

Examining the Volunteer Income Tax Assistance (VITA) Program: Navigating Challenges and Embracing Opportunities

Ran Li

Texas A&M University - Central Texas

Elizabeth S. Quaye

City University of New York - York College

Daniel J. Gaydon

University of Scranton

Daniel P. Mahoney

University of Scranton

The IRS Volunteer Income Tax Assistance (VITA) program offers free tax preparation services to eligible individuals and practical experience for accounting students. While beneficial, sustaining it within higher education faces challenges. Prior research on VITA has largely centered on student experiences; this study expands the scope by gathering insights from VITA site partners, coordinators, and experienced reviewers. It identifies the critical challenges such as a shortage of qualified volunteers, inadequate training, deficient computer skills among volunteers, scheduling conflicts, funding limitations, and suboptimal work environments. It highlights the program's advantages and difficulties, providing insights for improving tax policy and accounting education.

Keywords: VITA site administration, sustainability, service-learning, accounting education, community engagement

INTRODUCTION

Since its founding in 1969, thousands of volunteers have provided free tax assistance and prepared millions of federal and state tax returns via the VITA program, accommodating individuals with low to moderate income, persons with disabilities, the elderly, and those with Limited English Proficiency (LEP) who cannot afford the services of a paid preparer (IRS, 2021a). Each year, accounting students across the country participate in the VITA program. For academic organizations, participation in the VITA program is consistent with professional recommendations offered by major educators and recommendations from professional organizations. The Pathways Commission (2012) believes “a foundational clinical learning experience in which students integrate technical knowledge, professional skills, and understanding of the accounting profession’s broad social purposes and commitments should be required” (p.72). Similarly, the

AICPA Model Tax Curriculum (AICPA 2014) underscores that “students to be encouraged to participate in tax-based community service opportunities, such as VITA, low-income taxpayer clinics, and financial literacy programs” (p.8). However, not all higher education institutions are aware of the benefits of the VITA program and how to manage VITA sites.

The COVID-19 pandemic ushered in a multitude of significant challenges globally. Social distancing, remote work, learning, and virtual interactions became the norm, reshaping how people conducted their professional, academic, and personal affairs. Consequently, like many others, the VITA program had to adapt to radically new protocols. IRS Statistics of Income (SOI) data reports from 2019 through 2021 reveal notable declines in the number of federal returns processed through VITA and Tax Counseling for the Elderly (TCE) programs and a decrease in the number of volunteers and assistance sites. The number of federal tax returns prepared through VITA and TCE programs decreased by 1,034,548 from 2019 through 2020 and 541,527 from 2020 through 2021, respectively. The number of volunteers assisting in taxpayer education and tax return preparation programs decreased by 10,332 from 2019 through 2020 and 19,008 from 2020 through 2021, respectively. The number of volunteer tax preparation assistance sites increased from 10,921 in 2019 to 11,014 in 2020; however, the number of sites decreased by 2,140 from 2020 through 2021 (IRS 2019, 2020, and 2021b).

This study seeks to identify the challenges confronting the VITA program and explore strategies for maintaining its critical support to communities. Diverging from prior research, which often focused on students, this study centers on the perspectives of VITA sites' administrators and administrative staff (i.e., site coordinators and site partners). Key objectives include assessing the program's importance within higher education and its significance to beneficiaries, gauging administrators' perspectives on the program's future trajectory, and analyzing future challenges. The findings contribute to strengthening the VITA program by identifying the interventions necessary to ensure the program's continued effectiveness, efficiency, and sustainability.

Our results show that participants perceived the VITA program to be of the most importance to the community and students. Key findings include the following suggestions by participants: (1) tax preparers would benefit from training on how to use computers to file tax returns online, (2) enhanced onsite technical support should be available to ensure efficient system functionality, (3) computer interface should be enhanced to enable multiple tax preparers to electronically file (e-file) taxes simultaneously, (4) volunteers should have easier access to the IRS website to obtain promotional materials, and more comprehensive topics within IRS pre-recorded training videos, and (5) VITA sites should be added to some of the more densely populated jurisdictions. Over half of the participants expressed apprehension about the scarcity of qualified volunteers and the challenges associated with their training due to the retirement of volunteers, especially after the pandemic. The VITA program may be negatively impacted due to difficulty in recruiting new volunteers, stringent training requirements, challenging exams, and the dynamic nature of tax laws.

The subsequent sections will delve into the literature review underscoring the importance of VITA in accounting education and detail the methodology employed in this study. Following this, the results, discussion, and conclusions will be presented.

BACKGROUND AND LITERATURE REVIEW

The Role of VITA as a High-Impact Practice in Accounting Education

In education, high-impact practices (HIP), which include experiential learning, service learning, and community engagement, refer to teaching and learning methods considered highly effective in higher education for leadership education. HIP demands that students spend considerable time and effort on a purposeful task outside of the classroom, accompanied by reflection and feedback as part of the classroom experience (Andreu et al., 2020; Kuh, 2008). Experiential learning posits that learning occurs through the transformation of experience, while service-learning entails a process of reflective education in which students learn civic or social responsibility through a community engagement scholarship. Service-learning involves volunteerism in community service activities guided by specific academic goals, while community-based learning involves interaction with community partners for student development.

