U. S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS
COMMUNITY CAPACITY DEVELOPMENT OFFICE

Volunteer Income Tax Assistance (VITA) Centers
A CCDO Partnership with the Internal Revenue Service

Program Implementation Guide

TABLE OF CONTENTS

BACKGROUND

The purpose of the Weed and Seed Volunteer Income Tax Assistance (VITA) Center Partnership Program is to provide free income tax assistance to low- and moderate-income families in Weed and Seed communities, increase the use of the Earned Income Tax Credit (EITC) and Child Tax Credits by low-income families, and assist families to get out of poverty.

The Weed and Seed VITA Centers were created through a partnership between the Community Capacity Development Office (CCDO), Office of Justice Programs (OJP), and the Internal Revenue Service (IRS). The program's goal is to provide low-to moderate-income families (incomes of $37,263 or less) with free income tax assistance in order to help increase the assets of people within the community. CCDO builds the local Weed and Seed infrastructure by providing computer labs and printers for eligible Weed and Seed sites annually for the purpose of operating a VITA Center. Weed and Seed sites commit to sustaining VITA services for a minimum of two years, but the hope is that sites will continue to offer VITA services beyond the required period.

In addition to providing free income tax assistance for low- to moderate-income families, VITA Centers promote the Earned Income Tax Credit (EITC) and Child Tax Credit which can significantly increase the amount of a tax return for families that qualify. The EITC is the largest anti-poverty program in the U.S. Since its enactment in 1975, millions of families have been lifted out of poverty. In 2004, $39 billion dollars in EITC was awarded to 21 million households at an average of $1,850 each. In the first year, Weed and Seed VITA Centers launched in January 2006 processed more than 11,000 returns worth more than $15 million in total tax refunds, EITC and Child Tax Credits. Working families that earn less than $37,263 can receive up to $4,400 in EITC based on eligibility. Child Tax Credits provide an additional tax credit of $1,000 per child (up to 2 children) for low- to moderate-income families.

Weed and Seed sites can leverage the VITA program to move families out of poverty by offering financial education classes, debt counseling, and promoting asset building strategies such as home buyer preparation and Individual Development Accounts (IDAs).

Benefit to the Weed and Seed Community

VITA sites provide a great benefit to members of the community by assisting low- to moderate-income residents to create assets and thus lower poverty rates within the Weed and Seed community. VITA Centers accomplish the following:

- Assist low-income individuals and families in meeting their tax obligations by providing educational outreach and information on earned income tax credits, child care tax credits, and individual development accounts.
- Provide free tax preparation and electronic filing which allows residents to have their tax refunds in as few as 10 days.
- Provide and disseminate information on how tax credits can be used to build assets.

Example: *Friendly Temple Church, a Weed and Seed VITA site in St. Louis, MO, completed 1800 tax returns in their first six weeks of operation in 2006. If each return had been processed by a tax preparation service, it could have cost an average of $100 to prepare and $200 for a rapid payment loan fee. With the VITA Center, that site saved Weed and Seed residents $540,000 in fees alone, not to mention the $2 million generated in tax refunds, EITC and other tax credits.*

Benefit to the Weed and Seed Strategy

Neighborhood Restoration is one of the four Weed and Seed components. There is a direct link between crime and poverty; according to the risk and protective factor research done by Hawkins and Catalano, extreme poverty is directly linked to increased risks for violence, delinquency, school dropout, teen pregnancy, and suicide. Mobility and low neighborhood attachment also contribute to crime and violence.

Strategies that effectively move families out of poverty and increase neighborhood stability and civic engagement contribute to the long-term sustainability of the Weed and Seed effort in target neighborhoods. VITA Centers help residents file their taxes for free, fulfilling their civic responsibility, and increase their disposable income. When combined with other asset building strategies, Weed and Seed sites can increase home ownership, promote higher education goals, and increase small business development efforts.

The computer labs provided by CCDO can and should be used for other appropriate Weed and Seed programming or services to residents during the rest of the year such as computer classes, after school programs, job skills, etc.

The Role of CCDO

CCDO is building the capacity of Weed and Seed sites by providing the technology to: operate VITA Centers, offer financial literacy and computer education courses, link with other key stakeholders seeking to move families out of poverty, and create a comprehensive and integrated array of services and programs to promote financial independence among Weed and Seed residents.

