



Tax Notes Today

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ABA, IRS Collaborate on New Military VITA Sponsor Program

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While VITA programs on military bases are not new, this filing season a single firm, Rosenberg Martin Greenberg (RMG) LLP, sponsored Fort Meade in Maryland to provide training to VITA tax return preparers there under the Sponsor a Base pilot program. The ABA tax section and the IRS Stakeholder Partnerships, Education and Communication office (SPEC) hope to expand the program next year to more bases, including Andrews Air Force Base in Maryland and other bases in San Diego, Los Angeles, San Antonio, and Austin, Texas, using the RMG Fort Meade program as a model.

Under the traditional model, tax practitioners had been placed at military VITA sites haphazardly, with practitioners from several different firms at the same site, making coordination difficult, said RMG's Caroline D. Ciralo. For example, if a practitioner drops out of a program it can be hard to find a replacement, she said, but if one firm feels responsible for staffing the VITA site it will make an effort to fill that role. "The firm has an investment in that going smoothly," she said. The approach also allows for consistency in training and presentation, she said.

RMG tax controversy practice group members in January provided a week of training in basic through advanced tax concepts to VITA volunteers consisting mostly of military personnel who staff the VITA site during the filing season, helping other residents at the base prepare their tax returns. The training also covered tax provisions specific to members of the military, such as exclusions for combat zone pay or deductions for relocation expenses.

Ciralo said the experience was beneficial for her firm's employees. Before the weeklong training session, members of the tax controversy practice developed training materials and obtained VITA certification, she said.

Rachel Ney of the ABA tax section, who is spearheading the Sponsor a Base program, said trainers at military VITA sites must pass exams covering basic, intermediate, advanced, military, and sometimes international tax concepts. It can serve as a refresher course for tax professionals who haven't practiced in a specific area and can cultivate camaraderie among firm members, she said. "It's a good team-building experience," she said.

SPEC is responsible for coordinating and working with military VITA programs nationwide. In 2007 SPEC asked the ABA tax section for assistance when budget cuts had a single IRS employee providing all the training at some VITA sites and other sites were in danger of closing down. Ney, who previously took part in the Fort Meade VITA program, said she thought the Sponsor a Base program would be beneficial after seeing how daunting it was to coordinate training at the base with tax section members.

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