

CHAPTER 2
TAX ASSISTANCE SERVICES (TAS)
STANDING OPERATING PROCEDURE (SOP)
(TAS UTILIZING UTAs)

This chapter contains a Standard Operating Procedure (SOP) for a Tax Assistance Service (TAS) that uses Unit Tax Assistors (UTAs) and a small tax office. Chapter 4 contains a second SOP, which is applicable to a TAS that uses a consolidated tax center and does not employ UTAs. The SOPs are not meant to be all-inclusive, but can be useful as models for developing a SOP.

TAX ASSISTANCE SERVICES
STANDING OPERATING PROCEDURE
(TAS UTILIZING UTAs)

I. GENERAL.

- A. **PURPOSE:** Tax return preparation is perceived as so complicated and time consuming that many soldiers will not attempt it. Rather, they will pay another agency to prepare their taxes. Many soldiers who do prepare their own taxes fail to claim legitimate deductions and credits. Additionally, some of those who pay for assistance fall victim to a few unscrupulous firms that offer income tax refund discounting schemes. These schemes are charge the user an unreasonable interest rate. Members of the military community deserve better care and should not have to hire a commercial preparer to get their taxes prepared in most cases. The military has an interest in insuring that its people file their income tax returns accurately and expeditiously. This can all be accomplished by providing effective Tax Assistance Services (TAS).
- B. **APPLICABILITY:** This SOP applies to all Fort Blank personnel designated to support the Fort Blank TAS.
- C. **ORGANIZATION AND STAFFING:** The Fort Blank Legal Assistance Office directs the Fort Blank TAS. The unit and volunteer tax assistors also support Fort Blank TAS.
- D. **RESPONSIBILITIES:**
1. The Staff Judge Advocate is responsible for:
 - a. Installation TAS.
 - b. Selection of a Tax Officer and personnel for the tax office.

2. The Legal Administrator is responsible for logistical support of the TAS and Tax Office to include computer hardware and software, office space, telephone service, and transportation.
3. The Chief Legal Noncommissioned Officer is responsible for identifying and detailing enlisted soldiers to support the TAS.
4. The Chief, Legal Assistance Branch, is responsible for:
 - a. Direct supervision of the Tax Officer and installation TAS.
 - b. Ensuring that the TAS is publicized during the weekly Legal Assistance briefing of incoming soldiers.
 - c. Promoting the TAS in the First Sergeants' and Commanders' Course.
 - d. Ensuring that posters advertising the TAS are prominently displayed in the Legal Assistance Office.
5. The Tax Officer is responsible for:
 - a. Daily operation of the Tax Office and TAS.
 - b. Serving as liaison with IRS.
 - c. Preparation of all correspondence pertaining to the TAS.
 - d. Coordination of all tax instruction.
 - e. Obtaining IRS forms and educational materials.
 - f. Publicizing TAS.

- g. Preparing lists of unit and volunteer tax assistors.
- h. Liaison with Army Community Services (ACS) and supervision of the Volunteer Tax Assistor's Program.
- i. Coordination and operation of the Outreach Program.
- j. Training electronic return originators (EROs).

II. SCOPE OF TAS. The TAS is a command-directed program. It is designed to provide Federal and State income tax return preparation assistance to soldiers and their family members. TAS is a program conducted with the cooperation of the Internal Revenue Service (IRS) under its Volunteer Income Tax Assistor's Program (VITA). TAS consists of the following components:

- A. **Unit Tax Assistor Component.** Because of the large number of eligible legal assistance clients at an installation who will need assistance in filing income tax returns, the legal assistance office cannot possibly assist in the preparation of all returns. Accordingly, designated unit tax assistors (UTA) will be primarily responsible for assisting soldiers. One or more UTAs will be appointed for each company size unit. These soldiers will be trained in Federal income tax preparation by IRS instructors or judge advocate officers. Similar instruction on State tax preparation should be obtained from State agencies. UTAs will assist soldiers in their unit in preparing their returns. Questions beyond the expertise of the unit tax assistor will be referred to the post Tax Officer.
- B. **Volunteer Tax Assistor Component.** This component organizes delivery of services to other eligible personnel, such as retirees and family members of soldiers who are not assigned to the post. Army Community Services (ACS) will identify volunteers who are willing to donate their time during the months of January through April to provide income tax assistance. The volunteers will be trained along with UTAs. Tax preparation assistance will be offered at one or more tax offices established on the installation during the tax season. The Tax Office(s) will be under the operational control and supervision of the Tax Officer.

- C. Outreach Component: The Outreach Component is an effort to educate personnel concerning the tax law, and involves arranging for representatives of the IRS, other agencies, or the Tax Officer to speak to units. The discussions can address changes in the tax law, general information about such items as tax deductions and credits, or any specific topics desired by a certain group.
- D. Legal Assistance (Tax Office). The Staff Judge Advocate's Office will establish a Tax Office staffed to provide both the administrative support and the technical information services needed by unit and volunteer tax assistors. This includes obtaining and distributing the necessary State and Federal tax forms and answering questions from UTAs and volunteer tax assistors. Additionally, appointments will be made to see the Tax Officer or other legal assistance officers for personnel with the more difficult tax problems. (Optional: Legal assistance attorneys will not prepare entire returns, but rather, will assist clients with resolving specific tax issues or problems with completion of portions of a return.)
- E. Information Component. Success of the program depends on both command support and an active information program. The availability of TAS must be advertised by an aggressive information program.

III. PLANNING AND PREPARATION STAGE OF TAS. Success of TAS depends on detailed and timely planning and preparation by the Tax Officer. The following are some of the more important steps in that preparation and planning:

- A. Milestones. TAS will be initiated each year by obtaining SJA approval of the milestone schedule (Appendix 1). The milestones can be used as a general checklist.
- B. Command Support. TAS must be a command directed program. The Tax Officer will prepare and staff a decision paper outlining the program (Appendix 2).
- C. Coordination with IRS. Early contact and close coordination with IRS is essential. The Tax Officer will identify the IRS contact person and then request instructor support, if required, in writing (a sample letter is at Appendix 3). This request should also identify training materials needed. An example of such materials is also in Appendix 3.

- D. Tax Forms. The Tax Officer will request Federal and State tax forms to support the TAS. Federal forms may be ordered using IRS Form 2333V by consulting the supporting IRS Taxpayer Education Office. A list of State tax offices from which State forms can be obtained and a sample letter requesting them are at Appendix 4. The Tax Officer should review the prior year's after action report to determine the appropriate number of state tax returns needed.

