

CSU5+ VITA

Collaborative Report 2024



PRESIDENT'S LETTER



**PRESIDENT JANE CLOSE CONOLEY,
CALIFORNIA STATE UNIVERSITY, LONG BEACH**

Dear Friends of the CSU5,

In the 1970s, a Volunteer Income Tax Assistance (VITA) Clinic was founded at CSUN, becoming a distinguished and trusted resource in the community. In the ensuing years, VITA programs opened on the remaining CSU5 campuses in Los Angeles County: Cal State LA, CSU Dominguez Hills, Cal Poly Pomona and Cal State Long Beach. These VITA Clinics provide free tax services throughout the region to individuals and families with low-to-moderate incomes, including the elderly, those with disabilities and those who lack English-language proficiency. Services are provided by faculty, staff and trained student volunteers from each university's accounting department.

Inspired by the transformative power of the original CSU5 VITA Clinics, our partnership has expanded to become the CSU5+ VITA Collaboration. Through this multi-campus effort, VITA Clinics are now located at College of the Canyons, Rio Hondo College, Los Angeles Mission College and Mt. San Antonio College. And in 2024, our newest VITA Clinics opened at Citrus College and Pasadena City College.

By providing hands-on experience to accounting and business students who prepare tax returns and provide other financial services, these VITA Clinics prepare students for the workforce, giving them professional skills for career success. In turn, clients of our VITA Clinics receive skilled tax preparation, allowing them to file for vital tax credits and refunds, which help fuel the local economy.

This year, the CSU5+ VITA Collaborative experienced a dramatic increase in the number of IRS-certified student volunteers, rising by almost 40 percent from a year ago. Powered by more than 695 student volunteers across the 11 campuses in our CSU5+ VITA Collaborative, our VITA Clinics served 16,249 taxpayers in the 2024 tax season, up from 12,695 the year before. In all, we helped taxpayers claim more than \$18.5 million in tax refunds and \$5.8 million in federal and state Earned Income Tax Credits.

Thank you to faculty and student leaders on each campus for providing this important service to our communities. This inspiring effort is a shining example of our commitment to improving and enriching the lives of not only our students, but also our neighbors. Thank you for fueling our local economy, improving financial literacy and empowering a brighter future for all.

A handwritten signature in black ink, reading "Jane Close Conoley". The signature is fluid and cursive, written in a professional style.

Jane Close Conoley
President, California State University, Long Beach

On behalf of the CSU5 Presidents:

Thomas A. Parham - President, California State University, Dominguez Hills

William A. Covino - President, California State University, Los Angeles

Erika D. Beck - President, California State University, Northridge

Soraya M. Coley - President, California State Polytechnic University, Pomona

ABOUT VITA AND THE CSU5+ VITA COLLABORATIVE

In 2024, the CSU5+ VITA Collaborative deployed 695 student volunteers, who provided free tax preparation services to 16,249 low-income taxpayers. The CSU 5+ VITA Collaborative generated more than \$18.5 million in tax refunds as well as more than \$5.7 million in Earned Income Tax Credits.

WHAT IS VITA?

The Volunteer Income Tax Assistance (VITA) program is an Internal Revenue Service initiative to provide free tax preparation service for low-income taxpayers through various partner organizations. The first VITA clinic on a Cal State University campus was formed at CSUN in the 1970s.

WHAT IS CSU5 AND THE CSU5+ VITA COLLABORATIVE?

CSU5 fosters collaboration across the five CSU campuses in Los Angeles County: CSUDH, Cal Poly Pomona, Cal State LA, Cal State Long Beach and CSUN. Through CSU5's VITA Collaborative, directors of VITA clinics across the campuses work together to coordinate and expand their programs.