CCDO takes the lead in informing and recruiting interested Weed and Seed sites to develop and sustain VITA Centers as part of a broader neighborhood restoration strategy. CCDO encourages sites to develop VITA Centers by:

- Offering regular workshops and learning labs at CCDO training events
- Posting information and support materials on VITA Centers on the CCDO Web site, including VITA Center best practices and case studies
- Installing computer labs to enable new VITA Centers to offer electronic filing of tax returns
- Coordinating with the IRS to ensure Weed and Seed VITA Centers are able to work closely with local IRS Stakeholder Partnerships, Education and Communication (SPEC) offices
- Awarding "Certificates of Appreciation" to VITA Center volunteers from the Dept. of Justice

The Role of the IRS

The IRS plays a crucial role in the VITA Center process and assists in tracking the number of families served, the amount families save through EITC, and the number of tax returns filed as compared with previous years. Specifically, the role of the IRS in the creation of VITA Centers includes:

- Assisting in the recruitment of appropriate volunteers
- Training VITA site coordinators and tax preparation volunteers
- Supplying the necessary tax preparation software
- Providing technical assistance and support to the VITA Center and volunteers during the tax season

IRS SPEC personnel will be assigned for each VITA Center and will be the site's main contact with the IRS. A complete list of IRS SPEC personnel can be found at:

http://www.ojp.usdoj.gov/ccdo/programs/irs_vita_contacts.pdf

The Role of the Weed and Seed Site

VITA is a partnership between the Weed and Seed site and the IRS. Weed and Seed sites that receive computer labs to operate VITA Centers will be responsible for a variety of tasks in creating and maintaining the Center. Weed and Seed sites must:

- Get a commitment from the Weed and Seed Steering Committee to operate a VITA Center for at least two years
- Maintain a facility for the computer Center, preferably a Safe Haven
- Provide access to computers and the Internet
- Identify appropriate partners to manage and supervise the VITA Center

- Recruit and manage volunteers
- Conduct outreach and marketing of the program
- Establish performance goals
- Participate in quarterly CCDO-hosted VITA Center conference calls
- Report the results in Weed and Seed Progress Reports

An important position in the VITA Center process is the role of the VITA Center Coordinator. Because of the importance of the position, the position may be a paid staff person. Other options include using retired CPAs or accountants, AmeriCorps or Senior Corps members, AARP volunteers, or other committed volunteers. This person provides overall management for the site and serves a variety of functions:

- Schedules volunteers
- Loads software updates
- Transmits returns
- Resolves e-file rejections
- Reports to the IRS

The Role of the National Urban Technology Center (Urban Tech)

Urban Tech, an educational not-for-profit 501 (c) (3) corporation, will provide computer labs, as well as industry standard operating systems and technical assistance for successful, self-sustaining training operations.

Together with CCDO, Urban Tech will provide the necessary technological infrastructure to support the VITA program. (Urban Tech also provides software programs related to a community technology program, Seedtech®, and a financial literacy curriculum for Weed and Seed youth.)

Urban Tech will install the computer lab which consists of five (5) workstations connected together in a peer-to-peer network with high-speed access to the Internet and a shared printer.

PLANNING FOR YOUR VITA CENTER

Implementation Timeline

Once a site has been chosen to participate in the VITA Center initiative, the site should immediately begin the planning process. Sites are usually chosen by June and sites begin site preparation in July. First an assessment of the site by the vendor needs to take place and computer labs need to be installed. Sites should also contact their local IRS office in July to identify other VITA Centers and potential partnerships. In the fall, sites begin recruiting and training volunteers, and by January sites begin scheduling hours of operation and assigning volunteers.

For more details, the IRS has developed a suggested timeline of activities to assist the site in the process.