- E. Scheduling of VITA Training. The Tax Officer should make early coordination with the G-3 to schedule VITA training. The training should occur in early January, but unit training schedules should be considered and accommodated to the maximum extent possible. Once the training dates have been selected, an appropriate classroom should be requested and reserved.

- F. Unit Tax Assistors. After the decision paper has been approved, the Tax Officer will prepare a letter of instruction for units requesting each company sized unit to provide the names of one or more unit tax assistors (a primary and an alternate is desirable) to the Tax Officer (a sample letter is at Appendix 2). Unit legal clerks are eligible to serve as tax assistors. The Tax Officer will publish a list of these assistors.

- G. Volunteer Tax Assistors. Army Community Services (ACS) will serve as the action agency for identifying volunteer tax assistors. The Tax Officer will assist ACS by preparing an announcement for the Daily Bulletin and an article for the post newspaper explaining the volunteer program and seeking volunteers (Appendix 5). The Tax Officer will coordinate with ACS to obtain the names of volunteers. Additionally, the Tax Officer will identify a location(s) for a tax office from which the volunteer tax assistance will be offered. The Tax Officer will compile a list of volunteers based on input received from ACS. Volunteers can be civilians or soldiers. Legal specialists and unit tax assistors may also serve as part of the ACS volunteer program.

- H. Tax Officer Training. Success of the program depends on the expertise of the Tax Officer. Although many legal assistance attorneys have studied Federal income tax, few have much experience or expertise in actual income tax preparation. Accordingly, it is wise for the Tax Officer to attend the TJAGSA Tax Law for Attorneys Course in December (USAREUR, PACOM (Korea), and Hawaii courses held in January). The Tax Officer should also seek training in tax law and tax preparation of the State in which the installation is located so the Tax Officer can provide State tax instruction to unit and volunteer tax assistors if State tax personnel are not available to give the instruction.

- I. Operation Outreach. The Tax Officer will coordinate with IRS to obtain instructors for Operation Outreach. The availability of IRS instructors will be advertised to units and staff sections and requests for outreach classes will be taken. Dates, times, and places for the classes will be recorded and classrooms should be reserved. An escort for the IRS instructor will be provided. The Tax Officer will send the IRS a copy of the class schedule. The Tax Officer will coordinate announcements and other publicity for the classes. Steps in planning the Outreach Program are at Appendix 6.

IV. IMPLEMENTATION OF TAS.

A. VITA Classes.

1. The week prior to the classes, unit and volunteer tax assistants will be sent a reminder of the class, indicating the time, location, and what materials should be brought to the class. The Tax Officer is responsible for insuring availability of the classroom, training materials, and needed training aids. A reminder of the class will be placed in the weekly bulletin.
2. The Tax Officer will serve as escort for the IRS instructors, who should be extended every courtesy. The Tax Officer will insure that attendance is taken daily. Prior to conclusion of the class, the Tax Officer will ensure that the IRS toll-free assistance number is given to the attendees. An examination will be administered, the Tax Officer should be given certificates of completion, and the Tax Officer is responsible for completing the certificates.

- ##### **B. Information Program.**
- Success of the TAS depends on an aggressive information program. The Tax Officer will place repeated announcements in the daily bulletin and post newspapers advertising the TAS and use radio and TV announcements when available. Additionally, substantive articles and short tax vignettes should be prepared and submitted for the post newspaper and weekly bulletin. Examples of past articles are at Appendix 7. The outreach classes should be widely publicized. Begin the tax season by advertising a Tax Education Week, during which the VITA classes occur and a number of outreach classes are given. This will encourage taxpayers to get organized early for filing of returns. Individuals should also be cautioned about the dangers of income tax refund discounting.

- C. Outreach Program. The Tax Officer will supervise the outreach program. This includes: insuring that classrooms are ready, including any desired training aids; that an escort is appointed for each IRS instructor; and that the number attending the classes is recorded and reported to the Tax Officer.
- D. VITA Assistance.
1. Once training is complete, income tax preparation assistance will begin, both by the unit and volunteer tax assistors. Volunteer assistors will provide assistance from the tax office under the supervision and control of the Tax Officer. Emphasis should be placed on getting returns in early. The SJA should request that commanders mention this during commander's call and at other appropriate times.
 2. The Tax Officer is responsible for providing assistance to unit tax and volunteer tax assistors concerning matters beyond their expertise.
 3. The Tax Officer will obtain weekly reports from unit tax and volunteer tax assistors concerning their level of assistance (Appendix 8). If required by local IRS VITA Coordinator, a copy of the weekly report will be sent to IRS, which needs the feedback to justify the support given the installation.
 4. Tax assistance should be made available at convenient times. This may include offering assistance occasionally during the evenings and on weekends. The Tax Officer will establish a "tax weekend" each month and advertise the availability of tax assistance during this weekend. Unit tax assistors should be encouraged to provide time in the training schedule for tax preparation and may render assistance to groups of soldiers at a time which will maximize efficiency.
 5. Tax assistors may also collect information for returns and bring the W-2s and other supporting documentation to the Tax Office for electronic preparation and filing of tax returns. The tax assistors can drop off and pick up batches of returns, saving unit members time waiting for electronic filing services at the Tax Office.
 6. Tax assistors will not sign returns. Rather, they will print "VITA" or "VITA-T" in the block for paid preparers.

E. Tax Office Operations.

1. During the income tax preparation season, the Legal Assistance Office will staff a tax office under the supervision of the Tax Officer. The office will be responsible for providing assistance to unit and volunteer tax assistors. This includes providing forms and answering questions beyond the capability of the unit and volunteer tax assistors.
2. General preparation assistance from Volunteer Assistors may be rendered on an appointment or walk-in basis or some combination of both. The tax assistor, on behalf of the patron, will make appointments to see the Tax Officer or another Legal Assistance provider for individuals with tax problems beyond the capability of unit or volunteer tax assistors. The services rendered by Legal Assistance Attorneys will be within the limitations prescribed by AR 27-3 (i.e., the preparation of partnership or corporate tax returns or matters relating to producing business activities is not authorized). The Tax Officer will be responsible for seeing that proper assistance is provided.
3. To assist unit and volunteer tax assistors, the Tax Officer may develop and distribute a VITA newsletter containing tax information and answers to recurring questions from unit and volunteer tax assistors. The Tax Officer may find JA 269, Legal Assistance Federal Income Tax Information Series (published annually) and IRS Publication 1049B helpful.
4. The Tax Officer will monitor the progress of the TAS and render weekly reports to the SJA and IRS (if required the Tax Officer will coordinate with IRS as to the format and method for submission of reports). A sample format is at Appendix 8.

