxWise updates. While some of the Site Coordinators prefer to email their volunteers every week prior to their shift, others will have a quick rally before the doors open to go over any announcements or changes. Information shared ranges from Volunteer Tax Alerts (provided by IRS), to common errors or problems the site coordinator is seeing at their site.

Tools and Resources

VITA Site To-Do List: This checklist will help you think about quality leading up to the tax season. The preparation you put into your VITA site will improve each and every tax return you prepare.

Electronic Resources

All documents listed above can be found on the EKS website:
http://www.earnitkeepitsaveit.org/coordinators/tools-for-tax-sites/

Go to www.eitcplatform.org for the Quality Reviewer training and other helpful resources.

[ITIN Services]

Introduction

An Individual Taxpayer Identification Number (ITIN) is a tax return processing number issued by the Internal Revenue Service. An ITIN is for individuals who do not have, and are not eligible to obtain, a Social Security Number (SSN). An ITIN is only for tax purposes and does not change immigration status or give the legal right to work in the United States.

Many Volunteer Income Tax Assistance (VITA) sites provide assistance in filling out the ITIN application form (Form W-7), which also requires documentation to prove foreign status and identity. The application is submitted along with a taxpayer's tax return for current and/or prior years. In fact, the applicant must have a filing requirement – you need to have a reason to file a tax return in order to apply for an ITIN. Any person on the tax return must either have an ITIN, be applying for an ITIN or have an SSN.

Earn It! Keep It! Save It! VITA sites assist taxpayers with this process through a variety of models, but the preferred model is through the Certifying Acceptance Agent program. Below is a model adopted by local VITA sites:

A VITA site or coalition partner can become a Certifying Acceptance Agent. The Acceptance Agent can accept the entire ITIN application, which includes verifying supporting documentation and prepared tax returns. They can see original documents, but do not need to keep them and you do not need to have the documents copy certified. The Certifying Acceptance Agent prepares the tax returns and W-7(s) and accepts the fill application when it is complete.

Quick Tips

Tip #1
The ITIN application process and the tax return preparation process should be done together. And it makes most sense to do the ITIN applications first, this way if someone does not have all the proper documentation, you know not to include them on the tax return. Also, screening the clients for the tax process first thing (determining who are dependents and spouses, etc.) will help in deciding who needs an ITIN application. It may be the chicken or the egg…if you catch our drift.

Tip #2
Form W-7 and ITIN application process should really be done by volunteers who have received training. Please do not just try to "wing it" if someone walks into your site. In fact, we recommend you do not provide this service at your VITA site the first year.

Tip #3
Here is a complete list of local walk-in offices (officially called Taxpayer Assistance Centers):

Oakland (in Federal Bldg.)
1301 Clay St.
Monday-Friday - 8:30 a.m. - 4:30 p.m.

San Francisco (in Federal Bldg.)
450 Golden Gate Ave.
Monday-Friday - 8:30 a.m.- 4:30 p.m.

San Jose
55 S. Market St.
Monday-Friday - 8:30 a.m.- 4:30 p.m.

Santa Rosa (in Federal Bldg.)
777 Sonoma Ave.,
Monday-Friday - 8:30 a.m.- 4:30 p.m.

Walnut Creek
185 Lennon Lane
Monday-Friday - 8:30 a.m.- 4:30 p.m

Tip #4
Documentation proving foreign status and identity must be copy certified by a notary or seen in person by a Certifying Acceptance Agent or the IRS Taxpayer Assistance Center. The least preferable method is mailing in original documents to the ITIN processing center in Austin, Texas.

