

## ABSTRACT

The Volunteer Income Tax Assistance Program at University High School in Waco,  
Texas: A Win-Win Project for Baylor and Waco

Cameron W. Wiles

Director: C William Thomas, Ph.D.

This thesis will describe the Volunteer Income Tax Assistance (VITA) Program on a national level and explain the history and background of the program. It will then focus on explaining the particular history and success of VITA at University High School in Waco, Texas. I will explain my involvement as the Baylor Student Coordinator for the Baylor/University High School Volunteer Income Tax Assistance (VITA) Partnership in 2019 and 2020. I will then outline the benefits of having the VITA site at UHS for both the volunteers involved and the Waco community. The final section of the paper will discuss future implications for this partnership, and set forth a recommended timeline of planning for this partnership for the next Baylor Student Coordinator. References to Exhibits are made throughout the thesis. All exhibits are contained at the end of the paper.

APPROVED BY DIRECTOR OF HONORS THESIS:

---

Dr. C. William Thomas, Department of Accounting

APPROVED BY THE HONORS PROGRAM:

---

Dr. Elizabeth Corey, Director

DATE: \_\_\_\_\_

THE VOLUNTEER INCOME TAX ASSISTANCE PROGRAM AT UNIVERSITY  
HIGH SCHOOL IN WACO, TEXAS: A WIN-WIN PROJECT FOR BAYLOR AND  
WACO

A Thesis Submitted to the Faculty of  
Baylor University  
In Partial Fulfillment of the Requirements for the  
Honors Program

By

Cameron Wiles

Waco, Texas

July 2020

## TABLE OF CONTENTS

Introduction.	.	.	.	.	.	.	.	.	iii
Part One.	.	.	.	.	.	.	.	.	1
Part Two.	.	.	.	.	.	.	.	.	10
Part Three.	.	.	.	.	.	.	.	.	16
Conclusion.	.	.	.	.	.	.	.	.	22
Exhibits									
Exhibit 1.	.	.	.	.	.	.	.	.	23
Exhibit 2.	.	.	.	.	.	.	.	.	26
Exhibit 3.	.	.	.	.	.	.	.	.	28
Exhibit 4.	.	.	.	.	.	.	.	.	31
Exhibit 5.	.	.	.	.	.	.	.	.	32
Bibliography.	.	.	.	.	.	.	.	.	34

## INTRODUCTION

Each year, millions of Americans are tasked with filing individual income tax returns to the Internal Revenue Service (IRS). Filing a tax return is a process which can be confusing, costly and burdensome, especially for lower-income individuals who may lack the available resources to file, and who do not have a basic understanding of either the tax law or the filing process. During the first three and one-half months of each tax year, a drive down the poorest streets of cities across America reveals banners from loan sharks and used car lots advertising “instant refunds,” which are in reality nothing more than fleecing techniques for low-income people who are desperately looking for ways to raise excess cash to pay overdue bills and purchase necessities. These unscrupulous businesses advance cash to gullible taxpayers based on their W-2 wage statements, often charging exorbitant interest rates (G. Iskowitz, personal communication, October 2019). There must be another way for low-to middle- income taxpayers to get the tax refunds they deserve without being subjected to such tactics. Fortunately, there are low-cost (even free) programs for deserving taxpayers to file for and receive their refunds. One of the best such programs is the Volunteer Income Tax Assistance (VITA) Program.

Since the creation of the VITA program in 1970, the painful process of filing income tax returns has been mitigated for those who lack the resources to file and/or lack the knowledge of tax law and IRS filing requirements. The VITA program aims to assist taxpayers by establishing volunteer sites around the country where certified volunteers prepare and review tax returns free of charge.

The VITA program was established by the IRS as a provision of the Tax Reform Act of 1969, which had, among other things, a goal of establishing further taxpayer education programs (IRS.gov). Today, thousands of people each year volunteer millions of collective hours to help people in their communities comply with the filing requirements of the tax law. In 2018, there were 3,700 VITA sites across America, and thousands of volunteers prepared more than 1.3 million tax returns for those in their communities at a 93% accuracy rate (*Prosperity Now* 2019). VITA sites can be found at high schools, community colleges, universities, libraries and community centers across the country. Taxpayers may use the IRS locator tool to help find the closest VITA location (IRS.gov).

When Gary Iskowitz, a former IRS employee, was a graduate student at California State University, Northridge in 1970, he noticed local taxpayers being taken advantage of by preparers who would collect a substantial portion of the refunds. He saw the VITA program as an opportunity for college students to become certified volunteers to help those being taken advantage of in their community. His VITA site started with just 10 students, but as the program grew, those 10 students recruited other students to participate. Eventually, Iskowitz and his students put a substantial dent into the livelihoods of unscrupulous tax return preparers. His idea of training college students to be VITA volunteers has spread around the country and expanded to high school students as well. VITA has opened the eyes of these students to the harsh realities some are facing within their own communities. Fifty years later, the VITA site at California State University, Northridge is still up and running, and many other sites have followed its lead (G. Iskowitz, personal communication, October 2019).

The VITA program at University High School (UHS) in Waco, Texas is one of the largest student-run sites in the country (M. Massey, personal communication, July 2020). Formerly housed at the AJ Moore Academy, the site is now housed at University High School (A. Reiher, personal communication, November 2019). Through programs like VITA, UHS extends its students the opportunity to obtain a head-start on several possible career paths, allowing them to take challenging courses and obtain internships with many local businesses (Waco ISD). The Ron E. Smith Academy of Business and Finance is one of University High School's academies. Named after the late and former UHS business teacher Ron E. Smith, students in this academy take classes in Marketing, Financial Analysis and Accounting.

