



## High Schools: A Resource for Free Tax Preparation

Partnerships with local high schools can bolster an outreach campaign's capacity to provide free tax filing assistance while connecting schools to their broader communities and providing opportunities for students to learn financial skills. According to the IRS, in 2009, 54 high schools across the country hosted Volunteer Income Tax Assistance (VITA) sites. School-based VITA sites can offer unique advantages based on their geographic proximity to high-need areas, access to computers for e-filing and, in some communities, recruitment of multilingual students who can serve as interpreters. Many high schools achieve among the highest VITA accuracy rates in their regions, an accomplishment attributed to rigorous supervision and a thorough process for reviewing returns before filing them.

### Strategies

To organize or support a VITA site at a local high school, outreach campaigns can:

- Present the concept of hosting a VITA site at a high school to a local school district's superintendent, principals or staff members. Contact high schools in underserved areas where more volunteers are needed. Connect to high schools with multilingual students who can assist non-English speaking VITA clients. Share information about the low error rates that well-run high school VITA sites achieve to help ease initial concerns about entrusting high school students with tax filing activities.
- Reach out to school faculty and administrators in advance of the start of school year. Schools often require that class content and extracurricular activities be established prior to the start of school in the fall, and student recruitment should be in motion by November.
- Establish VITA at schools that have computer labs and IT assistance to ensure the electronic filing process runs smoothly. Schedule tax appointments through the outreach campaign's central phone number to ease the call burden on schools.
- Direct schools to the IRS's interactive web-based version of its longstanding *Understanding Taxes* program. This online resource, which helps all students to comprehend the importance of taxation, includes a section called VITA E3 (E-file, Education and Experience). VITA E3 assists teachers and schools planning to host their own VITA sites.
- Run special volunteer training sessions for students to create a comfortable, peer environment where questions are welcome. Many high schools use the IRS "Link and Learn" VITA training curriculum, a popular resource for non-student volunteers as well.

### How Can VITA Contribute to a Positive Student Experience?

- VITA can offer students an opportunity to complete their service learning graduation requirements.
- High schools can provide VITA training as part of a classroom curriculum or as an extracurricular activity.
- Teachers may select students who have shown an aptitude for business or accounting. Alternatively, instructors may seek students who are at high-risk for dropping out because the VITA program promotes students' connection to their school community while they learn vocational skills.
- Students with many different talents can contribute to the successful operation of the VITA site. In addition to filing tax returns, they may act as interpreters, greeters, public relations specialists and child care providers.
- Teachers have reported that participation in high school VITA sites has been a successful tool for encouraging students to remain in school.

- Provide incentives to help motivate students, especially during long training sessions. Serve pizza at student trainings and organize a celebration at the end of the tax season. Involve students in outreach campaign activities such as an EITC kickoff event.
- Secure funding and other resources from supportive organizations such as United Way, Rural School and Community Trust, and local community credit unions. Local IRS SPEC staff may provide updates to tax filing software, training support and advertising materials for high school VITA sites.
- Keep in mind that the number of returns completed in a season will depend on the number of students involved and their time commitment. School VITA programs may increase their capacity by scheduling additional tax preparation clinics outside of class time.

## How Can A High School VITA Site Impact the Community?

- High school tax preparation may begin as a service for staff and students and subsequently expand to low-income community members. At many high schools, coordinators report community residents develop a relationship with the VITA site and come back for filing assistance year after year.
- The opportunity for students to engage in applied financial education can increase awareness and utilization of refundable tax credits among student volunteers' own families and can encourage students to avoid paid preparers as they become tax filers themselves.
- The partnership between local schools and other outreach campaign member organizations can create lasting ties. Community organizations can create a channel to engage students and staff in other community projects and outreach efforts.

### IN ACTION

The VITA site at Santa Barbara High School (SBHS) began in 1993, with the help of Bob Correa, an IRS agent and parent of an SBHS student. In 2009, student volunteers prepared more than 600 returns at their "Net Café," a student-run business where students also participate in recycling projects and sell healthy snacks. United Way of Santa Barbara helped the Net Café to purchase supplies. AARP and a local Housing Authority provided referrals. SBHS student tax preparers begin weekly trainings after school in September and receive course credit for their participation through the county Department of Education's Regional Occupation Program. SBHS is especially proud that 91% of its student tax preparers receive college scholarships.

**Contact:** Lee Ann Knodel, SBHS,  
Miss\_bk@hotmail.com



**Find It On the Web**

IRS Understanding Taxes Website: [www.irs.gov/app/understandingTaxes/index.jsp](http://www.irs.gov/app/understandingTaxes/index.jsp)  
VITA E3 Website: [www.irs.gov/app/understandingTaxes/student/vitae3.jsp](http://www.irs.gov/app/understandingTaxes/student/vitae3.jsp)