July – September	• **New sites**: Begin initial volunteer recruitment efforts. Identify potential sources of volunteers and develop partnership agreements to support volunteer recruitment. • **New sites:** Apply for EFIN (Electronic Filing Identification Number) and SIDN (Site Identification Number) through your IRS SPEC office. • **New sites:** Select or firm up site location. Develop an MOU with the site where the computer lab will be installed by CCDO. Work with CCDO and Urban Tech to coordinate installation of the computer lab. • **Existing sites**: Continue volunteer recruitment efforts for next filing season. • Order electronic filing software through your IRS SPEC office. • Complete form 2333V for training material orders and submit your SPEC contract.
October	• Continue volunteer recruitment. • Identify instructors for electronic filing and volunteer tax training and certification. • Schedule date and place for electronic filing training and certification. • Schedule date and place for volunteer tax training and certification. • Complete any additional Forms 2333V for training material orders and submit to your IRS SPEC contact. • Begin both electronic filing and volunteer tax training and certification classes.
November	• Complete 2333V forms for site material orders and submit to the IRS SPEC contact. • Begin preparing site information sheet. • Continue volunteer training and certification.
December	• Complete site information sheet and submit to IRS SPEC contact. • Begin community awareness publicity. • Meet with volunteers to plan strategy for staffing/operating site(s). • Identify volunteer to serve as alternate site coordinator.

	• Verify order of forms and supplies for sites. • Continue volunteer training and certification.
January	• Continue volunteer training and certification. • Post publicity posters. • Conduct volunteer training/meeting to verify roles/responsibilities. • Open volunteer Return Preparation Program e-file sites. • Submit Volunteer Assistance Summary Report, Form 13206 (or alternate document with the same information as requested on Form 13206) to IRS SPEC office (due 3rd day after the end of the month that site opens). • If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus, and SOEC Territory Office (if required). • Recognize volunteer efforts.
February	• Open Volunteer Return Preparation Program e-file sites. • Submit Volunteer Assistance Summary Report, Form 13206, or alternate report (if you have new volunteers to report). • If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required). • Provide IRS SPEC contact a complete list of volunteer names and addresses. • Recognize volunteer efforts. • Start Site Review.
March	• Submit Volunteer Assistance Summary Report, Form 13206, or alternate report to IRS SPEC office (if you have new volunteers to report). • If e-filing, mail applicable Forms 8453 to the IRS Submission Processing Campus and SPEC Territory Office (if required). • Schedule volunteer recognition ceremonies • Work with IRS SPEC contact to prepare certificates for volunteers. • Initiate formal appreciations for site sponsor (certificate and letter). • Recognize volunteer efforts.
April	• Submit Volunteer Assistance Summary Report, Form 13206, or alternate report to IRS SPEC office (if you have new volunteers to report). • If e-filing, mail applicable Forms 8453 to the IRS

	Submission Processing Campus and SPEC Territory Office (if required).
	• Plan/attend volunteer/sponsor recognition ceremonies.
	• Initiate site close-out procedures and post-filing software procedures as referenced in Publication 3189, volunteer e-file Administrator Guide.
May	• If e-filing, ensure all applicable Forms 8453 were submitted to the IRS Submission Processing Campus and SPEC Territory Office (if required).
	• Evaluate filing season, site, and volunteers.
	• Provide IRS SPEC contact with feedback to improve or enhance operation for next year.
	• When applicable, secure/confirm site location for next year.
	• Schedule a closeout meeting with IRS SPEC contact.
	• Begin volunteer recruitment for next filing season.

FACILITY PLANNING

In starting a VITA Center please take into consideration the location of the VITA Center, the computer lab room requirements, the computer equipment needs, privacy, security of computers, and the hours of operation.

Location

The site should work with the IRS to coordinate efforts with existing VITA Centers and partners to avoid overlap. The IRS can help the site determine the proper location for the VITA Center to ensure that there is no duplication of services with an existing VITA Center. Sites should consider the location where the residents most in need of VITA services reside and plan the VITA Center's physical location accordingly. Sites needing to serve residents in very rural areas may request up to four laptops and a portable printer. However, security issues need to be addressed and the site should ensure that laptops will be tracked. Sites requesting a laptop should adopt appropriate practices for their security, storage, and use.

Security and accessibility are key considerations in the selection of the VITA Center location. Resident familiarity with the location, handicapped accessibility, access to transportation services, and safety of the location should be taken into consideration. Some locations may need to consider providing security during the evening hours of operation to ensure the safety of volunteers and tax-filers.

Center Operations

Performance goals are established by the individual Weed and Seed site and the available number of volunteers. A VITA Center's hours of operation should be appropriate to the performance goals and volunteer capacity. Hours may vary from a minimum of two hours a week to over 60 hours a week depending on the needs of the community. Sites should be aware that evening hours and weekends are often the most critical times to provide services to residents.

