Grant Application Item 2 – BACKGROUND NARRATIVE

OVERVIEW

Founded in 1876, Prairie View A&M University ("the University" or "PVAMU") is the second oldest public institution of higher learning in Texas. As a land grant institution, PVAMU has from its inception provided programs and services responding to the needs and aspirations of rural individuals, families, organizations, and communities. As one of the nation's historically black colleges and universities ("HBCU") PVAMU has been dedicated, throughout its existence, to service to minority, under-privileged, and under-served persons and communities. The University's mission and history clearly resonates with the mission of the VITA Grant Program.

The College of Business (COB) is one of nine academic colleges/schools at PVAMU. It offers five undergraduate majors (including Accounting), eight minors, and two masters degrees (MBA and Masters in Accounting). The COB is accredited by the Association to Advance Collegiate Schools of Business (AACSB) International.

A. Prior Performance in VITA

1. Prior Site Operation Experience

The PVAMU College of Business VITA (COB VITA) program began rather spontaneously in early 2003, when an I.R.S. (SPEC) representative suggested the COB sponsor a VITA site to prepare 2002 returns. COB student volunteers were recruited and trained, e-filing capability established, and site physical arrangements made. The late start resulted, in part, in severely limited advertising and a preparation schedule starting near the end of the filing season, so the returns prepared were mostly for
volunteers and their family members. But many lessons were learned.

From that start, the COB VITA site has operated successfully for six “tax seasons.” Each year the number of returns has exceed the prior year’s number by 50% to 120%. That the site has become more efficient is attested by the fact that the number of volunteer preparers has remained substantially flat while the number of returns prepared has multiplied over ten-fold. Most of the site’s clients come from within the University. Staff, students, faculty members, and local community members regularly, and increasingly, contact COB VITA for tax assistance throughout the year.

For the past three years (2006 - 2008 returns) the COB VITA site has operated an ad hoc site at the offices of the Korean-American Association of Houston, located in the northwestern Houston metropolitan area, on selected Saturdays, 10 a.m. to 4 p.m.. The first year’s sessions started rather late in the tax season but, nevertheless, 15 - 20 clients were served. The only publicity was “public service” news articles in Korean language newspapers. The most-recent tax season saw the Korean-Assoc. ad hoc site producing 70+ returns – over 30% of COB VITA’s total returns. Every scheduled session had more requests for appointments than appointment times. An extra session was added and even that was almost fully subscribed. Most of the first- and second-year clients have returned every subsequent year. COB VITA has a very good reputation in the Houston Korean community. During the past season, a highschool senior from the Korean community asked if he could be an interpreter for VITA volunteers because he saw that as a means of providing service to his community and learning about taxes at the same time.

Beginning with its second tax season, COB VITA has reached out to the
surrounding community, setting up *ad hoc* sites at various times in Hempstead (8 miles from campus) at the main library and the county courthouse, and at Waller (4 miles from campus) at an apartment complex. None of those sites produced many clients – most often none. The principal problem seems to have been the lack of effective publicity. During the most recent tax season, three preparation sessions were sponsored in Waller (town) at the First Methodist Church. Those produced more clients than prior efforts, mostly due to greater word-of-mouth publicity.

2. **Experience With Underserved Populations**

Almost all COB VITA's clients are from underserved populations. Over 90% of PVAMU students are minorities and the majority of those come from families in lower income levels; many are first-time filers. Hispanic and foreign students are an increasing portion of COB VITA student clients. *It seems reasonable to categorize university students as a distinct under-served, low-income population – one with a unique set of challenges, given the complexity and opacity of tax provisions relating to education expenses.* A majority of the University staff are minority persons living in the surrounding rural community, many with incomes that qualify them for the Earned Income Tax Credit. In addition, the PVAMU faculty includes persons from a very broad spectrum of ethnic, economic, national, and cultural backgrounds. In one or more senses of "underserved," it is likely that more than 90% of the University community (students, staff, faculty) are members of an underserved community.

Houston Korean-American Association members – and the greater Houston Korean community in general – represent a different underserved community, with a
significant proportion of persons with limited English-language competence. COB VITA's efforts in the Houston Korean community have been very successful, growing from approximately 20 returns in 2007 to over 70 in 2009.