Timeline

August: ✓ Deadline for Certifying Acceptance Agent (CAA) application	**September – November:** ✓ Community workshops to teach community about what an ITIN is and how to prepare to apply ✓ Plan events/tax site operations	**December:** ✓ ITIN training for CAA volunteers and staff
January: ✓ ITIN training for CAA volunteers and staff	**February- April:** ✓ Tax Season kicks off by February 1 ✓ Tax events scheduled throughout (if applicable) ✓ Referrals to CAAs for taxpayers needing ITIN's	**May:** ✓ Debrief from events and tax season

Best Practice

Now that the EKS coalition has several Certifying Acceptance Agents throughout the 7 counties, it is to the client's benefit to refer taxpayers that need to apply for an ITIN directly to these VITA Sites. This will allow for the entire process to be done together by someone who is trained and someone who is able to accept the application right there. This saves time for the client, the tax preparer and the Certifying Acceptance Agent.

Electronic Resources

You may also find a variety of resources from the IRS, in particular, Publication 1915. You can find that and general ITIN information at: http://www.irs.gov/Individuals/Individual-Taxpayer-Identification-Number-ITIN

[Helping Taxpayers with Disabilities]

Introduction

Earn It! Keep It! Save It! is part of the Real Economic Impact Tour which focuses on helping people with disabilities achieve financial stability through free tax preparation and other asset building strategies. The Tour is a national partnership with the National Disability Institute and the IRS in over 100 cities across the country!

"We hold these truths to be self-evident: that all men are created equal; that they are endowed by their Creator with certain unalienable rights; that among these are life, liberty, and the pursuit of happiness."

- Thomas Jefferson

Quick Tips

Tip #1
To the best of your ability, always try to make sure that your tax site is accessible to people with disabilities. This may include, but is not limited to; facility access, parking, route into the tax site, and access to the VITA services. You can assign someone at your site to learn how to address access and disability related requests and accommodations. Accessibility should be commonplace.

Tip #2
Know the policies and procedures for serving people with disabilities at your tax site. People with disabilities should be able to arrive at your site, approach the building, come inside and have their taxes prepared just like everyone else.

Tip #3
You are not in this alone! There is a wealth of information and resources at our disposal. Tap into community and national resources by establishing partnerships with local disability specific organizations, local ADA centers, and Centers for Independent Living can help you make your VITA site a successful and accessible one. You and your volunteers aren't expected to be experts, but educating yourself will put you one step ahead of the game.

Tip #4

Using effective communication is key! As a Site Coordinator, you want to make sure your volunteers are able to communicate effectively with everyone. This should be addressed at your volunteer orientation and echoed throughout the tax season. See the 10 commandments below.

10 Commandments for communicating with people with disabilities

I. Speak directly.
II. Offer to shake hands when introduced.
III. Always identify yourself and others that may be with you when meeting someone with a visual disability.
IV. If you offer assistance, wait until the offer is accepted.
V. Treat adults as adults.
VI. Do not lean against or hang on someone's wheelchair. Whenever possible place yourself at eye level.
VII. Listen attentively when talking with people who have difficulty speaking and wait for them to finish.
VIII. Tap a person who has a hearing disability on the shoulder or wave your hand to get his or her attention.
IX. Relax. Don't be embarrassed if you happen to use accepted common expressions.
X. Use "People First" Language. This is a respectful way to speak about people with disabilities by putting the person before the disability.

Timeline

Most of this work will be completed before you even open your VITA site.
December - January:

- Start to think about a plan to better include people with disabilities
- Provide training for your volunteers around how to assist tax filers with disabilities, and etiquette and appropriate procedures that they should follow.
- Make sure your VITA site is ADA accessible. To do this, you can locate the nearest ADA office for requirements or refer to the PowerPoint on the EKS website titled, "How to ensure your tax site is ADA accessible".

Best Practices

To appropriately accommodate people with disabilities at your VITA site:

- Know the Benefits Specialist in your area/county. A benefits specialist brings together rules for health coverage, benefit, and employment programs that people with disabilities use. As you may know, tax refunds and tax credits may not be counted the same as other income in asset limit tests. It is important for you to know where to access this information. The Benefits Specialist information can be found in the Electronic Resources section below.