Weed and Seed sites may accommodate those people with special needs through the use of mobile labs. The volunteers can bring tax preparation services to locations where residents may have difficulty accessing services, such as public housing, nursing homes, Job Corps, Schools for the Blind or Deaf, or churches for non-English speaking populations. While CCDO will only provide laptops in the most extreme areas of need, local businesses, local partners, and local IRS offices may be able to assist your site in identifying other computer resources to support your mobile efforts.

While there is no specific rule, sites are expected over time to process a minimum of 100 returns. Many of the new Weed and Seed sites completed 100 tax returns in their first couple of weeks of operation, so sites should not set VITA Center goals too low.

Room Requirements for VITA Computer Lab

The physical layout of the site is important to the success of the VITA Center. Factors to consider in the process are:

- Physical space requirements
- Electrical requirements
- Temperature requirements
- Furnishings
- Classroom Layout
- Security

The site should first determine the physical space needed for the VITA Center. Please consider how many residents will be served at one point in time, whether the location will be used for other purposes such as serving as a classroom and training facility, and how many computers the computer lab will hold.

Due to the nature of the VITA Center as a computer lab, there are many electrical requirements to consider. Sites should first ensure the room has an adequate number of electrical outlets; there should be one power line with at least two outlets

for each workstation. Furthermore, the electrical service requires its own circuit breaker with capacity of 6 amps per workstation and there should be a separate circuit for non-computer equipments. Surge protectors will also be needed to protect against power surges. Sites should work with the CCDO vendor to determine all the necessary electrical requirements.

Since VITA Centers hold computer equipment, it is necessary to keep the room's temperature relatively constant. When the computer systems are on, the temperature should be in the range of 60 to 90 degrees Fahrenheit and when the systems are off the temperature should range between 50 and 110 degrees Fahrenheit.

Appropriate furnishings for the VITA Center should be considered by the site. Recommended furnishings include adjustable chairs, tables appropriately sized for computer equipment, and any other furnishings the site may deem appropriate.

Sites should also consider the layout of the room when creating a VITA Center. Due to the sensitive and confidential information handled during the tax process sites should consider which layout will ensure that sensitive information cannot be seen by others.

If the room will be used for classroom instruction or volunteer training, the site may also consider including presentation equipment in the room. Once again, the site should work with the vendor to determine the appropriate equipment for the site's needs.

Security is an important component of planning a VITA Center. Since the computer equipment and furnishings represent a significant investment, the room should include the appropriate security precautions. Items such as motion detectors, glass blocks, alarm systems, and video cameras should be considered by the site.

Computer Requirements

The VITA Center should be equipped with computers that can be loaded with the tax preparation software, Microsoft XP Operating System, Office XP Professional and the Seedtech Curriculum. Minimum computer specifications are:
- Windows NT with SP6, Windows 2000 Professional with SP2, or Windows XP
- 233 Mhz or higher Pentium-compatible CPU
- 2.0 GB hard drive (1.5 if Windows XP) with 1.0 GB free space
- 128 MB memory
- Monitor 800x600
- CD ROM

- Modem 56K
- Keyboard
- Printer – 100% HP compatible

> *Note:* **Macintosh computers are not acceptable**. *The tax software used by the IRS vendor to e-file tax returns is not compatible with Macintosh computers.*

The IRS furnishes the software needed for tax return preparation and e-filing. Currently the IRS provides TaxWise brand software for VITA sites. Urban Tech will provide the Seedtech curriculum and the financial literacy program for youth.

VOLUNTEERS

Recruitment and Training: Volunteers are an essential part of the VITA Center initiative. The number of trained and dedicated volunteers directly affects the number of residents that can be served by the VITA Center. Placing a high priority on building partnerships with reliable sources of volunteers that match VITA Center skill sets is essential to the success of a site's efforts. VITA Center volunteers may serve as volunteer tax assistors, computer troubleshooters, screeners, schedulers, security, and perform other work as determined by the VITA Center's specific needs. Partnering organizations can also play a key role in volunteer recruitment.