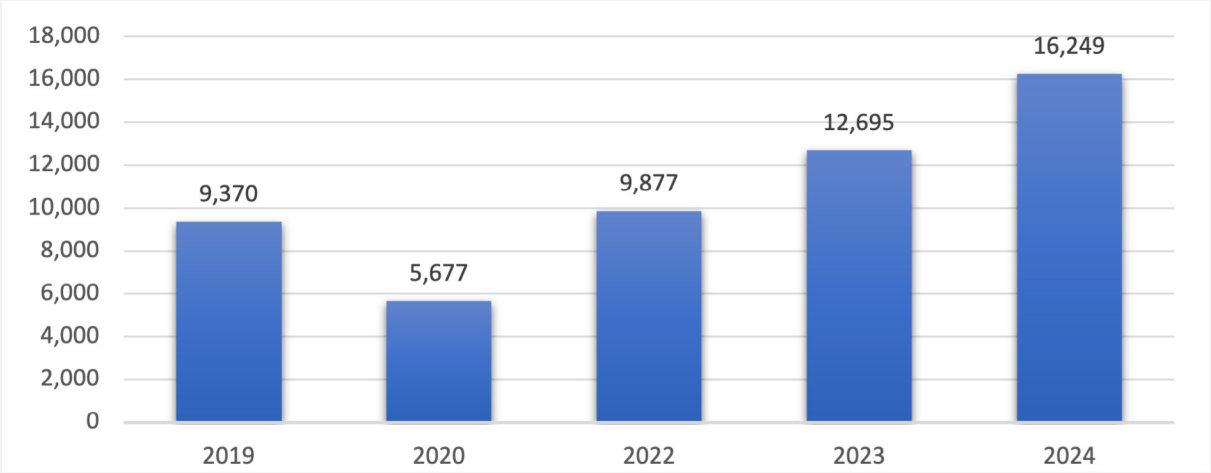
WHAT IS CSU5+ VITA COLLABORATIVE

As VITA programs expand to community college sites, CSU5 has become CSU5+. Now, university-based programs collaborate with VITA clinics at College of the Canyons, Rio Hondo College, Mt. San Antonio College, Los Angeles Mission College, Citrus College and Pasadena City College. Today, the CSU5+ VITA Collaborative encompasses eleven college and university campuses across Los Angeles County.

