



## **2006 Meeting Minutes Volunteer Income Tax Assistance (VITA) Issue Committee Meetings**

- December 13, 2006
  - November 7, 2006
  - October 3, 2006
  - September 5, 2006
  - August 1, 2006
  - July 11, 2006
  - June 6, 2006
  - May 1-2, 2006
  - April 4, 2006
  - March 7, 2006
  - February 7, 2006
- 

**Volunteer Income Tax Assistance (VITA) Committee Meeting  
Hyatt Regency on Capitol Hill  
December 13, 2006  
8 am to Noon**

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Program Owner:**  
Billy Hubbard, Territory Manager, Stakeholder Partnerships, Education and Communication (SPEC)

**Members Present:**  
Sandra Bland, Minnesota  
Paul Brubaker, Pennsylvania  
Patricia Bryant, Tennessee  
Emilio Cecchi, Panel Member  
Elizabeth Colvin, Texas  
Laura Criel, New Mexico  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Hank Mosler, Florida  
Richard Rousseau, Texas  
Ferd Schneider, Ohio

**Committee Members Absent**  
Paul Duquette, Wisconsin  
Carolyn Hutchinson, North Carolina  
Donna Tremblay, Georgia

**TAP Staff**  
Barbara Toy, Program Analyst  
Patti Robb, Secretary



### **Objectives of Meeting / Introductions**

As a review, remember Issue Committees operate top-down with the Internal Revenue Service (IRS) providing focus and bringing the issues to the Committee. An issue committee works directly with the IRS employees charged with the responsibility for directing a particular program (program owners).

The members introduced themselves and told the number of years they were involved in either Volunteer Income Tax Assistance (VITA) or Tax counseling for the Elderly (TCE). The combined experience of the members present at the meeting is 86.5 years.

### **Welcome / Review of Agenda**

Rick Rousseau welcomed everyone and said that it was obvious last year that the group's collective experience was helpful in reviewing materials and the test. A recommendation made to the IRS in an issue committee is not as formal a process as the recommendations from an area. The IRS is extremely receptive to the VITA Committee's suggestions and in accepting its recommendations.

### **Roles and Responsibilities – Sandy McQuin/Ferd Schneider Program Owner**

The Program Owner (PO) is charged with the responsibility of giving direction and assigning projects to an issue committee. The PO directs the focus of the work in an issue committee.

### **Designated Federal Official**

The Designated Federal Official (DFO) keeps the committee in line with Federal Advisory Committee Act (FACA) regulations. Federal Register notices have to be posted at least 15 days before a committee meeting. However, the 15 days is the amount of time for the notice to be on the register and there is processing time involved which adds two weeks so staff has to submit the notice at least 30 days prior to the meeting. The committee cannot make decisions or present recommendations to the PO if a notice has not been posted. This is especially important for issue committees because the IRS program owner is directly involved. The issue committee staff needs to be involved in the subcommittee as well especially when the PO is present.

### **Committee Members**

Ferd Schneider indicated that all the committee members are experts in VITA and/or TCE and are very passionate about this issue. The committee is here to assist and aid the IRS in what ever IRS tells the committee they want it to do. In addition to regular committee work, last year individual members traveled to Atlanta and Cincinnati on special projects to review the test, materials and process-based training. An issue committee is not about listening to grass roots but to the program owner.

### **Analyst and Secretary**

Barbara Toy, Program Analyst provides support to the committee by preparing pre-read materials, recommendations, keeping members informed, etc. Patti Robb, Secretary, also provides support to the committee but most importantly makes the travel arrangements and does the paperwork for travel reimbursement.

### **Issue Flow for Top Down Issue Committee**

The issue is presented to the committee by the PO. The committee assigns the issue to a subcommittee. The subcommittee works the issue and brings their findings back to the whole committee. If the committee approves, the recommendation goes to the PO. If the full committee is not in agreement, it goes back to the subcommittee for revision. A summary of the recommendation goes into the monthly committee report to keep the Joint Committee informed of the committee's activities and to ensure the committee's efforts are in the annual report.

### **Report on 2006 VITA Committee Activities**

Throughout the year, panel members have been involved with the development or review of numerous products and processes.



### **Form 13614, Intake and Interview Sheet**

The IRS requires this sheet or a similar form be done for each return prepared at a volunteer site. The Treasury Inspector General of Tax Administration (TIGTA) and the IRS send out “shoppers” to volunteer sites to check that returns are completed accurately. IRS has found that using the intake and interview sheet properly increases the accuracy of tax returns. Last year, the VITA Committee provided input on improving the form and IRS made revisions to the form based on the input.

### **Form 8158, Quality Review Checklist**

The Quality Review Checklist is used in conjunction with the intake sheet to ensure quality returns.

### **Publication 678 and 678W, Volunteer Student Guide and Workbook**

The VITA Committee worked on Publication 678W, Workbook Comprehensive Problems and Practice Exercises. The shelf life of the Publication 678, Volunteer Student Guide, is about three weeks so it is not particularly helpful. The Committee suggested IRS look at the process based training guide and put more emphasis on improving rather than the Publication 678. Hank Mosler and Paul Duquette worked on a special project along with representatives from AARP on improving this guide and workbook earlier in 2006

### **Publication 4491, Process Based Training Guide**

This was one of the VITA Committee’s main issues. Process Based Training (PBT) integrates the use of the intake and interview sheet, using tax preparation software and tax law. The IRS presented a draft of the guide and the committee made suggestions for improvement. The VITA Committee recommended that IRS replace the publication 678 with the PBT Guide.

Elizabeth Colvin, Paul Brubaker and Schneider attended the PBT train the trainer session and Colvin and Brubaker will be part of the pilot for testing PBT. Colvin and Brubaker will report later in the year to the committee on the results of using PBT to train volunteers

### **Link and Learn**

The committee spent a lot of time talking about the pros and cons of Link & Learn. The IRS is going to continue to expand this product getting further away from the paper-based training. Committee members who worked on improving Link & Learn and took part in the beta testing of the product were amazed at the changes made as a result of their suggestions during the testing. The system is still not perfect but is much improved over last year. Students have to be encouraged to first order the auxiliary publication with blank forms and other supporting materials or it is very cumbersome to use. The test has improved and the student is very clearly shown what they did wrong if they fail the test. However, if you pass the test, you cannot go back into the test to find out where you made errors.

Colvin stated that if it is IRS’ goal Link & Learn to replace classroom training, it must be fully integrated using tax preparation software.

### **Development of Volunteer Certification and Testing Products as well as Procedures**

Colvin and Brubaker also worked on the developing the volunteer certification guidelines and the new test. They gave input to the IRS for the beta testing and Colvin spent a very long weekend rewriting some of the components and putting in the correct format for the final version. The team worked to eliminate some of the problems with the old test one of which was the error compounding caused by using comprehensive problems in the test. The team felt the current test is good because it tests for competency of the volunteer in preparing quality tax returns rather than just testing for tax law knowledge. The team was very pleased that IRS let them completely rework the test. The old test had a very cumbersome test-scoring sheet and each question had a weight assigned. For this new test, each question is worth one point. To help the team develop the new test, Catherine Harvey, Stakeholder, Partnership, Education and Communication (SPEC) Specialist, brought in a professor who explained the philosophy of testing. Brubaker commended the IRS for bringing in an educator to look



at the test. Mosler felt the change to the test is a great step forward, but there are other areas of VITA that need help.

### **Issue Committee Owner Shares Issue Focus and Goals**

Billy Hubbard was asked last week to take over as PO on this committee. Libby Blair, Director, Oversight and Analysis for SPEC Field Operations suggested three topics:

1. Electronic filing
2. SPEC business model
3. Quality initiative, Lean Six Sigma which means applying specific quality process tools to improve volunteer return preparation statistics.

Hubbard rejected the quality initiative because it would require a significant amount of participation and is very statistically orientated and in his opinion is not the best use of a TAP Committee. He also acknowledged that the committee's interest in being involved in the training products development and testing and would like to keep it on the list. IRS is just started to move toward a more customer-orientated approach to providing training but there is still some resistance to leaving the old training methods behind so the IRS will continue to need the committee's involvement. There will be a new leader coming into the training section; Elaine Beck, Chief, Education and Product Development Staff is leaving. The new manager has not been named.

Electronic filing reached 82.6 percent this past year. Most military bases are over 95 per cent. SPEC has other major partners who are exclusively electronic filers. SPEC partners are experiencing some issues with electronic filing—not keeping technology current, the skill level of the volunteer pool, and how to recruit volunteers with the skills sets needed. IRS would like TAP's help in increasing the number of returns filed electronically in the volunteer program, especially in the rural markets, as well as improving the electronic filing process for volunteer return preparation.

SPEC is taking a new look at the business model and see where it is now and where IRS needs to be. The basic premise when SPEC started to grow the program with leveraged partnerships was to increase the volume of returns prepared through the volunteer program. The program now targets three groups: seniors through TCE, the military and the VITA program which targets low income. IRS is now moving towards not only preparing quality tax returns but leveraging the partnerships into better quality of life for the targeted groups. The current business plan targets only one goal, more returns and now SPEC needs to take a look at its partners' needs as well as the needs of the targeted groups. The current business model treats all partners generically, but the military has completely different needs than other partners. The Military is spending a tremendous amount of resources on the VITA program but is moving toward spending fewer resources. One way the Military is saving on resources is by their promotion of the use of the FreeFile site. The AARP TCE program gets funding from the IRS through grants and some VITA sites get grant money while others are funded by SPEC's partners. Colvin said she spends six months of the year raising money and applying for grants for the VITA program. One of the recommendations TAP made to the Commissioner was that IRS should fund VITA. Brubaker noted that some VITA sites have extra resources and some don't have enough and said there ought to be a way to balance out the resources.

Mosler asked if there was a role for this committee to play in FreeFile. Hubbard replied that FreeFile is not something the IRS goes out of their way to promote and he does not think VITA will bring FreeFile into their program. Harvey Epstein added that he is aware of a university in his area that has developed a program to teach people to prepare their own returns using FreeFile. Mosler also sees a role for volunteers in teaching people to do their own returns. Hubbard said this would be a good opportunity to work with Jeff Bledsoe, SPEC Specialist working on the model and defining the scope of the program. Hubbard also suggested any recommendations regarding the use of FreeFile be addressed through the Efiling subcommittee.



Colvin raised the issue of the branding of the VITA program. Some taxpayers would rather go to a paid preparer rather than a VITA site because of the perception that if VITA is free, it is of lesser quality. There is a perception among low income and undocumented workers that volunteers lack professionalism and would not protect their confidentiality. Many VITA sites have enough resources to prepare more returns but lack customers. The IRS needs to support the VITA sites and legitimize them as they do not provide a lesser product and they have certified volunteers. Paid preparers do not have any certification standards nor are they required to have a quality review process. Many volunteer sites have 100 percent quality review policy. IRS needs to help market VITA. Laura Criel pointed out the other side, there are some VITA sites that are overloaded and do not have the resources to complete more returns, they need help from IRS in recruiting more volunteers and obtaining other necessary resources. Hubbard replied that that he agreed branding is an issue the VITA Committee should take a look at and felt it could easily fit under the Business Model subcommittee umbrella.

Committee would like to stay involved in giving feedback on the training process and materials. Hubbard agreed and said he would talk to the new chief of the Education and Product Development branch to arrange. There will be a subcommittee formed for Training materials, however, it will operate on an as needed by program owner basis.

#### **Discussion and Identification of Subcommittee Members Efile Subcommittee**

Members are: Hal Gadon, Sandra Bland, Pat Bryant (lead), Ferd Schneider and Harvey Epstein

**DECISION: The Efile Subcommittee set meeting times for the second Thursday of each month at 11:30 a.m. ET**

#### **SPEC business model which includes branding**

Members are: Elizabeth Colvin (lead), Rick Rousseau, Hank Mosler, Laura Criel, Paul Brubaker and Emilio Cecchi

#### **Training materials (process)**

Members are: Elizabeth Colvin, Pat Bryant, Laura Criel, Paul Brubaker (lead) and Harvey Epstein

**ACTION: Staff needs to assign Carol Hutchinson and Donna Tremblay to a subcommittee.**

#### **Discuss Frequency and Specific Dates for Future Meetings and Ground Rules**

**DECISION: Conference calls will be held at Noon ET the first Tuesday of each month.**

The committee set tentative dates based on the cost and accommodation availability for either Cost out Austin or San Antonio

#### **Committee Chair/Vice-chair**

**DECISION: Duquette was voted as chair by consensus; Rousseau voted as vice-chair by consensus.**

#### **Closing**

Next Meeting: February 6, 2007 at 12 Noon ET



**Volunteer Income Tax Assistance (VITA) Committee  
Teleconference Meeting Minutes  
November 7, 2006 3 p.m. ET**

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Program Owner**  
Elaine Beck, Chief, Education and Product Development Staff  
Cynthia McKinney, Senior Tax Analyst, Education and Product Development

**Committee Members Present**  
Paul Brubaker, Pennsylvania  
Paul Duquette, Wisconsin  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Paul McElroy, North Carolina  
Hank Mosler, Florida  
Richard Rousseau, Texas  
Ferd Schneider, Ohio  
Iris Sosa, California  
Wayne Tanna, Hawaii

**Committee Members Absent**  
Elizabeth Colvin, Texas

**TAP Staff**  
Barbara Toy, Program Analyst  
Patti Robb, Secretary

**Visitors**  
Gil Yanuck, Panel Member  
Emilio Cecchi, Panel Member

**Welcome / Introduction Roll Call**

Quorum met.

**Review Agenda / Approve Minutes**

Consensus to approve minutes.

**ACTION: Toy will email minutes to Emilio Cecchi and Sandra Bland, new VITA Committee members.**

**Program Owner's Report**

Libby Blair talked to Sandy McQuin regarding the status of next year's VITA Committee. Blair met with the Wage and Investment (W&I) executives and provided them with a briefing paper on the work this committee has done and how hard the Committee has worked. W&I will provide the direction for next year's committee and identify a new Program Owner.

Blair thanked everyone for their participation and spoke for Elaine Beck as well. She enjoyed every minute spent with this committee and was impressed with the hard work, quality of work done, and



the commitment and dedication. The VITA Committee made a great contribution.

Paul Brubaker asked if the Process Based Training will be a continuing program. Blair said she will include this as a recommendation to Mark Pursley, Director, Customer Assistance, Relationships, and Education (CARE), who will be making the decision.

McQuin mentioned one item on today's agenda has to do with the VITA face-to-face meeting and trying to establish dates for this coming year and asked Blair what time of year is recommended? Blair responded that the last week in April would be the earliest and it's best to wait until after April 15. The final decision will be determined at the annual meeting and will depend on the direction provided by the new program owner.