The VITA program plays a crucial role in accounting education by offering experiential learning, service-learning, community-based learning, and continuing professional opportunities to accounting students and faculty. VITA aligns with the Accounting Education Change Commission (AECC 1990) goals to enhance various capabilities essential for accounting students, such as their technical knowledge, intellectual skills, interpersonal skills, and communication skills. The VITA program allows students to enhance their academic experience with real-life work exposure. By bridging classroom learning with the VITA service endeavors, accounting students can apply newly acquired skills and knowledge to address authentic community needs, thereby fulfilling their roles in social responsibility and community engagement initiatives (Blanthorne & Westin, 2016; Kolb (1984); Leary & Sherlock, 2020).

The Benefits of VITA for Accounting Students

Students who engage in both academic and extracurricular activities, such as VITA, learn about volunteerism while assisting low-income taxpayers and the elderly, and they derive greater benefits from their college experience than those who engage in academic activities alone. Findings by various researchers conclude that as a result of their VITA experiences, participants improved their problem-solving skills, tax knowledge, and ability to accurately document tax positions. It enhanced their intellectual skills, interpersonal skills, communication skills, organizational and business knowledge, accounting knowledge, and personal capacities and attitudes. In multiple studies, students described VITA as the highlight of their accounting studies. VITA likewise provides many benefits to faculty, including the opportunity to highlight pro bono tax services to their communities, foster student growth, and sharpen their knowledge. The benefits to their employer university include community goodwill and increased visibility. (Blanthorne & Westin, 2016; Bootsma et al., 2021; Carr, (1998); Christensen & Woodland, 2018; Fischer et al., 2011; Quinn et al., 1995; Weis, 1998).

Fischer et al. (2011) and Hulsart (2007) found that VITA students' confidence in their practical, citizenship, and personal responsibility skills increased significantly, while surprisingly, their confidence in their problem-solving skills decreased significantly relative to the control group students. Perhaps the experience of solving actual tax problems may have caused students to form more realistic assessments of their problem-solving skills and recognize that they still had room for improvement. While some studies measured the students' skills improvement associated with VITA (Bootsma et al., 2021; Christensen et al., 2010; Christensen & Woodland, 2016; Wang & Calvano, 2018), there remains a gap in research from the perspective of VITA site administrators and administrative staff (i.e. site coordinators, partners, and experienced tax reviewers) on the effectiveness of VITA for community and students. This study addresses this gap, offering insights to better prepare for future challenges and opportunities.

Based on the above literature review, the three research questions for this study are:

1. *What is the perceived importance of the VITA program from the perspective of front-line volunteer site coordinators, partners, and experienced tax reviewers?*
2. *How has the pandemic impacted the VITA program (i.e., describe your perceived challenges)?*
3. *What is the future of the VITA program from the perspectives of front-line volunteer site coordinators, partners, and experienced tax reviewers?*

METHODOLOGY

Between November 2020 and October 2021, we administered an online survey via Qualtrics to active VITA participants, including VITA site coordinators, partners, experienced tax preparers, and reviewers. The survey was approved by the Institutional Review Board (IRB). Coordinators are responsible for program management and various administrative duties associated with site management. Their responsibilities include but are not limited to recruiting and supervising volunteers, determining the site's days and hours of operation, ensuring volunteer standards of conduct are followed by every volunteer, serving as the official responsible, applying and/or maintaining the electronic filing identification number (EFIN) as required by the partner. Partners can be individuals and organizations who are chosen to partner with the IRS in providing free tax consulting services to underserved populations. Partners' responsibilities

include but are not limited to preparing a comprehensive marketing plan, finding and securing adequate site locations, ordering IRS training materials, recruiting, training, and certifying all volunteers and volunteer coordinators (IRS, 2022).

We designed the survey questions to gather insights into participants' roles, the primary modality of their VITA sites, their perceptions of the challenges faced by the VITA program during the pandemic, and its overall importance. The open-ended questions solicit feedback on concerns about the program's future, its positive aspects, long-term impacts, and suggestions for enhancement. At the end of the survey, participants provided demographic information, such as the total number of years they had been involved in the VITA program, their occupation (e.g., Assistant Professor, Associate Professor, Professor, Adjunct Lecturer, Practitioner), years of professional experience in practice, years of teaching, the number of clients they served annually, gender, university type, highest degree attained, and professional certifications.