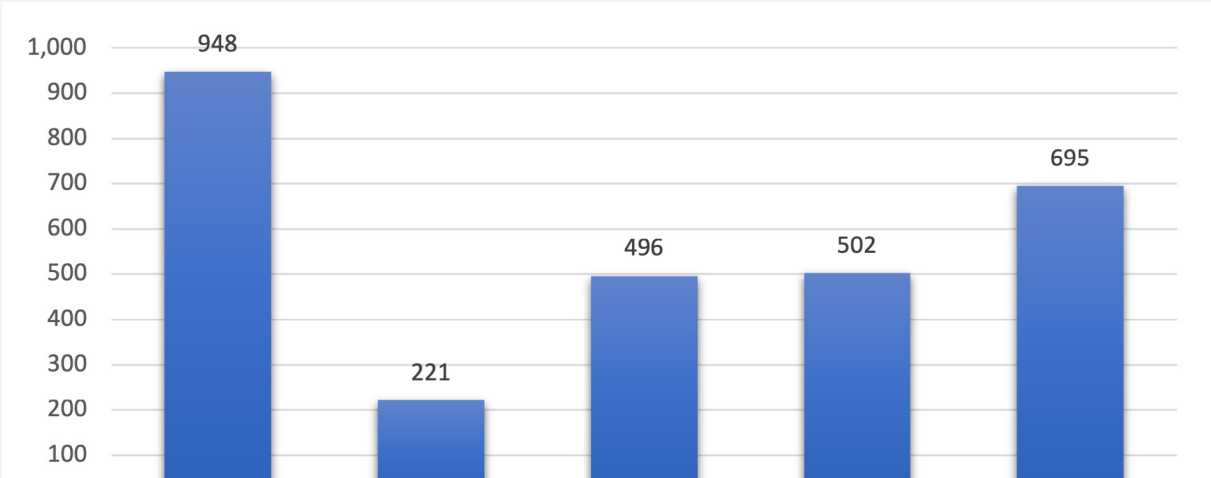


CSU5+ STATS AND GRAPHS

CSU5+ TOTAL
NUMBER OF TAXPAYERS SERVED

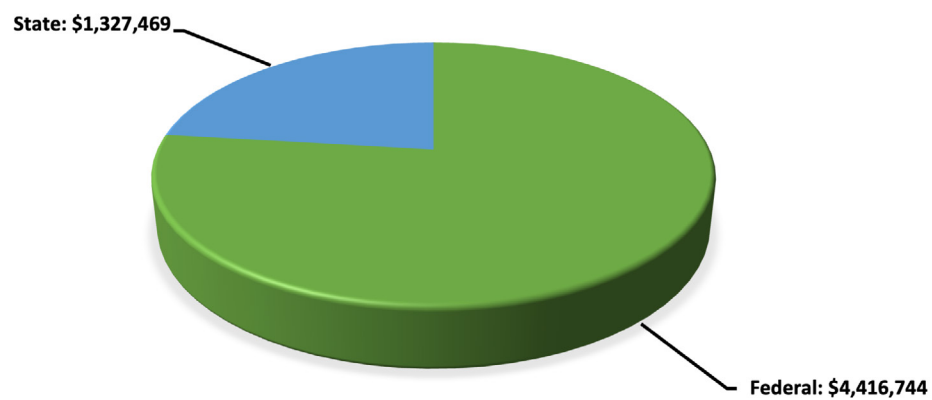


CSU5+ VITA:
TOTAL NUMBER OF VOLUNTEERS

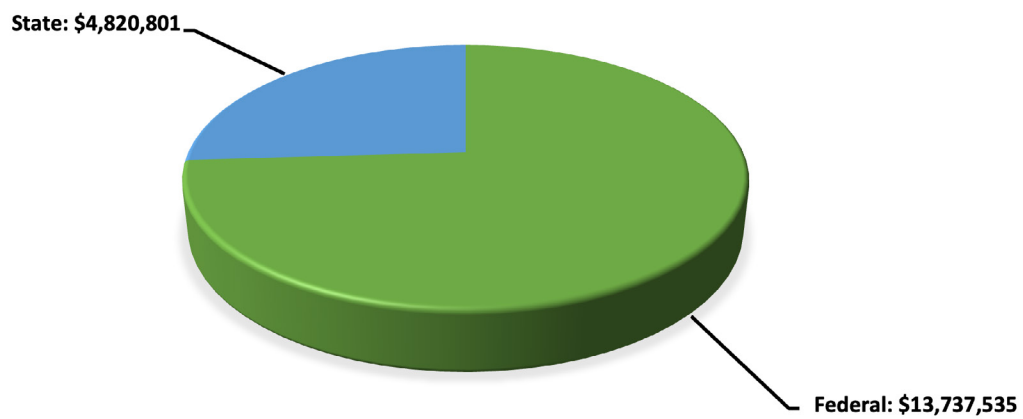


CSU5+ STATS AND GRAPHS

TOTAL EARNED INCOME TAX CREDITS: \$5.7 MILLION

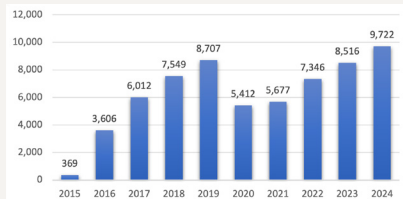


TOTAL TAX REFUNDS: \$18.5 MILLION

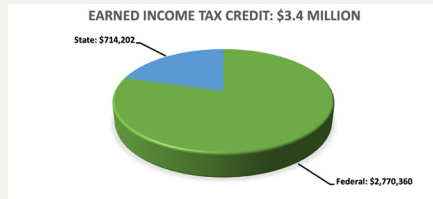


WITH THE LARGEST VITA CLINIC IN NATION, CSUN LEADS THE WAY, MENTORING TAX PROGRAMS ON 11 CAMPUSES IN CSU5+ COLLABORATIVE

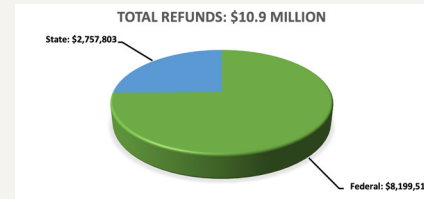
CSUN



CSUN TAXPAYERS SERVED



CSUN TOTAL TAX REFUNDS



CSUN TOTAL EARNED INCOME TAX CREDITS



As the largest VITA Clinic in the nation based on number of returns filed, CSUN's extensive Volunteer Income Tax Assistance (VITA) program also helps start, mentor, and grow VITA clinics at universities and colleges across the Southland through the CSU5+ VITA collaborative, which now spans 11 campuses. Faculty and staff leaders from CSUN assist site coordinators on the CSU5+ campuses with resources and advice year-round to ensure successful operation during tax season.

At CSUN, tax and accounting students experience the educational benefits and on-the-job experience of volunteering with VITA's large-scale tax preparation clinic, its financial coaching program, and the Bookstein Low-Income Taxpayer Clinic, as well as by doing community outreach to provide financial literacy education. Key support from Harvey and Harriet Bookstein, Wells Fargo Bank, First Citizens Bank, Premier America Credit Union and the Los Angeles Department of Water and Power makes all of this possible. In the 2024 tax season, CSUN VITA Clinic had 282 student volunteers who served 9,722 taxpayers at 15 sites. Additionally, the CSUN VITA program's signature offerings during the 2024 tax season included:

Financial Coaching – CSUN student financial coaches helped VITA clients learn the basics of budgeting and managing personal finances. Professor Misty Castle, the faculty advisor for the financial coaching program, trained student financial coaches to pass a series of certifications. The student coaches then helped educate their clients about credit, debt, and savings plans, all with the aim of achieving financial independence. The financial coaching program is funded in part by Wells Fargo Bank.