> *Potential Volunteer Sources:*
>
> - *Corporations, Businesses: Banks, insurance companies, financial companies, others*
> - *Academic Institutions: Community Colleges, Universities, trade schools*
> - *Professional groups: state or local accounting associations, Chambers of Commerce*
> - *Accounting personnel: local firms, accounting divisions within larger companies*
> - *Retired individuals: CPAs, and others*
> - *Religious groups: local denominations, churches, mosques, temples, faith-based non-profits*
> - *Community organizations: neighborhood watch groups, anti-poverty groups, Community Action Agencies*
> - *Students: high school and college students*
> - *Civic Organizations: Rotary, Elks, and Lions Clubs*
> - *AARP*
> - *Corporation for National and Community Service: Senior Corps, AmeriCorps, AmeriCorps*VISTA, Learn and Serve America*
>
> *Volunteers may include members of the local community.* ***The key is that all VITA volunteers attend training and are certified to provide VITA services.***

Volunteers must be willing to devote time for training as well as the actual operation of the site. The IRS arranges the training of volunteers and the site coordinator. Training includes a four-day class on tax law and a one-day training on TaxWise software. Tax law training can also be taken at the volunteer's convenience using

the IRS Web-based training, *Link & Learn Taxes*. After training is completed, all volunteers are tested. The IRS SPEC contact person will discuss with the site coordinator the best method of training for the individual site. The minimum age for a VITA volunteer is sixteen.

The IRS also maintains a Web site especially for VITA volunteers.   The Web site can be found at: www.irs.gov/pub/irs-pdf/p1155.pdf.

Management: Volunteer management involves the ongoing communication, scheduling, and support of VITA Center volunteers. The VITA Center should designate a lead person to handle the coordination, scheduling, and support of volunteers. The lead person should provide adequate training and ongoing technical support to volunteers so they are able to problem-solve questions as they emerge. This position can be a volunteer or a staff person.

Successful sites must make sure that the needs of volunteers are taken into consideration in all aspects of the VITA Center operation. Consider a volunteer's:
- ability to get to the Center
- availability and specific hours
- physical comfort (temperature of the site, safety of the location, access to restrooms, water, lighting, etc.)
- need for breaks and light snacks
- need for recognition: dedicated, skilled and trained volunteers are the lifeblood of a VITA Center

COMMUNITY AND PRIVATE PARTNERSHIPS

Sites are highly encouraged to look within their community for partnerships that can assist in funding, promotion, and servicing the VITA Center. VITA Centers <u>do not</u> need to rely solely on CCDO for funding and resources; sites may develop key partnerships that can assist in the creation of VITA Centers as well maintaining them long after the Center is launched.

Potential partners include, but are not limited to:
- *Non-profit organizations* - *Faith-based organizations* - *Community groups* - *Financial institutions* - *AARP* - *Employers* - *2-1-1 Systems*

It is also strongly advised that sites work with the IRS to identify potential partners. The IRS can assist in uniting the site with those partners in the community already involved in EITC, VITA, individual development accounts (IDAs), or other asset building strategies. As key community players unite their efforts toward a common goal the community is ultimately better served.

Sites are encouraged to use creativity in developing key partnerships in the community. Previously unthought-of partnerships often provide the site with great resource development opportunities.

Leveraging Funds and Other Services/Resources

Sites are encouraged to work with existing and new partnerships to secure any additional funding the VITA Center may need. Local partners can greatly assist the site in addressing the costs of outreach, recruitment, supplies, and ensure long-term sustainability of VITA services to Weed and Seed residents.

Furthermore, sites are encouraged to link VITA Centers with other asset building strategies such as financial literacy training, signing residents up for a bank account, homeownership preparation, and IDAs. Including these other asset building strategies may help the Center leverage funds from more potential key partners, as well as serve more members of the community with important services.

In addition, any other service targeted toward low- to moderate-income families can be combined by screening families at the VITA Center for other services such as WIC, food stamps, housing assistance, child care assistance, employment services, etc.

PROMOTION

Promotion of the VITA Center cannot be stressed enough. Time and effort spent promoting the VITA Center will ensure that those members of the community that most need the services are aware of the VITA Center.