### **Public Input**

Gil Yanuck said it has been an interesting year and he wished he could be on more than one issue committee. He is looking forward to using the new test and other materials the Committee worked on this year.

### **Agenda Topics Form Retention / Practitioner PIN**

Hal Gadon wanted to make recommendation that volunteer sites not be required to retain any signature documents or information reporting forms. Barbara Toy pointed out that this rule applies to all electronic filers. Gadon would like to see VITA as an exception to that rule. Gil Yanuck added that volunteers don't have room to retain paperwork. This suggestion has already been elevated by an area committee. For the last two years, volunteer sites have been given an exception to the record retention requirement for electronic filers using the Practitioner Personal Identification Number (PIN).

**ACTION: McQuin to verify who is responsible for making the decision on not extending the record retention waiver for volunteer sites using the Practitioner PIN option.**

AARP Tax Counseling for the Elderly (TCE) has already determined that using the Practitioner PIN will be AARP TCE's recommended method for signing an electronically filed return.

Paul Duquette reiterated that he heard rumors that offices will not be retaining the paperwork for volunteer sites. The Committee should flesh out a recommendation that SPEC continue retaining the paperwork for VITA. The Internal Revenue Service (IRS) has determined that volunteer sites have to retain paperwork for three years and that presents a big problem to volunteers. Practitioners have permanent offices and files so do not have a problem retaining the paperwork; however this is not true for volunteers. Self-select Personal Identification Numbers (PIN) is great for practitioners but this committee needs the issue from the volunteer standpoint. McQuin said first the Committee needs to know what guidance has been given to SPEC offices for record retention. Each year, the SPEC National Office provides guidance through a program letter. The Committee should find out what the national policy is. If individual offices are not following the advice, it needs to be addressed as a separate issue.

**ACTION: McQuin will check with Blair to see if the program letter for 2007 is done and if it has been sent and what the policy for record retention is. She will also check what Publication 3189, Volunteer e-file Handbook, states regarding record retention. She will send the information to the Committee via email.**

### **VITA Test – Paper and Online Update**

Duquette intended to comment on the VITA test, however Paul Brubaker and Elizabeth Colvin are in travels status. Ferd Schneider took the VITA test but failed because the test asked for specific page numbers and he didn't have Publication 4012, VITA/TCE Resource Guide. He has been doing volunteer return preparation for seven to eight years now and suspects there will be a high failure rate



this year, although he was very impressed with the test. With the old version, the volunteer could be careless and still pass; with this version, the volunteer can't afford to be sloppy. Schneider had the draft 1040 instructions so was able to use the 2006 tables. The bookmark feature worked great. The only thing Schneider did not like was the program did not tell the testee which questions were answered incorrectly.

Duquette completed the basic test using dial up and it took about six seconds between screens; but downloading the package of forms took about thirty minutes.

**ACTION: Duquette will send the new link to the test to all committee members.**

### **Frequency of Meetings**

The Joint Committee discussed committees meeting every other month rather than every month. The full committee would meet six times (every other month), and the subcommittees would meet the opposing month. Since the committee doesn't know what direction it will be heading, the decision should wait until December at the annual meeting. Schneider said the Committee was very busy in May, June, and July, and then activity tapered off. If VITA had skipped one of those meetings, the Committee would not have been productive. Duquette said maybe it is best to say the Committee will meet as necessary. McQuin agreed; sometimes the Committee does not need to meet every month; this decision should be giving the Committee direction on how often to meet.

### **Face-to-Face Meeting Date**

McQuin suggested putting dates on the calendar to hold that spot open. Atlanta would be the logical city to have the face-to-face meeting since the program owners are there.

**DECISION: Consensus was reached to meet on May 2-4, 2007, or May 21-23, 2007, in Atlanta, GA.**

### **Committee Members Concerns/Suggestions/Issues**

Schneider asked Duquette if he would be interested in continuing as VITA chair. Duquette said he would very definitely be interested.

### **Next meeting**

The next meeting will be at the annual meeting in Washington, DC, December 11-14, 2006. Paul McElroy and Wayne Tanna will be changing issue committees next year and we certainly thank them for their hard work and input this past year.

Meeting Adjourned.





**Volunteer Income Tax Assistance (VITA) Committee  
Teleconference Meeting Minutes  
October 3, 2006 3 p.m. ET**

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Program Owner**  
Elaine Beck, Chief, Education and Product Development Staff  
Cynthia McKinney, Senior Tax Analyst, Education and Product Development

**Committee Members Present**  
Paul Brubaker, Pennsylvania  
Elizabeth Colvin, Texas  
Paul Duquette, Wisconsin  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Paul McElroy, North Carolina  
Hank Mosler, Florida  
Richard Rousseau, Texas  
Ferd Schneider, Ohio  
Iris Sosa, California  
Wayne Tanna, Hawaii

**TAP Staff**  
Barbara Toy, Program Analyst  
Patti Robb, Secretary

**Visitors**  
Gil Yanuck, Panel Member  
Mark Helfman, H&R Block

**Welcome / Introduction**  
Paul Duquette welcomed everyone. The minutes from March and April were approved by consensus. Sandy McQuin announced that Steve Maisch changed his issue committee and will no longer be on the VITA Committee.

**Roll Call**  
Quorum met.

**Program Owner's Report**  
Elaine Beck reported they are very busy with the Process Based Training (PBT) and has gotten executive endorsement for the pilot this year, and it is officially part of the business plan. The current draft of the instructor guide should be ready for release to VITA Committee members later this week. Vicky Fairley, Senior Manager in Stakeholder, Partnership, Education, & Communication (SPEC) is putting it together. The purpose is to use in the pilot of the PBT so there is consistency in how the training is given. Consistency in the pilot testing will give Stakeholder Partnerships, Education and Communication (SPEC) a better idea of how effective the process based training is. The train-the-trainer class will be held on November 8, in Cincinnati. Fairley is sponsoring it. Elizabeth Colvin, Paul Brubaker, and Ferd Schneider will be attending this training. To make the pilot successful, Internal Revenue Service (IRS) needs it to have appropriate structure and measures.



Rick Rousseau asked if they had received any response from the Military. Beck has not heard that the military will be part of this pilot.

### **Public Input**

Gil Yanuck sent a link to AARP's process based training to Duquette. Their course is available on-line now.

**ACTION: Duquette will send the PBT link out to everyone on committee.**

There are twenty-seven modules in the AARP PBT. All the PowerPoint sessions received from Fred Bates of AARP have been put on TAPSpeak.

### **Agenda Topics**

#### **Process Based Training – Facilitator's Guide**

This topic was pretty well covered by Beck at the beginning of the meeting. Cynthia McKinney hopes to have the guide information from Fairley to send to Barbara Toy later this week. Toy will put on TAPSpeak when she receives it. The Committee will have about a week to review it. Please send your comments to Duquette, Colvin, and Brubaker who will consolidate them and send them to Fairley. Colvin will follow up on the consolidation since Brubaker and Duquette will be at the Joint Committee meeting.

**ACTION: Toy will post the PBT Facilitator's Guide on TAPSpeak and notify the Committee when it is available..**

#### **VITA Test – Paper and Online**

Colvin said the test review is completed and the team is excited about the final product. The test will be posted for one final review. The team has a conference call this Thursday. Beck had hoped to provide a on-line site so the Committee would be able to look at the test but the process is moving slowly. The vendor has run into problems revising the test and is behind schedule. Colvin said that the IRS has basically accepted the test as suggested by the team. The next step is to see how it works on-line. The testing worked well using the paper product, but how it works online is the real test. Beck noted there will be instant remediation which is helpful. Duquette asked to have someone on the review team complete the test via dial-up. Brubaker suggested having a kit which has information and sample forms so volunteers do not have to print everything. Beck said the facilitator's guide will reference the test. Brubaker felt the process the IRS used to develop the test was excellent, and the IRS was very willing to accept comments from its partners.

#### **Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return**

This form is very burdensome as it requires three copies, all with original signatures. One is given to client, one sent to the IRS service center, and another copy retained by the preparer of for most VITA sites sent to the SPEC territory office. Everyone agreed that it should be dispensed with. How does Publication 3189, Volunteer e-file Handbook, refer to it? Duquette said IRS will not put in a preferred method and the publication describes all three signature methods. It would be easier to dispense with it. paid professionals had submitted a recommendation to get rid of Form 8453. An Area 1 member attended a meeting where they were led to understand that the Form 8453 would be discontinued when the Form 1040, U.S. Individual Income Tax Return, is revised.

#### **Comments/Concerns**

Duquette raised the issue of the TaxWise class. Colvin attended the class last week and said it was a very long three days. She sent a lot of feedback to the IRS with suggestions as to how things could be changed. McQuin was concerned that no one self identified they wanted to attend these classes. Remember, it is not supposed to be learning how to prepare a return using TaxWise, but geared toward a site coordinator.



Colvin noted it was taught at a lower level and they actually started out by giving training tips as to grooming and hygiene which she felt was insulting. The class was disappointing if you were knowledgeable in TaxWise, and they spent a lot of time on TaxWise on-line the second day so everyone had to sit through it even if they had no intention of using it. Colvin said they do not have Spanish forms online so we will not be using it in Austin.

Brubaker planned to attend the class in Pittsburgh in two weeks and feels the on-line session will be very beneficial.

Duquette asked Colvin to write up her thoughts to submit to Beck and Kinney for next year. TAP's input is very valuable as it is coming from a volunteer standpoint. He asked Brubaker to do the same thing. Colvin said the training was on 2005 material, not 2006, which was also disappointing.

Brubaker suggested adding this to a list for the Committee to work on next year. Duquette will go through all VITA minutes and highlight areas discussed that the Committee thought was important but somehow lost sight of. He will put together a list.

**ACTION: Duquette will put together a list of issues for the VITA Committee to look at in 2007.**

McQuin is meeting with Beck next week regarding IRS expectations for the VITA Committee for next year.

Colvin went to the TaxWise training class in Texas, and Brubaker will go to Pittsburgh for the training.

**Public Input**

Mark Helfman thought meeting was very interesting.

**Next meeting November 7, 2006 @ 3:00ET**

**Meeting Adjourned.**

**ACTION:**

**Duquette**

1. Duquette will put together a list of issues for the VITA Committee to look at in 2007.
2. Duquette will send the PBT link out to everyone on committee.

**Toy**

1. Toy will post the PBT Facilitator's Guide on TAPSpeak and notify the Committee.



**Volunteer Income Tax Assistance (VITA) Committee  
Teleconference Meeting Minutes  
September 5, 2006, 3 p.m. ET**

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Program Owner**  
Elaine Beck, Chief, Education and Product Development Staff  
Cynthia McKinney, Senior Tax Analyst, Education and Product Development

**Committee Members Present**

Paul Brubaker, Pennsylvania  
Paul Duquette, Wisconsin  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Steven Maisch, Washington  
Paul McElroy, North Carolina  
Hank Mosler, Florida  
Richard Rousseau, Texas  
Ferd Schneider, Ohio  
Wayne Tanna, Hawaii

**Committee Members Absent**

Elizabeth Colvin, Texas  
Iris Sosa, California

**TAP Staff**

Barbara Toy, Program Analyst  
Patti Robb, Secretary

**Visitors**

Bernie Coston, TAP Director  
Gil Yanuck, Panel Member  
Lauren McHelen, United Way, Seattle

**Welcome / Roll Call**

Quorum met.

**Public Input**

Lauren McHelen thinks this VITA committee is doing great work. The Committee is addressing the same issues United Way had with Link & Learn these past few years.

**Link & Learn Discussion**

Hank Mosler incorporated the feedback received regarding Link & Learn. It is owned by the Internal Revenue Service (IRS) and can be found on the IRS website. The program is currently in transition.

*Link & Learn Observations and Recommendations*

The purpose of this memo is to present the experiences and recommendations of using the IRS online Link & Learn system as a method for volunteer tax assistant training and taking the test. The Link & Learn system can be found on the IRS web site.



Several members of the VITA team used Link & Learn last year to train their volunteers. Experience has shown that the Link & Learn system is a good alternative to classroom training. It has application for tax assistance volunteers who do not have access to classroom training, and for individuals whose schedule prevents them from dedicating significant time to classroom training. We recommend that the IRS continue to support and upgrade the Link & Learn system.

Our observations with the current system are as follows:

1. The test currently needs to be taken in one sitting. It is not possible to take part of the system one day and then continue at a later time. We understand the IRS is investigating re-hosting the Link & Learn system on a non IRS site and that individual tax assistance volunteers could establish a user name and password and do sections of the system at different times. We support this modified approach.
2. The Link & Learn system is self paced and allows each student to progress at their own rate. We liked this approach,
3. No blank tax forms are provided with the Link & Learn system. We recommend a set of blank forms be provided. We recognize these forms are available elsewhere (IRS web site, IRS office, IRS forms ordering team); however, it would be helpful to also provide a set of forms on the Link & Learn site to expedite the use of the Link & Learn system.
4. No tax calculation software is provided with the Link & Learn system. We recommend either the software be provided at the IRS Link & Learn site or alternatively, the TaxWise software or some form of the "Free File" tax calculation software be available to students taking the Certification Test online. For the classroom or at home test next year, we understand the recommendation will be made to use tax preparation software when taking the test.
5. Volunteers who are using dial up access (and not DSL or high speed modem access) have found the Link & Learn system to be slow to load and use. Perhaps some rework of the Link & Learn slides can be made to expedite the response time for each slide. Pictures should be eliminated wherever possible.
6. One approach to increasing response time for dial up system users would be to make a disk available with the Link & Learn system. Users could then load Link & Learn on to their own pc and would not be dependent on internet real-time response time. When using Link & Learn, one of the first steps is to order Publication 4480 which provides manuals and a hard copy of the test as auxiliary material for sing Link & Learn. The Link & Learn disk could be offered as a check off option when ordering

Gil Yanuck talked about making forms available when taking the Link & Lear test; would that include the current tax tables. Mosler assumed they would but doesn't think Publication 4480, Link & Learn Taxes Kit, includes Publication 17 (Pub 17), Your Federal Income Taxes (For Individuals), or the 1040 Instruction book. Link & Learn becomes available before Pub 17 is available and the Taxpayer Advocacy Panel (TAP) doesn't want to do anything that would delay the availability of Link & Learn. VITA cannot do anything about speeding up the publishing of Pub 17. Harvey Epstein noted that Link & Learn contains a certification test and it sometimes refers to Pub 17. How does one do the test without access to Pub 17? Mosler pointed out they you have to look at the prior year's Pub 17, however if you take test using the prior years' Pub 17, it could be wrong. Paul Duquette thought the test would be available in November. Epstein would like Pub 17 linked into Link & Learn. The IRS holds off publishing Pub 17 and the 1040 Instructions until they are sure the legislature will not change anything. Duquette asked if these recommendations are ready to be forwarded to the IRS.