Spanish Interpreters – Professor Svetlana V. Tyutina, director of CSUN's Spanish graduate program, coordinated interpreters for the VITA Clinic through service-learning opportunities in her translation and linguistics courses. In Tyutina's classes, her students reviewed tax vocabulary and accounting terminology to ensure they would be helpful to both the clients and the tax preparers. Students also underwent rigorous Internal Revenue Service training and received IRS Standard of Conduct certification prior to starting at the VITA Clinic. The graduate students said the experience provided them with hands-on training in interpreting what can sometimes be a complex topic.

ASL Interpreters – With trained tax preparers and interpreters who are fluent in American Sign Language (ASL) and a new partnership with the Greater Los Angeles Agency on Deafness, Inc. (GLAD) to offer in-person tax preparation at the agency's Los Angeles location, the CSUN VITA Clinic expanded its services to clients who are Deaf or Hard of Hearing for the 2024 tax season, according to Derek Scalercio, Operations Supervisor. CSUN VITA Clinic increased the number of Deaf or Hard of Hearing clients it served in 2024 to 101, compared to approximately 25 in 2023. To serve the expanded number of clients, the Clinic worked with CSUN Deaf Studies professor Jonathan Webb to give interpreting students the opportunity to earn volunteer hours in the field.

Low-Income Taxpayer Clinic – CSUN's Bookstein LITC assisted clients in resolving tax disputes, responding to examinations, setting up payment plans and even represented them in U.S. Tax Court if necessary. Mentored and supervised by Professor Lucy Nalbandian, students screened taxpayers for service

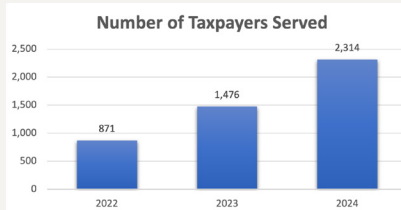
eligibility, and once admitted, the students worked on their clients' cases to find resolution and settle any tax issues. Because matters may not be resolved in a single semester, LITC student volunteers must carefully document all prior procedures and future tasks to guarantee a seamless transition between semesters. In addition to clinic service, the students met weekly with John Balian, accounting professor and LITC Lead Faculty, to learn federal tax procedure and concepts.