V. AFTER ACTION REPORT.

- A. After the tax-filing season, the Tax Officer will prepare a final report of assistance rendered. This report will be submitted to the SJA for approval.
- B. A final report of assistance rendered will be prepared and sent to IRS.

- C. The Tax Officer will prepare an article for the post newspaper discussing the success of the program and publicly thanking the volunteers and IRS.
- D. The Tax Officer will prepare certificates of appreciation for unit and volunteer tax assistors. These will be signed by the SJA and distributed.
- E. The Tax Officer will prepare letters of appreciation for the IRS volunteers.
- F. The Tax Officer will obtain from the SJA a designation of the Tax Officer for the upcoming season.
- G. An after action report will be provided to the OTJAG Legal Assistance Policy Division, ordinarily not later than 1 June (or the date specified by the Legal Assistance Division). The report will be in the format prescribed by the Legal Assistance Policy Division.

APPENDIX 1 TO FORT BLANK TAX ASSISTANCE SERVICES TAX ASSISTANCE MILESTONES

This appendix shows the milestones for the Fort Blank Tax Assistance Services. (Dates should be inserted in place of the phrase "First Week," etc.)

SUBJECT: Fort Blank Tax Assistance Services Milestones

Fourth Week of July

SJA selects Tax Officer.

First Week of August

1. Telephone contact to IRS to establish VITA point of contact. Discuss tentative dates for VITA instruction during the second week of January.
2. Tentatively reserve the classroom (post theater, other location) as a site for the classes.
3. Make sure Tax Center or Tax Office has its own telephone number. Preferably one with the last four numbers that spell TAXX, TAXS, 4TAX, etc.
4. Coordinate for location of Tax Center or Tax Office. Make sure location has adequate telephone lines, electrical system, and layout.

Second Week of August

1. Prepare decision paper for SJA requesting approval of the Fort Blank Tax Assistance Services.
2. Finalize reservations for VITA classes at the classroom in writing.
3. Identify tax preparation training courses for key support personnel to attend (Air Force JAG School or commercially offered course). Confirm Tax Officer quota to TJAGSA Tax Law for Attorneys Course.

Fourth Week of August

Send decision paper to SJA. Attach copies for concurrence.

First Week of September

1. Submit CG approval of TAS to G-3 for tasking of Special Duty (SD) soldiers or UTAs. Discuss tasking with G-3 to make sure there are no ambiguities.
2. Make formal coordination with ACS concerning the Volunteer Tax Assistor's Services.
3. Prepare and mail letters to State and Federal taxing authorities requesting tax forms and instruction materials for preparation of tax forms. Many states will send reorder forms each year to the tax office or legal assistance office.
4. Begin working on tax articles to be used before and during the tax season. Develop strategy when these articles and publicity will be used during tax season. Once the tax season starts there may not be enough time to write tax articles. See JA 269, Tax Information Series, JAGCNet Legal Assistance Database, and Chapter 10 for examples.

Third Week of September

Make reservations for primary and backup audio-visual and sound systems, overhead projector, and microphone for VITA classes. Consider arranging videotaping of VITA classes to use for make-up classes or remedial training.

First Week of October

1. Finalize dates for VITA training.
2. Distribute MOI requesting units to provide names of UTAs or SDs.
3. Meet with VITA POC. Coordinate VITA classes and establish reporting format.
4. Send letter to ACS implementing the Volunteer Tax Assistor's Program.
5. Submit article to post newspaper and item for weekly bulletin soliciting volunteers for the Volunteer Tax Assistor's Program. These articles should run during October, November, and December.
6. Hold a coordination meeting with Tax Officer, Chief of Legal Assistance, Chief Legal NCO, Legal Administrator, and any other key personnel. Make sure all equipment needed for Tax Center or Tax Office is in the works (i.e., copier, computers, printers, supplies, etc.).
7. Monitor the JAGCNet, Legal Assistance Forum for information from the Legal Assistance Policy Division regarding the upcoming tax season.
8. Coordinate for Tax Officer and other key personnel to attend tax software training course.

9. Order electronic tax filing software from OTJAG, Legal Assistance Policy Division (normally a notice will be posted on the JAGCNet, Legal Assistance Forum during the month of October regarding software orders).
10. File IRS Form 8633, Application to Participate in the Electronic Filing Program, *if necessary*.

Third Week of October

1. Contact VITA instructors; make hotel reservations for them as necessary.
2. Send reminder to units requesting names of UTAs or SDs.
3. Confirm classroom site, to including use of the audio-visual equipment.
4. Submit articles to newspaper, bulletin, and TV channel soliciting volunteers for VITA program.
5. Develop training plan for UTAs, VITAs, and SD soldiers.

First Week of November

1. Complete list of UTAs and/or SDs.
2. Pick up VITA materials.
3. Assemble packets to be distributed to classes.
4. Chief of Legal Assistance should become familiar with material in the event he or she needs to fill in as an instructor.
5. Order additional forms from IRS if necessary.
6. Begin advertising the who, what, where, and when of VITA instruction in post newspaper.
7. Begin information campaign regarding VITA program (post TV, radio, newspaper, and local paper).
8. Begin advertising in post newspaper the availability of an Outreach instructor to provide 1-hour unit level tax information presentations.
9. Prepare and publish for distribution the annual tax flyer.
10. Prepare and publish for distribution to unit and volunteer tax assistants copies of VITA hotline flyer.
11. Prepare and publish for distribution copies of VITA report forms.

12. SJA should make arrangements for the Commanding General to give opening remarks to tax training class and also to have the CG or Chief of Staff perform a ribbon cutting for the Tax Center or Tax Office.

13. Tax Officer should be working full time on TAS.

Third Week of November

1. Reminder to units requesting UTAs and/or SDs.
2. Confirm classroom and audio-visual equipment.

First Week of December

1. Pick up or confirm delivery of Federal income tax publications and forms.
2. Confirm distribution of Fort Blank's tax flyer.
3. Prepare tax center or tax office for operation.
4. Tax Officer and key personnel should meet with IRS District personnel in coordinating meeting.