The geographic area surrounding the PVAMU campus is rural. The nearest urban area is metropolitan Houston, the northwest corner of which is about 25 miles distant. The next closest is the College Station/Bryan area, 50 miles to the northwest.

Almost 100% of COB VITA's volunteers come from the underserved populations the site serves. As services expand into other areas and to other populations, significant efforts will be made to recruit volunteers from the target populations.

The COB VITA program has attempted to reach into the community. Since 2004, it has held tax-preparation sessions at the Waller County Library and the Waller County Courthouse, both in Hempstead, Texas. It has also held sessions in the community center of a large apartment complex in Waller (town) that has a significant number of "Section 8" tenants – also a target population for Earned Income Tax Credits.

Starting with the 2007 tax season, the COB VITA program has held tax preparation sessions at the Korean-American Association of Houston ("Korean Assn.") offices in northwest Houston, some 25 - 30 miles from the University campus. As noted in the preceding section, the COB VITA program's efforts in the Korean Assn. offices have been quite successful, due in no small part to the willing participation of community members. Between unpaid "news" stories published by the Houston Korean-language newspapers and the positive, active support of Association staff and officers, scheduled preparation sessions have been fully or over-subscribed.
3. Past Years’ Production

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Federal Returns Prepared</th>
<th>% e-filed</th>
<th># of Volunteers</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>117</td>
<td>86.32%</td>
<td>11</td>
</tr>
<tr>
<td>2008</td>
<td>178</td>
<td>89.33%</td>
<td>13</td>
</tr>
<tr>
<td>2009</td>
<td>224</td>
<td>90.63%</td>
<td>20</td>
</tr>
</tbody>
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The above figures are based on the reports generated by the TaxWise Customer Service site. The number of volunteers in 2009 is misleading; six (30%) of the volunteers assisted with three or fewer returns, meaning 14 volunteers prepared 210 returns.

B. Strength of Program

1. Staff Qualifications

The faculty members who participate in COB VITA activities have Ph.D.s in accounting and/or are licensed CPAs, or an LL.M. (Tax), and all have broad professional experience in tax-related matters. All of these faculty members have participated, to varying degrees, since the COB VITA program was initiated. The principal VITA advisor (also the tax instructor, general site coordinator, and the “principal investigator” in this grant proposal), has been active in VITA-related programs in Detroit, Michigan, Fort Wayne, Indiana, and Prairie View. He also worked with H. & R. Block in DeKalb, Illinois (rural), Detroit, Michigan (minority), and the metro Newark, New Jersey (minority) areas. Brian Lee, Ph.D., CPA (the co-investigator in this grant proposal) has spearheaded COB VITA’s efforts in conjunction with the Korean Association. Dr.

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1Bettye Desselle, Ph.D., CPA; Fred Feucht, Ph.D., CPS; B.R. Lee, Ph.D., CPA; Ada Till, CPA; W. V. Vetter, J.D., LL.M. (Tax). Each faculty member has been at PVAMU, and has participated to some degree in VITA, for five or more years.
Lee is a native of Korea actively involved in Korean-community affairs.

COB faculty members provide all of the tax and e-filing training of preparers and other volunteers. In addition, they act as volunteer preparers and quality-control persons. To date, at least one faculty advisor has been present at each tax-preparation session. A faculty member also does general, and spot-check-detailed, review of all returns before they are submitted.

Other COB staff members participate, in various ways, in the COB VITA program, usually in the same role that they play in the COB generally. Staff members provide technical support for all IT-related matters, support in publicity (drafting, placement, etc.), and general staff support. If the requested grant is awarded, a graduate assistant will devote a specified part of his or her work time to COB VITA matters, most importantly in day-to-day coordination of publicity and record-keeping, scheduling, and related details.

The amount of time devoted by faculty and staff to the COB VITA program can be best described as “whatever it takes.” To date, no faculty or staff person has been relieved of any other duties to devote time to COB VITA activities. Nevertheless, all of the time necessary to support a viable program has been devoted. Program-related activities start in September or October of each year with recruiting and related activities. Due to the 4-5 week between-semesters break, activities that take place between December 15 and January 15 at other VITA sites generally do not start until after January 15. From that date until April 15, faculty members oversee seven to twelve hours of preparation sessions per week and devote one or two other hours, per
day, in related activities.