We recruited participants through multiple channels. Firstly, we established faculty networks with other colleges' VITA site coordinators to identify and leverage potential participants. Secondly, we identified VITA sites through the IRS website and emailed site coordinators or partners. We contacted some 68 site coordinators or partners, of whom 22 responded. Thirdly, we sought support from IRS Stakeholder Partnerships, Education and Communication (SPEC) - Buffalo Territory, who recommended contacting ProsperityNow, a not-for-profit organization leading over 600 VITA tax volunteer members nationwide. We then distributed the survey to some 600 tax volunteers within the ProsperityNow tax volunteers' community, yielding 49 responses. We therefore collected 71 responses in total, and after examination of the 71 responses, we determined 47 of the responses to be valid for a completion rate of 7.04 percent (47/668).

We employed a regression model based in part on similar relevant variables identified in prior published research (i.e., Boyle et al., 2015; Reinstein & Calderon, 2006; Strawser et al., 2000), aiming to assess the impact of various factors on participants' perceptions of the VITA program's importance and their perceived challenges during the pandemic and in the future (see regression formula below).

Questions = f(Role, Site Modality, Working Experience on VITA program, Occupation Professional Practice Experience, Teaching Experience, Quantity of Served Clients, Gender, Type of University Associated, Professional Certifications, Education)

In a five-point Likert scale, dependent variables about concerns are scaled from 1 = "No concern at all" to 5 = "Extremely concerned" and modified based upon prior VITA research, i.e., lack of administrative support (Long & Kocakulah, 2007; Strupeck & Whitten, 2004), volunteers' ability (Fischer et al., 2011), lack of funding (ATA, 2005; Blanthorne & Westin, 2016), as well as integrated social distancing requirements guided by the Centers for Disease Control and Prevention (CDC) in 2021 and 2022. Consequently, the survey asked participants to describe their perceived challenges to managing VITA sites during the unprecedented COVID-19 pandemic in terms of such attributes as crowds, scheduling of appointments, unhealthy working environment, commuting to sites, adequate funding, providing adequate computers to volunteers/site, technical support from the IRS, tax preparers' tax law training, software training from the IRS, taxpayers' access to the use of computers, taxpayers' capability to use the computer and any other comments (open-ended). Similarly, we scaled questions addressing the concept of "importance" from 1 = "Not important at all" to 5 = "Extremely important."

Independent variables encompass a range of factors, including participants' roles in VITA sites, site modality, working years in the VITA program, years of professional experience in practice, years of teaching experience (if faculty), years of experience in any other occupation, number of clients served annually, gender, type of university (e.g., public university, private university, community college, etc.) with which the VITA site is associated, professional certifications, and highest degree attained.

RESULTS AND DISCUSSION

Demographics

Table 1 presents a demographic overview of the participants. Seventy-seven percent of the participants serve administrative roles as site coordinators or partners, while 23 percent are experienced tax preparers and/or tax reviewers. Sixty-eight percent of organizations offer face-to-face service, with 62 percent offering hybrid modality (facilitated self-assistance) or other online modalities. Seventy-nine percent of the participants have more than 5 years' experience in VITA programs, and 55 percent are female. Twenty-eight percent hold one or more professional certifications. The most common certification held by 28% of the participants is a CPA license. At the same time, 40 percent possess undergraduate or master's degrees in accounting, and nine percent have a doctoral degree in accounting. Nineteen percent of the participants are college faculty, and 23 percent of the participants have some level of teaching experience.

Regarding client volume, eighty-five percent of the sites serve more than 100 clients annually, with 26 percent are serving more than 1,500 clients. Thirty-seven participants confirmed that their VITA sites are associated with colleges or universities. Among these, 57 percent are public institutions, 21 percent are private institutions, and the remainder are not-for-profit organizations, such as United Way.

Participants Perceived Challenges in the COVID-19 Pandemic and Going Forward

Table 2 shows that the main concerns of participants are large crowds (mean = 2.70), scheduling (mean = 2.51), taxpayers' capability to use a computer (mean = 2.38), taxpayers' access to a computer (mean = 2.21), and preparers tax law training (mean = 2.17), all with significance $p < 0.05$. The preparers' tax software training is a concern (mean = 2.11) but does not prove significant, while the mean numbers of the other attributes are lower than 2.0.

The coefficient for the role of participants is 0.43 for taxpayers' capability to use the computer and 0.40 for taxpayers' access to computers, indicating participants with administrative roles face challenges with computer technology. With betas of 0.38 and 0.35 respectively, the number of clients served on the VITA sites is positive and significantly associated with participants' concerns regarding large crowds and funding from the IRS. Years of experience working in the VITA program is positively and significantly associated with scheduling (0.39) and working environment (0.33). Female participants are more concerned than their male counterparts with large crowds (0.32) and preparers' tax law training (0.33). People who hold professional certifications expressed less concern for taxpayers' access to the use of computers (- 0.33). No significance was identified for the remaining variables (concerns of computers, technical support from the IRS, and preparers' tax software training).

The results imply that efforts should be made to add more VITA sites to some of the more densely populated jurisdictions. Such a change would not only address social distancing concerns but would also provide taxpayers with access to locations closer to their homes or places of work. The results further indicate that tax preparers would benefit from training on using computers to file tax returns online. Such changes would help address the overcrowding and commuting problems anticipated by participants.