Second Week of December

1. Finalize list of ACS Volunteer Tax Assistors.
2. Assemble packets to be distributed to UTAs, VITAs, and SD soldiers during classes.
3. Appoint electronic return originators.
4. CONUS: If using a Tax Center or Tax Office, perform tax training for SD personnel. Training should combine IRS VITA training, preparing tax returns on the computer, and Tax Center procedures. Training in December is contingent on getting requisite training materials and electronic filing software.

Third Week of December

1. Confirm the Outreach Program schedule with all units and staff sections interested in participating.
2. Tax software should arrive during the later part of December. Install and test software for electronic filing.
3. Distribute program publicity and posters.

First Week of January

1. Open Tax Center or Tax Office for distribution of tax forms, answering tax questions, and preparation of returns.
2. Outreach Program for units and VITA instruction for Unit and Volunteer Tax Assistors.
3. Take inventory of federal and state tax forms. Reorder whatever was not sent or what forms were not sent in adequate numbers.
4. SD soldiers arrive at Tax Center or Tax Office.

Second Week of January

1. Test electronic filing of tax returns.
2. Make-up VITA training.

Third Week of January (or first day of electronic filing acceptance by the IRS)

1. Begin complete Fort Blank Tax Assistance Services, to include electronic filing of tax returns.
2. Conduct installation/unit 1040EZ Day.
3. Make-up VITA training by videotape.

First Week of February

VITA makeup classes by videotape.

First Week of March

Begin preparing award packets for SD soldiers, VITAs, and/or UTAs. Make arrangements for some sort of recognition luncheon following the tax season.

Third Week of April

1. Conclude Tax Assistance Services (unless overseas).
2. Prepare letters of appreciation.
3. Prepare after action report and final report to IRS.

First Week of May

1. Prepare after action report for OTJAG. Report is due annually IAW AR 27-3.
2. Prepare a memorandum on observations and recommendations for SJA and future Tax Officer.

APPENDIX 2 TO FORT BLANK TAX ASSISTANCE SERVICES COMMAND SUPPORT

1. The Commanding General, Fort Blank, is the approval authority for the Tax Assistance Services. This appendix includes a sample decision memorandum (Encl 1) for coordination within the command. The original is given to the SJA who will take it to the CG.
2. After the CG has approved the program, the letter at Encl 2 is sent to all units on Fort Blank. This is accomplished by forwarding a signed copy of the letter to the Adjutant General's section for reproduction and distribution.
3. The dates of VITA classes and a notice of where the Tax Center or Tax Office will be located should be advertised concurrent with the dispatch of the letter at Encl 2.

(TAS UTILIZING UTAs)

JAGS-XXX (Marks Number)

[Date]

MEMORANDUM THRU Chief of Staff

FOR Commander, Fort Blank

SUBJECT: Tax Assistance Services

1. PURPOSE. To obtain approval to establish a comprehensive tax assistance program to assist Fort Blank soldiers in the preparation of their 200X Federal and State income tax returns.

2. DISCUSSION.

a. The Fort Blank Staff Judge Advocate Office, Legal Assistance Branch, will supervise the overall tax program and provide a Post Tax Officer to assist and act as primary point of contact for the program.

b. This program is a continuation of the services provided on a post-wide basis for the past X tax seasons. The Internal Revenue Service (IRS) provides instruction for all unit and volunteer tax assistors and supplies the necessary tax forms directly to the post.

c. Company-sized units at Fort Blank should designate one or more unit tax assistors to assist other unit members from 01 January 200X through 30 April 200X. Additionally, volunteer tax assistors will be solicited by ACS from the military community and will provide tax preparation assistance to family members and other eligible persons. Unit and volunteer tax assistors will be trained by IRS Volunteer Income Tax Assistors' (VITA) classes.

d. Detailed guidelines for the 200X Fort Blank Tax Assistance Services are contained at Tab A.

3. RECOMMENDATIONS.

a. That the 200X Fort Blank Tax Assistance Services as described in detail at Tab A be approved.

b. That all company size units designate one or more unit tax assistors to participate in VITA classes.

c. That volunteer tax assistors be identified by Army Community Services and trained with unit tax officers.

- d. That the Staff Judge Advocate implement and monitor the program.
- e. That you sign the memorandum at TAB B requiring all unit commanders to appoint UTAs.

2 Encls

COORDINATION:

APPROVED _____
DISAPPROVED _____

(TAS UTILIZING UTAs)

200X Fort Blank Tax Assistance Services

PURPOSES.

- a. To assist Fort Blank soldiers, family members, and military retirees in the preparation of Federal and State income tax returns.
- b. To supply Federal and State tax forms.
- c. To train unit and volunteer tax assistors to act as income tax preparers.
- d. To electronically file Federal income tax returns.

OPERATION.

a. The Fort Blank Staff Judge Advocate's (SJA) Office, Legal Assistance Branch, will supervise the overall Tax Assistance Services and provide a Post Tax Officer to assist and act as primary point of contact for the program.

b. Each company-size unit at Fort Blank will provide one or more unit tax assistors for the period 1 January 200X through 30 April 200X. Once trained in income tax form preparation, these individuals will be available to soldiers of the unit who desire help in completing forms. This assistance should be performed during normal duty hours at locations prescribed by the unit commander with minimum interference to unit operations. Unit tax assistors are also encouraged to conduct group sessions for soldiers to prepare simple 1040EZ tax returns.

c. Army Community Services (ACS) will identify a group of volunteers. These volunteers will be trained in income tax preparation along with the unit tax assistors. The ACS volunteer tax assistors will provide tax assistance from an established tax office. The ACS volunteers will assist eligible personnel such as family members of soldiers who are not assigned to the installation. The Volunteer Tax Assistors will be under the supervision and control of the Tax Officer.

d. The Post Tax Officer will be located in the Fort Blank SJA Office in building _____. The telephone numbers will be _____. The Tax Officer will distribute forms, as requested, to individuals and to unit tax assistors and serve as primary point of contact for all unit and volunteer tax assistors (TA) and will answer their questions and resolve problems that may arise. The TA will refer any question or problem beyond the TA's ability to the Legal Assistance Branch, which will set up an appointment. The Tax Officer will monitor the public information function of the Tax Assistance Services, ensuring the timely and accurate publication of articles and messages regarding tax services. The Tax Officer will submit weekly reports to the Fort Blank SJA, summarizing the activity for the week.

e. The Legal Assistance Branch of the Staff Judge Advocate's Office will provide assistance in special cases arising which cannot be resolved by the unit or volunteer tax assistors after consultation with the Post Tax Officer.