Angela Reiher, former Principal of AJ Moore Academy, worked with Ron Smith to implement the school's first VITA program in 2004. She had first heard about the VITA program through a school in Florida. She immediately recognized the program's potential and set out to implement it at AJ Moore Academy. In its first year of operation, the VITA program at AJ Moore prepared 325 tax returns. The number of processed returns has increased steadily each subsequent year and now exceeds 1,200 returns per season (M. Massey, personal communication, 2020). During the third and fourth years of operation, the AJ Moore Academy applied for and received a federal grant to help fund its VITA program. At one point, the VITA site at AJ Moore was the largest VITA site in

the country, and one that other sites aspired to replicate (A. Reiher, personal communication, November 2019).

It was Ron Smith himself who initially had the idea of involving Baylor University students in the VITA program (A. Reiher, personal communication, November 2019). He contacted Professor Brett Wilkinson, then a tax professor at Baylor's Hankamer School of Business, proposing that he involve his tax accounting students. The idea was that high school students would interview client taxpayers and prepare their returns, and Baylor Accounting students would review the returns. The idea worked well for several years, until Dr. Wilkinson resigned to seek employment at another university. Without a Baylor faculty champion, the tax partnership between AJ Moore Academy and Baylor was suspended. However, AJ Moore Academy's VITA program continued to flourish. Mr. Smith passed away in 2010, and Mr. Angelo Ochoa of the UHS faculty assumed leadership of the VITA program.

In late 2018, Dr. Bill Thomas, a Professor on the Baylor Accounting faculty, contacted Ochoa to discuss the idea of resurrecting the Baylor UHS partnership. The partnership was then re-established, and with the cooperation of four tax faculty members on the Baylor faculty, Dr. Thomas recruited 27 Accounting majors to volunteer at VITA for the 2018 filing season in exchange for partial course credit in the federal income tax class in the Accounting curriculum.

When I learned about this opportunity as an incoming tax student, I was quick to jump on board. I had been a VITA volunteer for 3 years in high school in Las Vegas, Nevada. I told Dr. Thomas that I had experience with VITA, and I composed a testimonial that he sent through the Baylor Tax Faculty to other Accounting majors,

encouraging them to participate in the program. During the 2018 filing season, I volunteered more hours at VITA than any other Baylor Accounting major. During the 2018 filing season, the University High School VITA site prepared more than 1,300 tax returns for people in the Waco community and helped taxpayers collect over \$2,000,000 in refunds at no cost to them (M. Massey, personal communication 2020).

I knew I wanted to be a part of VITA at University High School once again for the 2019 filing season. This time, I took on a much larger role. Under the supervision of Dr. Thomas, in fall 2019, I became the Baylor Student Coordinator. I worked closely with teachers in the Ron Smith Business Academy at University High School to plan the program for the 2019 filing season. Also, I worked to increase the number of Baylor volunteers from last year by showing videos to the Accounting classes. I recruited around 63 Baylor volunteers, nearly tripling the involvement from the 2018 filing season. Mr. Ochoa resigned from UHS in 2019 to pursue other business interests, and he was succeeded by Mrs. Marlayna Massey, who now heads the program.

The VITA program at University High School not only allows Baylor students to gain real-world tax experience, but it also opens their eyes to the economic realities of the Waco community and McLennan County. According to the US Census, just over a quarter of Waco residents live in poverty. This statistic is high compared to the rest of Texas, with a national rate of only 14.9%. (US Census). VITA in Waco exposed me to this alarming statistic, and it also gave me a newfound passion for service.

The VITA program at UHS allows Baylor students to work alongside high school students and teachers, creating a mentorship dynamic. Through participation in VITA, I have been able to have conversations with high school students about college and have

shared my experiences at Baylor. Many of these students, if they attend college, will be the first in their families to do so. I have also learned many things from the teachers at University High School, and they have helped shape me into a much more service-minded and altruistic person.

The VITA program at University High School has now been in operation for 16 filing seasons and is expected to continue to thrive for years to come. This program has shaped me into a leader, mentor and service-minded individual, and I am thankful for the opportunity to serve my community in this fashion.

## PART ONE

### A Timeline of Personal Involvement between December 2018 and March 2020

#### *December 2018-April 2019*

At the end of my first semester of junior year at Baylor, I received an email from the Baylor Accounting Department about an opportunity to volunteer with the Volunteer Income Tax Assistance Program at University High School in Waco. I knew instantly that I wanted to be part of this program, as I had participated at my own high school for 3 years and thoroughly enjoyed it.

Though I signed up to receive course credit for participating in VITA, I knew that credit was just an added benefit for me, because I was already internally motivated to volunteer. The Baylor Tax Accounting students would have to complete 10 hours of volunteer work, after training, passing, and completing 3 certification exams in order to receive course credit. I knew that I wanted to surpass that requirement by volunteering as often as I could, despite a demanding class schedule and internship recruiting. At the end of the 2018 tax season, I had volunteered 23 hours for this program, the most of any Baylor Accounting student. As a reward, I received a certificate from UHS for my volunteer work. I knew I wanted to continue with this program the following year, and I was excited to learn later that I would take on a much more expanded role.

*September 2019-December 2019*

At the beginning of the Fall semester of my senior year, after conversations with Dr. Thomas, I was given the title of Student Coordinator for the Baylor and University High School VITA Partnership for the 2019-2020 school year. Early in the semester, Dr. Thomas and I set the goal of increasing our student involvement from 27 students the prior year. Mr. Angelo Ochoa, the head of the VITA Program on the UHS side, had resigned his teaching position at UHS after the 2018 tax season. With this change, Dr. Thomas and I wanted Baylor Accounting to be even more involved with the program. We set the goal of recruiting 60 students to volunteer for the 2019 tax season. We aimed to recruit Accounting students in the first and second semesters of the Accounting core. Specifically, we:

- Produced a recruiting video for Accounting core students with the help of the Division of Marketing and Communications of the Hankamer School of Business. Here is the link to that video:
  - <https://www.youtube.com/watch?v=qiJfUdWYciQ>
- Emailed all eligible Accounting students with information on the program
- Emailed all Accounting faculty members (both undergraduate and graduate) with information on the program to discuss in their classes
- Spread information about the program through word of mouth

Before we could start recruiting students, I had to first get in touch with the Tax and Auditing faculty to find out what requirements they had set in place for their students who wanted to be VITA participants. We discovered that the Tax Faculty had decided once again to require 10 hours of volunteer work in order for students to obtain partial

course credit. Additionally, to increase our number of volunteers, we decided to include students enrolled in senior level auditing classes this year. We left it up to the Auditing Faculty to decide what type of course credit auditing students would be receiving for their participation in the program.

