



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

IRS Expectations for law firms participating in the Adopt-A-Base Program - Pro Bono and Tax Clinic Committee, Section of Taxation, American Bar Association (ABA)

The IRS and the Pro Bono & Tax Clinics Committee have entered into a collaborative project working with law firms and the U.S. Military to provide Volunteer Income Tax Assistance (VITA) training. Listed below are the IRS expectations for law firms participating in the Adopt-A-Base Program.

Time Commitment:

Law firm personnel are:

1. Required to participate in introductory conference calls with the IRS, Military, and ABA representatives. (Month to be determined)
2. Required to attend a two to three hour instructor training session with local IRS and Military representatives. (Month to be determined)
3. Required to teach at a military installation a minimum of 4 hours per day (maximum 8 hours per day). Law firm will commit to teaching 2 to 4 days of training.
 - a. Law firm will work with the IRS to determine teaching schedule.
 - b. Some bases may offer VITA classes on Saturday.
4. Required to notify and provide a certified replacement instructor, should a work or personal emergency occur.
5. Required to provide instructors to teach VITA on base. Most bases hold training during December or January. However, some bases may hold trainings in late November or early February.

Training Available for Certification:

Training courses are available on-line (Link & Learn Taxes). The training materials are available 24/7 at <http://www.irs.gov/Individuals/Volunteer-Training-Resources> or from your local IRS contact.

The test allows a total of two attempts to certify. (If the test is taken via paper, your IRS representative will grade and provide you with a score.)

Certification: Must take Advanced, plus the Military test for certification to teach at domestic bases.

1. Advanced Test: ABA volunteer instructors must achieve a minimum score of 80% for Advanced certification.

NOTE: The IRS recommends that returning volunteer instructors start with the Advanced course and proceed to the Military course. Returning instructors can proceed directly to the Testing Section of Link & Learn to certify.

2. Military Test: ABA volunteer instructors must achieve a minimum score of 80% for Military certification. The Military test covers the full scope of returns presented by members of the Armed Forces, Reserve and National Guard. To instruct at domestic military installations, you must be certified in Advanced and Military.
3. International Test (Only for instructors at international bases): ABA volunteer instructors must achieve a minimum score of 80% for International certification. This test covers tax issues relating to taxpayers living outside the United States.
4. Use Link & Learn Taxes via www.irs.gov to certify.

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