**Decision: Consensus was reached to approve sending the Link & Learn recommendation after making some changes to the seventh point.**

**ACTION: Mosler will email the Link & Learn recommendations to McQuin who will send to whole committee for one more look before it is sent to the IRS.**



### **Process Based Training – Facilitator’s Guide**

Elaine Beck is looking for us to have something for them to use in the controlled pilot train the trainer session in October. Cynthia McKinney met with the committee charged with doing the IRS component. A Stakeholder Partnership, Education and Communication (SPEC) territory manager is heading up their initiative. McKinney will ensure the subcommittee and the SPEC team work together. She believes that October 29 is the date for all the information needs to be pulled together. Rick Rousseau will follow up on possibility of military inclusion. McKinney noted if we include the military chapter right now, it could distort the pilot. Right now IRS has all the basic VITA lessons done and the vendor is supposed to refine the completed modules. Material is still coming in and IRS will have a handle on the cost soon. If there is any money left in the contract, IRS can go forward with the last three lessons which include the intermediate lessons.

The Materials subcommittee has another conference call and can discuss this issue more. Right now the question is will the IRS will provide the process based training instructors guide and where is it in that process? McKinney wasn’t sure but will follow up and let the Committee know.

One of the concerns with Process Based Training is the Committee doing the guide without input from IRS. If there is input from any committee members on the guide, the team would like to hear them. Please forward comments regarding the facilitator’s guide to Brubaker who will ensure it goes out to all the committee members and to McKinney.

Duquette added if the budget is not available to include the advanced lessons, shouldn’t the Committee try to get a hold of what AARP is developing on this?

### **Taxwise Training**

Duquette announced that TAP Director, Bernie Coston, approved sending one or two VITA committee members to TaxWise training. It should be a VITA Issue Committee member who has committed to be on the VITA Issue Committee next year. Beck made it clear that anyone going to that training should currently have a good foundation in TaxWise. If you are not familiar with TaxWise, you will probably get lost.

Ferd Schneider asked if the attendees would be charged with reporting back to the rest of the VITA committee, and what will TAP we get out of it? Duquette answered that they would report back to the VITA Committee, and have a discussion with the Program Owner on how to make TaxWise easier to use for next season. Brubaker noted that this is a train-the-trainer class being held and it is not to learn how to use TaxWise. Gil Yanuck pointed out that it is a three day, very intense course. McQuin said it was not our intent to make recommendations to the vendors during the training. Taxwise comes up a lot in VITA discussions, so this is the opportunity for attendees to give insight back to the VITA committee. If you have recommendations to be made on improving the training, it goes through the full Committee. McKinney asked if the Committee elevated general TaxWise issues to Program Owner, Libby Blair. Duquette responded that the Committee didn’t elevate formal recommendations; just some information. The Committee worked on several aspects of the program as it related to VITA with support from the IRS.

**ACTION: McQuin will contact Libby Blair about sending someone to the TaxWise training.**

Mosler would like to see the agenda for this training. Are they addressing the systems on how to set up and host TaxWise? It may be useful to ask the IRS if they would like Taxpayer Advocacy Panel (TAP) participation and input. Paul McElroy and Epstein volunteered to attend the training. Epstein expressed concerns that he may not be proficient enough. McElroy’s attendance depends on the timing of the training.

**ACTION: McQuin will find the agenda for TaxWise training and send out by email to those who volunteered.**



### **VITA Beta Certification Test Trial**

Brubaker thanked everyone who participated in the beta testing. Results are being compiled. There were many flaws in the test: it does not have all the forms needed; it's too long and too superfluous. The testing caught a lot of mistakes. If you have any comments, you can still email them to Brubaker. The team's subcommittee call is Thursday, September 7, and is on a very aggressive time schedule. The Committee should see significant changes in the certification process. The team is hoping to have revisions completed within two weeks. It takes about two hours to do the basic test; the intermediate takes about an hour, and the advanced another hour; which is a four hour maximum window. Volunteers would like to be able to take the test in parts. This is a major issue and part of why it was modularized this year. Schneider asked what is the value of sending in the whole test rather than just the answer sheet, since feedback is not provided back to the volunteer on the correct answer. Brubaker replied that some sites did provide feedback and the choice should be made on a case by case basis.

### **Staff News**

Coston is in Milwaukee doing an operational review this week.

### **Committee Members Concerns/Suggestions/Issues**

Gadon thanked Mosler and Brubaker for all their time and hard work.

Meeting adjourned.

**Next meeting is Tuesday, October 3, 2006, 3 PM ET**

### **ACTION ITEMS**

#### **Mosler**

1. **Mosler will email the Link & Learn recommendations to McQuin who will send to whole committee for one more look before the recommendations are sent to the IRS.**

#### **McQuin**

1. **After receiving the Link & Learn recommendation from Mosler, McQuin will send to whole committee for one more look before the recommendation is sent to the IRS.**
2. **McQuin will find the agenda for TaxWise training and send out by email to those who volunteered.**
3. **McQuin will contact Libby Blair about sending someone to the TaxWise training.**



**Volunteer Income Tax Assistance Committee  
Teleconference Meeting Minutes  
August 1, 2006, 3 p.m. ET**

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Committee Members Present**

Paul Duquette, Wisconsin  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Steven Maisch, Washington  
Paul McElroy, North Carolina  
Hank Mosler, Florida  
Ferd Schneider, Ohio  
Wayne Tanna, Hawaii

**Committee Members Absent**

Paul Brubaker, Pennsylvania  
Elizabeth Colvin, Texas  
Bessie Moore, New Jersey  
Richard Rousseau, Texas  
Iris Sosa, California

**TAP Staff**

Barbara Toy, Program Analyst  
Patti Robb, Secretary

**Welcome / Roll Call**

Quorum met.

**Public Input**

None.

**Partnership Meeting Briefing**

Paul Duquette sent out minutes from the last partnership meeting he attended.

**ACTION: Sandy McQuin will forward partnership minutes to the whole VITA committee.**

Hal Gadon and Paul Duquette traded email messages regarding the latest information to require volunteer sites to hold on to paperwork, i.e., W-2s, Wage and Tax Statement, information reporting forms, etc., if self-select Personal Identification Numbers (PIN) are used. If that is the case, volunteers may decide to use the practitioner PIN method of signing the tax return. Elaine Beck told them this decision was not made at this time so it will not be in the publication. Gadon asked why this is required at all; he would like Stakeholder Partnerships, Education and Communication (SPEC) to make the self-select PIN mandatory. Then everyone would use the Practitioner PIN which eliminates the need to match Adjusted Gross Income (AGI) thus reducing the reject rate. If everyone would use practitioner PINs, it would save the Internal Revenue Service (IRS) millions. Area 1 is looking at the issue of eliminating Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return.

Harvey Epstein noted that lock and key has been interpreted as a locked file cabinet and one cabinet can be used for the entire state. There is a preference for self-select PIN but if the data retention requirement comes to pass, it would no longer be the preferred method. Right now all documents saved are sent to an IRS office at the end of the filing season. Duquette pointed out if Tax Counseling





for the Elderly (TCE) used self-select PINs, they would have to send the paperwork to a centralized spot in their state to be kept for an undetermined amount of time. When there is a reject (most times it's because of an erroneous AGI) you need to get an updated AGI. If that doesn't work, the taxpayer has to come back to the site. Hank Mosler asked who will be in possession of the locked file cabinet. No one is sure at this time. Paul McElroy noted that the records are currently getting forwarded to a SPEC territory manager. Duquette asked if this is a VITA issue committee subject. The Program Owners have not asked us for help on this issue. This cuts across VITA/TCE. TAP should consider writing a position paper on PINs. It really isn't a VITA committee issue. He suggested that the staff locate a subject matter expert and invite them to the next VITA meeting.

Over a million taxpayers have to be contacted a second time when their return is rejected. McQuin reminded all that Libby Blair said she wanted to see all VITA issues the committee identifies. There was talk at forming a subcommittee to look at this issue.

**ACTION: McQuin will check with the Program Owners on whether VITA should pursue the PIN issue.**

Gadon stated that some states refuse to accept returns filed with the Form 8453. In most states an e-filed federal return is needed to transmit the state tax return. The states are happy now if PINs are used. McQuin will do research to see what the area committee may be looking at as far as these PINs are concerned.

**ACTION: McQuin will do research to see what the areas are looking at as far as these PINs are concerned.**

Duquette will send out information on the self-select PIN that's in the new Publication 3189, Volunteer e-file Handbook. The IRS is requiring all documents be stored under lock and key. TCE is centralized, but VITA sites are more scattered; so the question is, where will that information be kept. Each volunteer site can have their own secured area, but what happens after April 15, when the volunteers disappear. Hank Mosler said that the information would go to the central site; however SPEC is saying the IRS no longer wants to store the data for volunteer sites. The Committee should also look at the new issue about securing the data by encryption on an IRS computer. IRS doesn't want this information to be put on a disk as it could be stolen. They want it encrypted.

**ACTION: Duquette will send out information on the self-select PIN that's in the new Publication 3189, Volunteer e-file Handbook.**

**ACTION: The Committee should also look at the new issue about securing the data by encryption on an IRS computer.**

### **Link & Learn**

Mosler briefly summarized the team discussion. The general feeling is the site is pretty good. Most would prefer live teachers, but Link & Learn is a viable alternative. The testing may change as you currently have to do the whole test at one sitting. A second issue is blank forms not being available on the Link & Learn site. Publication 4480, Link & Learn Taxes Kit, is available for testing but it would be nice if blank forms were available too. A fair percentage of people still use dialup and this makes Link & Learn very cumbersome. Someone suggested making a CD available to use in conjunction with Link & Learn. A problem with that is how do you do the test. A combination of paper, on-line, and CD is needed. It would be nice to have fill-able forms, i.e., access to FreeFile or TaxWise while doing testing. Schneider asked when Link & Learn will be ready for the next filing season.

**ACTION: McQuin will try to find out when Link & Learn will be available for the next filing season.**



How good would Link & Learn be for a new volunteer? Mosler pointed out there is a time issue involved. A live instructor is always best, but sometimes is not available for one reason or another, Link & Learn can be used.

**ACTION: Mosler will write up the recommendation on Link & Learn for discussion at next meeting.**

#### **Process Based Training Facilitator Guide**

Ferd Schneider reported that the subcommittee is really in the beginning stages of coming up with recommendations for the facilitator guide to match the Process Based Training. Last year's facilitator guide had PowerPoint screens and complimented the Publication 678, 2005 Volunteers Student Guide. There is a need for some type of supplemental guide for the teacher. This gives instructors a syllabus along the lines similar to what any teacher gets with a text book. This year the Process Based Training will be used in a very limited pilot.

Duquette asked if any subcommittee sees a need to meet face-to-face. McQuin didn't think it would be beneficial unless the Program Owners are available so she sent Beck an email message to see if she saw a need. If any members feel the need to come together for a meeting, let McQuin know.

#### **Committee Members Concerns/Suggestions/Issues**

Elizabeth Colvin asked for volunteers to try out the new format for the volunteer certification test. Gadon, McElroy, and Schneider volunteered. Schneider thinks they want about 100 volunteers and not all of them from Taxpayer Advocacy Panel (TAP). Meeting adjourned.

**Next meeting is Tuesday, September 5, 2006, 3 PM ET**

#### **ACTION ITEMS**

##### **Committee**

1. The Committee should also look at the new issue about securing the data by encryption on an IRS computer.

##### **McQuin**

1. Sandy McQuin will forward partnership minutes to the whole VITA committee
2. McQuin will try to find out when Link & Learn will be available for the next filing season.
3. McQuin will do research to see what the areas are looking at as far as these PINs are concerned.
4. McQuin will check with the Program Owners about new subcommittee.

##### **Duquette**

1. Duquette will send out information on the self-select PIN that's in the new Publication 3189, *Volunteer e-file Handbook*

##### **Mosler**

1. Mosler will write up his recommendation on Link & learn for discussion at next meeting.



**Volunteer Income Tax Assistance (VITA) Committee  
Teleconference Meeting Minutes  
July 11, 2006, 3:30 p.m. ET**

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Committee Members Present**

Paul Brubaker, Pennsylvania  
Elizabeth Colvin, Texas  
Paul Duquette, Wisconsin  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Steven Maisch, Washington  
Paul McElroy, North Carolina  
Hank Mosler, Florida  
Richard Rousseau, Texas  
Ferd Schneider, Ohio  
Wayne Tanna, Hawaii

**Committee Members Absent**

Bessie Moore, New Jersey  
Iris Sosa, California

**TAP Staff**

Barbara Toy, Program Analyst  
Patti Robb, Secretary

**Visitors**

Gil Yanuck, TAP Member

**Welcome / Roll call**

Quorum met.

**Process Based Training**

Ferd Schneider and Paul Brubaker thought the summary was excellent. It was discussed as a group and the write up reflects everyone's comments.

Hank Mosler noted there are people in Florida who are getting pensions or wages from Canada. The addresses are very different from the United States but one can work around that in TaxWise. The payer numbers are different also and that is more difficult to work around. A suggestion was made to flag those things which must be done manually and cannot be worked around in the system. The return has to be filed on paper. Taxwise should accommodate these things; however the cost and effort may not be justified for a few returns. The Committee needs to ask if Internal Revenue Service (IRS) thinks this is an issue.

Gil Yanuck ran into this problem a while ago. He used the work around as suggested by Taxwise but the return was rejected by IRS as they cannot track Canadian Employer Identification Numbers (EIN). You can put foreign pension or wage amounts on the miscellaneous income line. This accounts for the income and the correct tax due. If the income is entered on the miscellaneous line, the return can be e-filed. Mosler would like to raise a flag to make it noticeable. Maybe something could be added in the process based training about out-of-country income; a paragraph with suggestions from IRS how to handle this type of problem.

Brubaker suggested making this an issue in states where return preparers run into income from



outside the United States on a frequent basis. Maybe this issue should be pursued separately. The problem seems to be Taxwise and how IRS handles foreign numbers. A write-up needs to be formalized and elevated to Elaine Beck and Libby Blair. Consensus reached to elevate the Process Based Training endorsement.

Brubaker and Elizabeth Colvin plan to use process based training this coming year.

Rick Rousseau will check with the legal assistance office of the military before he volunteers to use it.

Right now the Committee needs to work with the IRS in building scenarios for the advanced process based training. Instructions need to be developed.

Beck attended a manager's meeting in Texas where this issue was brought up; however from a resource standpoint, time, people, and money, it will have to be a contained pilot this year. There will be no more than 1,000 volunteers in the pilot. Stakeholder Partnership, Education, and Communication (SPEC) would like AARP and the military to be involved. SPEC also looked at what needs to be done to complete the military portion. but doesn't have the resources to do it this year. The best SPEC can do at this point is update the chapters that exist today, and then look at what additional chapters are needed and if SPEC has the resources to put them together. Hal Gadon recommended contacting Bonnie Speedy to see if AARP would be involved.

