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VITA Programs on a College Campus: Create a Win-Win for Students, Professors, Alumni, Employers and Community

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VITA PROGRAMS ON A COLLEGE CAMPUS

Create a Win-Win for Students, Professors, Alumni, Employers and Community

BY **Michelle Freeman, CPA** AND **Gary Burkette, Ph.D.**

In the spring 2017 semester, East Tennessee State University (ETSU) hosted an on-campus Volunteer Income Tax Assistance (VITA) program. Through a series of discussions with other department faculty, it was decided to offer the experience as an internship for accounting students who had completed the federal income tax course in our accounting curriculum. Although one could easily see the benefits of VITA for taxpayers who received the service, I personally had no idea what a blessing the experience would be, nor did I recognize the positive ripple effects it would have for students, alumni and employers. This article will explain what the VITA program is and the process to develop a VITA site.

What is VITA?

The IRS has a program called Volunteer Income Tax Assistance (VITA), which assists people with household income of \$55,000 or less, disabled individuals and taxpayers with limited English-speaking skills with their tax returns (IRS). The program depends on volunteers who are willing to train and pass a series of certification exams to prepare the tax returns. These programs can be located across the United States in “community and neighborhood centers, libraries, schools, shopping malls and other convenient locations across the country” (IRS).

Although VITA sites can be operated in various locations, VITA sites on a college or university campus offer several additional benefits for everyone involved.



Benefit to Community

The benefits to the local community are somewhat obvious. IRS-certified individuals provide guidance and filing options for taxpayers who normally could not afford professional tax assistance. Taxpayers can make an appointment, bring their identification and financial information to a VITA site, fill out a questionnaire, answer questions in an interview about their information and sit with preparers who input their information. Quality reviewers then review the tax return, and the site coordinator e-files the tax returns. Taxpayers leave with the reassurance that they have met their tax return filing obligation timely and accurately.

Benefits to Students

Students who volunteer to serve in the VITA program reap several benefits. First, they must study and take a series of exams that reinforce the tax knowledge they have covered in their accounting curriculum. They must pass exams in order to become IRS certified and qualified to serve as a VITA tax preparer. Students must pass not only exams that cover basic and advanced individual tax concepts, but also two additional exams that cover Volunteer Standards of Conduct and interviewing skills. These exams help students to understand the professionalism and high level of responsibility they should practice with their tax clients.

Students also gain practical experience with tax software. They must study tax law and research tax questions that taxpayers bring with them. When they encounter problems with the software, they learn how to interact with the tax software representatives and/or the IRS to solve the taxpayer's problems. In addition, they must learn and develop customer service skills. They learn to communicate both good and bad news to taxpayers who may show a range of stress and emotion over their tax refunds or liabilities. Textbooks simply cannot teach this skill.

Yet another benefit to students who work in the VITA program is the comradery formed with other students and professors through this service opportunity outside of the normal accounting classroom. Professors work alongside the students and see their performance on the job, applying their tax knowledge and research skills as well as interacting with clients. As a result, they are able to write better letters of recommendation for the students. If other volunteers such as alumni or employers have participated alongside students to review the returns, the experience has given students the opportunity to network with them as well.

In addition, through VITA service, students begin to understand the importance of the knowledge they are learning and the immense service they can provide to their communities. Many students have stated that the experience made them feel good about how they could help others and made them realize the importance of giving back to others. One student wrote in her reflective paper, "It was nice to feel like I was getting to know the taxpayer. ... Interning at VITA was also very rewarding. Our clients always expressed their

appreciation for our work and were a pleasure to serve. This made me feel as if I was providing a valuable service, which I enjoyed." Another student stated, "The positive aspects of the VITA internship at ETSU include helping others in need. A lot of the clients we helped were very grateful and nice. It felt great to be able to give back to the community."

In the ETSU program, students have the option of volunteering for VITA simply as a volunteer for the experience or to actually sign up for the experience as an internship for college credit. Either way they choose, they must complete all the IRS certifications to participate. Students who choose to take the internship must complete a series of additional assignments agreed upon between the student and an instructor involved in the program. Typically, these assignments involve journals, writing assignments to improve technical and professional communication skills, career exploration assignments, ethics cases and essays and a final reflective paper on the experience. At ETSU, this internship gives the student an elective course credit at the undergraduate level or a concentration elective course credit at the graduate level.

Benefits to College/Department/Professors

Implementing a VITA program builds goodwill between the university and the community. Universities have the obligation to assist others with the knowledge they help students attain. When a college takes the time to offer a quality VITA site, the university's reputation in the community heightens.

If the university contacts alumni to come back to the university and help with the VITA program as a tax return reviewer, professors then have the opportunity to reconnect with alumni and get them involved in the current work of the department. This opportunity can open doors to bringing alumni back into the classrooms for presentations on current practices or accounting topics. It also gets alumni in contact with current students, enhancing networking opportunities and perhaps job opportunities for the department's students.

Benefits to the Employers

Employers at local CPA firms or industry can truly benefit from allowing one or more of their employees to participate in the VITA program in a college setting. The employee volunteers work side-by-side with current students. They can see how the students perform under pressure with real world tax issues. They can witness the students' initiative, work ethic and accounting knowledge, as well as their ability to work with the public and willingness to learn. In addition, employees who serve as reviewers can receive continuing education credits (up to 18 credits) for their certifications and training hours. Employees can also gain community service publicity for their employer.

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What is the Process to Begin a VITA Site?