- Reach out to people with disabilities and recruit them as volunteers! Some sites recruit employees with disabilities to greet, screen and prepare taxes. Any VITA site can partner with their local Center for

Independent Living and recruit volunteers. Offering a way for people with disabilities to build a new skill set can go a long way. The link to this information is in the Electronic Resources below.

Electronic Resources

You may find accessible versions of IRS Tax Publications and an assortment of other resources for people with disabilities on their website:
http://www.irs.gov/Individuals/More-Information-for-People-with-Disabilities

The World Institute on Disability works to eliminate barriers that prevent people with disabilities from achieving financial security.
http://wid.org/

The Real Economic Impact (REI) Tour also has some amazing resources for VITA sites that are reaching out to people with disabilities. Check out their website: http://www.realeconomicimpact.org/.

To find a Benefits Specialist near you:
https://ca.db101.org/ca/directories/planners.htm

[Savings and Asset Building]

Introduction

VITA Sites are in a unique position to connect low-income taxpayers with programs and services that can improve their financial stability. Encouraging savings at tax time, in particular, is becoming increasingly more of an integral part of the Earn It! Keep It! Save It! program. We know that many of our clients are in need of asset building services, and your VITA site is a great vehicle to do just that! Some say, there is no better time to reach out to your clients than when they have come to have their taxes prepared. They most likely have their financial information with them, have their finances on the brain, and are eligible for refundable tax credits that can put money in their pockets (or in their savings account).

Asset building at your VITA site can look like:

- Saving a portion of the tax return towards a goal
- Improving credit scores through credit workshops
- Financial education classes
- Access to mainstream banking services
- Efficient low cost use of bank products, i.e.: prepaid debit cards

Tip #1
The down-time while clients are waiting to prepare their taxes or while they're being quality reviewed is a great time to talk to them about financial education and asset building resources or products.

Tip#2
Many VITA Sites recruit for Community Resource Coaches as an additional volunteer opportunity. This requires a little extra thought and preparation on your part. These volunteers will need to be trained on the services and products your site will be offering clients. This allows the tax preparation volunteers to

Tip #3

Leverage the information on the 1040! There is a lot of information that the tax preparer has access to that can help encourage savings and asset building. Some examples are:

- Purchasing US Savings Bonds
- Splitting refunds into both checking and savings accounts
- Retirement Savings Contribution Credit
- Understanding their refund and using direct deposit!

Tip#4

Spread the word and know your resources. Use posters, banners, brochures, or signage at your VITA site to advertise asset building services.

Tip #5

Understand the challenges- with every great idea and approach, there are always challenges. Be aware of them, think creatively about how to overcome them and you will be that much more successful. For example:

- Clients may be focusing on immediate needs instead of future financial planning. They might already have a plan for where their refund is being spent (Bills! Bills! Bills!)
- Clients may think they can't save if they are living paycheck to paycheck
- Clients may come in for tax help and that is it!

Tip #6

If you plan on using tax return data to help you screen for or enroll clients in any asset building or income support services, you must get the client's signed consent prior to using or sharing their tax return data. You will need to have the client sign a 7216 consent form. 7216 is an IRS regulation that prohibits the use or disclosure (sharing) of taxpayer data for any other reason than current or subsequent year's tax return preparation without their consent. A template of this form can be found on the EKS website. Please see the specific requirements for the 7216 regulation from IRS Publication 4299. The templates provided for you on the EKS website MUST BE CUSTOMIZED.