How will pilot work? SPEC is looking at putting together instructor training first and is open for suggestions as to how to do it quickly. SPEC wants a very sound and also contained pilot and then will see if additional resources should be applied. SPEC did have a Facilitator's Guide last year but it was not formalized.

Colvin suggested having the IRS train a relationship manager who in turn can train the other volunteers.

The process based training is not ready to roll out since it only applies to VITA now and does not cover all subjects needed by Tax Counseling for the Elderly (TCE). Beck is only asking for a limited test which will be larger than last year, but it's not ready to roll out to all volunteers.

Brubaker would like the slides or PowerPoint show that are in the manual so handouts are readily available; it would be nice to use in the refresher course.

Beck had 200 to 300 volunteers at five sites last year, and would like to limit the pilot to 1,000 this year. SPEC is waiting for input from research for demographics so we have the right mix of people. This is definitely going in right direction but SPEC is running into resource limitations now. Brubaker felt it's critical that you hit a number of new preparers in this new test. Experienced volunteers have a lot of knowledge and it would be difficult to judge the PBT pilot.

Colvin's site would be ideal because only 20 percent of the preparers are returning and there is about 400 volunteers.

Colvin has a meeting with AARP this week and is looking to partner with them up to now, her site has done only VITA returns.

Cynthia McKinney said they are looking at who will teach PBT: the IRS or partners. SPEC wants to launch a professional premier product. It has to be good and effective so we need to work together, but also realize it's going to take some time. This needs to be an effective product.



Duquette felt this is the ideal group to help launch this product. Our group can help immeasurably to get it going down the road this year. The Committee is flexible and the volunteers like PBT and will give constructive feedback. Our goal is to make it work. The Committee is looking for work for the Training Materials subcommittee and this is what they need. Getting this process based training to a larger test group so it can be measured is a great way to use IRS resources. Mosler added it is definitely a worthwhile effort and TAP will help any way we can.

McKinney said she would like this product to stand on its own.

There is a meeting on July 21 at 3 p.m. Eastern Time to discuss Link & Learn.

McKinney will be the point person on the process based training. She will digest all the information from today's meeting and talk to Beck and get back to the committee. They want this process based training to come out in a polished format and asked the Committee to start thinking about what should be in the train-the-trainer course. She would like comments as to whether the IRS should present to partners or should SPEC train the partners. Colvin did a train-the-trainer with the IRS and had a very negative experience.

Rick Rousseau said we have a chance to give input so what would I want in my hands to know I am doing the right thing?

McQuin suggested having a subcommittee meeting to discuss train the trainer; similar to what the Committee did with PBT.

Duquette noted there is a meeting on Friday, July 21, so how about Wednesday, July 26 at 3 pm?  
McKinney said it is not a problem waiting until August. Patti Robb will take notes at the July 21, meeting as McQuin and Toy will be out of office.

Gadon asked if train-the-trainer included SPEC. Beck responded that they determine how to deliver the training.

When will the certification test be available? Brubaker said that we just put together a final draft to be sent out to testing company. The team proposed all questions come from scenario basis and are waiting for permission to share. As soon as he has the next step, he will share it as it needs the Committee's feedback.

Thanks to Hank Mosler for all his hard work. Thanks to everyone for all their hard work.

Meeting adjourned.



## **VITA Committee Meeting Minutes**

*June 6, 2006*

### **Designated Federal Official**

- Nancy Ferree, TAP Manager

### **Program Owner**

- Cynthia McKinney, Senior Tax Analyst, Education and Product Development

### **Committee Members Present**

- Paul Brubaker, Pennsylvania
- Paul Duquette, Wisconsin
- Harvey Epstein, New Hampshire
- Harold Gadon, Rhode Island
- Steven Maisch, Washington
- Paul McElroy, North Carolina
- (Hank) Henry Mosler, Florida
- Richard Rousseau, Texas
- Ferd Schneider, Ohio
- Wayne Tanna

### **Committee Members Absent**

- Bessie Moore, New Jersey
- Iris Sosa, California

### **TAP Staff**

- Barbara Toy, Program Analyst
- LaVerne Walker, Secretary

### **Visitors**

- Gil Yanuck

### **Welcome / Roll Call**

### **Review Agenda**

#### **Program Owner's Report**

The National Office analysts are welcoming any comments on Training Material. Continue to send comments. Due date for comments on training material to program owners extended to June 12, 2006. There is a new draft version of the intake sheet. Ferd Schneider was concerned that the new intake sheet no longer had a place for the signatures. Hank Mosler has a current intake sheet updated June 2, 2006. He will send the updated intake sheet to Barbara Toy and she will send it to everyone.



**ACTION: Hank Mosler will send latest draft of intake form and Toy will send it out to all committee members and include Gil Yanuck.**

Cynthia McKinney suggested Schneider raise the issue when commenting on the intake form. This year the form has two parts; the first part is completed by the taxpayer and part two by the tax preparer while conducting the interview. A point of concern regarding a space for the social security number and whether it should be or shouldn't be requested or not depending on storage questions at the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) site. VITA keeps the form and AARP/TCE usually gives form back to customer. Schneider said his TCE site kept the form. Harvey Epstein replied that the TCE national rule was to return to customer. However, retaining the form last year did not cause a security problem because there is no confidential information on form.

**ACTION: All members review the intake form and send comments to Program Owner, Janie Neal.**

The form is divided into a two-part intake form. Mosler commented that part one is completed by taxpayer and part 2 by tax preparer to help preparer with the interview. A point of question is this year's has a space for the social security number

#### **Agenda Items:**

- **Process Based Training (PBT)**

Paul Duquette asked each member for comments on the Process Based Training (PBT). Hal Gadon asked if AARP had made any comments. Duquette replied that Elaine Beck met with AARP but has not heard about their decision.

Schneider stated the PBT book is a step forward but not in a condition such that he, as an instructor, would use. There were only snippets of the Form 1040. The PBT is based on how to do your interview, how to complete the intake sheet but does not give many examples of a filled in Form 1040 as you go along. His thought is to have views Figure 1; here is where exemptions, wages, etc are filled-in.

Another objection is the references to Taxwise in the book because his area does not work with computers for the training; the computers are not available when they conduct training. Hal Gadon suggested reducing some of the interview pages. He also suggested following 1040 line by line and putting all tax questions in bold.

Mosler said it was significant step forward. For those of you who haven't looked at it, it is not a complete document. It only covers basic tax law but it does try to follow the 1040. Comments about Taxwise are appropriate. A very large percentage of return preparation is electronic. This year the recommendation, that has not been accepted yet, is that people take advantage of Taxwise to take the test which of course raises the question of computer availability. He sees more and more drifting towards PBT when it is fully integrated both with the 1040 and Taxwise.

Harvey Epstein strongly endorses the concept of PBT training using Taxwise and following the 1040. He would ask that regional and sectional AARP support so the advanced tax law portions can be written.

Paul McElroy sees value in the manual. With the manual the Form 1040 and the Publication 17, Your Federal Income Tax (For Individuals), he'd save the money and not have the Publication 678, Volunteer Student Guide.

Mosler stated that one aspect is the timing consideration is that the training material comes out significantly ahead of the Form 1040 instructions and the Publication 17. Paul Brubaker received the manual last week. From what he has reviewed, it is a major improvement over Publication 678. Add the missing parts and then his advice to IRS is to save money by not supporting two documents. The Volunteer Resource Guide should be major resource guide for taking to sites and there is plenty of room to make notes in the booklet. Another suggestion, do not repeat information; refer to the volunteer Resource Guide, the 1040 Instructions, or Publication. He liked what is in the booklet about Taxwise; there are a lot of good tips about using Taxwise that he did not know that would have been helpful last year.

Duquette stated that dots have been connected even though it covers only basic tax law. Looking at the PBT versus Publication 678 training, the PBT manual connects the interview to a decision tree and to the preparation of the 1040. He does agree that there should be more snapshots of where the information goes on the 1040. Another advantage of the PBT manual is it can be used for self-study, very important if it is refresher training. Brubaker added that the PBT manual should have references to the Volunteer Resource guide and the Publication 17 even if it just the chapter name and number.

Duquette asked Brubaker and Mosler to write a formal recommendation to program owners regarding our thoughts on PBT. Brubaker suggested taking the minutes from this meeting and drafting something on where the Committee is in concert, where it differs, and giving alternatives. These are items that our committee thinks needs to be considered. Brubaker suggested having both subcommittees work on it together so we don't have two different products that then need to be combined. Both subcommittees will meet Friday, June 16th, at 3:00 p.m. ET. The principle agenda item on this call is to do the PBT document.

**DECISION: The Training materials and the Training Process/Methods subcommittees will meet on Friday, June 16th at 3:00 p.m. ET to discuss the PBT document.**

**ACTION: Toy will get draft of minutes to Brubaker and Mosler by June 12.**

**ACTION: Committee members should send any additional thoughts on PBT by June 12 to Brubaker and Mosler.**

- **July meeting**

No July 4th meeting. Duquette had a conversation with Sandy McQuin and staff would have a great deal of difficulty rescheduling the meeting because of recruiting, vacation, and training conflicts. Subcommittees should continue working. Harvey Epstein said if it is the intent to ratify the PBT training recommendation meeting as a whole, then the Committee needs to vote and suggested voting now to endorse the letter. The committee cannot make a decision without a notice being posted in the Federal Register. Schneider didn't feel comfortable to vote without seeing the letter. Others agreed, so a short meeting will be held in July. Harold Gadon made a motion for members to have call on July 11 to work on PBT at 3:00 p.m. ET for 20 minutes. The meeting was pushed back to 3:30 p.m. ET, and agreed to with no objections.

**DECISION: VITA Committee will meet Tuesday, July 11, 2006 @3:30 p.m. ET. The main agenda topic is endorsement of the PBT recommendation.**

**ACTION: Toy will do Federal Register for the July 11 meeting and send out agenda.**

- **Emerging Issue Subcommittee—Hal Gadon**

Gadon gave a brief update on the practitioner pin issue; he is still hoping to see an end to the Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. Paul Duquette has



seen an outline of what will be in the Publication 1155, Facilitator's Guide, concerning the Practitioner Pin and it is very good.

- **Training Process/Methods Subcommittee–Hank Mosler**

No meeting last month. For the July subcommittee meeting, the committee will concentrate on Link and Learn and subcommittee members should go to the IRS website and try Link and Learn in preparation for the meeting. Brubaker took course last year and will sit in on meeting. The meeting is July 21 at 3:00 p.m. ET

Many students complain because the first thing Link and Learn requests is that you print out a lot of pages with tests and forms. It is suggested IRS send the tests and forms out. McKinney said there is a Link and Learns kit that can be ordered and there should be a screen advising people to order the kit. McKinney added that IRS has a Publication 4480, Link & Learn Taxes Kit, to go with the Link and Learn and she will find out how users can find out about ordering the kit and report back to the Committee. Gil Yanuck said the kit could be ordered through same order Form 2333V. Volunteer Order Form, as other VITA training materials.

Another problem is that Link and learn is available much sooner than other reference materials.

**ACTION: Cynthia McKinney will find out how a person entering the Link and Learn system would learn to order the kit and send the information to Barbara Toy who will forward to all committee members.**

**ACTION: Barbara Toy will send out link to Link and Learn to the Training Processes/Method subcommittee members and include Paul Brubaker in the mailing list.**

**ACTION: Training Process/Methods Subcommittee members should try Link and Learn in preparation for the meeting on July 21,2006.**

**DECISION: Training Material meeting changed to Monday, June 26 at 3:00 p.m. ET.**

#### **Staff News**

Staff met last week and ranked all 700 plus applications so in the next few weeks interviews will be conducted.

#### **Meeting Adjourned**

Next meetings: July 11, 2006 at 3:30 pm ET  
August 1, 2006 @ 3 pm ET

#### **DECISIONS:**

- The Training materials and the Training Process/Methods subcommittees will meet on Friday, June 16th at 3:00 p.m. ET to discuss the PBT document.
- VITA Committee will meet Tuesday, July 11, 2006 @3:30 p.m. ET. The main agenda topic is endorsement of the PBT recommendation.
- Training Material meeting changed to Monday, June 26 at 3:00 p.m. ET.



**ACTION ITEMS:**

**All Members:**

1. Review the intake form and send comments to Program Owner, Janie Neal.
2. Send any additional thoughts on PBT by June 12 to Brubaker and Mosler

**Cynthia McKinney**

1. Find out how a person entering the Link and Learn system would learn to order the kit and send the information to Barbara Toy who will forward to all committee members.

**Hank Mosler:**

1. Send latest draft of intake form and Toy will send it out. Please send one to Gil also. Gil will comment on intake sheet and Paul will pass it on

**Barbara Toy:**

1. Send out link to Link and Learn to the Training Processes/Method subcommittee members and include Paul Brubaker in the mailing list.
2. Do Federal Register for the July 11 meeting and send out agenda.
3. Get draft of minutes to Brubaker and Mosler by June 12.
4. After receiving draft intake form, send it out including Gil Yanuck on mailing list.

**Training Process/Methods Subcommittee Members:**

1. Try Link and Learn in preparation for the meeting on July 21,2006



**Volunteer Income Tax Assistance (VITA)  
VITA Committee Face-to-Face Minutes  
May 1-2, 2006**

Internal Revenue Service  
401 West Peachtree Street NW  
Atlanta, GA

**Designated Federal Official**  
Sandy McQuin, TAP Manager

**Program Owner**

**Libby Blair**, Chief, Oversight and Analysis, SPEC Field Operations, Communication, Assistance, Research, and Education (CARE)  
**Elaine Beck**, Chief, Education and Product Development

**Committee Members Present**

Elizabeth Colvin, Texas  
Paul Duquette, Wisconsin  
Harvey Epstein, New Hampshire  
Harold Gadon, Rhode Island  
Steven Maisch, Washington  
Paul McElroy, North Carolina  
Bessie Moore, New Jersey  
Henry Mosler, Florida  
Richard Rousseau, Texas  
Ferd Schneider, Ohio  
Iris Sosa, California  
Wayne Tanna, Hawaii

**Committee Members Absent**

Paul Brubaker, Pennsylvania

**TAP Staff**

Barbara Toy, Program Analyst  
Patti Robb, Secretary

**Visitors**

Bernie Coston, Director, TAP  
Mark Pursley, titles for all below  
Marie Medeck  
Nan Ellen Fuller,  
Catherine Harvey,  
Cynthia McKinney,

**Welcome and Introductions:**

Paul Duquette welcomed panel members to the very first Volunteer Income Tax Assistance (VITA) face-to-face meeting. Bernie Coston announced that the recruitment period was finished as of Friday, April 28, 2006. There were over 600 applications submitted to fill 28 state vacancies. The Taxpayer Advocacy Panel (TAP) staff will be ranking the applications the last week in May and then start interviewing. TAP wants panel members involved in the interview process. The goal is to have selections sent to Treasury in August.