TRAINING.

a. Tax classes will be presented by the Internal Revenue Service (IRS) to train the unit and volunteer tax assistors under the Volunteer Income Tax Assistors' (VITA) Program of the IRS. State income tax preparation training will also be presented. Unit and volunteer tax assistors will register with the Post Tax Officer at this time as points of contact for their units. There will be X days of instruction scheduled for [Date]. An examination will be given at the end of the class to certify each unit and volunteer tax assistor as a VITA income tax preparer.

b. Each student will receive a packet of training and reference materials. These will be used throughout the class and will later serve as reference material for actual form preparation.

c. Each student will be excused from other duties for the duration of their class. Each student should be reminded that the class will be their place of duty during training.

REPORTS.

a. Unit tax assistors will submit a weekly Tax Assistance Report to the installation Tax Officer. Negative reports are required. Reports must be made by close of business every Thursday.

b. Immediately after the tax filing deadline unit commanders will complete surveys of tax assistance and forward them to the Tax Officer.

(TAS UTILIZING UTAs)

XXXX-JA

[Date]

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: 200X Fort Blank Tax Assistance Services

1. The 200X Income Tax Assistance Services has been approved and will begin with the training of Unit and Volunteer Tax Assistors during the first week of January 200X. The concept for this command program is described in detail at Encl 1.

2. Unit Tax Assistors (UTAs) will assist soldiers and family members in the preparation of their 200X tax returns. Our objective is to provide this preparation assistance within each company-size unit. To accomplish this mission, the Internal Revenue Service will conduct XX days of classes at the Post Theater. UTAs will attend classes from 0830 to 1630 on [Date]. Members of the class should arrive at 0830 to receive their packet of materials for the course of study. In addition, these assistors will need to bring pencils, paper, and a clipboard to complete practical exercises and the testing portion of the instruction. A calculator is recommended, but not required.

3. Direct that each company-size unit within your command designate one or more individuals to act as Unit Tax Assistors and notify the Fort Blank Legal Assistance Office in writing NLT 1 November 200X of the individuals designated. Persons selected should be available to perform tax assistance work within their units during the tax season which ends 30 April 200X. I further direct you to disseminate the contents of this letter to designated Unit Tax Assistors within your command.

Encl

DISTRIBUTION:

A

MARKS SYMBOL (27-3c)

MEMORANDUM FOR UNIT & VOLUNTEER TAX ADVISORS

SUBJECT: 200X _____ Tax Assistance Program

1. The objective of the _____ Tax Assistance Program is to eliminate the need for soldiers, retirees, and family members to pay others to prepare or electronically file a simple tax return. Taxes get more complicated with each passing year, and military taxpayers who did their own taxes in the past will be looking for professional help this year. They will be wondering how to claim a host of tax credits. Your first job as a tax advisor is to master the fundamentals of tax so you can provide competent tax advice and assistance.
2. The _____ Tax Assistance Program does not just happen; it is the result of the efforts of many different people. Attorneys from the Office of the Staff Judge Advocate organize the program and offer technical assistance. The Internal Revenue Service provides tax forms, training materials, and tax instructors. However, it is the more than ___ tax advisors in the Division footprint who do most of the work. Our success in providing soldiers free tax assistance depends on how seriously you take your job as tax advisor.
3. The training you are about to receive is not an end in itself. The real value of the training is realized when you return to your units and organizations and begin helping taxpayers. You cannot expect taxpayers to automatically come to you for assistance. You must aggressively publicize the availability of free tax assistance. Address unit formations and put up signs identifying yourself as a tax advisor. Urge those you assist to take advantage of free electronic filing through their local legal assistance office or tax assistance center. Make a special effort to take care of the tax needs of those whose sponsors are deployed, and those who have served downrange.
4. Make the most of this unique training opportunity. Take what you learn and put it to good use helping our military families. Our taxpayers deserve your best efforts.

XXXX
Major General, USA
Commanding

MEMORANDUM FOR Brigade and Separate Battalion Commanders

SUBJECT: 200X _____ Tax Assistance Program

1. The many recent changes to the Internal Revenue Code mean our soldiers need help with their taxes more than ever. Unit tax advisors help military taxpayers obtain tax refunds and resolve tax problems without having to pay commercial tax preparers. They are an essential part of the Victory Tax Assistance Program, which last year saved Division taxpayers well over a million dollars in tax preparation fees. The program has my firm support.
2. Each company-level commander will appoint at least one capable junior officer as the unit tax advisor. Experienced senior noncommissioned officers may be designated as assistant unit tax advisors. Commanders should select individuals for this important duty who will be assigned to the unit throughout 200X, who will devote adequate time to those who seek their assistance, and who will be able to attend tax training seminars (see enclosed schedule). In addition to assisting taxpayers in their units, unit tax advisors are required to work at least two days in their community's tax assistance center.
3. The Office of the Staff Judge Advocate, in conjunction with the Internal Revenue Service, will conduct a four-day basic tax training seminars and one-day refresher seminars to ensure that all unit tax advisors are thoroughly trained. Attendance at these seminars is mandatory for everyone who will be providing free tax assistance.
4. A copy of the appointment order for each unit tax advisor and assistant unit tax advisor should be forwarded to the Office of the Staff Judge Advocate, [office address], NLT 15 December 200X. An appointment order format is enclosed. POC is [] at 123-4567.
5. I expect all commanders to lend their enthusiastic support to the _____ Tax Assistance Program throughout the 200X tax season.

[Original Signed]

XXXX

Major General, USA
Commanding

Office Symbol

Date

MEMORANDUM FOR Office of the Staff Judge Advocate, *

SUBJECT: Additional Duty Appointment Order

1. Effective _____ 19____, _____, _____,
Date Rank Name SSN
is appointed as Unit Tax Advisor/Assistant Unit Tax Advisor for _____,
(circle one) Name of Unit
_____, APO AE 09____.
Unit or CMR #

2. Authority: CG Memorandum dtd XX Nov 200X, subject: 200X _____ Tax Assistance Program.

3. Purpose: To provide tax assistance to unit members and their family members.

4. Period: Until officially relieved or released from appointment.

5. Special Instructions:

a. Appointee will attend the Basic / Refresher Tax Training Seminar from _____.

b. Appointee will prepare federal and state income tax returns and answer tax questions for soldiers and their family members, and will work at least two full days in the community tax assistance center, on dates scheduled by the community's Legal Assistance Attorney.

c. Appointee will keep statistics on tax assistance rendered and report them to the Office of the Staff Judge Advocate.

d. Appointee will not accept payment or favors of any sort for tax services rendered, or work for a commercial tax preparer.