Evaluating the Importance of the VITA Program

Table 3 presents the results of the importance of the VITA program to various stakeholders. On average, the participants recognized the importance of VITA programs to the different affiliated parties, with mean ratings greater than 3.0 indicating that the VITA program is more than moderately important. Participants perceived the VITA program to be most important for the community, tax learning, and students, with mean responses of 4.55, 3.85, and 3.74, respectively. These findings align with prior literature (Blanthorne & Westin, 2016; Leary & Sherlock, 2020). Further analysis of the "importance to the community" revealed that, on average, participants in administrative roles perceived this variable to be of greater importance than those in non-administrative roles (beta = 0.29). A negative relationship was noted between years of VITA experience and the importance of tax learning. One might speculate that participants with many years of experience may deem it unnecessary to invest additional time and energy in learning material that they believe they already have the requisite knowledge and experience.

Concerns for the Future of the VITA Program

Participants' concerns regarding the future of the VITA program are summarized in Table 4, as provided in their written comments within the survey instrument. Approximately 26 percent of respondents indicated no concerns about the program's future, citing its established longevity and the belief that it will continue indefinitely. It is noted that one participant may have multiple concerns about the future of the VITA program. In Table 4, the percentage is calculated based on the frequency of the concern, divided by the completed number of participants (n=47). However, 57 percent expressed apprehension about the scarcity of qualified volunteers and the challenges associated with their training. Concerns included the retirement of volunteers due to the pandemic, difficulty in recruiting new volunteers, stringent training requirements, challenging exams, and the dynamic nature of tax laws. These factors collectively hinder the program's ability to attract and retain volunteers.

Approximately 19 percent of the responses focused on concerns regarding funding, technology, and COVID-related accessibility. Some locations are underfunded and thus unable to pay coordinators to maintain their sites. There is a need to improve service availability and flexibility by adding more locations and having longer operating hours during the tax season. Moreover, concerns were raised about clients having to travel long distances to access VITA sites and the strain on volunteers caused by understaffed sites.

Eleven percent of respondents referred to concerns regarding IRS technologies and other IRS-related issues (e.g., the lack of experienced IRS agents due to IRS employee retirement). However, recent initiatives by the IRS to hire more than 700 new employees and increased funding under the Inflation Reduction Act of 2022, which includes an \$80 billion appropriation in additional IRS funding over 10 years, signal efforts to address these concerns. This infusion of resources aims to improve taxpayer assistance and enhance IRS operations.

Overall, VITA site administrators underscored the program's benefits for new graduates and students, as it allows them to learn and helps many families in the community. Concerning the value of VITA programs to the community, participants believe that if the program were to be discontinued, people would find other means of preparing their taxes. Participants also noted that VITA tests are difficult to pass but greatly valuable to students. Collaboration between local IRS agents and United Way VITA Coordinators was praised, highlighting effective teamwork in serving taxpayers, with colleges playing a pivotal role in facilitating assistance.

Assessment of Positive Aspects of VITA

Table 5 shows that respondents offered important and interesting insights concerning the broader societal impact of the VITA program, including building the capacity of small business owners to acquire a better understanding of basic bookkeeping. Some verbatim statements of the survey respondents are provided below:

The VITA program plays a critical role in the community. Without this program, hundreds of taxpayers would (1) not file taxes at all, (2) have to pay a lot of money to get their taxes done, or (3) miss out on getting a refund that they desperately need. Personally, I receive a lot of satisfaction and joy from this program.

The VITA program has great software (TaxSlayer) in place that allows the preparers to easily complete returns. There is also a lot of support from the IRS and very frequent tax updates. For example, when the rules changed for unemployment this year, it took about three days (including a weekend) to roll out changes to the software and guidance on what to do with returns that had been submitted prior to the tax law change.

VITA is helping out a lot of clients who are intimidated by the complexity of taxes, and most of the clients are from low-income families. As we do their taxes, we explain to them

how regulations work or pass on tax knowledge so they know what benefits are available to them, and they should not be afraid of taxes.

VITA volunteers gain a growing understanding of key tax policy issues, such as complexity and regressivity, that should lead to better-designed tax policies in the future. The clients we serve are better able to access refundable credits designed to help address important social problems.

Long-Term Impact of the Program

We asked participants where they think the VITA program will be in the future. As depicted in Table 6, 51 percent expressed optimism about the program's future, foreseeing its continued positive impact on communities. Seventeen percent of the respondents predicted a shift towards increased virtual and remote operations.

Fifty-one percent of the participants expect the VITA program to continue growing as they believe the tax code will never be sufficiently simple for clients to prepare their own taxes. However, they also expect some changes in service delivery modalities. Seventeen percent highlighted the potential limitations of face-to-face support post-pandemic, suggesting a transition to alternative approaches such as document drop-off procedures and online (virtual/remote) or that hybrid (facilitated self-assistance) structures may grow.