Representatives from the Joint Committee met with the Commissioner in April. Duquette was part of this group. They met for an hour and a half and the Commissioner has committed to meet with TAP



on a regular basis. The Commissioner feels that VITA and Tax Counseling for the Elderly (TCE) sites are a valuable segment of the Internal Revenue Service (IRS) customer service function. The sites grow with the community and are valuable to the community, particularly VITA. Many sponsors are financial institutions and in addition to preparing tax returns, they also help low-income persons learn how to handle their finances. The Commissioner asked for TAP's opinion about the quality of returns prepared by VITA and TCE in view of the negative Treasury Inspector General for Tax Administration (TIGTA) report. The representatives replied that the volunteer return preparation accuracy rate wasn't as bad as the TIGTA audit showed, because it did not take into account the thousands of filings that do not fit into the mold. The third party use of taxpayer information was also discussed. The Commissioner asked TAP to provide its position on five issues:

1. 7216 Regulations – use of taxpayer information
2. Return preparer regulations
3. Direction of VITA / TCE
4. Private debt collection agencies
5. Free file Program

Hopefully, more conversation will take place with the Commissioner and TAP and the VITA committee will be part of this discussion regarding the direction of the VITA/TCE program as it fits into the IRS' planning on providing customer service through the Taxpayer Assistance Centers (TAC).

Mark Pursley, Director of Communication, Assistance, Research, and Education (CARE), thanked the committee members for working with the IRS on how to take advantage of its business model to assist those who are underserved and are a unique set of the community. He thanked and commended the committee members for being part of this effort. There is value in the partnerships between the IRS, other federal agencies, financial institutions, and community groups in providing resources to low-income and other underserved segments.

Executing a successful volunteer tax return preparation service is very complex. There are three major constituents – the Military, TCE, and other community-based organizations. The groups look to the IRS to support them. Each group has different needs and requires different types of training. The IRS needs to be responsive to all of its partners' needs and sometimes IRS doesn't do as well as it ought. VITA is the third largest tax preparer in the country, and the IRS is looking to the Committee to help identify where to place resources to have the greatest effect on this program. Return accuracy and improving the return preparation rate is important.

Ferd Schneider commented about the expense that IRS incurs by sending out computers every year to the VITA sites which have to be returned at the end of the filing season. Pursley replied that the concern is security: first, the computers are supposed to be completely wiped every year to remove taxpayer data, and IRS found breaches of security where it was not done properly; the second factor is the security of the computer itself. Elizabeth Colvin asked if there was a way the IRS could arrange for VITA/TCE to purchase computers at a more affordable price which the sites could then keep year round. Pursley liked this idea but cautioned that IRS cannot give preference to any one provider and cannot show preferential treatment; it would need to be negotiated. There is grant money available for purchasing computers but Congress has not allocated more money. Two years ago the IRS studied the ratio of partner to IRS supplied computers and it was two IRS to one. Now, the greater responsibility rests with the partners.

Hank Mosler asked about the difference in accuracy of paper and electronic returns and what types of errors were made—data entry, wrong data or computation errors. IRS had focused on math errors and believed using electronic software improved VITA/TCE accuracy when computation was used as the measure of accuracy. However, the right nexus for accurate returns is the collection of relevant information and the correct application of that information. The data input can be technically correct and the computations correct but given the provided facts, the return could be prepared incorrectly. For example, if a divorced person has a legal document that grants the other spouse the exemption



rights but the volunteer does not ask the correct questions, the return could be prepared incorrectly. Software does not pick up that type of error. One challenge the IRS continues to confront in the preparation of returns by volunteers is the wide variations in the process of using the intake sheets and the quality review process. There is great strength in diversity, but also a great operational challenge in that diversity.

Wayne Tanna said in addition to a VITA program at his school, the school received a grant for a Low Income Tax Clinic (LITC). The LITC does return preparation after the filing due date but resources are limited. Allowing resources to be shifted between the two would be advantageous. Pursley replied that by statute under the grant program, the LITC should not be involved in return preparation unless it is necessary for becoming tax compliant. VITA sites unlike the TCE sites receive no funding.

The IRS supplied 10,000 computers to VITA sites this year. IRS has no intention to increase the number of computers but will keep the equipment up-to-date and will no longer provide refurbished equipment to the sites. Colvin said the IRS model is not sustainable for VITA partners. It is difficult raising funds from sponsors and IRS is asking the partners to provide a great deal of resources.

Pursley replied that many partner organizations see the intrinsic value in tax preparation in reaching a broad goal such as financial independence. IRS believes it is cheaper to serve customers through a VITA volunteer return preparation program than by offering return preparation in the IRS' TACs. It is not the intent to offer the broad array of services provided by TAC through VITA; VITA is return preparation. Only eight percent of the workload in a TAC is return preparation. VITA has a far greater capacity to do return preparation and IRS has no plans to close TACs and ask VITA to pick up the slack. VITA sites will not answer tax law questions or do account work. He agreed the partnership model is a very difficult model to sustain. Many sites pay full time staff, and money available in one fiscal year may not be available in another. Pursley agreed that securing funds is always resource intensive as is the process of obtaining grants. In addition to those difficulties, IRS partners that rely on the IRS budget have to factor in different administrations and politics.

Harvey Epstein noted that volunteers don't like using the intake form. It has potential value as it directs the volunteers to ask the questions that need to be asked. It might be helpful to encourage volunteers to use the intake form if they are shown where errors occur and how using the form correctly would have prevented the errors. Some volunteers feel they are already asking the right questions and using the intake form is not necessary. Pursley said TIGTA anonymous shopping of VITA sites showed returns were not being prepared correctly; however Stakeholder Partnerships, Education and Communication's (SPEC) review showed better results. The two reviews were dramatically different.

Marie Medeck, Director, Field Assistance, said this will be a great opportunity for SPEC to learn about the Committee's sites and their use of the quality review process. How does your site determine that volunteers are asking the correct questions; what type of quality review process is in place; is it more than just the matching of data that points to math errors or are they geared to determine if volunteers are asking the right questions?

The Training Material subcommittee sent a questionnaire to all TAP members regarding the Publication 678, Volunteer Student Guide.

ACTION: Toy will send a compilation of the Pub 678 survey to all VITA Committee Members.

#### **Chair and Staff Report:**

The February 7, 2006, minutes are on TAPSpeak and [www.improveirs.org](http://www.improveirs.org). The first thirteen pages (the executive summary) of the Taxpayer Assistance Blueprint (TAB) is also available. The whole report is over 100 pages so if you want a copy, let staff know. The Milwaukee office moved so please note the new address and phone numbers. (New rosters and travel expense sheets were handed out).



### **Goals and Expectations of the Meeting**

Libby Blair said there will be several demonstrations on different methods of presenting training to volunteers. SPEC will be looking for comments and suggestions from the members on improving the process during these demonstrations.

### **Filing Season Statistics / Quality Program**

Libby Blair provided the latest statistics for the Volunteer Return Preparation Program VRPP program (attached). This year showed the biggest increase in TCE e-file return preparation. There was an 11 percent increase in the number of software packages provided and more adherences to software licenses this year. Schneider asked how the 8,200 packages equated with the 10,000 computers. Blair replied that the packages are associated with Electronic Filing Identification Numbers (EFIN) and not the number of computers. The question was raised on whether IRS is starting to use the VRPP acronym. Blair replied that VRPP is only used in conjunction with the quality improvement program because the IRS does not want to lose either the VITA or TCE acronyms' name recognition.

SPEC did not use shoppers whereas TIGTA did. Blair addressed the differing results and methods of the SPEC and TIGTA quality reviews. TIGTA did thirty-six reviews across the country and got a 39 percent accuracy rate. The TIGTA report will be shared with all committee members when it is released. SPEC sent out Quality alerts to all volunteers when the results were made known. Not using the Form 13614, Volunteer Return Preparation Program Intake Sheet, caused the majority of errors. Many of the errors would have been caught if the audited sites had a quality review process in place. The TIGTA report covers only VITA and not TCE sites. The IRS review had 96 percent accuracy rate.

**ACTION: Toy will send out the TIGTA report when it is released.**

### **Understanding Taxes On-line**

Catherine Harvey and Janie Neal presented an overview of the IRS's on-line Understanding Taxes Program and handed out Publication 2181, Understanding Taxes, Just a Point and Click Away. The website version was started in 2003 and was revised in March of 2005. The Understanding Taxes program is one of IRS's oldest outreach programs and has been available for 37 years. There are over 1,100 pages designed for students and teachers from middle school to secondary students. The on-line program is located at the irs.gov site. In 2005, over 700,000 teachers and students used this program. Teachers can even custom build lessons. There is the how of taxes and the whys of taxes—the background and theory and history of taxes. The why version of Understanding Taxes is available in Spanish. Teachers can customize the lesson plans and order the tax forms on-line. There is also a link for teachers to use to check each state's and the national standards of instruction. Each module has everything needed to teach the class: background, developing the lesson, concluding the lesson, key terms, etc. This can all be done on-line if students have computers available. There is a pdf version available for those that don't have a computer available. Students can go through the lessons themselves for self development. There are no statistics available on how many schools require using this site; it is an optional class. Each state has a required curriculum and Understanding Taxes generally fulfills a history curriculum requirement. Each territory has an assigned person to go out and discuss this option with schools. Understanding Taxes is used by some teachers to prepare their students to participate in volunteer tax return preparation. Some of the most impressive VITA sites are run by high school students. IRS needs to let teachers know about Understanding Taxes and the VRPP, and that they are available on-line. This series of lessons is not available in a publication. Colvin noted that in Texas financial literacy is required to be taught as part of any workforce program; this is a natural link to financial literacy.

### **Link & Learn Taxes**

IRS developed Link & Learn Taxes to enable volunteers who are not able to attend classes to self-study. Each student can take the parts they need; the parts are:

- Basic



- Intermediate
- Advanced
- Military
- Returning students

The returning student part is a look at what's new for the upcoming tax year. There was a 25 percent increase in the use of Link & Learn from 2004 to 2005. Nearly 130,000 users were in the program for a substantial amount of time. Roughly 12,000 used Link & Learn as their certification vehicle. It is great for people who are crunched for time. This is used by practitioners, taxpayers, and many other people. Another advantage of Link & Learn over printed products is IRS' ability to keep the program updated. SPEC is hoping to add fill-able forms to this site eventually. This website is owned by the IRS and is open to any user making it impossible to link to any one software provider; it cannot be linked to Taxwise and it would be virtually impossible to provide a link to all software vendors. SPEC may be able to add a link to all free-file providers. The plan is to have Link & Learn training mirror all the different VITA programs: overseas, military, embassies and regular VITA. These various programs require very different types of tax law and IRS needs to look at cost effectiveness when adding to this program.

Beck asked that VITA Committee members provide suggestions to her on how IRS could increase the use of the web based tool: What kind of marketing would be effective? What else is needs to be included? Does it have the ability to adequately test new students and returning students?

### **Process Based Training**

Beck stated that VITA training materials had changed very little over the past 25 years except for updates made necessary by changes in tax law and other updating. The materials look much like the training materials provided to IRS employees. The training is solid tax law—teaching through immersion.

Last year, some volunteers liked using the Form 13614, SPEC Intake Sheet, because it gave them the questions to ask for the interview and to ensure a quality process is used to complete the tax return. Process Based Training (PBT) integrates the use of the Intake Form, researching Publication 4012, VITA/TCE Resource Guide, and the Publication 17, Your Federal Income Tax (For Individuals), and then using a quality review process. It is a different approach to learning. During this past year, the IRS contracted with a vendor that helped formalize what Beck's team had essentially cut and pasted from other publications and then tested in five locations last year. The PBT doesn't cover the full scope of VITA, TCE nor Military VITA; it covers the basic curriculum. SPEC's thought process was to test first and then if the tests were good further develop the training. SPEC has received excellent reviews on the PBT but is at the point where IRS cannot sustain two printed versions of the volunteer training. If IRS goes with the PBT, the Publication 678, Volunteer Student Guide, would have to be eliminated. SPEC feels PBT is worth another test; an expanded pilot. SPEC would need to continue to supplement the basic curriculum with the Publication 678. If the PBT approach is more useful to volunteers, SPEC will expand the training. It usually takes four weeks to place information on the IRS website. This should all be live by November and will be supplemented with paper products.

Cynthia McKinney said they are looking for the VITA Committee's feedback to improve the product in general. Catherine Harvey noted the book is divided into sections—the student guide, the test, the re-test, a facilitator guide, an evaluation process, and forms. The training is laid out so each instructor can build a curriculum to fit their students' needs. The package can be customized and the courses treated as stand-alone courses. PBT differs from the Publication 678 because PBT does not just provide a knowledge base; it is the student actually going through the steps of completing the interview, the return and the quality review. Some VITA sites just do basic taxes, some only do intermediate. The process based training is evolving based on the flow of the Form 1040, U.S. Individual Income Tax Return; SPEC is working with Counsel to ensure all the bases are covered to teach the exemptions and the filing statuses.



### **Subcommittee Discussion**

SPEC is looking for feedback to improve our products in general and wants to know the committee members' best practices. There was a discussion on what should be handled in the subcommittee meetings and what feedback the full committee should provide. The full committee will discuss the importance of evaluations on the training materials, how to increase awareness of on-line web methods, and best practices.

### **Facilitator Guide**

The Facilitator Guide replaced the Instructor Guide. It is a very versatile book and contains chapters on basic, intermediate, advanced, and military VITA training. It can help the instructor build a curriculum that makes sense to the customers served. If your customers are low-income and can claim the Earned Income Tax Credit (EITC) and do not own homes or itemize, you can teach just the lessons needed for those customers. The guide can be used both with Link & Learn and the Publication 678. The Guide talks about the importance of using role play to teach and demonstrate effective interview skills and the use of the intake sheet. The intake sheet is designed to be interactive and a dialogue is needed with the customer to ensure the form is completed properly. The first part of the guide covers how to teach tax law and the other sections cover using TaxWise and the PowerPoint slides.

### **Evaluations/Survey**

The Committee provided feedback on how the IRS can convey to users the importance of returning the evaluations. The following suggestions were provided:

1. Send it separately
2. Put it on top
3. Send it to AARP state coordinator - email
4. Incentive to send back – certificate of completion / thanks
5. Evaluation required with test
6. Partner survey / conducted – share with SPEC and incorporate specific questions
7. Required to hand in evaluation with test
8. End of season solicit via email / form attached
9. Motivate students – tie it into other requirements
10. Level 3 test / evaluation
11. Let instructors know an evaluation from irs.gov – is coming so remove spam blockers
12. Pursue importance and requirement with AARP national office

The IRS gets approximately one percent of the evaluations back. Paul McElroy said his site sent out evaluations at the end of the season asking the volunteers to fill it out and send back. Elizabeth Colvin site surveys the volunteers three times during the season—initially, mid season, and after the filing season.