Commanding
Commander's DSN #: _____

MEMORANDUM FOR UNIT & VOLUNTEER TAX ADVISORS

SUBJECT: 200X _____ Tax Assistance Program MOI

1. Purpose: This memorandum of instruction establishes policies and procedures for the 200X Tax Assistance Program.
2. Background: More than _____ military taxpayers live in [this area overseas]. In a memorandum dated _____ 200X, the Commanding General required every company level unit commander in the [unit] to appoint a unit tax advisor to assist soldiers and their family members who need help with their taxes. Volunteer tax advisors also play an important role in providing free tax assistance.
3. Program Objective: The objective of the _____ Tax Assistance Program is to eliminate the need for soldiers, civilian employees, and family members to pay others to prepare or electronically file a simple tax return.
4. Policies and Procedures:
 - a. Training: Tax advisors are required to attend a Volunteer Income Tax Assistance (VITA) training seminar before providing tax advice and assistance.
 - b. Publicity: Tax advisors must aggressively advertise the availability of free tax assistance to military taxpayers. Unit tax advisors should address unit formations, identifying themselves as their unit's tax advisor and encouraging soldiers to seek their assistance. "Free Tax Help" signs should be posted in mailrooms, day rooms, dining facilities, and other high traffic areas to ensure maximum publicity.
 - c. Scope of assistance: Tax advisors will provide tax advice and assist taxpayers in filing their federal and state income tax returns. When asked tax questions, tax advisors should consult the materials they received at the VITA seminar (*e.g.*, VITA texts, IRS Publication 17, IRS Package X) to find the answers. When asked for assistance in preparing tax returns, tax advisors should fill out the entire return and perform a math check.
 - d. Forms: When preparing federal income tax returns, tax advisors should either use forms that are over stamped "VITA" at the bottom or write "VITA" in the paid preparer's block. ***Under no circumstances should the tax advisor sign as a paid preparer.***

e. Payment: Tax advisors may not accept payment or favors of any sort for the tax advice and assistance they provide. Moreover, they should avoid any situation that could give rise to the appearance of a conflict of interest (*e.g.*, referring taxpayers to a "barracks lawyer" who does taxes for a fee).

f. Technical assistance: Each tax advisor will have a designated tax attorney in the Office of the Staff Judge Advocate to whom he or she may turn for technical assistance (see list at Encl 1). Tax advisors should consult IRS Publication 17 before calling for assistance. Answers to most tax questions can be easily obtained from that publication.

g. Referral to Legal Assistance: If a tax matter cannot be resolved over the telephone between the tax advisor and the tax attorney, an appointment will be set up at the legal assistance office. Tax advisors must call their tax attorney to make appointments. Taxpayers calling legal assistance directly will be informed that they must first consult their tax advisor.

h. Reporting requirement: Tax advisors must use the enclosed Tax Assistance Worksheet (Encl 2) to track how many tax returns they prepare and how many tax questions they answer. The enclosed worksheet is your master copy. Photocopy it as often as necessary during the tax season, but do not enter statistics on the master. Forward worksheets to your local tax attorney as you complete them. ***Forward your final worksheet for the tax season on 15 June 200X.*** Tax attorneys will compile reports for their community and forward those reports to the Chief, Legal Assistance Division at [SJA Office].

5. Conclusion: Adherence to the policies and procedures in this memorandum is essential to the success of the _____ Tax Assistance Program. It is particularly important to keep and report accurate statistics on assistance rendered. Continued IRS support for our program depends on our ability to demonstrate how much free tax assistance we provide.

6. ***Duty First!***

[Original signed]

XXXXX
LTC, JA
Staff Judge Advocate

APPENDIX 3 TO FORT BLANK TAX ASSISTANCE SERVICES IRS COORDINATION

This appendix includes a sample letter for establishing coordination with the IRS Taxpayer Education Office (Encl 1). It also includes a sample VITA Materials Request listing of resource materials that will be needed for the VITA classes (Encl 2). IRS Publication 724, Help Other People With Their Tax Returns, lists IRS Taxpayer Education Coordinators' addresses and telephone numbers. Be sure to order IRS Publication 1045, Information for Tax Practitioners, for use in reactivating the installation account on the Tax Practitioner Mailing List and ordering informational copies of forms and schedules.

Office of the Staff Judge Advocate

Mr. Name
Taxpayer Education Office
500 22nd Street, South
Birmingham, Alabama 35233

Dear Mr. Name:

As I explained to you over the telephone last week, I am the Tax Officer for Fort Blank and will be organizing our Tax Assistance Services this year. As in the past, we plan to run an extensive Volunteer Income Tax Assistor's Program and solicit your support. We plan to identify about _____ unit and volunteer tax assistors who would have to be trained. They will provide assistance to our military and dependent population of about _____ people at Fort Blank.

We are tentatively scheduling the training for [Date] and would request that you provide us with two VITA instructors on those days. I will make hotel reservations for them if desired. Additionally, we would also like to participate in operation Outreach this year and would appreciate your providing us with instructors for various one-hour classes to be presented during the months of January and February. I will also be sending you a request for VITA forms and training materials.

Please let me know whether IRS can support us in these areas and whether the suggested dates for the VITA training will be satisfactory. Please feel free to contact me at _____ if you have any questions.

I look forward to a very successful tax assistance program this year and thank you in advance for your cooperation and support.

Sincerely,

VITA MATERIALS REQUEST

The following materials are needed to conduct the VITA Course at Fort Blank:

<u>Form #</u>	<u>Amount</u>	<u>Publication #</u>	<u>Amount</u>
1040*	___ cases	1040 Instructions	___ cases
1040A*	___ cases	17	___
1040EZ*	___ cases	678, Vol 1	___
729A (Poster)	_____	678, Vol 2	___
853	_____	678M	___
E-138	___ cases	1132**	___
		1194 Vols 1-4**	___

* - VITA Overprint

** - One copy per tax office

VITA Materials:

- Form 2333V, Taxpayer Education Order Form
- Pub 724, Help Other People With Their Tax Returns (lists IRS Taxpayer Education Coordinators addresses and telephone numbers).
- Pub 1084, VITA Volunteer Coordinator's Handbook (provides guidelines on how to establish a VITA site and publicize and manage it effectively).