Once I knew the course requirements the teachers had set for student participation, I sent an email to all current Tax and Audit Accounting students. I used the email that Tim Thomasson, Professor of Tax, had sent to eligible Accounting students the year before and made modifications. See “Exhibit 1: Email Sent to Eligible Accounting Students on December 12, 2019.”

Within a few days, I had already received many responses to my email, and within a week, many more. As I received each response, I added the student’s name and email to a spreadsheet. About a week after sending this initial email, I sent out additional information to those interested students. Also on my spreadsheet was a graduate student named Mary Kate Feaster who had volunteered with us in the 2018 tax season, and she played a vital role in the program once again.

The email I sent contained the volunteer standards of conduct PDF, information about training days scheduled for late January, and how to make an account and study for the 3 certification exams required by the IRS to volunteer:

1. Volunteer Standards of Conduct
2. The Quality Reviewer Exam
3. The Basic Level Tax Preparer Exam

See “Exhibit 2: Email sent to Accounting Students Interested in VITA on December 20, 2019.”.

Between December 20, 2019, and the commencement of spring semester classes on January 14, 2020, I received 20-30 more emails from students indicating an interest in participating as student volunteers in VITA. I forwarded these students the information and continued to compile the list of prospective participants. To facilitate better communication, I also asked for their telephone numbers to add everyone to a GroupMe chat. We were very pleasantly surprised by the amount of Baylor student interest in the VITA program this year.

*January 2020*

On January 14, 2020, I was advised by Dr. Thomas to cut off the number of student volunteers at just over 60 to avoid the program becoming too large to manage. We decided that this was more than enough people to manage and an ample number of Baylor volunteers to staff the program.

I worked with Mrs. Marlayna Massey and Mrs. Karen Baier of UHS to schedule two training days for Baylor student volunteers. As mentioned earlier, VITA volunteers must pass (with a score of 80% or higher) 3 certification exams through the IRS' *Link and Learn* website (<https://www.irs.gov/individuals/link-learn-taxes>) We scheduled these optional, yet encouraged, training days for students who wanted more of an in-person training experience, and who wanted to learn more about the program and ask questions firsthand. Marlayna Massey and I scheduled the training days for January 21 and 22. Following is a list of the topics we covered at the training days with the Baylor students via PowerPoint. See "Exhibit 3: PowerPoint Presented to VITA Volunteers on January 21, 2020."

1. We introduced the UHS staff, Dr. Thomas, and myself and explained our roles in the program.
2. We briefly discussed what the VITA program is on a national level.
3. We then discussed the history and statistics of the VITA site at UHS, including:
  - a. 16 years of service
  - b. In the 2018 filing season, this site prepared over 1,300 tax returns and helped save taxpayers more than \$2,000,000 in refunds (M. Massey).
4. We went over a typical day of VITA at this site, including the sign-in process, and we also discussed how taxpayer capacity per night was determined. The need for committed volunteers was stressed.
5. We discussed program expectations, and how we expected volunteers to conduct themselves in the presence of taxpayers. We stressed the importance of acting professionally, being kind and understanding, asking questions when needed, and always staying busy.
6. Lastly, we discussed helpful resources to reference during tax nights including Publication 4012 and the Volunteer Standards of Conduct Resource Guide provided by the IRS.

After going through our program expectations, we then divided the Baylor students into groups to begin training through the IRS's *Link and Learn* Site. This site not only provides the certification tests, but it also provides a link to another site with practice tax returns that are helpful for passing the certification exams. We had the students login to the

site, and we then went through each practice scenario step-by-step at the front of the room. These practice scenarios are mock tax returns, like what the volunteers would see from actual taxpayers. Doing this allowed the Baylor students to ask questions, and for us to show them how to prepare a sample tax return. When we had finished going through the practice scenarios, the students were given the option to take the certification exams at UHS so we were there to answer any questions. This proved to be effective, because most students passed the exams the first time.

I compiled a list of dates that the UHS tax site would be open (mostly every Tuesday and Thursday) and input them into a spreadsheet, and then sent that spreadsheet along to students to sign up for volunteer days of their choice. See “Exhibit 4: Snapshot of Baylor Student Sign-Up Sheet.”

Marlayna Massey and I agreed that we would cap the number of Baylor volunteers at 10 per volunteer day. This was because high school students would be helping as well, and we did not want to have an excess of volunteers.

In addition to scheduling and coordinating volunteers throughout the month of January, the staff at UHS and I discussed the logistics of how we would feed the volunteers working at VITA. Since VITA took place from 4-9pm, we aimed to have a meal donated by a Waco restaurant each volunteer night. We planned on having about 30 volunteers per night, including the staff. The staff at UHS put together a preliminary list of Waco restaurants which they thought would be willing to donate food for a tax night. Since many restaurants donated in the previous filing season in 2019, we planned on asking many of those businesses to donate again in 2020. Additionally, we reached out to our family members and friends who we thought would be willing to donate money to help fund the

cost of feeding volunteers. Here is a partial list of Waco restaurants that agreed to provide food for a tax night:

1. Chuy's Waco
2. Schlotzsky's
3. Raising Canes
4. Freebirds
5. Jimmy John's

Tuesday, January 28, 2020 was our first night of taxes at UHS, and we had 9 Baylor volunteers sign up for this day in addition to about 10 high school students. As expected, we had around 30 clients that first night. In addition to the staff at University High School (Karen Baier, Andrew Pierce and Marlayna Massey), we also had assistance from Dr. Bill Thomas of Baylor Accounting.