**ACTION: Elizabeth will email the surveys they use in Austin to Elaine Beck and Libby Blair.**

Duquette asked if SPEC could directly mail or email the surveys to all volunteers. Harvey replied that SPEC is leaning toward the electronic format. SPEC surveyed the volunteers last year by email and received about 3,000 responses, a drop in the bucket from the 65,000 volunteers, but it helped improve the training materials for this year.

### **Web-based Products**

SPEC would like feedback on how SPEC can better promote the web-based Link & Learn. Link & Learn is broken down into basic, advanced, and military. The IRS printing budget is declining every year. Last year the budget was 2.2 million, this year 1.8 million, next year 1.5 million. This is one reason IRS went to web-based products. It saves resources: printing, class room expenses, instructors, etc. The IRS budget is finite and declining but at the same time, the IRS wants to please partners and





provide what they need. Epstein asked if there was thought about making material available on disks. Yes, two years ago a CD was created and they are easily reproduced. This year, SPEC had some difficulty in producing the CD. However, this year it should be available the week after Link & Learn is launched. The difficulty with the CD is that any changes made to Link & Learn would be difficult to get out to the field after the CD is produced. Harvey agreed that many volunteers would gladly trade pounds of paper for the CD version. McKinney added that volunteers would still get the Publication 4012, Volunteer Resource Guide, and the test on paper but the rest on CD. Hank Mosler commented that volunteers would still need to bring the Form 1040 Instructions and the Publication 17 along with the Publication 4012 for reference materials. The Process Based Training materials do not duplicate the information in the reference materials Publications 17 and 4012 but shows how to use these tools.

If Link & Learn cannot be integrated with use of Taxwise, classroom training will still be needed for full integration. Link & Learn works well for volunteers in rural areas, returning students, and for others not able to attend classroom training. Harvey then asked how SPEC can encourage more use of the product. Schneider suggested a separate document advertising Link & Learn because it may not be seen on the back cover of the publication. Sandy McQuin asked how the Subcommittee members learned about Link & Learn. Ferd Schneider heard about it last year on a mouse pad which is how Paul Duquette learned about it. Others heard about it through AARP and through their SPEC representative. Paul McElroy learned about it from TAP; AARP hadn't mentioned it. Duquette asked if it is wrong to say that VITA uses Link & Learn more extensively than AARP. Epstein agreed that this was true especially in rural areas where instructors are not available. One incentive is to push that Link & Learn is available in November much earlier than the Publication 678 training. Blair emphasized again that e-learning is the way IRS has to move and the motivation is the publishing and delivery costs.

Another drawback of Link & learn is that it does not have Taxwise incorporated into it. This can not be done because it is available to anyone who desires to use it through IRS.gov and not just volunteers. Another problem is Link & Learn is available prior to the new tax forms, publications, and instructions. It is not as beneficial to learn using last year's tax law and the volunteer can not be certified until the new materials are available. It was suggested that Link & Learn integrated with TaxWise be made available only to volunteers. Harvey said IRS could explore that in the future although not all of IRS' partners use Taxwise and some have developed their own software. Colvin stated that the focus should be on the quality of volunteer return preparation. By catering to that small percentage who do not use TaxWise and learn to prepare returns using Link & Learn will not know how to apply that knowledge to the live preparation of tax returns. There should be instructions on Link & Learn on how to integrate it with tax preparation software.

The Committee brainstormed and provided the following responses to how IRS can increase the use of awareness of on-line web methods:

1. Convince AARP National to accept on-line certification
2. Include screen shots of Taxwise in Link & Learn
3. Promote Link & Learn in the Publication 678 package – more than it is currently on the back
4. Separate insert specific to Link & Learn
5. Promote wider using materials, such as, keyboard calendar, ruler, finder, etc.

Here are the responses to "How did you hear about Link & Learn?":

1. TAP
2. SPEC
3. Member of previous SPEC team



### **Committee Members VITA/TCE Experience**

Epstein–1 year with TCE and VITA  
Schneider–6 years with TCE  
Mosler-4 years  
Tanna–24 years  
Maisch–none  
Gadon–2 years VITA, 5 years TCE  
Colvin–2 years VITA  
McElroy–1 year  
Iris Sosa–9 years  
Rousseau–5 years  
Duquette–5 years

### **Best Practices**

Ferd Schneider’s site is not a permanent VITA site and is only open on Thursday and Friday. Each time the volunteers need to set everything up which takes about 45 minutes. Hank Mosler said each person at his site is responsible for their own equipment. Schneider said they spend one day at a nursing home doing returns. One counselor is responsible to do house visits for people who are no longer able to come to the VITA site. Epstein said his site coordinator does not believe in using computers so he gets all the paperwork in order, then hands them off to someone else to prepare. He also does the quality review after the return has been completed. Tanna said they go to homeless transition shelters, as well as the welfare-to-work site. They also provide information on financial literacy. Colvin said her VITA site is open seven days a week. They recruited 350 volunteers through targeted recruiting by visiting businesses, law schools, business schools, etc. They also created internship programs at some of the schools. She thinks the culture of Austin is volunteer driven. Gadon said they work closely with SPEC and do home visits. Rousseau said they track volunteer hours. There is an organization on post that provides child care for those that volunteer for VITA. Duquette said his site partnered with the county government and they sponsor space for TCE. They provide a minimum amount of funds for advertisement and postage. In addition, the University of Wisconsin has been very agreeable to helping the sites. Tanna said he got local politicians to announce the VITA sites this year.

### **Best Practices Notes:**

- Market the Publication 1084, Volunteer Coordinator's Guide, and Publication 3189, Volunteer e-file Handbook, and how important it is to site coordinators
- Market intake form and why is it needed
- Independently responsible for equipment (set up and break down)
- House visits – retirement homes
- Coordinator helps taxpayers with intake sheets (greeter) someone that doesn’t use computers
- Homeless transition shelters
- Partner with county government – social welfare area
- Client friendly service
- Targeted recruitment – for volunteers
  - a. Business school
  - b. Law school
  - c. Business employers

### **Calendar/Time Line for Training Materials**

Handout – Inside the Wage and Investment Homepage – Product PRO Training Student/Facilitator Materials.



If you get your order for VITA Materials in by the last Wednesday in October, SPEC's goal is to send the materials before Thanksgiving. McKinney will send a list of email addresses for the Education and Product Development staff to Toy.

**ACTION: Toy will distribute list of email addresses for the Education and Product Development staff to committee members.**

VITA Committee members were given Publication 678, Volunteer Student Guide; Publication 678-W, Comprehensive Problems and Exercises Workbook; and Publication 1155, Facilitator's Guide, to send home. SPEC wants the member's feedback on the books. Beck said her staff is ready to work with the volunteers on improving the products.

**ACTION: Committee members should review the Publication 678, Volunteer Student Guide; Publication 678-W, Comprehensive Problems and Exercises Workbook; and Publication 1155, Facilitators Guide and provide their comments to Harvey.**

#### **TaxWise Demonstration**

Cindy Jones demonstrated how the on-line Taxwise program works.



## Training Materials Subcommittee Notes

### Panel Members

Ferd Schneider  
Elizabeth Colvin  
Paul McElroy  
Steve Maisch  
Iris Sosa  
Steve Maisch

### IRS

Elaine Beck  
Catherine Harvey  
Nan Ellen Fuller

### TAP Staff

Patti Robb

The results of the Publication 678 survey were handed out.

Ferd Schneider chaired the subcommittee meeting for Paul Brubaker who could not attend. Brubaker's biggest concern was to get as much feedback from SPEC on the following:

1. What were results on survey compiled from VITA/TCE
2. Most common mistakes made by volunteers
3. Did the pilot training program work
4. What was response and should we spend time working on that

McElroy thinks Publication 678 is not worth the money spent to print it. No one uses it after training. Schneider said it is used for reference at the test, but no one takes it with them to the VITA sites. He thinks that AARP seems very bureaucratic and that VITA sites are much better organized as far as training.

Elaine Beck wanted to explore:

- Test/retest and look at evaluation feedback
- Feedback:
  - VITA Military
  - Link & Learn Taxes
- Test
- Frontline Use of Materials
- Mentoring
- Uniformity of Materials
  - Test
  - Pub 4012, Volunteer Resource Guide
- IRS not present
- Publication 3189 –what Taxwise does not do

### Facilitator's Guide

Facilitator guide – emphasis on interviewing – things to consider

- Instructor tips

- Evaluations - promote
- Don't print – supply CD
- Nice to have notes for PowerPoint Show
- Transparency of Form 1040 and instructions for Form 1040
- Pub 678 too big, suggest one page with reference to Pub 17 – work more problems
- Pub 678 W – Put answers in back of 678 W. Need better title, didn't know it was practice returns – friendly cover – less blue
- Change info on top, for use in preparing tax returns – to practice problems
- Volunteers don't know what kits contain – explain what is in each book / Pub
- Do not bind – hole punch for loose leaf
  - Need to pull out certain lessons
- Order updated package vs. complete starter kit (pull out old and insert new)
- Emphasis on interviewing (intake sheet)
- Separate book - tips for instructors
- Customer service
- Returning volunteers - Separate training – work problems – take test
- CD - AARP not using
- Interviewing

Form 6744, Test – Student Testing Materials, is called a pre-test in Link & Learn Training. There is also a retest if you don't pass the first test. All volunteers who are involved with the preparation of returns have to be certified. A three part segmented test, true/false questions, basic preparation and the quality review of a return, and the preparation of a second return is used under whatever level volunteer has chosen. Each test has set objectives and was designed to satisfy the objectives. SPEC would like the Subcommittee to help devise a better process. The test can be proctored but does not have to be.

## **Test**

1. Trick questions rather than substantive questions
2. Questions not difficult enough
3. More emphasis on filling in the forms
4. Less true and false questions
5. Difficulty With Documents
  - a. Brokerage Forms
  - b. Where You Find Withholding
6. Do Problems Related To Tax Returns
7. Test Tax Law
8. Don't hurry through training – last year (one day)
9. Split screen
10. Fill-able forms (1040)
11. Ability to take and pass test in segments
12. Take state tax issues out of Link & Learn (have to teach how to override)
13. Be careful volunteers don't rely too much on software
14. Give check answer at mid point of test ( you are doing ok up to here)
  - a. For example; total income, adjusted gross income, itemized deductions
15. More fill in the blank rather than having to give a complete answer
16. Put evaluation in with test
17. Primary application – work true/false in with topics testing
18. Scramble questions in Link & Learn
  - a. Inventory of 100 questions
19. Intermediate test – income was high for VITA site (needs to be under \$40,000)
20. Split test team (people who didn't write problems should be testers) 30 testers – various partners



- a. Tester would have two-fold critiques – components and accuracy
- 21. Need more time for review process – 3 weeks – on server
  - a. Need assistance from vendor – broaden printing window

Schneider suggested providing copies of Forms 1099-MISC, Miscellaneous Income, and other information documents to familiarize the student on how to use. Colvin suggested having volunteers do more problems involving return preparation. There should be less true and false questions. The following was suggested:

- Do two problems to pass basic
- Do one or two additional problems to pass intermediate
- Do one or two more problems to pass advanced or military

Catherine Harvey said it's important that the simplest form be prepared for the taxpayer. Even though it's done electronically, it's for the taxpayer's understanding (comfort level) since they have to sign the return. Colvin noted that the volunteers in Austin just kind of blow through the true/false questions. Harvey said the true/false questions helps build confidence. Steve Maisch felt some people just need a mentor. They have the knowledge but not the confidence. Colvin said they had to teach the volunteers to do an override since Texas doesn't have a state income tax. Can you take the part about state tax out?

Ferd Schneider asked if there was too much reliance on software. If you miss checking a box, the return could be prepared wrong and you do not realize you missed something. We teach our volunteers that the software does not ask you everything and you need to know how to prepare a return without using the software. The evaluation sheet should be put in with ethics agreement.

### **Military Evaluations**

- Promote - Facilitator Guide, etc.

### **Link & Learn Taxes Evaluations**

12,000 took training – 177 evaluations turned in

- Placement of Evaluation Form – Place evaluation after test but before certificate (for people who passed and people who failed – what to improve)
- Look at more linking and more hot buttons to move around program
- Provide upfront instructions on how to get the Link & Learn Training Kit
- Missed instructors when someone has questions (what if...)
- Successful or ? (instead of pass or fail)
- Weakness noted – identify areas

No statistics are available from VITA at this time. There are conduits at irs.gov to get email interaction, however sometimes it takes several days to get a response and sometimes by that time the person with the question has moved on. Every question is responded to; it just may not be immediate.

### **Frontline Use of Materials**

Elaine Beck's staff teaches the military VITA class. It would be interesting to see how the products are received and how they integrate with each other? How do you educate the instructors to use these materials? Schneider said you have to work through your partners. It has to be driven down through the organizations. Some will respond and some will say they don't have the time.



- Simple language on covers
- More active language
- Look at cohesive marketing strategy
- Alert partners of training
- Product alert (to changes)
- WORDSMITH – Test Instructions vs. Introduction

Schneider said the packaging was changed last year. When that happens, you need to alert your partners that something new is coming out; otherwise, it can cause confusion. Duquette said you already have a vast network to notify them of other things; couldn't you add: please note the following changes. Schneider noted it's a matter of getting the information down to where it needs to go.

Harvey said there will probably be radical changes to the test. The VITA Committee will be asked to review the test before it is finalized.

### **Process/Method Subcommittee Notes**

#### **Panel Members**

Harvey Epstein  
Hal Gadon  
Bessie Moore  
Hank Mosler  
Rick Rousseau  
Wayne Tanna

#### **IRS**

Libby Blair

#### **TAP Staff**

Barbara Toy

**Decision: The Subcommittee will meet the third Friday of each month at 3 p.m. ET, the first meeting is May 19, 2006.**

SPEC asked the subcommittee to take a look at the processes currently used to train volunteers. How effective is the train the trainer classes? Does the subcommittee feel that part of the problem is that IRS withdrew some of the direct training? Are all trainers using the resources available to train volunteers? IRS is now revisiting what additional role IRS should take in training the volunteers.