ITIN Application – For noncitizens without a Social Security Number, complying with US Tax laws is difficult. Thankfully, the CSUN VITA Clinic helps people file for an Individual Taxpayer Identification Number (ITIN) from the IRS, enabling them to file their taxes and earn tax credits. Sponsored by the Los Angeles Department of Water and Power (LADWP), CSUN VITA Clinic's ITIN application program helps people without U.S. citizenship obtain the nine-digit processing number they need to file their taxes or open a bank account.

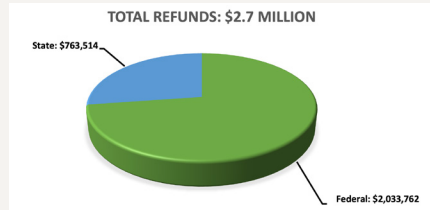
Community Presentations – Armed with information they learned in the David Nazarian College of Business and Economics Master of Science in Taxation (MST) program, CSUN graduate students spread out across the San Fernando Valley in 2024 to conduct informative presentations on tax preparation, credit, and other financial topics. The student presenters led discussions at local libraries and nonprofit sites, answering questions from community members on an array of financial topics, including tax returns, investing in bitcoin, starting a new business, and credit scores. Drawing on their classroom knowledge and frequently on their professional experience, the presenters provide a free, financial literacy resource for the community. The presentations were offered by CSUN's VITA Clinic and supported with funding from Premier America Credit Union.



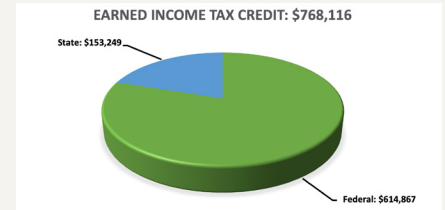
CSULA VITA OFFERED TAX PREPARATION, E-FILING AT SIX COMMUNITY SITES, POP-UP EVENTS



CSULA TAXPAYERS SERVED



CSULA TOTAL TAX REFUNDS



CSULA TOTAL EARNED INCOME TAX CREDITS



With its six tax preparation sites and more than 90 undergraduate and graduate student volunteers, the Cal State University Los Angeles (CSULA) VITA program continued providing important free tax preparation services to the community during the 2024 tax season.

"The people, the customers, the clients just really appreciate what we're doing," said accounting professor John Cooper, the faculty advisor for the CSULA VITA program. "Many of them have been coming in for more than 10 years."

To reach an even wider audience, CSULA VITA expanded community partnerships in 2024 to host two pop-up clinics, one at a church and the other in conjunction with the nonprofit organization Homeboy Industries. "They went very well," Cooper said of the special events. "The community was very happy to see us there."

At the church pop-up tax event, CSULA VITA student volunteers helped one person who hadn't filed any tax returns for five years, Cooper said.

"We helped them with that," he said. "It is so great. The students love it. I love it. I think VITA is a wonderful program."

To prepare student volunteer tax preparers for the 2024 tax season, Cooper changed the program's training protocols.

Instead of four virtual sessions, the program held three virtual sessions and then had students come to campus for an in-person session to practice preparing tax returns.

"We had a mock tax preparation day, which was great," he said, adding that the experience allowed students to hone their skills before their first official day with real clients, making things run smoothly from the get-go. "I'm going to definitely continue to do this," he added.

Before they are assigned to one of CSULA's VITA sites, all volunteers are certified by the IRS through the advanced level, Cooper said.

Leading up to tax season, the professor focused on recruiting student volunteers, spending weeks visiting campus classrooms to talk about the VITA program. The effort paid off, Cooper said, so to build a pipeline of staff, supervisors, and managers for the program, he hopes to expand student recruitment efforts next year.

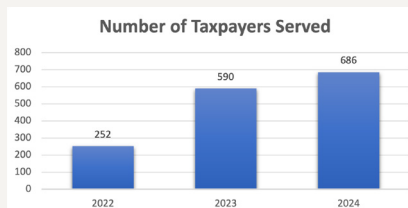
"It produced results," Cooper said, "so I'll visit different classes and talk up the program again next year."