A few respondents alluded to the IRS working on implementing a system of three-way calls among a tax preparer, a client, and a translator in support of online VITA activity. One participant indicated that with many VITA sites going virtual, more and more people will transition from in-person site visits to virtual tax preparation. Such a transition can be beneficial but may prove more costly in terms of volunteer recruitment, capacity to serve the community, and security of tax information. If proper training is not provided to both tax preparers and clients, the security of tax documents may be breached. As life has returned to relative normalcy post-pandemic, one might reason that the time has come for new research that explores the feasibility of virtual tax preparation.

Suggestions to Improve the Program

Table 7 summarizes twelve participants' suggestions on improving the VITA program. Participants proposed various measures for the IRS to improve technology at the VITA site. One such suggestion advocated for enhancing the computer interface to enable multiple tax preparers to e-file simultaneously. Additional participants called for easier access to the IRS website to obtain promotional materials and more comprehensive topics within IRS pre-recorded training videos. Enhanced onsite technical support was also recommended to ensure efficient system functionality. To streamline scheduling, participants urged the establishment of call centers so that clients could more easily schedule appointments. Participants also suggested that the IRS establish work experience criteria for IRS relationship manager positions. This recommendation highlights the importance of leveraging individuals with extensive IRS experience to support front-line VITA personnel more effectively. Moreover, participants emphasized the need to discourage Congress from making retroactive tax law changes mid-filing season. Respondents further indicated the necessity for increased funding (e.g., VITA grants) to enable sites to compensate coordinators who have day-to-day management responsibilities.

Strengthening training was another focal point, with suggestions including providing pre-recorded videos that cover tax software issues and tax law changes. Multilingual training materials are recommended to accommodate volunteers with varying language proficiencies, potentially encouraging greater participation across the broader community. Creating an environment of "flexibility and fostering relationships" is essential to fortifying VITA. Participants recommended expanding remote tax preparation and promoting collaboration among preparers by facilitating shared resources and expertise. Colleges and universities are encouraged to support dual-student tax preparers, where two students collaborate to work on the tax document with the taxpayer. This is a scenario in which one student prepares the return, and the other student reviews it.

Some faculty respondents expressed the need for VITA program participation to be recognized in the same manner as superior teaching and scholarship when it comes to tenure and promotion scenarios. Moreover, participants further proposed encouraging corporate and institutional accountants to volunteer as preparers and reviewers, thus providing mentoring opportunities for students. Lastly, participants advocated for the continuation of remote tax preparation.

CONCLUSIONS

Though the COVID-19 pandemic changed the world forever, the core mission of the VITA program, which is to help eligible individuals with free tax preparation, remains intact. The significance of the VITA program's role in accounting education and its benefits for students have been well documented through the cited literature. However, the pivotal role of VITA site administrators, who ensure program success and sustainability, merits attention. These administrators support student learning, facilitate tax preparation for clients, and help bridge the gap between theoretical learning and hands-on experience. They serve as liaisons between faculty and the professional environment, motivating students to engage in high-impact practices focusing on volunteerism.

This study offers a unique perspective by examining the challenges and future trajectory of the VITA program from the viewpoint of site partners, coordinators, and experienced tax reviewers. The findings indicate that participants strongly believe in the program's value for both students and the broader community and remain optimistic about its continued growth. However, several persistent challenges were identified, including scheduling, funding, training, volunteers' technical skills, and overall work environments.

The long-term sustainability of the VITA program depends on addressing two critical challenges: the scarcity of adequately trained volunteers and the associated difficulty in recruiting them. This escalating demand for tax volunteers creates a unique avenue for higher education institutions to actively participate and make a positive contribution. Engaging more faculty and students in the VITA program allows business schools to align with Association to Advance Collegiate Schools of Business (AACSB) standards, particularly regarding societal impact. Future research endeavors could explore strategies for seamlessly integrating the VITA program into tax education curricula with an eye toward enhancing students' learning and contributing to the sustainability and overall effectiveness of the VITA program.

REFERENCES

- Accounting Education Change Commission (AECC). (1990). Objectives for education for accountants: Position Statement No. 1. *Issues in Accounting Education*, 5(2), 307–312.
- American Institute of Certified Public Accountants (AICPA). (2014). Model Tax curriculum. Retrieved from <https://assets.ctfassets.net/rb9cdnjh59cm/40aSTJBIPsjTIpQW0wdnkA/edae489ef73d8221ed81e296f21508a9/model-tax-curriculum.pdf>
- American Taxation Association (ATA). (2005). *ATA Pro-Bono Tax Services Taskforce*. Retrieved from http://www2.aaahq.org/ata/public_interest/ATA_reports/ATA-Pro-Bono-SurveyReport-March2005.pdf
- Andreu, F.S., Sweet, K.M., & Carter, D.H. (2020). Building leadership skills through high-impact experiences. *Journal of Leadership Education*, 19(4), 134–146. <https://doi.org/10.12806/v19/i4/a3>
- Blanthorne, C., & Westin, S. (2016). VITA: A Comprehensive review of the literature and an analysis of the program in accounting education in the U.S. *Issue in Accounting Education*, 31(1), 51–69. <https://doi.org/10.2308/iace-51243>
- Bootsma, M., Jeffrey, C., & Perkins, J.D. (2021). Is there learning in service-learning? Measuring the extent to which VITA participation improves student technical competence and soft skills. *Issues in Accounting Education*, 36(2), 21–42.

