

FISHER / GODMAN GUILD VITA POLICIES

1. **If there has been a change to your availability, start working on finding a substitute NOW.** You can access a copy of the schedule at <http://fisher.osu.edu/departments/accounting-and-mis/tax-clinic/volunteer-area/> . Please

It is your responsibility to find a substitute if you are unable to make a scheduled shift. Note that the best way to find someone to take over a shift you cannot work is to post on our Facebook page! Our Site Managers will monitor this activity and change the schedule accordingly. If you do not have Facebook, please e-mail Fleischer.26@osu.edu to notify us of the change.

If you have a last-minute emergency and cannot make your scheduled shift, please call the emergency contact listed on the schedule for that day. If you cannot make a shift you are scheduled for at the Moritz site, procedures for calling off will be communicated to you by Brad Sena.

2. Volunteers from Fisher will help staff the Fisher VITA site as well as the Moritz College of Law VITA site. The addresses of the two sites are listed below:

Godman Guild
303 E. Sixth Ave
Columbus, OH 43201

African American Extension Center (Moritz)
905 Mount Vernon Ave.
Columbus, OH 43201

Brad Sena (bradley.r.sena@gmail.com) is the Site Manager for the Moritz site. **Please make sure you report to the correct location on your scheduled days.**

3. Please try to arrive at the volunteer location by 4:45pm on Fridays and by 9:55am on Saturdays. Be sure to sign the sign-in sheet when you arrive.
4. Volunteer Tax Alerts contain important information published by the IRS regarding common mistakes at VITA sites, clarification on how to handle certain items on tax returns, etc. As these are published, the Site Coordinator will send them to your OSU e-mail account. **It is your responsibility to keep up with this information!** Be sure you read through these prior to your shift each week. When you sign-in to volunteer, you will be certifying you have read all of the Volunteer Tax Alerts that have been e-mailed to you prior to your last volunteer shift. We will keep copies of these on-site as well.
5. **You must wear a name tag and your volunteer shirt to each session you volunteer.** Your name tag should include your first name and last initial. If using a name (or nickname) on your name tag other than the one you used to complete your training, please make sure you update this information with a volunteer manager the first day you volunteer at the site. Nametags will be available on site.
6. Our VITA site will only prepare 2015 tax returns; we will not prepare prior year returns or amended returns. Make sure you check the year on all documents presented by the taxpayer as you prepare returns.

7. At each workstation, one volunteer will serve as the “Preparer” and one volunteer will serve as the “Quality Reviewer.” At the beginning of your shift, you should determine with your partner who will serve each role for the day.
8. An Intake/Interview & Quality Review Sheet must be completed by/for every taxpayer. The Volunteer Managers will help the taxpayer start the process of filling this form out as taxpayers arrive on our site. **Each preparer must sign this form.**
9. A Quality Review must be conducted on each tax return after the preparation of the return and prior to the taxpayer signing the return. This is a 18-point review, as outlined on page 4 (Part VIII) of the Intake/Interview & Quality Review Sheet. **Each preparer and reviewer must sign this form.**
10. Remember, all volunteers must exercise due diligence in preparing tax returns. This includes:
 - Checking photo identification for the taxpayer and spouse **FOR EVERY RETURN.** If the taxpayer cannot produce identification, they cannot have their tax return prepared at our site that day. If using the “married filing jointly” filing status, both taxpayers must be present.
 - Verifying the social security number (with social security cards) **for the taxpayer(s) and all dependents** listed on the tax return.
 - Clarifying any unusual, inconsistent, or incomplete information. (Research or ask for assistance if you are unsure about how to handle a particular situation.) If the taxpayer marked “Unsure” for any question on the Intake/Interview & Quality Review Sheet, you must discuss the item(s) with the taxpayer to arrive at a “Yes” or “No” answer.
 - If you are uncomfortable about the validity or accuracy of information you are given by the taxpayer, do not prepare the tax return. Seek assistance from a Site Manager or Stephanie Lewis.
 - You must advise every taxpayer about the Penalty of Perjury Statement before they sign their tax return. Here, you are informing them that they are certifying that the information reported on the tax return is complete and accurate, and that they bear responsibility for the information reported on the tax return.
 - NEVER make changes to a tax return after the taxpayer leaves the site.
11. Failure to follow the policies of our site or report for a scheduled shift may result in you being relieved of your remaining shifts.