Timeline

September	**October-November**	**December:**
✓ Develop your asset building and financial services plan ✓ Determine which services and/or products you want to offer ✓ Recruit volunteers to assist in implementing asset building plan ✓ Attend monthly Site Coordinator meetings and share best practices	✓ Attend EKS Savings Training ✓ Develop a way to measure success and track how many clients your site is serving ✓ Regional Convening is a chance to learn about best practices around asset building connections ✓ Attend monthly Site Coordinator meetings and share best practices	✓ Train volunteers to incorporate asset building into the tax preparation and interview process. ✓ Begin distributing outreach materials highlighting these opportunities ✓ Attend monthly Site Coordinator meetings and share best practices

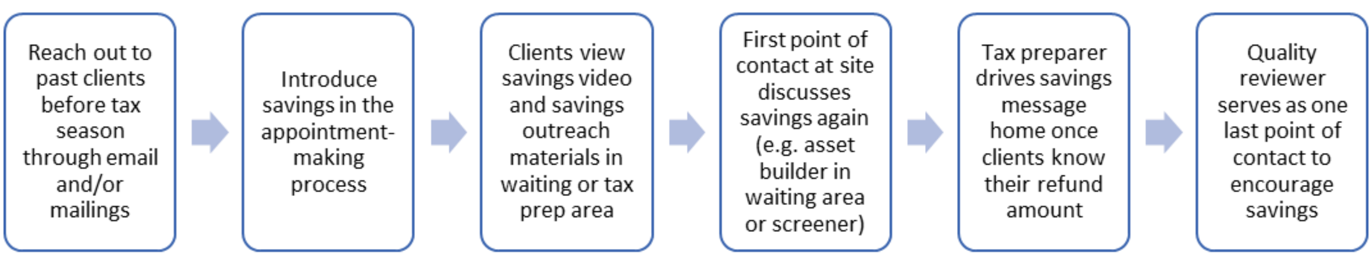
January-February	**March-April**	**May:**
✓ Continue to train volunteers ✓ Start tracking and evaluating clients served ✓ Continue to distribute outreach material ✓ Reach out to other organizations for best practices and places to refer clients ✓ Attend monthly Site Coordinator meetings and share best practices	✓ Continue tracking clients served and make adjustments ✓ Evaluate your VITA sites success in implementing the asset building components. What worked and what didn't work ✓ Reward your volunteers for their hard work!	✓ Make a plan to keep in contact with your volunteers who served as financial coaches/ambassadors throughout the off season ✓ Be prepared to report on number of clients served with any services that you connected to tax preparation

Best Practices

Client Flow

The most successful tax sites ensure that savings is an expectation, not an exception. For example, staff and volunteers at these sites ask, *"How much do you want to save in your savings account?"* and not, *"Do you want to save your refund today?"*

Sites with the highest percentage of savers offered appointments, and repeatedly discussed savings before beginning the tax return and up through the quality review. The following is a collation of the ideal process for fostering savings at the tax site:



Incentives

In addition to providing training on savings at the tax site for tax sites, United Way also offers multiple resources for sites and incentives for clients, which assists in outreach and encouraging clients to save. Reach out to your United Way contact if you have any questions or concerns. The following are a few of the resources available to you as an EKS site:

- Pre-season client emails
- Savings-dedicated page on EKS website
- Savings posters for waiting area of tax sites
- Wallet cards promoting EKS raffle for savers
- Reusable shopping bags for savers

Electronic Resources

Additional resources and links are available on the EKS website dedicated to savings at the tax site:
http://www.earnitkeepitsaveit.org/coordinators/savings/

The 7216 templates and instructions can be found in the Tools for Tax Sites section on the website.
http://www.earnitkeepitsaveit.org/coordinators/tools-for-tax-sites/

The Consumer Financial Protection Bureau offers a wealth of resources for savings and asset building at tax site. Check out their website at http://www.consumerfinance.gov/

Credit Builders Alliance is a resource for service providers that help people build their credit. In a world of credit reports and debt, one of our greatest assets is our credit. The Alliance has made some incredible strides in helping to build credit in communities across the country.
http://www.creditbuildersalliance.org/

AssetPlatform is a resource for staff at non-profit organizations that provide financial education, coaching and asset development services. They offer training, and financial products and services.
http://assetplatform.org