During 2024, CSULA VITA also had about 15 volunteers who are former students, Cooper said, adding that it is gratifying when alumni "come back, even after they're out working."

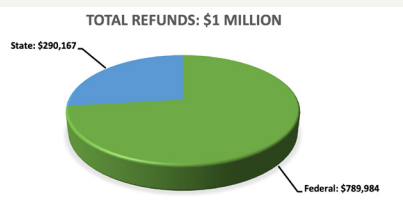
In addition to its on-campus location, CSULA operated VITA sites at libraries in Cypress Park, Lincoln Heights, El Sereno and Sunland-Tujunga during the 2024 tax season. It also offered tax preparation and e-filing in conjunction with the nonprofit Young & Healthy at the organization's Pasadena offices.

To market the program, mailers are sent to prior clients, Cooper said. The university also promotes the CSULA VITA program on social media and via a dedicated website.

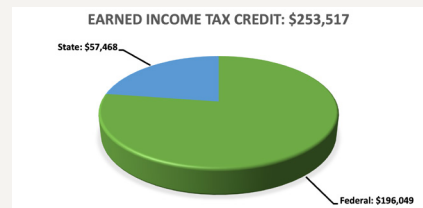
WITH NEW DOCUMENTARY-STYLE VIDEO, CAL POLY POMONA VITA PROMOTED CAREER EXPERIENCE, FREE TAX PREPARATION SERVICES



**CAL POLY TAXPAYERS
SERVED**



**CAL POLY TOTAL
TAX REFUNDS**



**CAL POLY TOTAL EARNED
INCOME TAX CREDITS**

To spread the word about its free tax preparation services to the community and the experiential learning it provides accounting students, the California Polytechnic University Pomona VITA program turned to the university's film department to create an impactful, documentary-style, promotional video.

The project, led by accounting student and VITA volunteer Denise Sanchez, with help from film professor Colin Campbell, produced a four-minute video highlighting the benefits of the CPP VITA program to students and the local community.

That promotional effort, coupled with advertising in local English- and Spanish-language newspapers, helped bring in volunteers and clients to the program's two Saturday tax clinics that rotated between four local libraries throughout the 2024 tax season. "Some days we did 50 tax returns," said site coordinator and accounting professor Yan-Shu Zhao.

CPP's VITA program had 20 volunteers this year, supervised by Zhao, who is also an active revenue agent with the Internal Revenue Service, and tax professor Sharyn M. Fisk, Ph.D., who is the director of the VITA program and the former director of the Office of Professional Responsibility at the IRS.

The professors' backgrounds with the IRS not only ensure VITA student volunteers receive the highest level of training, but also create a safe space for taxpayers, Fisk said.

"In my former position, I saw so many taxpayers who were taken advantage of by unscrupulous return preparers," she said. VITA clients "are the type of taxpayers who cannot afford to have that kind of event befall them. The VITA program is a safe place for these people to go, and it is a free place for people who cannot afford, but need, assistance."

Zhao said faculty and student leaders are already thinking about new services the CPP VITA program could offer for the 2025 tax season, including serving as an IRS Direct File site, where taxpayers who can mostly file their own returns would have VITA preparers on hand in case they have questions.

Zhao also hopes to have more accounting student volunteer tax

preparers, so that the clinic can offer service at all four library sites each Saturday during tax season, instead of rotating through two locations each week. Additionally, she hopes to get more students certified to do international returns to serve CPP's international students, and she wants CPP VITA to again offer Zoom-based tax preparation for taxpayers who are comfortable with online technology.

Online tax preparation offers advantages to taxpayers who work on Saturdays when clinics are held, or those who have childcare issues and cannot come in person, the professors said.

Fisk said CPP VITA is also exploring finding a permanent location for the program in the community.

In the weeks leading up to the 2024 tax filing deadline, Zhao said her students were gaining confidence in preparing returns and practicing their communication skills, including how to give both good and bad news, especially if an anticipated refund is not as large as their client expected.