- Boyle, D.M., Carpenter, B.W., Hermanson, D.R., & Mero, N. (2015). Examining the perceptions of professionally oriented accounting faculty. *Journal of Accounting Education*, 33, 1–15.
- Carr, J. (1998). Service-learning in accounting: A role for VITA programs. In D.V. Rama (Ed.), *Learning by Doing: Concepts and Models for Service-Learning in Accounting, AAHE's series on service learning in the disciplines* (pp. 101–116). American Association for Higher Education. Retrieved from <https://files.eric.ed.gov/fulltext/ED449726.pdf>
- Christensen, A.L., Schmidt, D., & Wisner, P.S. (2010). Assessing service-learning outcomes for students participating in VITA programs. In A. H. Catanach & D. Feldmann (eds.), *Advances in Accounting Education*, 11, 171–195. [https://doi.org/10.1108/S1085-4622\(2010\)0000011011](https://doi.org/10.1108/S1085-4622(2010)0000011011)
- Christensen, A.L., & Woodland, A.M. (2016). Is participation in the Volunteer Income Tax Assistance (VITA) program associated with students' problem-solving skills and professional commitment? *Issues in Accounting Education*, 31(1), 71–90. <https://doi.org/10.2308/iaee-51197>
- Christensen, A.L., & Woodland, A. (2018). An investigation of the relationships among Volunteer Income Tax Assistance (VITA) participation and ethical judgment and decision making. *Journal of Business Ethics*, 147, 529–543. <https://doi.org/10.1007/s10551-015-2957-x>
- Fischer, C.M., Anders, S.B., Brown, L.L. & Vilasi, M.P. (2011). The reach of service-learning: A profile of VITA volunteers and clients. *Business Education Digest Foundation*, 18, 1–11.
- Hulsart, R.W. (2007). Small numbers, large returns: College students helping community members prepare income tax returns. *College Teaching*, 55(2), 48–50. <https://doi.org/10.3200/CTCH.55.2.48-50>
- IRS. (2019). *SOI tax states-Selected taxpayer assistance and education programs, by type of assistance or program-IRS Data Book Table 9*. Retrieved from <https://www.irs.gov/statistics/soi-tax-stats-selected-taxpayer-assistance-and-education-programs-by-type-of-assistance-or-program-irs-data-book-table-9>
- IRS. (2020). *SOI tax states-Selected taxpayer assistance and education programs, by type of assistance or program-IRS Data Book Table 9*. Retrieved from <https://www.irs.gov/statistics/soi-tax-stats-selected-taxpayer-assistance-and-education-programs-by-type-of-assistance-or-program-irs-data-book-table-9>
- IRS. (2021). *SOI tax states-Selected taxpayer assistance and education programs, by type of assistance or program-IRS Data Book Table 9*. Retrieved from <https://www.irs.gov/statistics/soi-tax-stats-selected-taxpayer-assistance-and-education-programs-by-type-of-assistance-or-program-irs-data-book-table-9>
- IRS. (2022). Publications 5683 (11-2022) VITA/TEC Handbook for Partners and Site Coordinators. Retrieved from <https://www.irs.gov/pub/irs-pdf/p5683.pdf>
- Kolb, D.A. (1984). *Experiential learning: Experience as the source of learning and development*. Prentice-Hall.
- Kuh, G.D. (2008). *High-impact educational practices: What they are, who has access to them, and why they matter*. American Association of Colleges & Universities.
- Leary, M.P., & Sherlock, L.A. (2020). Service-learning or internship: A mixed-methods evaluation of experiential learning pedagogies. *Hindawi, Education Research International*. <https://doi.org/10.1155/2020/1683270>
- Long, B.J., & Kocakulah, M.C. (2007). VITA, the MTC, and the modern accounting curriculum: Part 1. *The Tax Advisor*, 38(8), 474–479.
- Pathways Commission. (2012). *Charting a National Strategy for the Next Generation of Accountants*. AAA. Retrieved from <https://aaahq.org/portals/0/images/education/pathways/8-9-47216.pdf?ver=2021-02-23-180351-313>
- Quinn, J.D., Garner, R.M., Marshall, P.D., & Smith, K.J. (1995). Revitalizing VITA to Address AECC Position Statement No. 1 objectives. *Journal of Accounting Education*, 13(4), 479–497. [https://doi.org/10.1016/0748-5751\(95\)00024-0](https://doi.org/10.1016/0748-5751(95)00024-0)

Reinstein, A., & Calderron, T.G. (2006). Examining accounting departments' ranking of the quality of accounting journals. *Critical Perspectives on Accounting*, 17(4), 457–490. Retrieved from https://www.researchgate.net/publication/223733592_Examining_Accounting_Departments'_Rankings_of_the_Quality_of_Accounting_Journals

Strawser, J.A., Flagg, J.C., & Holmes, S.A. (2000). Job perceptions and turnover behavior of tenure-track accounting educators. *Journal of Accounting Education*, 18(4), 315–340.