The Grant Proposal instructions do not state whether “staff” as used in this section includes volunteer preparers, etc., so this includes those positions. To date, all volunteer preparers (other than faculty described above) have been PVAMU College of Business students, customarily undergraduate accounting majors. Most volunteers are members of the (student) National Association of Black Accountants or Beta Gamma Sigma (AACSB-related student honor society), or both. With a very few exceptions, the volunteers have completed at least one course in Federal Taxation and most of those are taking a second tax class. Many preparers participate for only one year, principally because they graduate. All preparers must qualify each year by passing the required exam(s). To date, one or two student volunteers have acted as informal “assistants” to the site coordinator each year. Normally, those have been volunteer preparers during at least one preceding tax season.

As the COB VITA program expands off campus, volunteers will be recruited from the new areas and target populations. As that proceeds, there will be greater variety in volunteer positions, particularly for support activities such as appointment coordination, site greeters, ad hoc site coordinators, and translators. It is likely that off-campus volunteers will be around for more than one season.

The Grant Proposal’s request for information on the “cultural competence” of the applicant-site’s personnel should be satisfied, at least by implication, in the preceding discussion. All of the persons involved in COB VITA efforts are themselves members of underserved populations and/or have worked extensively with such populations for
many years. When expansion brings the program into contact with new population groups, sustained efforts will be made to recruit volunteers from those groups.

2. Volunteer Training Plan

The COB VITA preparers training program is structured around the IRS Link and Learn tax training program. Near the end of the University’s Fall Term, training materials are distributed (if available) to volunteers, together with site-coordinator-prepared instructions relating to tax issues and using Link and Learn. Some volunteers finish at least one certification before the University’s Spring Term starts (usually mid-January). Volunteers must attend at least one formal (4 - 6 hour) training on the use of the TaxWise software, and successfully prepare at least three returns of simple-to-medium complexity. All volunteers are instructed on site procedures, from the greeting of clients to the final quality check of completed returns. During the first week or two of the tax season, volunteers who have not yet completed formal training can use the site’s computers and facilities to complete training, with the assistance of the site coordinator or other qualified person.

All volunteers receive personalized training from the site coordinator. Outside the Link and Learn program, volunteer training is principally “hands on.” After overview-type explanations/ introductions, volunteers learn how to use the TaxWise program and how to apply their tax knowledge to hypothetical returns. Volunteers are encouraged to assist each other and to ask questions. This process is somewhat simplified by the fact that volunteers are university students with at least some
knowledge of accounting and experience in using online instruction and complex computer programs before starting training — and most have completed at least one university-level course in federal income taxation.

It is difficult to estimate any average length of time volunteer preparers take to complete the online certification process — some take only a few hours, others much longer. The in-person and hands-on training generally takes six to ten hours for each volunteer. COB facilities, including access to TaxWise, are available to all volunteers at least 12 hours per day and most volunteers are present on campus at least half that time. Instruction (outside Link and Learn and one formal session) is self-directed and individualized. As the COB VITA program expands off-campus and recruits off-campus volunteers, the amount of mandatory training sessions will increase to accommodate the differing level of preparation and access to computers. At a minimum, each return-preparer volunteer will be required to attend two full-day (6-hour) training sessions, one on tax rules, one on using the tax-preparation software and procedures.

All training sessions will be conducted by a faculty member with many years of experience in preparing and filing (electronically and otherwise) tax returns.

To date, there have been no unique training sessions for special positions. All return-preparation volunteers are expected to act as greeters, screeners, and quality reviewers as required. The training of assistant site coordinators (when present) has been experiential. Final submission of prepared returns has been done only by faculty-member volunteers. Until the site activities increase significantly, there will
be little change. The principal concern in every case is that the acting volunteer must
demonstrate competence before undertaking any particular client-related activity.
The persons overseeing training activities are all professional educators and
"tax-persons."

One challenge with respect to volunteers is that they have been COB students,
mostly in their Junior or Senior year. Very few participate for more than one year.
That presents training and continuity problems. On the other hand, the site's error
rate is remarkably low given the proportion of novice preparers. We hope that
retention of off-campus volunteers will be higher.