As mentioned, to prepare tax returns, students had to have passed 3 certification exams with a score of 80% or higher. In addition, students had to sign a volunteer agreement and wear a badge with their name and certification levels shown at all times, as required by the IRS. In terms of keeping track of their hours, students were assigned a 4-digit PIN prior to volunteering. Students would use this PIN to electronically clock in and out on an iPad at UHS, and they had to volunteer a minimum of 10 hours to get course credit.

We had a few students express interest in taking the Advanced Certification Exam in addition to the 3 required exams. A score of 80% or higher on the Advanced Exam allowed students to become quality reviewers of tax returns in addition to preparers. In addition to myself, the staff at UHS, and the Baylor Accounting staff, several of the high

school students were Advanced certified. Ultimately, we had one Baylor student study for and pass the Advanced exam.

*February-March 5, 2020*

The VITA Program continued to operate almost every Tuesday and Thursday between January 28 and March 5, 2020. Also, there were a few Mondays reserved solely for Waco ISD Employees to have their taxes prepared. This tax season, UHS also worked with the Waco Hispanic Chamber of Commerce to use their site on La Salle Avenue as a tax location for a few Mondays per month.

I continued to help coordinate the Baylor volunteers at VITA by answering volunteers' questions daily, communicating with Marlayna Massey about food donations, and sending out volunteer hours. Essentially, I acted as the liaison between the UHS staff and the Baylor volunteers.

Most volunteer nights maxed out at 10 Baylor students, which was helpful as we began to see between 40 and 60 clients per night. In fact, there was often a long line of taxpayers eager to enter the site.

March 5, 2020 was the last tax night for a while due to the Coronavirus. This was largely unexpected, as we had planned to continue the site until April 16. This abrupt ending proved problematic because many Baylor students had not yet fulfilled their 10 volunteer hours for course credit. To address this issue, I obtained a list of Baylor student volunteer hours as of March 5 and sent this list along to their teachers administering the credit. It was later decided that any student who had volunteered at least 7 hours by March 5 would receive course credit.

Though the IRS extended the tax filing deadline to July 15<sup>th</sup> at the end of March, the discontinuance of the program was highly disappointing for the volunteers, staff at UHS, and taxpayers around the Waco community still needing assistance.

## PART TWO

### Benefits of the UHS and Baylor Partnership, the VITA Program at a Student Level and Extensions of Involvement

The VITA Program on a national level affords many benefits for the volunteers as well as for the taxpayers involved. The program allows taxpayers to get their tax returns prepared free of charge. It also allows student volunteers to learn about tax law while simultaneously enhancing their interpersonal communications, problem-solving and professional skills. As a high school and college student, it is imperative to develop skills such as these for use in the workplace.

Focusing on the UHS/Baylor VITA site specifically, this program allows high school students to not only interact with taxpayers from around the community, but also with Baylor Accounting students. The interactions with Baylor students have the power to foster a mentorship dynamic. Most UHS VITA volunteers are juniors and seniors, and therefore starting to think about college and their next steps. Baylor Accounting students have the opportunity to share their experiences at Baylor, and why they have chosen Accounting as a career path. These conversations allow high school students to see the benefits of attending college, but also allows them the opportunity to ask questions, and to reflect on their own choices after high school. I have had multiple conversations with UHS students regarding their plans after high school. I have asked them where they are planning to attend college, what they are studying, and I have provided positive feedback. I have also been able to share my experiences with them.

The Baylor/UHS VITA partnership provides enormous benefits to the Baylor students who participate. Speaking from personal experience, prior to VITA, I felt as if I was in a “Baylor bubble.” I was not aware of the poverty that is prevalent in Waco. I have met and become acquainted with numerous taxpayers whose incomes are close to, or below the poverty line, and these taxpayers are citizens of my own community. I am sure I am not the only Baylor student whose eyes have been opened to the hard realities of living in poverty. This partnership allowed me to break out of that bubble, and to attempt to do something to help those who have not been as fortunate as I have been economically.

Similar to high school students, this program also helped Baylor students enhance skills such as communication, professionalism and problem-solving. These are skills that are vitally important to be successful in the workplace. One of the skills I learned through serving in this program was patience. At times, I would get frustrated with individual taxpayer situations. I learned that it was important to be patient, to ask questions, and to reach out in a helpful and understanding manner to those taxpayers.

This program also affirmed my chosen career path. It helped me realize that I was good at preparing taxes, and that I could do that as a full-time career. I will be forever thankful to the VITA program, both at my Las Vegas high school and at UHS, for exposing me to tax preparation and helping me realize that it is the career for me.

#### *On-Site Campus Visits for UHS Students*

University High School has a Future Business Leaders of America (FBLA) chapter. This professional business organization is found at many high schools throughout the country and allows students to learn about, research, and compete in professional business events such as Help Desk, Client Service, Accounting, Ethics, and Website Design. When

I learned UHS had an FBLA chapter, I was eager to help as I participated in FBLA at my own high school.

In September, the Baylor Research and Innovation Collaborative (BRIC) hosted the UHS Chapter of The Future Business Leaders of America (FBLA) on a field trip. This trip was designed for FBLA students to hear from a presenter from the Waco community, and to allow them to practice their competitive event skills. I wrote practice scenarios for them to work through. Specifically, I wrote scenarios relating to Help Desk, Client Service, and Business Ethics using my own knowledge of my time in FBLA as a high school student, and the various competitive events in which I had participated. I also looked on the National FBLA list of competitive events to help me write these scenarios. See Exhibit 5 for one scenario.

After I wrote these 3 practice scenarios, I sent them to Marlayna Massey to distribute to the FBLA students during their field trip. See “Exhibit 5: David’s Drones.”