Promoting the VITA Center can be done in many forms: "Grand Opening" events; press conferences with the mayor, US. Attorney, etc.; banners/good signage at the site; Web site postings and e-mail distribution; flyers; pamphlets; advertisements; word of mouth; church bulletins; grocery bag inserts; pizza box flyers; bus PSAs; posters; and different plans by neighborhood watch groups, community organizations, libraries, etc.

Targeting promotional efforts toward key geographical, racial, and community groups can ensure that potential VITA Center customers see the messages and that the site's efforts are not wasted on ineligible community members.

> *Note*: *Be intentional about outreach to Limited English Proficiency (LEP) populations where appropriate. Utilize promotional literature in relevant languages. Consider using the Spanish language and other non-English speaking local media, especially radio, which can be an effective and a low-cost venture.*

Community partners can be of great assistance in promoting VITA Centers to ensure that potential VITA Center users are aware of the services. Trust is an important element in reaching under-served populations. Key community partners already are often well established within the community and have good relationships with under-served members of the community, and can be very effective in promoting VITA Center services with their existing audiences.

Sites should focus on reaching potential VITA Center users and determine those methods most appropriate for their particular community.

Note: Be sure to include Weed and Seed and CCDO in VITA Center press announcements or brochures.

CCDO CONTACT INFORMATION

Sonia Klukas
Community Capacity Development Office
Office of Justice Programs
810 Seventh Street, NW, 6th floor
Washington, DC 20531
Phone: (202) 616-3454
Fax: (202) 616-1159
sonia.klukas@usdoj.gov

Colleen Copple
Community Capacity Development Office
Office of Justice Programs
810 Seventh Street, NW, 6th floor
Washington, DC 20531
Phone: (202) 353-4317
Fax: (202) 616-1159
colleen.copple@usdoj.gov

COMPUTER LAB INSTALLATION CONTACT INFORMATION

Tom Bransford
National Urban Technology Center
55 John Street, Suite 300
New York NY 10038
Phone: (212) 528-7350
Fax: (212) 528-7355
tbransford@urbantech.org

Marie Bathelmy
National Urban Technology Center
55 John Street, Suite 300
New York, NY 10038
Phone: (212) 528-7350
Fax: (212) 528-7355
mbathelmy@urbantech.org

FREQUENTLY ASKED QUESTIONS

1) What are the IRS goals for hours of operation and number of families served?

Answer: VITA Centers vary from two hours a week to 60 hours or more a week, depending on the site's resources and the needs of their residents. Evening hours and weekends are often the most critical times to be providing services. In terms of IRS expectations for VITA Centers, there is currently no hard and fast rule, especially for new sites. Tax preparation time for an average return is from 1 to 1 ½ hours. The expectation is that sites are processing a minimum of 100 returns. Each site costs the IRS for the software and e-filing licenses, so some meaningful rate of increased access for taxpayers and actual processing of returns is important. Offering VITA services during hours that meet the needs of your target population is extremely important and having enough trained volunteers to serve your target population is also critical.

2) What is included in the Weed and Seed VITA Center Initiative?

Answer: CCDO is using is using the National Urban Technology Center (Urban Tech) to install computer labs (five networked desktop computers and a printer) in each of the selected Weed and Seed sites. Sites may use their own Weed and Seed grant funds to supplement the program or work with local partners to help address the costs of outreach, recruitment, paper, etc.

3) What is the timeline for implementation?

Answer: CCDO expects to select the new VITA Center sites in July 2006. Assessment of site needs by the vendor and installation of computer labs should begin by August 2006. The goal is to have all new sites up and running by January 2007. Sites will begin working with their local IRS office in July to identify other VITA Centers and potential partners to cooperate and coordinate with in planning for the 2007 tax season. By fall, sites will begin recruiting and training volunteers. By January, sites will begin scheduling hours of operation and assigning volunteers.

4) How is ownership of the computers handled? Previous Weed and Seed installations of computer labs through Urban Tech have been federal government property. Will that be the same for the VITA Centers or will the computers be turned over to the site?

Answer: The VITA Center computer labs will technically remain federal government property until sites complete two years of VITA Center operations. At that point in time, CCDO will turn the computers over to the Weed and Seed site or

the partner agency. That allows CCDO to hold VITA Center sites accountable for use of the computers for the purpose they were intended.

5) Do we need to tell how we will sustain VITA beyond the two years?