3. Publicity Plan

The COB VITA publicity plan is outlined on Attachment ？？？

In prior years, very little (or no) funds have been available for advertising. Publicity
has been limited to public service announcements in local newspapers and radio
stations and fliers distributed on campus or in the target community. Some paid
advertising was done in Korean language papers but even there, the majority of
publicity has been free. Obviously relying on "public service" advertising limits
exposure. Thus a major portion of the requested funds will be used for advertising.
That will take place in two waves, the first seeking volunteers from the target
communities, the second announcing preparation dates. Advertising will be directed
toward three distinct "markets": (1) the Houston Korean Community; (2) the
University campus community; and (3) the rural community surrounding the
University. In addition to paid advertising, information will be distributed through community and business organizations, churches, campus-wide email, and internet sites.

4. **Infrastructure**

The COB VITA site has access to the IT facilities of the College of Business and the University. The University has broadband internet access sufficient to service a relatively large business. COB VITA’s use of those facilities is a minuscule part of the total. The COB has an internal network of workstations and servers available to the COB VITA site. There are four potentially available computer “labs” with 25 to 40 workstations each, plus student “homework” labs with roughly 20 more workstations. COB IT equipment is more than adequate to handle any additional traffic generated by VITA activities. For off-campus preparation sessions, the COB VITA site has relied principally on laptops supplied by the COB. These are the ones that are not then being used by faculty or administrative staff – usually the older ones.

The principal infrastructure challenges relate to the fact that University facilities and assets are used for multiple purposes. The COB computer labs are used for instruction – which has priority. Similarly, off-campus preparation activities must complete with faculty and administrative demands for portable computer equipment. Even a slight increase in off-campus activities will cause the demand for communal resources to exceed the available supply. Acquiring VITA-controlled portable computer equipment will allow greater flexibility for both on- and off-campus return
preparation. Using the online version of TaxWise and wireless-capable computers will enable tax preparation services at many on-campus locations and at more off-campus locations. The equipment proposed to be purchased with grant funds will provide much-needed flexibility.

All assets acquired for the COB VITA program's use, through grant funds or otherwise, are subject to University regulations concerning use and disposal. All items obtained with grant funds will be used solely for COB VITA site purposes, not shared in any manner. Assets and equipment not totally consumed must be disposed of through the university's surplus disposition process. (See attachment XX)

All grant funds will be subject to the University's relevant regulations. Those require detailed accounting for, and justification of, all expenditures. The University's Office of Sponsored Projects is responsible for overseeing all distributions from grant funds. (See attachment XXX)

No grant funds will be distributed to or used by any other organization or program.

5. Privacy and Confidentiality

All persons involved in COB VITA operations are made aware of, and regularly reminded of, confidentiality and privacy requirements. The subject is stressed in volunteer training. All volunteers are required to sign a confidentiality agreement as part of the certification process. When they submit certification forms, volunteers are asked if they have read and understand the confidentiality requirements stated on the form. As professionals, the faculty and staff members involved in the COB VITA site
are well aware of these requirements.

During tax preparation sessions, to the extent possible the site is arranged so that discussions between preparers and taxpayers are isolated from, and documents are not open to, other clients' observation. In COB computer labs, preparers must use computers in different rows or separated by two or more work stations. Volunteers are instructed, and reminded, that only persons directly involved in a return's preparation should be in a position to observe or overhear.

The TaxWise program (as set up by COB VITA), can be used only by persons with assigned user names and passwords. Persons with "user"-level access can only open files for returns they prepared. "Administrator"-level access is limited to faculty advisors. Every volunteer is assigned a unique ID and password, which they must use on all returns prepared or reviewed.

Laptop computers require user IDs and passwords, in addition to the program IDs and passwords needed to access TaxWise. All COB-owned laptops allocated to COB VITA use remain the site administrator's exclusive control for the entire tax season. At the end of the tax season all data files are deleted from all portable equipment. With transition to the online TaxWise program, client data will only be retained at the TaxWise site, not on any PVAMU equipment.