Feedback on Current Training Process:

- Recommend more IRS involvement
- Not all IRS employees are good instructors—assess IRS employee's instructor skills before assigning
- Being a tax law expert doesn't necessarily make someone a good instructor
- Instructors need to tune training to students' needs
- Good instructors may not be available where they are needed especially in rural areas
- Teach volunteers that while it is important to get the numbers in the return correctly it is also important to interview the customer to make sure what needs to be put on the return
- Trainers should not teach volunteers just to pass the certification test which covers only tax law but need to teach from start to finish, from interview to retaining records
- IRS should provide site coordinator training (the Military does provide this training)



- Increase the amount of training for preparing the state tax returns

IRS is trying to provide what is needed to the partners but it is assuming they are providing adequate training but it is not meeting the volunteers' needs. The IRS should meet with partners and determine what each one needs.

Blair asked how SPEC can communicate effective practices. Rousseau replied that tax law is only one part of the needed training. Equally important is the administrative, electronic filing and the volunteer certification.

Epstein suggested that the certification test should test not only on tax law but some administrative topics, for example, what are the steps and what is needed to sign the tax return using the practitioner or self-select PIN? Volunteers should be certified as Administrators to do the quality review of tax returns not just for tax return preparation.

Certification should include topics such as what do you do after the return is finished—obtaining signatures, explaining the return to customer, explaining what records the customer should keep, what records the VITA/TCE site needs to retain, Electronic filing requirements and professional responsibilities.

Volunteer preparers need to know how to calculate taxes without using software and enough tax knowledge to know how the return should look to catch errors.

There should be a set of review questions for each module. Using the review questions, allows the instructor immediate feedback on what questions the class may have or what parts of the lesson they didn't get. Rousseau added that this is similar to how tax law is taught for Military VITA. Each module is followed with a 30 to 45 minute review.

Have computers available so volunteers do not have to do calculations manually.

Continuing scenarios cause problems; some students fall behind or make errors and become more concerned about getting caught up rather than listening to next part of lesson. Each part of the lesson should have a fresh scenario. For example, if using tax preparation software, the instructor can have the students complete main information page for one lesson. Next the student enters information from a Form W-2, Wage and Tax Statement, then deletes the Form W-2 and enters pension information, deletes that information and enters dividend income, and so on. Or, a better idea would be to preload returns with certain data already entered.

Use the Intake and interview sheet to teach each lesson. As each section is introduced refer back to intake sheet and then show how to use for the quality review process.

The intake and interview form should mirror the main information sheet.

The page numbering system in the Publication 678W, Comprehensive Problems and Exercises Workbook, is bizarre.

The training material is voluminous and the sheer volume is overwhelming. A Summary sheet of what the packet includes and the purpose for each should be sent with the kit. This should be done with the instructor kit, the student kit, and for Process Based Training.

## **Back to Full Committee Meeting**

### **Subcommittee Report Outs**

Schneider and Mosler provided the full committee a summary of what their subcommittees discussed.





### **Program Owner Report Out / Next Steps**

Blair thanked the panel members for their valuable input, for listening to them and for taking the issues so passionately. SPEC welcomes the input for improving the quality of returns prepared by volunteers. Committee members should feel free to contact SPEC staff to provide input anytime. Beck said the committee was provided a lot of information and provided a lot back to SPEC. Face-to-face meetings are the best sessions and she is hoping committee members are able to attend some of the upcoming team meetings to give input. McQuin said that Coston has committed to provide the resources if members are needed to give input on materials. Harvey leads the testing team so appreciates the input the committee members gave on improving the volunteer testing. She is looking forward to continue working with the committee members. She thanked everyone for all their valuable input.

### **Public Input**

None in attendance.

### **Committee Members Concerns / Suggestions / Issues**

Rousseau felt things went well and everyone had a chance to have their voices heard. This is a unique committee and everyone brings a tremendous wealth of experience. The Committee has a common goal; what can we do better? Gadon asked what was planned next regarding Process Based Training.

Elaine Beck said now that she has the feedback from TAP, she needs to go to AARP and the national leadership of the armed forces tax council to get their input and support. SPEC would like to expand the pilot. Libby Blair said if the AARP/TCE volunteers are interested in this process based training; send your comments to your regional coordinator. Rousseau expressed surprise that the military hadn't provided support because they have used integrated training since the late 1990's. Beck said timing is everything. When we went to the military with this, it was just a concept.

Beck reiterated that if IRS and its partners decide to go with PBT, the IRS will no longer support or publish the Publication 678. Schneider said process based training is a new concept, a new way of looking at training and suggested that it might take volunteers a couple of years to be comfortable with not having the Publication 678.

The process based training book is also bulky. Size can be reduced by not repeating information found in the reference material and taking out the exercises. Harvey replied that mostly the PBT did not repeat information found in the reference material but the exercises are necessary and part of the integrated training process. Committee members should send any additional ideas to Beck and/or her staff.

### **Closing**

Coston told the committee members that the feedback he received from the Program Owners is phenomenal because the members have been so engaged. All your suggestions will truly benefit the end-users, the VITA volunteers. TAP can bring sub groups or possibly the whole group to Atlanta as needed. The window of getting these products out is small so seize the opportunity to give input. He feels strongly about this issue committee and the impact it's going to have. The committee has done a wealth of work in a very short amount of time and has gotten phenomenal executive support from the IRS. To know they are backing you like this is incredible. Thank you for your time.

Meeting Adjourned



**FY 06 Filing Season  
Accomplishments**

**TAP VITA Issues Committee Meeting  
May 1 & 2, 2006**

Return Preparation						
10/1/05-4/23/06	Total Returns	+/- FY 05	E-file Vol.	+/- FY 05	E-file%	+/- FY 05
TCE	1,044,628	10.5%	882,618	21.7%	84.5%	10.2%
VITA	1,024,518	5.4%	945,273	6.6%	92.3%	1.1%
<b>National</b>	*2,072,086	7.8%	1,827,891	13.4%	88.2%	5.1%
<b>National Goals</b>	2,165,000		1,710,350 <i>Met!</i>		79%	

\*National total includes 2940 returns prepared with an invalid SIDN.  
 TCE includes AARP which is approximately 96.6% of total  
 VITA includes Military which represents approximately 30% of the total VITA returns  
 Annual Goal=96% met thru 4/23 for FY 06 return preparation  
 Annual Goal- E-file volume has already been met as of 4/23/06  
 Annual Goal- E-file % will continue to fluctuate for several more months while paper prepared returns are processed.  
 Total TaxWise software packages ordered- 8200 for FY 06  
 Noteworthy Items: TCE has the highest increases in all categories FY 06 E-file contributing factors:

1. Additional TaxWise software packages provided-11 % more than 05
2. SIDN-default set in TaxWise for FY 06

FY06 Outreach Contacts				
10/1/05 - 3/30/06	Outreach	Outreach	E-Service	Total
Direct	5027	1956	1074	8057
Non Media	13.9m	39.3m	22.2m	75.5m
Media	114.7	61.8m	30.0m	206.6m
Total	128.6m	101.1m	52.2m	282.2m

All but 8K contacts are made through our partners.

FY 06 VRPP Quality	
Type of Review	Total Conducted
Site Reviews	1263
Return Reviews	3617
TIGTA Shopping Accuracy	39%



Site Reviews: 574 SOI, 689 Discretionary  
Return Reviews: 2108 SOI, 1509 Discretionary TIGTA findings:

1. Non-use of the 13614
2. No Quality Review system in place

#### VRPP Findings

1. 42% of the sites reviewed use Form 13614
2. 54% of the sites reviewed used a partner developed form
3. 3% of the sites reviewed do not use a form of any type
4. 96% of the sites reviewed had a quality review process

Review period- 11 weeks beginning Jan 30-April 10



## **VITA Committee Meeting Minutes**

*April 4, 2006*

### **Designated Federal Official**

- Sandy McQuin, TAP Manager

### **Program Owner**

- Libby Blair, Chief, Oversight and Analysis, SPEC Field Operations, Communication, Assistance, Research, and Education (CARE)
- Elaine Beck, Chief, Education and Product Development Staff

### **Committee Members Present**

- Paul Brubaker, Pennsylvania
- Paul Duquette, Wisconsin
- Elizabeth Colvin, Texas
- Harvey Epstein, New Hampshire
- Harold Gadon, Rhode Island
- Henry Mosler, Florida
- Steve Landauer, Iowa
- Steven Maisch, Washington
- Paul McElroy, North Carolina
- Ferd Schneider, Ohio
- Wayne Tanna, Hawaii

### **Committee Members Absent**

- Bessie Moore, New Jersey
- Richard Rousseau, Texas
- Iris Sosa, California

### **TAP Staff**

- Barbara Toy, Program Analyst
- Patti Robb, Secretary

### **Conference Call Attendees**

- Nan Allen Fuller, Senior Tax Analyst

### **Visitors**

- Gil Yanuck, TAP Member

### **Welcome**

Paul Duquette welcomed everyone.



## **Roll Call**

Quorum met.

## **Program Owner's Report**

Libby Blair will share the responsibility of the VITA committee with Elaine Beck since the focus is training materials. Blair agreed to combine Training Methods and Training Process into one subcommittee.

## **Face to Face Meeting**

Travel Arrangements should be completed by Thursday, April 6, 2006. Members will need to be signed in as guests and will need picture identification to be issued a visitor badge to enter the Internal Revenue Service (IRS). The meeting will be Monday and Tuesday from 8 a.m. to 4:30 p.m. Robb will send out IRS office address and room number. Everyone should be coming from the same hotel which is only about three blocks from the IRS office. The full committee will meet then break out into subcommittees. Blair will ensure rooms are available.

Members will be met at the guard's desk. Materials will be provided by the Atlanta folks. Blair will keep one room available on Wednesday for use for phone calls or finishing other business.

**ACTION: Subcommittee chairs should send Paul Duquette an email on what they expect their subcommittee to accomplish at the face-to-face meeting by April 11, 2006.**

**ACTION: Beck, Blair, McQuin, Duquette, Rousseau, and Toy will meet to plan agenda on Thursday, April 13, 2006 at 12:30 TO 1:30 ET.**

## **Subcommittees Report:**

- **Emerging Issue**

The subcommittee met in March to discuss the intake form. The IRS thinks this is a hot issue. The subcommittee agreed there needs to be better marketing to convince volunteers to use the form. The subcommittee discussed concerns about the timeliness of receiving materials and asked why some areas get their materials so much sooner than others? Ferd Schneider asked if the committee intended that Form 1040 Schedule C-EZ, Net Profit from Business, remain in the VITA program but doesn't believe that the Form 1040 Schedule C, Profit or Loss from Business is suitable to prepare at VITA sites. Decision: Committee reached consensus to return Schedule C-EZ to Area 2. Hal Gadon mentioned that the subcommittee would like to continue looking at Issue 3852, Self Select Pin. He is not ready to drop this issue yet. He recommends working toward using the self select pin. Blair suggested treating the self select pin issue through the Training Materials subcommittee because the IRS will continue to allow any of the signature methods. The solution will be in how it addressed in Training and other Materials.

- **Training Process**

Elaine Beck joined the last subcommittee call and discussed materials for Process Based Training which is still in the developmental phase. She will send out samples of the materials before the face-to-face meeting. The whole file is too large but will be provided at the face-to-face meeting.

The committee talked briefly about different approaches to Link & Learn and special training for experienced volunteers. Different sites have different needs but some level of standardization needs to be implemented because there is a tremendous gap in the training in some areas. Gil Yanuck said a lot of training is devoted to tax law. Eighty percent of returns are filed electronically at their VITA site in Arizona and volunteers want more hands-on experience.

**ACTION: Duquette asked that everyone please send back comments to the Taxwise survey which McQuin sent out on March 30.**

**ACTION: Toy will resend McQuin's email message asking for comments.**

- **Training Methods**

Rick Rousseau was not able to be on the call so McQuin addressed this subcommittee's activities. Since it is very similar to Training Methods, it was suggested that the two subcommittees be combined. Blair agreed. She said another main objective is to identify some of the best practices used and asked that committee members bring examples to Atlanta.

**ACTION: All members should bring examples of best practices to Atlanta.**

- **Training Materials**

Paul Brubaker thanked all for responses on survey. The magnitude of material seemed to grow this year and there seemed to be some redundancy in the information provided. For example, the reference guide could be used for training instead of replicating the information in the student guide. Before we go any further though, the subcommittee needs to know the IRS' goals. Beck responded that the goal of training is to teach Taxwise in a way that can be absorbed in a short amount of time, while enabling volunteers to produce accurate returns. IRS is looking for input on how the material can easily be presented. The IRS has introduced processed based training and needs to know if it is a better way to train volunteers. Brubaker suggested looking at the Form 1040 instruction booklet. Beck said the process based training follows the Form 1040 so it could be easily expanded to follow the 1040 instruction booklet. The Publication 678, Volunteer Student Guide, was originally developed to follow the Form 1040 but has migrated away since then. Link & Learn was created to reach out to those used to learning in an electronic manner. Volunteers also need specialized training for electronic filing. Yanuck said returning volunteers should have a class just on changes to tax law and then take the test; new people need personalized attention. When students work the problems, they don't have the TaxWise software available or tax tables. Brubaker suggested looking at the Form 1040 instructions which are designed to guide those not familiar with taxes as a basis for volunteer training material. Is there still value in sending out the survey to all members and what information do we want?

- How would you like to see training changed?
- How much time are you willing to commit to training?
- How much time are volunteers willing to commit to training for VITA?

Brubaker asked if evaluations on VITA/TCE sites would be available for the face-to-face. The committee would like to know what errors VITA preparers make. Beck said IRS has a variety of reports which will be shared at the meeting.

- **Staff News**

The VITA call for July is scheduled for the 4th of July, and needs to be changed. This will be addressed at the face-to-face meeting in Atlanta.

Recruitment: TAP has more than 250 applications in final form and about 900 more in draft form.

Meeting adjourned.

**Next meeting: Face-to-face in Atlanta, April 30 to May 3, 2006, (including travel dates).**



## **VITA Committee Meeting Minutes**

*March 7, 2006*

### **Designated Federal Official**

- Sandy McQuin, TAP Manager

### **Program Owner**

- Libby Blair, Chief, Oversight and Analysis, SPEC Field Operations, Communication, Assistance, Research and Education (CARE)

### **Committee Members Present**

- Paul Brubaker, Pennsylvania
- Elizabeth Colvin, Texas
- Harvey Epstein, New Hampshire
- Harold Gadon, Rhode Island
- Steven Maisch, Washington
- Paul McElroy, North Carolina
- Henry Mosler, Florida
- Richard Rousseau, Texas
- Ferd Schneider, Ohio
- Wayne Tanna, Hawaii

### **Committee Members Absent**

- Paul Duquette, Wisconsin
- Bessie Moore, New Jersey
- Iris Sosa, California

### **TAP Staff**

- Barbara Toy, Program Analyst
- Patti Robb, Secretary

### **Visitors**

- Gil Yanuck, Panel Member
- Lorraine Thompson, AARP
- Lynn Tyler, TCE Grant Program Owner
- Steve Swartz, IRS Employee
- Barbara DeKalb, VITA Coalition

### **Welcome / Introduction**

Elizabeth Colvin is the newest VITA Committee member. She said she is in her second year of running a VITA Program in Austin, TX.