When I arrived at the BRIC, I was delighted to see that the students were practicing the scenarios I wrote! I talked through the scenarios in front of the whole group of students and helped individual groups come up with solutions. Additionally, groups were able to present their recommended solutions. It was very rewarding to see that the students were using scenarios I wrote to help enhance their knowledge of these 3 competitive events. I am so glad I was able to help out with this field trip.

After the field trip to the BRIC, I had several conversations with Marlayna Massey about planning an FBLA field trip to the Baylor Business School. She mentioned that they had toured the business school in the past, and expressed interest in doing it again this year.

I offered to help lead this field trip and have discussions with Baylor Accounting about making it happen.

There were a lot of moving parts to make this field trip happen, and we planned this field trip for Friday, November 22, 2019. I started the planning process by talking to Dr. Thomas about Baylor Accounting hosting UHS FBLA, and what we could do to help make the field trip special for these students. After conversations with the Accounting Department Chair, Dr. Bradley Lail, and Office Manager, Marion Palomino, it was decided that Baylor Accounting would pay for doughnuts and juice for these 20 high school students and 2 teachers in the morning, as well as lunch for them at East Village Dining Hall on campus.

Also, Dr. Thomas and I thought it would be beneficial to put together a college panel for these students. Our thought was that it would help these high school students see the benefits of going to college and allow them to ask questions to students currently in college. I contacted 3 of my friends in Accounting: Madison Garrett, Robert Ficarro, and Katie Graeff to be on the panel. I thought through what each of these 3 students would bring to the table, and both Dr. Thomas and I thought they would be great presenters. All 3 agreed to participate, and prior to the panel I sent them the following questions to consider:

1. Why did you choose Baylor?
2. Why did you choose to focus in business? Why did you choose your major?
3. Madison/Robert: Why did you choose Baylor Business Fellows? Will you talk about having a double major?
4. What has been your favorite part of your college experience so far?

5. What advice would you give to high school students (juniors and seniors) applying to college?
6. What is one thing you wish you knew before/during the college application process?

Dr. Thomas and I were pleased with the outcome of this college panel. Baylor Accounting provided prizes for those students who asked questions, and the panelists got many questions about their majors, college experiences, and why they chose Baylor. I provided input as well, and Dr. Thomas gave a brief speech about the benefits and feasibility of going to college. This is so important for students at UHS to understand that they CAN go to college, despite their financial situations. Also, Cari Edison, Baylor Accounting Professor, welcomed the students to this panel. Her husband, Dr. Ricky Edison, is the Principal of UHS.

The Baylor Accounting Department was generous to cover both breakfast and lunch for the UHS students and teachers on this field trip. After the college panel, the panelists and I took the students to East Village Dining Hall on campus. The students were very excited about getting to experience a dining hall with many options. During lunch, the panelists, Baylor professors and I spread out among the students so we could continue conversations with them. I received positive feedback from the panelists about their experience with the students, and they were able to have great conversations.

To close out the day after lunch, I led the students on a tour around campus. It was cold outside, but we did not let that stop us. I made sure to take them to places I thought would be fun and beneficial for them to see. We went to the Baylor gym, bookstore,

student union, and science building. It was overall a very successful field trip for these students, and it was a great learning experience as well.

I would not have known about the FBLA Chapter at UHS had it not been for the Baylor/UHS VITA Partnership. Because of this partnership, I learned of other ways I could be of service to the school and my community.

## PART THREE

### Future Implications of the Baylor/UHS VITA Partnership

As soon as the 2019 tax season began, Dr. Thomas and I began considering possible students to assume leadership as VITA Student Coordinator for this partnership next tax season, since I will be graduated by then. We asked the Baylor students if any of them would be interested in taking the Advanced Certification Exam, which would allow them to review tax returns in addition to preparing them. We had an indication of interest from Sophie Kelly, a sophomore accounting major. She worked with Dr. Thomas to pass the exam, and she expressed interest in taking over the role as coordinator next year.

I met with Sophie in late January 2020 to discuss my roles and responsibilities as the coordinator of this partnership, and I explained that while it was a time-consuming role, it was something I absolutely loved doing, and the leadership skills looked amazing on resumes. In fact, I think my role as the coordinator helped me land an internship at JRBT in Waco. Since the 2019 tax season was just beginning, Sophie had not yet experienced volunteering at VITA. Based on her demeanor, motivation, and eagerness to learn, Dr. Thomas and I think she would be a great Baylor Student Coordinator for this partnership for the 2020 tax season. Also, since she is an incoming junior, she could lead the program for a couple of years. We plan to continue having conversations with Sophie about her potential in taking over this partnership from Baylor's side in the fall.

One change Dr. Thomas and I discussed for future tax seasons is having the Baylor Student Coordinator receive some kind of course credit for leading the partnership. We discussed this being through an independent readings course with a Baylor Accounting professor. This would be something that needs to be discussed with the Baylor Accounting Department Chair, Dr. Bradley Lail, but Dr. Thomas and I both think that receiving course credit would be beneficial to the coordinator.

Another change Dr. Thomas and I talked about was getting a tax graduate student to help with the program next year. This would be of great help to the coordinator, and the graduate student could possibly receive course credit as well. Additionally, a graduate student in tax has likely taken advanced tax courses and would be able to help out as a volunteer.

As mentioned, due to the Coronavirus outbreak, the VITA Program at UHS only ran until mid-March, just before spring break. When the pandemic hit, the site was unfortunately shut down. This proved problematic in many ways, one which being that many Baylor student volunteers had not yet hit their required number of volunteer hours to receive course credit. This put the Baylor Accounting professors administering the credit in a tough position, as they had to decide a threshold for granting credit. Ultimately, they decided to award credit to students who had volunteered 7 out of 10 hours, as the program was about 2/3 over at the time of shut down. Twenty-five Baylor students were awarded course credit, and the other volunteers who did not obtain 7 volunteer hours by mid-March had to complete an additional project in their courses for credit.