All "hard" copies of tax returns and taxpayer information are under the exclusive control of the site administrator, in locked file cabinets in the administrator's locked personal office. All out-of-date files, all extra prints of returns, and all other documents that might contain any client information are shredded before disposal.
The COB VITA site and all persons associated with it make a concerted, continuing effort to respect client privacy and confidentiality and conform to all relevant regulations and ethical norms.

C. Geographic Coverage for the Underserved

This item requires a description of the extension of services to underserved populations if the requested grant is awarded. It requires the identification of a "primary" and "secondary" focus, together with the rationale for the designations. We envision focusing on expanding COB VITA services to two underserved populations: (a) the Houston area Korean community, and (b) the rural population in Waller and Grimes counties.

While we expect that efforts relating to the Korean community will produce the more-significant increase in returns prepared, we also expect that efforts directed at expanding services into surrounding rural communities will take a greater amount of resources and administrative time. While it may seem counterintuitive, we are designating:

Primary focus – Rural (Waller & Grimes counties)

Secondary focus – LEP (Korean-American community, Waller & Grimes County)

COB VITA has established a working relationship with the Houston Korean-American Association and a reasonable client base at that location. COB VITA has established useful contacts with persons from that community who assist in translation (linguistic and cultural). Efforts at that location will expand on an existing
base. That will, undoubtedly, significantly benefit from grant funds due to more and better equipment, greater publicity, and additional preparation sessions.

The geographic area around PVAMU includes a significant Hispanic population: Waller County 23.9%, 2007 est. (http://quickfacts.census.gov/qfd/states/48/48473.html); Grimes County, 32.5%, 2008 est. (www.navasotagrameschamber.com). (There are roughly 250 Hispanic students enrolled at PVAMU.) Residents in that geographic area are not generally wealthy, with median household incomes of $39,518 (Grimes County, www.navasotagrameschamber.com), and $47,231 (Waller County, https://edis.commerce.state.nc.us/docs/county-Profile/TX/48473.pdf). Thus, expanding off-campus activities will require enlisting volunteers from the Hispanic community to act as preparers and interpreters and to fill other roles.

Prior efforts to expand into the rural areas surrounding the University have fallen flat. It appears those efforts were handicapped by lack of funds and the failure to engage off-campus persons in the publicity and preparation process. Establishing appropriate *ad hoc* tax-preparation sites and attracting an initial client base will require a greater expenditure of efforts and funds. On a per-completed-return basis, those expenditures will probably not be as productive as efforts relating to the Korean community. However, initially establishing *ad hoc* locations, communications channels, and client bases will produce a solid foundation for future expansion.

Potential clients in rural Waller and Grimes counties do not have the same convenient access to other programs as are available in the Houston metro area. So far as we are aware, there are no VITA or TCE services in either Waller or Grimes
county – with the possible exception of a possible TCE site in southern Waller County (Brookshire area), which is not included in COB VITA expansion plans.

None of the proposed expansion plans envision the establishment of stand-alone VITA sites that would require a separate EFIN or SiDN. All tax-preparation efforts will be at the established on-campus COB VITA site or at off-campus ad hoc sites.

2. See attachment ___.

3. Projected number of returns

The projection for 2010 (2009 returns) is for a 54% increase over the previous year's returns. For the sites active in 2009, the increase is incremental and can be accommodated through (a) increasing the number/location of on-campus preparation sessions, and (b) increasing the number of preparation sessions at the Korean-American center. Both of those will also require an increase in the number of volunteers for each site. In the past, volunteers have been sought only among students with business majors, primarily accounting majors. Recruitment efforts will be extended to other Colleges and Schools within the University, actively seeking both student and staff volunteers. The transition to the online version of TaxWise will enable holding preparation sessions on campus but outside the College of Business. Since client convenience is a factor, having sessions closer than the College of Business (which is somewhat distant from the remainder of campus) should have a positive impact.
For the Korean-American Association location, COB VITA will attempt to recruit members of the community to train as preparers – even two or three would significantly improve services at that site. In prior years, preparing returns has been slowed by the need to interpret for many clients. Most clients speak some English, but are not familiar with finance- and tax-related terms. Having more Korean-speaking preparers will accelerate the process. If sufficient COB VITA preparers are not available, another VITA site in northwest Houston with, historically, an excess number of volunteers has offered assist. It was understood that any volunteers from that site would work as COB VITA volunteers.