APPENDIX 4 TO FORT BLANK TAX ASSISTANCE SERVICES REQUESTING TAX FORMS

1. Encl 1 is a sample letter requesting State tax forms from all States having a State income tax. The address should include an attention line: ATTN: Forms Supply Office.
2. Encl 2 is a listing of the addresses of the State offices of all States that have a State income tax. This list should be compared annually with the current All States Income Tax Guide published by the Air Force or Navy. The Navy State Tax Guide is republished herein at Chapter 9, Appendix 1.
3. The SJA office should always maintain at least one each of the various state tax forms. This form can be copied if the office did not receive enough from a state. The tax officer should note shortages and include this information in the after action report so that next year the appropriate number of forms can be ordered.
4. Finally, many states now have their tax forms and instructions available for downloading on the Internet. The IRS has a link to all states with department of revenues that have web pages. The Internet site for IRS tax forms with a link to state tax forms is http://www.irs.gov/forms_pubs/index.html.

Office of the Staff Judge Advocate

Alabama Department of Revenue
Income Tax Forms
P.O. Box 327470
ATTN: Forms Supply Office
Montgomery, Alabama 36132-7410

Dear Sir or Madam:

As Post Tax Officer for Fort Blank, it is my responsibility to assist our personnel in obtaining the forms needed to file State income tax returns for the calendar year 200X. There are approximately _____ soldiers plus dependents residing at Fort Blank. Past experience has shown that it is more efficient for both the State and military installation to obtain the State forms in one bulk mailing rather than have each soldier order them individually.

Please forward _____ copies each of your State income tax forms and instruction booklets, including but not limited to: short and long resident forms, nonresident refund forms, and any other documents required for filing a return in your State.

Please ship these forms and instruction booklets to:
Commander, Fort Blank
Attention: Office of the Staff Judge Advocate
(Tax Officer)
Fort Blank, _____

Five address labels are enclosed for your convenience.

Should there be a problem with forwarding the materials to me, please contact me at your earliest convenience. Your prompt assistance will enable soldiers and their family members to complete their State returns in a timely manner.

STATE TAX AUTHORITIES

Alabama Department of Revenue
Income Tax Form
P.O. Box 327470
Montgomery, Alabama 36132-7470

Arizona Department of Revenue
Forms Distribution Unit
1600 West Monroe
Phoenix, Arizona 85007

Department of Finance and Administration
Income Tax Section
P.O. Box 3628
Little Rock, Arkansas 72203-3628

State of California
Franchise Tax Board
P.O. Box 942840
Sacramento, California 94240-0040

State of Colorado
Department of Revenue
1375 Sherman Street
Denver, Colorado 80261

Connecticut Department of Revenue Services
92 Farmington Avenue
Hartford, Connecticut 06105

Division of Revenue
820 N French Street
Wilmington, Delaware 19899-2044

District of Columbia
Department of Finance and Revenue
Municipal Center Building
300 Indiana Avenue, N.W.
Washington, D.C. 20001

Department of Revenue
Income Tax Division
508 Trinity-Washington Building
270 Washington Street, S. W.
Atlanta, Georgia 30334

State of Hawaii
Department of Taxation
830 Punchbowl Street
Honolulu, Hawaii 96813
(800) 222-7572, (808) 548-7572

Idaho State Tax Commission
Income Tax Division
800 Park Building
Boise, Idaho 83756-0201

State of Illinois
Department of Revenue
101 W. Jefferson Street
Springfield, Illinois 62794-9044

Indiana Department of Revenue
Income Tax Division
100 North Senate Avenue
Indianapolis, Indiana 46204-2253

Iowa Department of Revenue & Finance
Hoover State Office Building
Des Moines, Iowa 50319-0120

Department of Revenue
Income Tax Division
Docking State Office Building
Topeka, Kansas 66612-2001

Commonwealth of Kentucky
Property and Mail Services Section
859 East Main Street
Kentucky Revenue Cabinet
Frankfort, Kentucky 40620

State of Louisiana
Department of Revenue and Taxation
P.O. Box 201
Baton Route, Louisiana 70823-0001

Maine Bureau of Taxation
Forms Office
Augusta, Maine 04332-1067

State of Maryland
Comptroller of the Treasury
Income Tax Division
Annapolis, Maryland 21411-0001

Commonwealth of Massachusetts Department of Revenue
Forms Service and Supply Center
100 Cambridge Street
Boston, Massachusetts 02204

Michigan Department of the Treasury
Individual Income Tax Division
Treasury Building
Lansing, Michigan 48922

State of Minnesota
Department of Revenue
Income Tax Division
Minnesota Tax Forms-Mail Station 7131
St. Paul, Minnesota 55146-71311

State Tax Commission
Income Tax Division
P.O. Box 960
Jackson, Mississippi 39205

Missouri Department of Revenue
Office of Divisional Support Services
P.O. Box 3022
Jefferson City, Missouri 65105-3022

Montana Department of Revenue
Income Tax Division
P.O. Box 5805
Helena, Montana 59604-5805

Nebraska Department of Revenue
Box 94818
Lincoln, Nebraska 68509-4818

State of New Hampshire
Department of Revenue Administration
61 South Spring Street
Concord, New Hampshire 03301

New Jersey Division of Taxation
ATTN: Forms Distribution Section
50 Barrack Street CN269
Trenton, New Jersey 08646-0269

State of New Mexico
Taxation and Revenue Department
P.O. Box 630
Santa Fe, New Mexico 87504-0630

New York State Tax Department
Taxpayer Assistance Bureau
W.A. Harriman Campus
Albany, New York 12227

State of North Carolina
Department of Revenue
Income Tax Division
P.O. Box 25000
Raleigh, North Carolina 27640

State of North Dakota
Office of the Tax Commissioner
State Capitol
600 East Boulevard Avenue
Bismarck, North Dakota 58505-0551

State of Ohio
Department of Taxation
Taxpayer Services
P.O. Box 2476
Columbus, Ohio 43266-0076

Oklahoma Tax Commission
Income Tax Division
2501 Lincoln Blvd
Oklahoma City, Oklahoma 73149-0009

Oregon Department of Revenue
Forms
P.O. Box 14999
Salem, Oregon 97309-0990

Pennsylvania Department of Revenue
Tax Forms Service Unit
2850 Turnpike Industrial Drive
Middletown, Pennsylvania 17057-5492