Answer: Sites only need to commit to sustaining operating VITA services at the sites where the computers are installed for two years. The hope is that sites will continue to operate VITA Centers beyond that time frame.

6) Based on the IRS requirements, are MAC computers acceptable?

Answer: No, Macintosh computers are not compatible with the software used by the IRS vendor to e-file tax returns.

7) Is there any problem if a site works with AARP or Tax Aide if the target population is broader than the limits of the VITA Center (low income) or AARP (Seniors)?

Answer: There is no problem with a site working with other agencies that provide assistance to seniors or other populations. This issue gets sorted out when sites begin to work with their local IRS offices and preliminary planning and coordination begins. Many cities have multiple partners serving various populations. This outreach gets managed at the local level and VITA Centers are able to serve their communities effectively.

8) Can unfunded or graduated Weed and Seed sites submit a request for a VITA Center?

Answer: Yes.

9) Is there an age limitation for VITA volunteers?

Answer: Volunteers should be at least 16 years of age. High school juniors and seniors who meet the other qualifications are capable of performing VITA duties.

10) Are volunteers protected from liability?

Answer: The Good Samaritan Act generally covers any liability questions that may arise.

11) Can sites that currently have a VITA Center in their area submit a request for a computer lab?

Answer: Yes, if they can demonstrate that they are expanding the service being provided to additional sites, upgrading the level of service (hard copy to e-filing), or increasing the number of residents served.

12) What are the technology and computer resources provided?

Answer: The minimum technology specifications to support VITA Center TaxWise software are provided on page 10. The technology specifications provided by Urban Tech are:
- Windows XP
- Office XP Professional
- 1.4 GHz or higher Pentium-compatible CPU
- 80 GB hard drive (1.5 if Windows XP) with 1.0 GB free space
- 512 MB memory
- Monitor 800x600
- CD/RW
- Cat 5 Network Card
- Keyboard and speakers
- Printer – 100% HP compatible
- Connectivity hardware

13) Who is responsible for the installation of a VITA Center computer network?

Answer: The National Urban Technology Center (Urban Tech) will assess site readiness, schedule delivery, install all equipment and review proper lab operating procedures with site personnel.

14) Can I get laptop instead of desktop computers?

Answer: Requests for laptops must be made through CCDO. Typically sites needing to serve residents in very rural areas may request laptops and a portable printer.

15) What is the Seedtech curriculum?

Answer: The Seedtech curriculum consists of 4 courses: Computer Fundamentals, Word Processing, Using the Internet and Spreadsheets.   Each course is approximately 15 hours of instruction and includes a trainer tool kit containing trainer notes, PowerPoint slides and script, sessions plans, skill tests, youth projects and files to complete the student- guided exercises.

16) What is the financial literacy program?

Answer: As part of your VITA installation, your site will be licensed to run the *Budgets and Banking* curriculum for teens for one (1) program year. The goals and objectives are:

- Define and understand personal finance terminology
- Perform basic financial operations, such as opening and using checking and savings accounts
- Learn techniques for effective money management
- Learn the importance of putting aside a certain amount of money each month in a savings account
- Understand the ramifications of using credit cards
- Recognize the importance of good credit and paying bills on time
- Establish and evaluate short- and long-term financial goals

CCDO thanks the IRS for providing much of the information presented in this manual.

RESOURCES

For insight into planning and operating a VITA Center see:
    Publication 1084, IRS Volunteer Coordinator's Handbook
    Direct link: http://www.irs.gov/pub/irs-pdf/p1084.pdf

For general information about VITA and partnering with organizations see:
    www.irs.gov>Individuals>Partnering Opportunities & Resources for
    National Local Organizations.
    Direct link: http://www.irs.gov/individuals/article/0,,id=111807,00.html

For the online VITA volunteer training course see:
    www.irs.gov   Search under keyword "link and learn" or volunteer training."
    Direct link: http://www.irs.gov/individuals/article/0,,id=123214,00.html

For forms, list of IRS liaisons, and more information on the CCDO-IRS partnership:
    CCDO Web site:
    http://www.ojp.usdoj.gov/ccdo/programs/partnerships.html#irs

For information about preparing for and installing a VITA networked lab:

    Urban Tech Web site: http://www.urbantech.org/VITA/guidebook