The process to implement a quality VITA site takes some time to plan, but the benefits are often worth the time. We recommend identifying at least one or two faculty to work with the department chair to implement the process. We also recommend giving them a course release to ensure they have the time to set it up correctly. Furthermore, those faculty members will benefit greatly by speaking with other professors at universities who have implemented the process. For example, ETSU faculty collaborated with Milligan College's Chair of Business Dr. David Campbell and Assistant Professor of Business Administration Heather Vaccaro on issues such as setting up dates, uniforms for volunteers, implementation process and how to get taxpayers signed up for appointments. This comradery between higher education institutions increased the efficiency and effectiveness of the entire process and ultimately resulted in a higher level of service for taxpayers.

The first step in implementing a VITA site is to contact the IRS territory manager for your area. In Tennessee, Pamela L. Quayson currently serves in that position.

Upon contacting the regional director, the department will set up an account with a site identification number, an e-file identification number and appropriate department contact information for the site.

The VITA team on campus will then need to identify a location for the service, times and dates the service will be offered, and how to market the program to the community. At ETSU, we operate the service on several Saturdays in February and March. The program operates in a computer lab on campus that is accessible. ETSU markets the program through an ETSU radio show, local TV stations and the local newspaper. Based on our experience, we also recommend that you start small, making an appropriate number of appointments per hour based on the numbers of volunteers you have. We had 14 volunteers last year, and we put them in teams of two or three per client. We booked approximately five appointments per hour. Students did not feel rushed and were not overwhelmed. They had plenty of time to help each client. Taxpayers did not have long waits, and the average time they spent with us was an hour and 15 minutes.

The VITA team should also decide whether the students will receive college credit for the experience or whether it will be a service and resume-building experience. The accounting department will need to build the course and identify one of the VITA team members as the supervisor if the department wishes to offer it as a course. Only two of our 14 volunteers last year signed up for the internship credit.

The VITA site coordinators will need to gain the VITA certifications and learn the tax software from the administration, reviewer and preparer aspects.

The VITA team will need to decide how they will recruit

volunteers to prepare returns and how they will train the preparers. At ETSU, we send out emails to accounting students and visit tax classes currently in session as well as senior undergraduate accounting classes and Master of Accountancy classes to discuss the VITA opportunity with students and ask for those interested to contact us. We send out online training materials to students who sign up to volunteer and then require two days of training with a professor and/or a tax professional in the field to talk about current tax issues, more complex tax issues and software training. Students must then pass the exam individually online and present their certifications to the VITA team site coordinator in order to participate in the program.

Finally, the VITA site coordinator must communicate on a frequent basis with the regional director concerning the operation of the site. They must run the VITA site according to the Volunteer Standards of Conduct, and they must make sure that the returns they prepare are within the trained ability (scope) of the volunteer preparers.

Although it takes some time to implement the process, the benefits to the students, department, college, employers and community are well worth the effort.

Testimonials of Students and Alumni

Many times, the actual participants in programs are the most direct method of seeing a program's success. Below are testimonials from three alumni who currently work as CPAs in practice. They returned to ETSU to assist as quality reviewers for student-prepared returns in VITA this year. The final two testimonials are from students who participated in VITA as tax return preparers this year.

"I think ETSU's VITA program is a very valuable resource to the community, to the students and to the volunteer reviewers. It's valuable to the community because it allows those who might otherwise be intimidated by the complexity of the tax code to receive tax help at no charge to them. It's valuable to the students because it introduces them to many skills they will need when they enter the workforce, including research, technology and software use, and development of client relationships. And for the volunteer reviewers, many of whom are CPAs in our community, it provides them an opportunity to use their professional skills to give back to their community in much the same way that pro bono work does in the legal profession." - *H. M., CPA, controller at regional company*

"Volunteering for VITA was a great experience for me in two main ways. First, getting to help the students learn how to use the software/apply it to real-world tax issues is fun for me. I love to see the look on a student's face when they actually get to use what they are learning about in class. Second, the immense gratitude shown by the clients that we are helping is truly heartwarming. It allows me to be able to use my expertise in a way that gives me instant gratification. This is one of the best things about VITA in my opinion. There is nothing like being able to help ease someone's mind

about something as daunting as applying tax law to their individual situation.” - *L. R., CPA, senior at regional CPA firm in Tennessee*

“From a reviewer perspective, there are few internships that provide the hands-on experience and diverse taxpayer situations that VITA volunteers are exposed to during the program. The knowledge students acquired far surpassed my expectations and the service to the community is greatly appreciated. This is one of those few win-win situations.” - *A. R., CPA, senior at regional CPA firm in Tennessee*

“I would recommend this internship to other students considering tax as a career. This internship provides a good amount of tax prep experience without having to work significant hours throughout the week. Through completion of this internship, students will gain experience interviewing clients, which is important in this field and helps to prepare the return more efficiently and accurately. This internship also reinforces learning objectives from the required undergraduate tax class for accounting students. This internship allows students to apply this knowledge and put it to work rather than reading chapters of tax law repeatedly, which can be difficult to understand.” - *Current Master of Accountancy student at ETSU*

“Over the course of my VITA internship at ETSU I learned many valuable skills that will help me in my career. I learned how to use the tax software...I also learned a great deal about the tax code...through the process of getting certified

and through the completion of real tax returns. I gained experience working with colleagues and with our clients. I also learned how to do a Hall's state income tax [return] ... by hand with the help of my professor. Lastly, I made many connections with other accounting students, both graduate and undergrad, as well as with professionals in the area that volunteered to work with VITA as quality reviewers. ... I would recommend this internship to any of my peers that wish to gain knowledge using tax software and how to complete a federal tax return. I would also recommend this to my peers because of the connections you can make. I, myself gained valuable experience and knowledge while also helping the community. It is truly a win-win situation, and I plan to continue volunteering for the Volunteer Income Tax Assistance program at East Tennessee State University in the years to come as I pursue my undergraduate degree and master's degrees at East Tennessee State University.” - *Current undergraduate accounting student at ETSU.* 🐦

ABOUT THE AUTHORS

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