This year, we had around 64 Baylor students sign up to be VITA volunteers, but not all started volunteering by the time the site shut down in March. Out of those 64, 49 had obtained at least 2 hours by mid-March. Dr. Thomas and I thought that 60 volunteers was a great number and that we should strive for 60 volunteers again next tax season.

Reflecting on this tax season, there are some changes I would recommend making going forward. First, the procedure for signing up participants needs to be improved. This year, we had students signing up for volunteer days on an Excel spreadsheet, and when the number of daily registrants reached 10 volunteers, I wrote a note explaining that the day was full. This proved ineffective, as students later went in and frequently moved names around. I would recommend figuring out a way for the sheet to “cap” the number of volunteers at 10. In case people needed to change scheduled volunteer days, I recommend implementing a waiting list for each day, and filling in those people from the waiting list as names from the original list are dropped.

In addition, some items were not well communicated this year. I think there was a misunderstanding with the Baylor students about staying the whole time on a particular VITA volunteer night. We had originally communicated to students that they could come and go on volunteer nights as they pleased, but this proved ineffective because it sometimes resulted in a shortage of volunteers during the scheduled tax preparation times. I found myself getting frustrated with students who were coming and going, but I had originally told them that this was ok. Next year, the coordinator needs to set a clear expectation about volunteer duties and time expectations on their scheduled days and before the VITA site opens.

Another thing I would recommend for next year is better organization. I recommend that the Student Coordinator keep a binder containing names of all student volunteers, as well as all contact information: phone numbers, as well as email addresses. Also, the binder should include all the certification exam certificates and student PIN numbers needed to access the time system at UHS. This binder should be kept by the Student Coordinator at all times.

I would also emphasize further that student hours are their individual responsibilities. We told Baylor students this tax season that we would send out hours bi-weekly to them, but I think I only sent them a couple of times, and I was asked many times from students about their hours. Next year, I would recommend the coordinator work with UHS to send out the hours weekly to bi-weekly, while still emphasizing the fact that hours are the students' responsibility.

I have composed a tentative timeline for the Baylor Student Coordinator, as a guide to help with next tax season:

*Early October*

- Begin having conversations with the VITA leaders at University High School about the upcoming tax season and confirm that UHS still wants Baylor Accounting's help. Decide on a maximum number of Baylor student volunteers, and work with UHS to put together the calendar of volunteer days.
- Talk to the 2<sup>nd</sup> and 3<sup>rd</sup> semester Accounting teachers about required number of volunteer hours and course credit.

*Late October/Early November*

- Start getting the word out about the VITA program to current 2<sup>nd</sup> and 3<sup>rd</sup> semester Baylor Accounting students by making flyers, making an informational YouTube video, and by talking to the classes.

*Late November*

- Work with University High School to schedule training days for Baylor students to learn about the program and to take the certification exams.
- Right after Thanksgiving break, send out an email to all 2<sup>nd</sup> and 3<sup>rd</sup> semester Accounting students with program information and tentative training days and program start date in January, and ask for a response if they are interested in participating. Be sure to give a deadline for students to reply sometime in mid-December, and explain that the program will be capped to 65 volunteers (if that is the number that is decided as the cap).

*Early December*

- Begin to compile a list of interested students in a spreadsheet with their names, phone numbers, and email addresses.
- Start a GroupMe or some other type of mass group chat with the interested students' phone numbers.

*Late December (immediately before Winter Break)*

- Once the list is compiled of interested Baylor student volunteers, send those students further program information including:
  - Training days at UHS (I recommend that there be 2 training days and students be required to attend at least one of those days)

- Program start date (first volunteer night at UHS)
- Links to the IRS *Link and Learn* and Practice Lab if students want to begin studying for the certification exams over winter break. Also, send login information and instructions.
- Number of volunteer hours required and expected course credit to be received in return.

*Early January*

- Work with University High School to come up with a plan for the training days.  
Here is what should be discussed at the training days:
  - Program expectations, including professionalism and patience around tax clients
  - Roles of the Baylor student volunteers
  - Introduction of the UHS and Baylor staff
  - A diagram of explanation of a “typical day” at VITA
  - Information about the certification exams

*Late January*

- First volunteer night!

## CONCLUSION

This thesis described my involvement with the UHS VITA Program and work as the Baylor Student Coordinator for this partnership in 2019-2020. It also explained the benefits of the Baylor/UHS partnership including the mentorship aspect between Baylor Accounting students and UHS students, and it highlighted future implications and recommendations for the partnership.

I am so incredibly thankful for the opportunity to help lead this amazing program, and to represent Baylor Accounting in the community. The role as Baylor Student Coordinator helped me enhance my confidence in myself, in addition to my leadership, planning and professionalism skills. I met many wonderful students, teachers and faculty members at University High School and at Baylor, and I am blessed to have had the opportunity to volunteer alongside such service-minded individuals.

I am excited to continue to watch the VITA site at UHS blossom and grow, and to continue to help Baylor Accounting with this partnership even as I start working full time as a Tax Staff Accountant.

To the next Baylor Student Coordinator, I hand the torch.

## EXHIBITS

Exhibit 1: Email Sent to Eligible Accounting Students on December 12, 2019

Greetings and Happy Holidays ACC 3304 students!