3. Potential overflow

To date, COB VITA on-campus preparation sessions have rarely been overtaxed. Clients have not been required to make appointments. On the occasions that too many clients came at one time, additional (unscheduled) volunteers were called and volunteers stayed as long as necessary to complete returns. It was rare that a client would become upset or leave because of a long wait. There are no current plans to change the “no appointment required” regime on campus. With additional on-campus sites, the likelihood of overflow will be reduced. If possible, preparation sessions will be held at two or more on-campus locations at the same time. If one location is overwhelmed, clients can be directed to the other location. Since most volunteers are students, it is normally possible to find one or two who can stop what they are doing and assist with overflow.
The *ad hoc* site at the Korean-American Association has been "by appointment." In 2009, the number of persons calling for appointments exceeded the number of appointment slots. In response, an additional preparation session/date was arranged and all clients accommodated. For 2010 preparation dates will be added and additional volunteers recruited.

Based on past experience, new off-campus sites do not produce client overflows. Current plans are to establish "no appointment required" sessions at the new *ad hoc* locations. If demand exceeds expectations, an appointment regime can be implemented and preparation sessions added.

D. Collaboration with Other Organizations

It is rather difficult to respond to the information request for this section. The section and its subparts assumes that the applicant is a single-purpose organization which may work with other organizations to support VITA activities. In contrast, COB VITA is an integral part of one College of the larger university. All VITA-related activities necessarily take place in that milieu. As indicated at the beginning, PVAMU’s mission – for over 130 years – has been to serve and support minority and "underprivileged" persons. All parts, subdivisions and programs of the University support that mission – the COB’s sponsorship of the VITA site is consistent with that mission.

The COB VITA site has no plans to be a part of a VITA-related coalition, either as lead or member. On the other hand, COB VITA has worked with, and will continue to
work with, other organizations in its attempt to serve clients. The effective partnership with the Korean-American Association is a clear example of that; the arrangements advance the goals of each organization, without friction. In addition, COB VITA has worked with the Small Business Development Center at the COB, the Waller (City) Chamber of Commerce, the Waller United Methodist Church, the Waller County Library, Waller County government (use of facilities), Waller Economic Development Partnership, and other University and community offices. As the COB VITA program expands, continuing efforts will be made to cooperate with additional university programs and off-campus organizations. The COB VITA program has never experienced any difficulty in cooperating with other organizations.

Grant funds will be distributed to other organizations solely as payment for goods or services received.

E. Sustainability and Growth

The plan for the COB VITA site has, from the beginning, been for sustained, incremental growth, steadily increasing the number of clients served within the University and the surrounding community. As the number of clients has grown, the time and effort expended has increased and the number of involved students, faculty, and staff has increased. Similarly, the amount and scope of employed physical assets (space, IT equipment, supplies, etc.) has increased. To date, the site's needs have been met with communal COB assets. However, continued on-campus expansion will require volunteers from other parts of the University and the acquisition
of dedicated IT equipment, including portable computers and printers. Expanding off-campus will also require IT hardware and internet access in excess of what is reasonably available using only communal assets. Therefore, a major component of the grant request is for portable IT equipment that will be dedicated solely to the COB VITA program. That equipment will have a useful life exceeding the grant period and will be used until tax preparation programs change beyond the equipment's capacity or retirement is mandated by University IT policy.

The second major portion of this grant request will be used for publicity – seeking both volunteers and clients. Prior experience indicates that the best source for new clients is old clients. Expanding into a new area requires major publicity efforts; "public service" announcements are not very effective and produce no client base for personal contacts. Contacts and clients developed during the grant period will be the basis for later expansion.

The grant funds will enable the COB VITA to continue its expansion and, particularly, to expand its services to the greater community. Grant funds will allow COB VITA to acquire physical and intangible assets necessary for that expansion.

The grant document expressly asks for comments concerning increasing e-file capacity. To increase the number of returns e-filed, COB VITA's strategy is to increase the number of returns prepared. All returns are prepared using the TaxWise software, which automatically produces e-file returns so any increase in returns automatically increases e-filed returns. COB VITA historically e-files about 90% of the returns prepared. The persons who choose paper filing are those who want to wait
until the last minute to pay an amount due. Some clients have agreed to e-file payment-due returns after learning that they can specify when the funds can be collected by the IRS. For a few years yet, one expects that there will be some persons who just do not trust electronic things.