Strupeck, C., & Whitten, D. (2004). Accounting service-learning experience and the IRS Volunteer Income Tax Assistance program: A teaching note. *Accounting Education*, 13(1), 101–112

Wang, L., & Calvano, L. (2018). Understanding how service-learning pedagogy impacts student learning objectives. *Journal of Education for Business*, 93(5), 204–212. <https://doi.org/10.1080/08832323.2018.1444574>

Weis, W.L. (1998). “What I do, I understand”: Service-learning in accounting curricula. In D.V. Rama (Ed.), *Learning by doing: Concepts and models for service-learning in accounting. AAHE's series on service-learning in the disciplines* (pp. 37–52). American Association for Higher Education. Retrieved from <https://files.eric.ed.gov/fulltext/ED449726.pdf>

APPENDIX

TABLE 1
DEMOGRAPHIC INFORMATION (N=47)

Role	77% have an administrative role
Modality	68% of organizations offer face-to-face service. 62% of organizations offer hybrid or other online modalities
Working experience in the VITA program	79% have more than 5 years of working experience
Gender	55% female
Occupation	19% faculty
Years of professional practice [n=37]	81% have more than 5 years of professional practice experience
Years of teaching [n=11]	82% have more than 5 years of teaching experience
Annual served clients	85% serve more than 100 clients, 26% serve clients of more than 1500 annually
Type of Associated University ¹ [n=37]	21% private schools, 57% with public schools, community colleges, or state universities
Professional Certification	28% have one or more professional certifications
Education	40% have a major accounting degree, an undergraduate or master, 9% have a doctoral degree in accounting

¹ It should be noted that most VITA sites are supervised by not-for-profit organizations, such as the United Way or the American Association of Retired Persons (AARP), as not many universities run their own VITA sites due to a lack of volunteers to manage the sites. Some universities may support this by encouraging their students to volunteer at these sites. Such universities, however, do not take responsibility for the promotion, marketing, scheduling, or management of the sites. If the university manages its own VITA site, the university may still partner with local not-for-profit organizations to provide the free tax service. The university may refer to these partners as associates.

TABLE 2
PARTICIPANT PERCEPTION OF CHALLENGES DURING THE COVID-19 PANDEMIC AND GOING FORWARD (N=47)

Level of concerns with	Mean (S.D.) [Range]	Regression insights (variable and coefficient- β , $p \leq 0.05$ two-tailed)
Large crowd	2.70 (1.768) [1-5]	No. of clients served +0.38, Gender +0.32
Scheduling	2.51 (1.349) [1-5]	Years of Experience in the VITA program +0.39
Taxpayers' capability to use computer	2.38 (1.788) [1-5]	Role +0.43
Taxpayers' access to computers	2.21 (1.719) [1-5]	Role +0.40, Professional Certification -0.33
Preparers' tax law training	2.17 (1.141) [1-5]	Gender +0.33
Preparers' tax software training	2.11 (1.159) [1-5]	n.s.
Working environment	1.89 (1.418) [1-5]	Years of Experience in the VITA program +0.33
Funding	1.79 (1.473) [1-5]	No. of clients served +0.35
Computers	1.79 (1.250) [1-5]	n.s.
Technology support from the IRS	1.63 (1.451) [1-5]	n.s.
Commuting	1.32 (0.862) [1-3]	Type of Associated University +0.29

Scales: 1= No concern at all. 3 = Moderately concerned. 5 = Extremely concerned.

Regression models: Question = f (Role, Site Modality, Working Experience on VITA program, Occupation, Professional Practice Experience, Teaching Experience, Quantity of Served Clients, Gender, Type of University Associated, Professional Certificates, Education).

Independent variables:

Administration role =1, else 0.

Modality face-to-face =1, else 0.

Female =1, else 0.