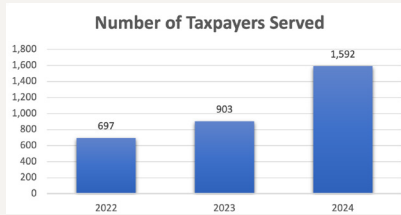
"It is another skill they are learning; how to handle difficult situations in a professional way," she added.

Fisk said VITA student volunteers gain important career experience at VITA, something employers value.

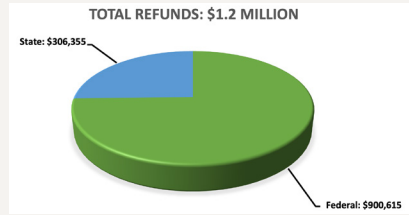
"I think they see somebody who is committed to the topic, who is comfortable using what they have learned in practical situations, as well as somebody who is committed to helping the community," she said.



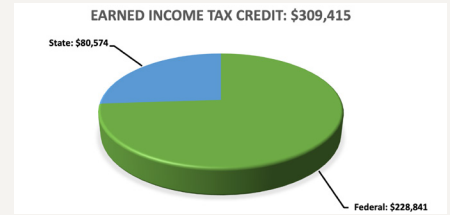
MEDIA COVERAGE, MORE STUDENT VOLUNTEERS, BRING SUCCESS TO CSULB VITA PROGRAM IN 2024



CSULB TAXPAYERS SERVED



CSULB TOTAL TAX REFUNDS



CSULB TOTAL EARNED INCOME TAX CREDITS



With options for in-person, drop-off or Zoom-based tax preparation, the California State University Long Beach (CSULB) VITA program exceeded projections for the 2024 tax season, serving 1,592 seniors and low-income taxpayers. The program had 76 student volunteers this year, up from 49 in 2023, and offered free service five days a week and on some Saturdays.

Accounting professor Sudha Krishnan, Ph.D., the CSULB VITA faculty advisor, credited early marketing for the increase in student volunteers.

"Our students who have been in VITA previously and are now coordinators went and spoke in every accounting class in the fall," Krishnan said.

The professor and her VITA team helped get the word out about their free tax preparation services via local media, with articles about the program appearing in Long Beach and campus newspapers, as well as a story running on Spanish-language Univision.

"One of my students came in and said, 'my grandma saw me on TV!'" she said.

The CSULB VITA team also distributed flyers in English and Spanish on campus and in the community. Additionally, many volunteers also changed their social media avatars to the CSULB VITA logo, promoting the clinic widely via their social networks.

In spite of rain on the program's Saturday "Tax Day" clinics, Krishnan said VITA clients were lined up 30-60 minutes before

the stated opening time. "We actually ended up opening early to help the people already in line," she added.

For the CSULB accounting students who prepare client tax returns, VITA offers critical experiential learning.

"It is a win-win in many ways," Krishnan said. "They learn with real-life clients. This isn't like a class where you do one or two practice returns and your professor tells you what you are supposed to do. This requires communication skills. You might be giving good news or bad news. Good news is easy to give, but bad news is tough."

For some of the low-income clients served by VITA, bad news came in the form of smaller refunds in 2024 due to the end of pandemic-related benefits.

"Suddenly their refund is not as much, or maybe they have to pay a small amount," Krishnan said. "The student preparers had to be able to explain this to the clients in a professional manner."

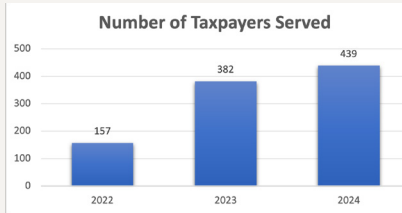
Now, Krishnan proudly reports that several of her 2024 volunteers have already received job offers from the IRS, the California Department of Tax and Fee Administration, and local tax firms.

"Employers recognize the value of VITA in terms of the professionalism that the students must show during the tax season," she said.