The COB VITA strategy for targeting underserved populations is inherent in the discussed expansion plans, *i.e.* recruiting volunteers from the target populations, engaging interpreters for those who need them, publications and advertising in the target population language, and establishing *ad hoc* sites in the rural areas around the PVAMU campus.

F. Quality Control Process

The IRS-established quality control process is generally sufficient for COB-VITA-size sites. When those requirements are regularly met, there are few errors. Greater quality control has more to do with general site operations than targeted regementation. Each volunteer is encouraged to seek assistance when she or he is uncertain about how to handle particular items (in a manner that does not frighten the client, of course).

COB VITA stresses accuracy at all times, from the first training session to the final preparation session. Volunteers are required to use the IRS-prepared form for client intake and quality review. They are trained to treat quality review as something that must be physically done for each return -- comparison of each original document to form entries, checking names for spelling, etc., etc. During preparation sessions, the
person in charge is tasked to assure that all returns are actually double-checked. There has been, to date, no person(s) specifically assigned to only quality-checking duties. The more-accomplished volunteers routinely act as advisors and quality-checkers. As the number of clients and volunteers increases, a time may come when establishing a more formal routine will be required. At that time, additional routines will be initiated to insure that all relevant documents are gathered, complied, and forwarded to the designated quality-control person.

In addition to the standard quality control process, the site administrator or other person responsible for (allowed to) submit returns for processing spot-checks returns for errors, concentrating on returns that might have errors like ones found in the past, such as the translation of non-English-language names in the Social Security database.

COB VITA’s record relating to preparation errors is not bad. Other than the occasional mis-entered number, the most frequent problem is incorrect information from the client. A large portion of COB VITA’s on-campus clients are university students under 24. All preparers are taught to inquire closely about whether the student-client has been, or might have been, claimed as a dependent on her or his parent’s, parents’, or other person’s tax return. If the client displays even the slightest doubt, the preparer asks the client to call that parent (“right now”) and confirm. If the student-client is certain that he or she is not claimed as a dependent, the preparer asks again and tells the client that error will result – at a minimum – in a significant delay of any refund. The preparers are also advised to review the return
and advise the student-client whether the client's result will differ if he or she is claimed as another's dependent. Regardless of all that effort, student-client returns are regularly rejected because the client has been previously claimed as a dependent on another's return.

As the tax season progresses, each preparer's results are followed and specific counseling given concerning errors and general procedures. Any pattern of errors is called to the attention of all preparers, personally and via email. If additional procedures or checks are required, those are added and written notice distributed to each volunteer. All preparers are required to retain and maintain a folder with all site documents and procedures. All relevant quality control alerts and instructions are distributed to each volunteer via email and in person. A binder with alerts and such is available at all preparation sessions.

One of the tasks that will be assigned to the graduate assistant envisioned in this grant application is the development of quality-related procedures and documentation protocols. To date, COB VITA has succeeded without detailed, formal processes because of the small, and relatively close-knit, group of volunteers. As number and variety of volunteers and clients increase, more formal procedures will be required and put into place. Special protocols will be developed for ad hoc site preparation sessions to assure consistent application of procedures at those sites, to guarantee transportation of all equipment and documents back to the base site, and to maintain confidentiality.
G. Program Measures

COB VITA's goals are measurable — increased number of volunteers and returns, increased service to targeted communities, reduced errors, effective publicity, etc. Almost all of the relevant data will be gathered via the "preparer use fields" in the TaxWise tax-preparation program. Those can be set up to provide a drop-down menu of choices (e.g. membership in targeted group) or open-ended response space. The principal benefit of this data collection method is that the TaxWise service provider automatically generates reports with the use fields as columns. Collecting the data is simple. Volunteers will be reminded, by the tax-preparation program, when something needs to be entered in any use field. Unless each data item has been entered, the program will signal that the return is incomplete. The data to be entered will be either something required to complete a return (such as postal code) or included in site-specific preparer instructions. Using standard features of spreadsheet programs, the collected data can be employed to produce reports specific for each program goal.