## Roll Call

Quorum met.

## Review Agenda

Today's meeting will be initial reports from the subcommittees and their main focus and mission.

## Public Input

Barbara DeKalb is part of a 500 Volunteer Income Tax Assistance sites coalition. Steve Swartz is an Internal Revenue Service (IRS) employee that prepares returns at a small VITA site in Wheaton, MD. His concern is about the Treasury Inspector General for Tax Administration (TIGTA) shopper and thinks the overview seems a little heavy handed. He has concerns on how Taxwise treats the uniform definition of a child.

**ACTION: Toy will put the Uniform Definition of a Child issue on the database.**

## Program Owner's Report – Libby Blair

Libby Blair outlined two concerns raised by the TIGTA audit and asked for the Committee's help as volunteers and site coordinators in making improvements.

1. Concerns about using the Form 13614, SPEC Intake Sheet, or a partner developed form to gather all necessary information.

Harvey Epstein knows it's required, but asked if it should be? Blair replied that if the form is used properly, the result would be more accurate returns. Tax Counseling for the Elderly (TCE) also requires use of this form. Blair requested feedback on how to emphasize the importance of using the form.

2. Blair also requested feedback on the Volunteer Quality Alerts; were they helpful in making everyone aware of qualifying child rules.

Blair has asked Elaine Beck, Chief, Education and Product Development, to work with the Training Methods subcommittee.

**ACTION: Sandy McQuin will ensure that Elaine Beck has time allotted on the next subcommittee meeting agenda.**

Questions arose concerning placing the TAP poster at VITA and TCE sites.

**ACTION: McQuin will send out the email regarding the TAP poster at VITA and TCE sites.**

The subcommittees discuss issues and then pass them on to the full committee for approval. If the full committee agrees, the issue is elevated to Blair either verbally or written. Blair forwarded concerns on Taxwise from the subcommittee report to the TaxWise liaison.

## Agenda Topics

- **Emerging Issue Committee – Rick Rousseau**  
Change name to Ad Hoc and meet only when issues arise.
- **Inviting TAP Members to Participate – Rick Rousseau**  
Many members of TAP are involved with VITA/TCE and have interest in what our committee is doing and would like to participate. Should this be done at full committee or subcommittee meetings? Gil Yanuck felt the subcommittee is the place to hold the longer discussions. McQuin





suggested subcommittees send an email out to all panel members to survey for comment on a particular topic for input from all TAP VITA/TCE volunteers.

**ACTION: Toy will send out email requesting input before the subcommittee meetings.**

It was determined that the issue of intake forms should go the Ad Hoc (Emerging Issue) subcommittee. This committee will initially be a catch all committee. It would be helpful to report the biggest problems encountered with using the intake form.

**ACTION: Blair will send talking points of where the major areas of laws that volunteers are missing to Toy, who will distribute.**

- **Face to Face Meeting Tour of Atlanta Campus – Rick Rousseau**  
Would anyone be interested in touring the Atlanta Campus? McQuin is trying to get an idea of who is interested. Epstein feels this is not a good way to spend precious face-to-face time. Decision: Consensus was not to go to campus.
- **Tour VITA Sites – Rick Rousseau**  
Committee members who don't do VITA would like to visit a VITA site to see how they operate. Since the VITA face-to-face meeting is after the filing season ends, that isn't an option at the meeting. Members may want to visit a VITA site in their area.

### Synopsis of What Committee Is

- **Ad Hoc (Emerging Issue) Subcommittee – Hal Gadon**  
The subcommittee met on February 24 and needs to schedule another meeting.

### Contact History Report for VITA

- #3770 – VITA Training Material Timeliness  
**Consensus reached to refer to Training Process Subcommittee.**
- #3769 – Form W-4P and VITA Software  
The IRS provides volunteer TCE preparers (several thousand) with software for e-filing which does not appear to contain the Form W-4P, Withholding Certificate for Pension or Annuity Payments. At least the advertising version they gave out at the tax forum did not. If this is true of the production version, for the nearly 2 million people helped by the AARP/TCE the only recourse for adjusting the withholding from pensions is to obtain and hand complete a paper W-4P. When the paper form is used, e-filing is discouraged, which is counter to the intent of having more and more e-filing. The TaxWise software provided by the IRS does know about the W-4 and allows the preparer to help the taxpayer adjust withholding from wages by filling in the W-4, allowing it to be printed for the taxpayer to send to the employer. But the W-4P used to adjust withholding from pensions is missing from the software. This issue has already been elevated to Blair and has been sent forward.
- #3771 – Addresses Hard to Find  
This issue is being worked by the Area 4 committee. Information will be sent to them and some information sent to Blair.
- #3634 – VITA Preparation of Schedule C  
Low-income, self-employed taxpayers comprise a large number of Earned Income Tax Credit



(EITC) recipients. However, VITA doesn't train volunteers to do Schedule C, Profit or Loss from Business (Sole Proprietorship). They do Schedule C-EZ, Net Profit from Business, but Schedule C can be very complicated. Blair said it is very difficult and hard to understand. Toy reminded all that if the full committee is not in full agreement, the issue should go back to the Ad Hoc (Emerging Issue) subcommittee for more work. This issue, which is several issues combined, came into Area 2. This is not really a forms and publications issue; it is a procedural change. The issues will be separated and the Ad Hoc (Emerging Issue) subcommittee will discuss.

- **Training Process Subcommittee – Hank Mosler**  
This subcommittee has a good one hour meeting. The process has to bridge gaps from novices to those who have done VITA/TCE for many years. With this large inconsistency, TAP needs to identify the needs and where to focus.
- **Training Materials Subcommittee – Paul Brubaker**  
The subcommittee identified publications used for training. A large errata sheet is prepared each year. There are a lot of errors in the publication and not all of the errors are caused by receiving the information late. A timeline needs to be put in place to review the process. The subcommittee is looking at what has been addressed by the IRS so efforts aren't duplicated.
- **Training Methods – Rick Rousseau**  
The subcommittee will start looking at all available training methods that commercial preparers, as well as other volunteer sites are doing. A look at the good, the bad, and the ugly. The subcommittee will also look at what the IRS may be doing that we may not know about so as not to duplicate efforts. This subcommittee plans to work closely with the Training Process subcommittee.

#### **Staff News – Sandy McQuin**

Mary Ann Delzer, Patti Robb, and McQuin will be at the Town Hall meeting in Davenport, IA.

#### **Meeting Adjourned**

**Next meeting April 4, 2006 @ 3:00ET**



## **VITA Committee Meeting Minutes**

*February 7, 2006*

### **Designated Federal Official**

- Sandy McQuin, TAP Manager

### **Program Owner**

- Libby Blair, Chief Oversight and Analysis, SPEC Field Operations, Communication, Assistance, Research, and Education (CARE)

### **Committee Members Present**

- Paul Brubaker, Pennsylvania
- Paul Duquette, Wisconsin
- Harvey Epstein, New Hampshire
- Harold Gadon, Rhode Island
- Steven Maisch, Washington
- Paul McElroy, North Carolina
- Henry Mosler, Florida
- Richard Rousseau, Texas
- Ferd Schneider, Ohio
- Iris Sosa, California
- Wayne Tanna, Hawaii

### **Committee Members Absent**

- Bessie Moore, New Jersey

### **TAP Staff**

- Barbara Toy, Program Analyst
- Patti Robb, Secretary

### **Visitors**

- Gil Yanuck
- Nancy Ferree

### **Welcome / Roll Call**

Paul Duquette welcomed everyone to the first ever VITA teleconference.

### **Review Agenda**

Program Owner, Libby Blair will not be going over each of the issues on the teleconference. The answers will be emailed to each member. In the future, the issues will be sent to members prior to the teleconference.

**ACTION: Staff will email the responses to the issues.**



### **Committee Member VITA/TCE Experience**

Paul Brubaker, York, Pennsylvania, is hoping to start a new VITA site this year and has helped established sites in prior years. Brubaker has been a TCE instructor for 2 years. Duquette, Amherst, Wisconsin, has been a TCE volunteer for 10 years. Last year, he started VITA sites in his local area. Harvey Epstein, from Lee, New Hampshire, started working last year with TCE and has started new sites this year. Hal Gadon has been active in TCE for five years and thinks the practitioner pin program is a win for everyone. Steve Maisch from Arlington, VA, doesn't have much of a background in VITA except for some exposure while in the military. Paul McElroy, Pfafftown, NC, started this year. Rick Rousseau, Killeen, TX, works at a military VITA site which has already submitted 2,200 returns, about six million in refunds this year. Ferd Schneider, Cincinnati, OH, has been in TCE for 7 years. He never went to a VITA site but is interested in the relationship between TCE and VITA. Iris Sosa, Fontana, CA, is a financial advisor and tax preparer and has no experience with VITA. Wayne Tanna, Honolulu, HI, is a professor and has been active with a VITA site at his university for 22 years. This year they had a kick-off event with governor and received a state grant to run VITA operation across the islands. Gil Yanuck is on the Communication Committee but is interested in VITA and TCE issues. He has been the assistant state director for tax aide in Nevada.

### **Program Owner's Report**

- **Existing VITA Issues**

- **Elevated VITA Recommendations**

Libby Blair, Program Owner, will send her written responses to the committee members prior to next month's meeting. These are included in the responses already shared prior to the meeting on the 7th

### **Public Input**

Yanuck had comments regarding the recently elevated recommendations concerning VITA and will hold the comments until he sees the responses. In his opinion, there were errors and misstatements in these elevated issues. Schneider agreed that there were some inconsistencies in the elevated issues. It was decided not to address these issues since they were elevated by other committees before the inception of the VITA committee. Blair's responses will be sent to originating area committee as well as the VITA Committee.

**ACTION: Staff will forward responses to the elevated issues to all committee members and the originating area committee.**

### **Agenda Items:**

- **Vice-Chair Election**

Paul Brubaker is the Vice-Chair of TAP so he cannot be the vice-chair of the VITA Committee. Gadon nominated Rick Rousseau. Rousseau accepted the nomination. The nomination was seconded and consensus reached on Rousseau being Vice-Chair.

**DECISION: Rick Rousseau is VITA Committee Vice-Chair**

- **Committee Management**

Ground rules for operation of committee:

Duquette has received a dozen emails on VITA issues which he passed on to Program Analyst, Barbara Toy. Toy will serve as the repository for all incoming VITA/TCE issues and comments. Toy will enter the comments into the TAP Contact database. Schneider questioned whether these issues which are grassroots issues should more rightly be handled in the area committees. McQuin pointed out that this issue committee will work differently from most other TAP issue committees since Blair would like to see any issues related to VITA. Toy will put them on the database just like grassroots issues. The issues will be assigned to VITA until

Blair determines whether the committee will work the issue or not. If the committee does not work the issue, it will be reassigned back to the originating area committee.

**ACTION: Committee members should send all “grassroots” issues to Toy.**

Duquette suggested using email to approve minutes. Consensus reached, no objections.

**DECISION: Minutes will be approved by email.**

- **Establish Subcommittees & Subcommittee Assignments**

Duquette suggested that each subcommittee have a leader or chair as well as a vice-chair. See page 13 of your TAP Handbook for duties of a subcommittee chair. Each subcommittee meeting should have an agenda and someone should be assigned to take notes.

McQuin asked that the subcommittees keep the staff informed of scheduled meetings and one of the staff will try to attend. Subcommittee meetings do not have to be posted in federal register since the recommendations are not being made directly to the IRS. Under FACA regulations, the full committee must approve the recommendations before they are sent to the IRS. A staff member should be present at each subcommittee meeting when the program owner or any other IRS representative is present. The staff member will act as the designated Federal Official (DFO) to ensure the subcommittee meeting follows FACA regulations.

Duquette shared that the Joint Committee has formed a subcommittee to do the “word-smithing” and quality review for all recommendations submitted for elevation. He suggested forming a VITA subcommittee to do the same thing. This subcommittee would review all recommendations before it is presented to the full committee.

**DECISION: Hal Gadon, Paul Duquette, and Havey Epstein volunteered to do the VITA Committee quality review.**

### **Subcommittee Assignments**

Blair said the VITA objective is to, not only work emerging issues, but also address improving the effectiveness and efficiency of the Volunteer Return Preparation Program (VRPP) training. The VITA committee will have four subcommittees:

- Emerging VITA/TCE Issues
  - Hal Gadon, Wayne Tanna, Paul Duquette
- Training Process
  - Harvey Epstein, Hank Mosler, Bessie Moore
- Training Methods
  - Steve Maisch, Rick Rousseau, Iris Sosa
- Training Materials
  - Paul Brubaker, Paul McElroy, Ferd Schneider

Blair will provide the focus for each committee and will assign some of her employees to work with each.

**ACTION: Staff will forward the focus for each subcommittee and will work with the members to set up the first subcommittee meetings.**



Mosler asked where the integrated training PowerPoint originated. Blair could not be certain without seeing the material. Schneider thought the material was developed by AARP. The Relationship Manager on Blair's staff works with Bonnie Speedy from Tax Aide. Tax Aide does start with the IRS training materials and does enhance the materials. Blair and her staff works closely with Elaine Beck who is from the Product Development office that develops the VITA training materials. If the integrated training PowerPoint will improve volunteer training, the committee should bring it forward as best practice. Duquette worked with the Product Development folks on the VITA training materials and although he didn't work on it, he is aware that IRS developed a training PowerPoint to go with the manual and that it closely follows the Link and Learn training.

**Staff News**

Patti Robb did a cost comparison for the face-to-face meeting in five different cities: Atlanta, Boston, Chicago, Denver, and Las Vegas. The least expensive cities are Atlanta and Denver, both are very close in price. Chicago came in third and Boston and Las Vegas cost about \$5,000 more.

One real advantage of going to Atlanta is that Stakeholder Partnerships Education and Communication (SPEC) is located there. The IRS is in downtown Atlanta and there is a hotel is about a block from the IRS office. Travel would be April 30 with the meeting on the 1st and 2nd of May.

**ACTION: McQuin will send an email to the committee members to ask for their choice of location for the face-to-face location.**

Duquette said he will try to keep meetings to one hour but they may go longer. He prefers to lengthen the meeting to ensure all agenda topics are fully covered.

**Next meeting March 7, 2006 @ 3 pm ET**

**ACTION ITEMS:**

**Libby Blair**

1. **Blair will send out information via email to provide the focus for each subcommittee.**

**Staff**

1. **Email the committee members to ask for their choice of location for the face-to-face location**
2. **Email the focus of each subcommittee and set up subcommittee calls.**

**Committee Members:**

1. **Send all "grass root" VITA and TCE issues to Toy**