State of Rhode Island
Division of Taxation
One Capital Hill
Providence, Rhode Island 02908-5801

South Carolina Tax Commission
Forms Office
P.O. Box 125
Columbia, South Carolina 29214-0015

State of Tennessee
Department of Revenue
Franchise, Excise, and Income Tax Division
Andrew Jackson State Office Building
Nashville, Tennessee 37242-0482

State Tax Commission of Utah
Heber M. Wells Bldg.
160 E. Third South
Salt Lake City, Utah 84134

Vermont Department of Taxes
Pavilion Office Building
Montpelier, Vermont 05602

Virginia Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, Virginia 23210-1317

Department of Tax and Revenue
Taxpayer Services Division
P.O. Box 3784
Charleston, West Virginia 25337-3784

Wisconsin Department of Revenue
4638 University Avenue
Madison, Wisconsin 53702

**APPENDIX 5 TO FORT BLANK TAX ASSISTANCE SERVICES
ACS VOLUNTEER TAX ASSISTORS**

1. Army Community Services will be the action agency for obtaining volunteers to staff the tax office(s).
2. A sample notice to be placed in the daily bulletin announcing the program and soliciting volunteers is below.
3. A sample article for the post newspaper announcing the program and soliciting volunteers is on the next page.
4. Volunteers should agree to donate a minimum number of hours of service in the Tax Assistance Services as a condition to receiving the training and participating in the program.

SAMPLE ANNOUNCEMENT FOR THE WEEKLY BULLETIN
(TAS UTILIZING UTAs)

Fort Blank will again operate a tax office during the income tax filing season to assist soldiers and their family members in income tax preparation. The office will be located in the ACS building and will be open from XXXX to XXXX hours on _____. ACS is soliciting volunteers to staff the office. Personnel who participate will receive ____ days of training from IRS instructors in income tax preparation. The instruction will be given on dates, from 0800 to 1630 hours. Personnel interested in participating would have to be available for training on both of those days and should be willing to donate at least ____ hours per week during the months of _____, and during the first two weeks of April. Interested persons should contact Army Community Services, _____, telephone number _____, not later than 1 December 200X.

MODEL ARTICLE ON TAX ASSISTANCE SERVICES
(TAS UTILIZING UTAs)

Want to learn about income tax return preparation and personal finance? Tax season approaches, and Fort Blank is again preparing to provide first-rate Tax Assistance Services. As in the past, Federal and State tax return preparation assistance will be offered to soldiers and their families. These services save soldiers the costs of paying a commercial agency to prepare their taxes. Assistance is offered from two primary sources. First, a unit tax assistor will be designated in each company-sized unit. That person will give assistance to soldiers in the unit in preparing income taxes. Second, Army Community Services will identify a group of volunteers. These volunteer tax assistors will operate a Post Tax Office that will be located in the _____ building. The Tax Office will offer assistance from _____ every _____ . Both Unit and Volunteer Tax Assistors will receive _____ comprehensive days of training from Internal Revenue Service instructors on _____(dates). Tax problems that are beyond the scope of the unit or volunteer tax assistors will be referred to the Legal Assistance Office.

The ACS office is now looking for volunteers to staff the Tax Office. Persons interested in participating in this program would have to be available for the training on _____(dates), and should be willing to donate a minimum of six hours per week during the tax-filing season (15 January to 15 April). The training received should prove valuable to the individual for years to come. Anyone interested in participating in the program as a volunteer tax assistor should contact _____ at _____ not later than 1 December 200X.

APPENDIX 6 TO FORT BLANK TAX ASSISTANCE SERVICES OPERATION OUTREACH

Below is a list of steps for having a successful outreach program. The first step is to obtain IRS support of the program. The Tax Officer can augment the IRS instruction or even substitute for the IRS instruction if IRS is not able to support the program.

**OUTREACH PROGRAM
(11 STEPS FOR SUCCESS)**

1. Get a firm commitment from the IRS Taxpayer Education Office for a qualified IRS Instructor and firm instruction dates.
2. Begin advertising in the daily bulletin and post newspaper approximately ten weeks prior to the scheduled training dates. Contact the S3 of major subordinate commands to gain their support and have them schedule outreach classes as part of unit training.
3. Contact CPO to coordinate tax sessions for civilian employees (if applicable).
4. Confirm all training requests and coordinate date, time, and POC for all unit training.
5. Coordinate date, time, and location for open training sessions.
6. Coordinate filming of several taxpayer tip vignettes with IRS instructors and the Fort Blank TV Station.
7. Finalize and publish the Outreach Program training schedule. Forward a copy of the schedule to the assigned IRS instructor.
8. Call each unit POC one-day in advance of training to confirm location and that unit training is still scheduled.
9. Identify an escort for the IRS instructor (preferably, tax qualified). Escort will provide transportation for the IRS instructor.
10. Verify arrival and accommodations for the IRS instructor. Notify the instructor of the designated escort and coordinate their meeting.
11. Have escort prepare an after-action report to include the number of people attending and suggestions for program improvement.

APPENDIX 7 TO FORT BLANK TAX ASSISTANCE SERVICES PUBLICITY

Success of the Tax Assistance Services depends on a vigorous information campaign. The Tax Officer should make maximum use of all forms of media available, including the post newspaper, radio station, television station, websites, homepages, weekly bulletin, posters, and chain of command information resources. You may find it helpful to insert copies of your past efforts in this appendix. You can also review the resources in Chapter 10 of this publication.

APPENDIX 8 TO FORT BLANK TAX ASSISTANCE SERVICES REPORTS

1. The Legal Assistance Policy Division will require a report using the Legal Assistance Client Information System (CIS). You will need to check the annual guidance from the Legal Assistance Policy Division on what data to collect and how to report it. It will also be important to program prices into the tax preparation software. Based on the data required by Legal Assistance Policy Division, a blank report form should be created for completion by Unit and Volunteer Tax Assistor.
2. The Tax Officer should have sufficient copies of the report reproduced so they can be distributed to Unit and Volunteer Tax Assistors, and/or Tax Center (or Tax Office) personnel during the VITA classes. During those classes, the Tax Officer should explain the report and the procedures for keeping and reporting the statistics. Unit Tax Assistors should be required to report their figures through command channels to insure command-level interest in the program.
3. It is imperative to become familiar with the report format required by Legal Assistance Policy Division so that weekly statistics can be properly maintained during the tax season in a usable format.