This spring, we are engaging in an exciting service project for selected entry level tax students, graduate tax students, and/or Beta Alpha Psi members. It's called the Volunteer Income Tax Assistance (VITA) Program. This program offers free tax preparation service for low-income taxpayers. Dr. Bill Thomas will be leading this initiative. We are looking for about 50 service-minded individuals who are willing to invest time and energy towards learning how to interview and prepare tax returns low-income persons. Partnering with University High School's Professional Development Programs, we will be participating in tax return preparation clinics at University High School (on New Road between I-35 and US Highway 77) on **Tuesday and Thursday evenings from 4 to 9 p.m.** beginning **January 28th, 2020** and continuing through **April 15.**

These programs provide valuable resources at no cost to low-income wage earners through tax refunds and credits to persons who might otherwise use questionable "fly by night" tax services (and who charge up to 35% interest) to get their tax refunds. Here's the *cost* of participating: You must complete online training for the VITA program at the following website: <https://apps.irs.gov/app/vita/>. This training requires going through online courses and passing (with grade of 80%) 3 separate exams that expose you to the Volunteer Standards of Conduct (Ethics) of the VITA program, the Intake/Interview and Quality Review Program, and the Basic Tax Preparation

process. After that, you must volunteer a certain number of hours over the period from January 28 through April 15 **as stated by your tax teacher**. You **must** turn in your training completion certificates prior to participating in VITA.

Here's the *payoff* for you: If you are registered for ACC 3304, you will get some kind of course credit that your tax teachers will tell you at the beginning of the semester. In addition, we will CERTIFY SERVICE HOURS for your fraternity, sorority, or professional organization. Lastly, you'll get a great deal of personal satisfaction from preparing tax returns for a lot of nice folks who could use it!

Although it takes time and sounds like a lot of work, participation in the VITA program is very worthwhile. In addition, you may feel VITA is too complex given many of you have not interviewed tax clients or prepared returns. However, this is not the case as many HIGH SCHOOL STUDENTS PARTICIPATE IN VITA PROGRAMS, EITHER AS INTERVIEWERS OR PREPARERS. Prior to volunteering with VITA in high school, I had **no tax return preparation experience!**

If you are interested in volunteering through the VITA program this coming spring, please REPLY TO THIS E-MAIL as soon as soon as possible. Please just reply to me, not to everyone. **YOU DO NOT HAVE TO EMAIL ME AGAIN IF YOU ALREADY HAVE EMAILED ME. I WILL CONTACT YOU WITH FURTHER INSTRUCTIONS.** Spots in the program will be awarded on a first-come, first serve basis.

Training days will be on **January 21 and 22 from 4:00-9:00pm at University High School**. Though these training dates are optional, the 3 certification tests

are **required**. Coming to at least one of these training days is a good idea as we will likely plan to take the certification tests together!

If you have already emailed me indicating your interest in VITA, you **do not** have to email me again. I will add the names of those interested to a spreadsheet and send out an email next week and another in January with more information about the program. In addition, I will send out a schedule in January that allows you to sign up for the days and times you can volunteer.

Here are some FAQs I have been getting about the program!

*Do I have to volunteer every Tuesday and Thursday night between January 28 and April 15?*

Nope! You will have a certain hour requirement that your tax teachers will tell you at the beginning of the semester and you only have to volunteer this amount of hours to get course credit. However, we encourage you to volunteer with VITA as you can past the required hour limit as this program always needs volunteers. Once again, I will send out a spreadsheet in January with dates and you can sign up with what works for you.

*Do I have to stay 4-9pm on the nights that I come?*

No. You can come and go as you can.

Please text or email me with any questions!

(Email by T. Thomasson, 2018. I made modifications to this email in 2019.)

Exhibit 2: Email sent to Accounting Students Interested in VITA on December 20, 2019

Happy Holidays!!

Thank you all for expressing your interest in the VITA program!

Reminder that the training days are January 21st and 22nd from 4:00-9:00pm at University High School (3201 S. New Road). **Please try to make it to both of these training days!** On those days, we will walk through the certification tests and some basic tax concepts and answer questions you may have about VITA. Also, we will likely take the exams together on the second training day. Though I am including a lot of information in this email, we will explain everything again on the training days so this is only if you have some time over the holidays and want to get started with VITA training.

There are a few certification tests you will need to pass with a grade of 80% or higher in order to be a volunteer with VITA. You will need the Volunteer Standards of Conduct Exam, the Intake/Interview Exam and the Basic Certification Exam.

1. Review the Volunteer Standards of Conduct PDF that I am attaching to this email.

This document will help you with the Volunteer Standards of Conduct (Ethics) exam.

2. Create a login with the IRS using this

link <https://www.linklearncertification.com/d/>. Select **Create Account** on the left side of the screen. For the **Training Source**, select **Link and Learn Taxes (e-learning)**. You do not need to input a PTIN number. Note that you have 2 attempts to take each exam per login!

3. This link, [https://apps.irs.gov/app/vita/choose\\_path.jsp?level=basic](https://apps.irs.gov/app/vita/choose_path.jsp?level=basic), will provide you with information about the Basic Training course. Select the **Basic** training course and **Student** and then **Start Basic Course-Student**. You should now see a list of topics. Click on each topic to read more information and do practice questions. If at any time you are redirected to the Practice Lab, the password is TRAINPROWEB and you can go ahead and create a Practice Lab login as well.

Please reply to this email with your cell phone number so I can add you to a GroupMe!

Also, I have spoken to your tax teachers and you will need to volunteer at least **10 hours** between January 28th and April 15th and in exchange for volunteering with VITA you will receive credit on the tax return project for 3304.

I will send out a reminder about the training days the first week of school in January. Also, I will send out a spreadsheet for you to sign up for VITA volunteer days and times.

Thank you very much again for your interest in VITA, and please let me know if you have any questions



- Marlayna Massey, VITA Coordinator, University High School
- Andrew Pierce, Assistant VITA Coordinator, University High School
- Karen Baier, Assistant VITA Coordinator, University High School
- Julie Norton, VITA Technology Assistant
- Dr. Bill Thomas, VITA Coordinator, Baylor University
- Cameron Wiles, Student VITA Coordinator, Baylor University

## What is VITA?

- Volunteer Income Tax Assistance, a national program through the IRS
- Provides free tax assistance to lower-income individuals (typically under \$54,000)
- Allows individuals to pass a series of exams to become certified to prepare tax returns for those in their communities

## VITA at UHS

- 16<sup>th</sup> year of service
- Last year, this site helped save taxpayers over \$2,000,000 in refunds!
- Prepared over 1,300 tax returns
- This year, we have more than doubled our number of Baylor volunteers!
- Clients start lining up outside the doors in the early afternoon-this site is very busy hence the need for volunteers!

