

AMERICAN BAR ASSOCIATION SECTION OF TAXATION

Pro Bono Committee Military VITA Initiative

The Pro Bono Committee has agreed to implement a pilot program whereby volunteers from the Tax Section will agree to assist in the training of VITA volunteers who will be preparing returns on military bases in the Metropolitan Washington DC area. Tax Section volunteers will not be asked to prepare returns themselves, but instead will be asked to train the preparers. Because the pilot is limited to the Washington area, all of the commitments set forth below will be fulfilled in Washington or surrounding suburbs. For those who agree to volunteer through this program, the following commitments will be required:

1. Certification Process. Training volunteers will be required to pass the same certification examinations that are required of VITA tax return preparers. Five modules are offered through the IRS Web site, *i.e.*, Basic, Intermediate, Advanced, Military, and International. Each module includes a multiple-choice examination, and some of the questions are based on a comprehensive income-tax return scenario. An 80% score is required to be certified at each level, and multiple attempts are permitted. The Basic and Intermediate modules must be passed, in that order, before the Military examination may be taken. The Military examination has many of the components of the Advanced module; thus, the Advanced examination is not required of the military VITA volunteers. The examinations for the preparation of 2007 tax returns should be available late in the calendar year. The examinations can be taken without having reviewed the training materials provided by the IRS, especially for those who are well-versed in individual income tax issues. However, for those who need such a review, training and review materials are available for each module. The process of taking and passing the three required certification examinations should require approximately five hours on average (in the aggregate), exclusive of review and study.
2. Training by IRS. IRS personnel will provide training for the Tax Section volunteers so that they will be equipped to participate in the training of the tax return preparers. We expect that a streamlined course, consisting of not more than four hours of classroom instruction, will be developed and delivered in early December. This training will focus on matters of tax law unique to members of the military and their families. Proficiency in TaxWise, the tax preparation software used by the IRS in the VITA program, will not be taught and is not required.
3. Training of "Line" Volunteers. Volunteer return preparers will be trained in a classroom setting over a period of approximately four days, depending on the number of modules for which they are enrolled. A Tax Section volunteer is not expected to participate in the entire training session. A minimum commitment of four hours is preferred, either as an instructor or as a classroom assistor, who can work with small groups in their discussion and resolution of individual case studies.

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