Certification =1 for professional certification, else 0

Occupation is faculty =1, else 0

Teaching experience over 5 years=1, else 0

Working experience in VITA program =1 if working experience > 5 years, else 0

Professional practice =1 if practice experience > 5 years, else 0

Type of Associated University: private=1 if a private school, else 0

Annual served clients less than 100 =1, else 0

Education accounting major =1, else 0

TABLE 3
PERCEIVED IMPORTANCE OF VITA PROGRAM (N=28 FOR OTHERS, AND THE REST N=47)

Importance	Mean (S.D.) [Range]	Regression insights (variable and coefficient- β , $p \leq 0.05$ two-tailed)
For Community	4.55 (0.544) [3-5]	Role +0.29
For tax learning	3.85 (0.955) [2-5]	Gender +0.43, Professional Certifications +0.40, Years of VITA Experience -0.31
For students	3.74 (1.132) [1-5]	Occupation +0.55, Gender +0.33, No. of Clients Served annually -0.27
For professionals	3.32 (1.253) [1-5]	Occupation +0.42, No. of Clients Served annually -0.32
For faculty	3.09 (1.265) [1-5]	Type of University +.38
For institutions	3.00 (1.268) [1-5]	Occupation +0.48, Role -0.33, Gender + 0.28
For others ¹	1.39 (1.166) [1-5]	Occupation +0.41

¹ For the importance of the VITA program “For others (please comment),” participants were required to address who the others are, so that the researchers know the additional stakeholders. As it was combined with an open question, few participants responded to the last question. The mean response for this question is 1.39.

Scales: 1= Not important at all. 3 = Moderately important. 5 = Extremely important.

Regression models: Question = f (Role, Site Modality, Working Experience on VITA program, Occupation, Professional Practice Experience, Teaching Experience, Quantity of Served Clients, Gender, Type of University Associated, Professional Certificates, Education).

Independent variables:

Administration role =1, else 0.

Modality face-to-face =1, else 0.

Female =1, else 0.

Certification =1 for professional certification, else 0

Occupation is faculty =1, else 0

Teaching experience over 5 years=1, else 0

Working experience in VITA program =1 if working experience > 5 years, else 0

Professional practice =1 if practice experience > 5 years, else 0

Type of Associated University: private=1 if a private school, else 0

Annual served clients less than 100 =1, else 0

Education accounting major =1, else 0

**TABLE 4
CONCERNS FOR FUTURE VITA PROGRAM (N=47)**

Major Concerns	Frequency	Percentage
Lack of qualified volunteers and difficulty in recruiting volunteers. Experienced volunteers retired due to safety issues. Volunteers are not trained well (frequent changes in tax laws and difficulty in passing exams).	27	57%
No concern about the future.	12	26%
Funding concerns and in need of more clients to qualify for VITA grant. Access limitation is due to COVID-19: 80-90% of clients went to paid preparers. Switched to drop off system and work slowdown due to COVID. Lack of support in the community (facilities are closed/not working in the evenings or weekends)	9	19%
No Answer to this question	6	13%
Technology from IRS and clients' access to technology. Problematic IRS-related issues and components - (Experienced SPEC -IRS employees retired)	5	11%
People don't know the VITA program exists	1	2%
Sustainability and institutional commitment to support their students	1	2%

**TABLE 5
POSITIVE ASPECTS OF VITA (N=47)**

Major Themes	Frequency	Percentage
Student Learning: Helps students learn to evaluate data, build student communication skills, acquire tax education, and leadership skills, provides internship opportunities, and gives them the knowledge to look at the big “picture”.	9	12%
Community Service: Reinforces connections with the underserved in the community, benefits low-income and elderly members of the community, and provides an opportunity for volunteers to serve their communities.	19	25%
Financial Literacy: Provides the opportunity to build the financial literacy of the community; helps small business owners within the community record expenses and basic record keeping; alleviates the anxieties about the complexities of taxation and tax laws.	13	17%
Clients Receive Value for Money: Clients do not pay for the services; teach clients how to take advantage of tax credits to reduce their tax obligations; provides clients with the opportunity to receive maximum tax refunds	20	27%
Faculty/student Volunteerism: Provides an avenue to volunteer and give back to society, the volunteers build their own capacity by learning more about the ever-changing tax laws; gives CPAs the opportunity to earn CPE credits; gives students to learn about the benefits of volunteerism as they help the communities they serve.	14	19%

TABLE 6
LONG-TERM IMPACT OF THE PROGRAM (N=47)

Long-term impact	Frequency	Percentage
The program will continue to grow. The tax code will never be simple enough for clients to prepare their own taxes	24	51%
The program will offer more virtual and remote operations	8	17%
Future operations will depend on nonprofit support	2	4%
Translation services may be offered to support for non-English speaker taxpayers:	1	2%
Clients who find alternative tax preparers during the pandemic may not come back.	1	2%
Virtual operations may hamper volunteer recruitment and capacity to serve the community.	1	2%
The protection of client information may be compromised.	1	2%

TABLE 7
SUGGESTIONS TO IMPROVE THE VITA PROGRAM (N=12¹)

Suggestions	Frequency	Percentage
Role of IRS (Technology and Personnel)	9	75%
Training	5	42%
Funding	4	33%
Advertise and promote the VITA Program	3	25%
Make the program flexible and build relationships	3	25%
Role of academic colleges and universities	3	25%
Role of corporate and institutional accountants	1	8%
Communication with clients	1	8%

The total participants are 47 administrations. Twelve (12) of them provided detailed and solid suggestions on how to improve the VITA program in the future. The percentage in the table was calculated based on the frequency of suggestions divided by the number of respondents (n=12).