## Typical Day at VITA

- Doors open at 4:30pm
- Capacity is determined based on number of volunteers
- Taxpayers will sign in with SSN and ID and will fill out intake form
- When called, taxpayers will go in Massey's classroom for intake process
- Intake volunteers will create a list and a waiting area inside classroom for the tax preparation process in Pierce's classroom

Any questions?

Exhibit 4: Snapshot of Baylor Student Sign-Up Sheet

Tuesday 3/31	Thursday 4/2	Tuesday 4/7	Thursday 4/9	Tuesday 4/14	Thursday 4/16
Ashley Jurak	Lyndsey Raabe	Emilie Fruin	Ashley Eyer	Steele Priest	Catherine Hesse
Jackson Bates	Caroline Zerbe	Katie Shore	Catherine Hesse	Rylee Garrett	Steele Priest
Margaret Land	Katie Shore	Margaret Land	Joseph Quaas	Emilie fru in	Diego Loyola
Rylee Garrett	Katherine Moseman	Katherine Roche	Steele Priest	Nancy Wilson	Simeon Hargrave
Nancy Wilson	Jenna Whittaker	Emily Roman	Mackenzie Floyd	Jenna Whittaker	Ashley Jurak
Matthew Price	Miranda Downe	Sam Petro	Jack Flynn	Ashley Eyer	katherine roche
Sam Petro	Emily Roman	Jenna Whittaker	Diego Loyola	Mackenzie Floyd	emily roman
Jack Flynn	Matthew Price	Katherine Moseman	Chloe Stuart	Kristen Ross	Dareen Habashy
Peyton Childress	Sam Petro	Matthew Price	Taylor Ulrich	Chloe Stuart	Joseph Quaas
Andrew Mount	Kaitlin Kennedy	Ryan Vosburg	Ashley Jurak	Simeon Hargrave	Katherine Moseman
<b>DAY FULL -CW</b>	<b>DAY FULL -CW</b>	<b>DAY FULL -CW</b>	Simeon Hargrave	Peyton Childress	Payge Estrada
			Payge Estrada	Morgan Zimmermar	Rylee Garrett
			Dareen Habashy	Maddie Diehls	Tyler James
			Kristen Ross		
			Jenna Whittaker		

## Exhibit 5: David's Drones

### **David's Drones®**

#### *Business Ethics*

#### **History**

David's Drones, a large store located in Waco's Richland Mall, is famous in central Texas for its high-quality but inexpensive drones. It began business in 2018 with 6 employees:

David Donaldson, Owner

Darlene Donaldson (David's wife), Payroll Supervisor

Donna Donaldson, Accounting Supervisor

YOU, Lead Sales Representative

Megan Mason, Sales Representative

Wonda Williams, Sales Representative

#### **Situation**

About 6 months into business, David's Drones was making a substantial profit and had plans of expanding to other locations. As the lead sales representative, you are responsible for counting the drawer at the end of the day. One day, you noticed the drawer was off more than \$500. Immediately after, you also got a notification your paycheck was deposited into your account, and you noticed that you got paid \$100 less than you should have. You decide to reach out to the other employees, and they say they have also each been underpaid \$100.

You call David's home phone to report the issues at hand. However, Darlene answers and tells you quietly that she took \$800 to fix David's car engine (without his knowledge) and

that she will pay the money back as soon as she can. You know the situation is wrong, but you are hesitant to tell David.

**Requirement**

In 3 minutes 30 seconds to 4 minutes 30 seconds, explain to the judges your decision as the lead sales representative. Do you tell David the situation? If so, how do you tell him? If not, why did you decide not to tell him?

## BIBLIOGRAPHY

- Academies / Tax Information. (n.d.). Retrieved from <https://www.wacoisd.org/Page/6490>.
- Academies / Home. (n.d.). Retrieved from <https://www.wacoisd.org/domain/4647>.
- Ain, J. (2019, March 27). After Providing Free Tax Prep for 50 Years, It's Time to Make the VITA Program Permanent. Retrieved from <https://prosperitynow.org/blog/after-providing-free-tax-prep-50-years-its-time-make-vita-program-permanent>.
- Butts, S. (2016, April 02). Students get hands-on experience with University High tax service. Retrieved from [https://www.wacotrib.com/news/education/students-get-hands-on-experience-with-university-high-tax-service/article\\_771c4b06-b084-5a96-9c5e-9c94a894003b.html](https://www.wacotrib.com/news/education/students-get-hands-on-experience-with-university-high-tax-service/article_771c4b06-b084-5a96-9c5e-9c94a894003b.html).
- Chambers, V., Halloway, B., & Rickling, M. (2015, May 01). The VITA Program: Vital to Communities, Campuses, Students, and Employers. Retrieved from <https://www.thetaxadviser.com/issues/2015/may/c2c-may2015.html>.
- Free Tax Return Preparation for Qualifying Taxpayers. Internal Revenue Service. (n.d.). Retrieved from <https://www.irs.gov/individuals/free-tax-return-preparation-for-you-by-volunteers>.
- GARY ISKOWITZ & THE VITA PROGRAM. (n.d.). Retrieved from <http://www.isko.com/VITA.html>.
- Grant Programs Resource Guide. (2018). *Publication 4883*. Retrieved from <https://www.irs.gov/pub/irs-pdf/p4883.pdf>.
- U.S. Census Bureau QuickFacts: Waco city, Texas. (n.d.). Retrieved from <https://www.census.gov/quickfacts/fact/table/wacocitytexas/POP060210>.