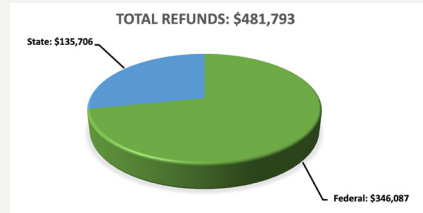
During the 2024 season, CSULB VITA offered tax preparation on campus and at two off-campus sites, including at Harbor Gateway Library and at the Jenny Oropeza Community Center in conjunction with Centro CHA, Inc., a Long Beach-based nonprofit dedicated to building strong and healthy Latino communities.

"My students love it," Krishnan said. "The first week they were nervous, but by week three they have so much confidence. They get so professional, because they know they are representing our accounting department, the College of Business, and the university. They are excited and dedicated, and they show great pride and a great attitude in what they do."

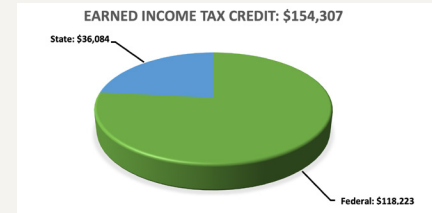
WHILE HELPING COMMUNITY, CSUDH VITA CLINIC PROVIDES EXPERIENCE, JOB OPPORTUNITIES TO STUDENTS



CSUDH TAXPAYERS SERVED



CSUDH TOTAL TAX REFUNDS



CSUDH TOTAL EARNED INCOME TAX CREDITS

When Mario Canales-Sosa ('23 Accounting) began volunteering as a student tax preparer at the California State University Dominguez Hills (CSUDH) VITA program, he did not expect it would lead to a fulltime job at the Internal Revenue Service.

But, thanks to the job opportunities that CSUDH VITA faculty advisor and accounting professor Arek Arakelian regularly shares with his student volunteers, Canales-Sosa learned about an IRS hiring event and landed the job right after graduation.

"There are a lot of job opportunities shared with VITA students," Canales-Sosa said. "I applied and went to the interview and got the job."

Now in training with the IRS as a revenue agent in the Small Business/Self-Employed (SBSE) Division, Canales-Sosa is still volunteering at CSUDH VITA.

"Working on VITA cases continues to teach me more about taxes and actual cases," he said.

Arakelian said he is proud to see a VITA alumnus giving back.

"When a former student does that – putting in the time for no money, for no expectation – that tells you that something good is happening here," the professor said. "We are really helping the community."

Canales-Sosa joined 35 student volunteers during the 2024 tax season, up from 27 in 2023, Arakelian said. The CSUDH VITA team served clients on Saturdays during the tax season, with extended hours as the April 15 deadline approached.

"Scheduling skyrocketed during our last three weeks," Arakelian said, adding that his students benefitted greatly from working with local taxpayers.

"It is a resume line item for students, but it is also a beneficial learning experience," the professor said. "They get to work with real clients, getting tax return experience, but also dealing with the different personalities and different expectations."

For CSUDH VITA clients, the free service is appreciated.

"Some of them are coming back for the second or third year," Arakelian said. "They appreciate it because for them, paying \$200 or \$250 for tax preparation fees is outrageous. Those are funds that could be tuition for community college, or better lunch or food on their table. Our services are definitely important for their financial wellbeing with the free services that we offer and by making sure they get all the legal refunds to which they are entitled."

To help students like Canales-Sosa turn their VITA volunteering into employment, Arakelian said he regularly shares job opportunities and builds career networking into the program. Recently, he invited representatives of the accounting firm Deloitte to visit the CSUDH VITA program in action.

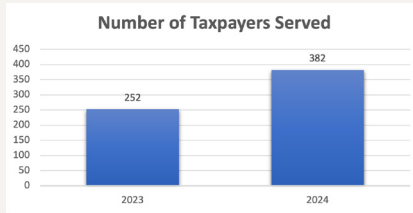
"Deloitte managers wanted to meet and talk with our volunteers because they know these are potential future employees," he said.

Arakelian is already planning for the 2025 tax season, recently holding a VITA open house for all CSUDH accounting majors. "Hopefully we will recruit some of them for next year," he said.

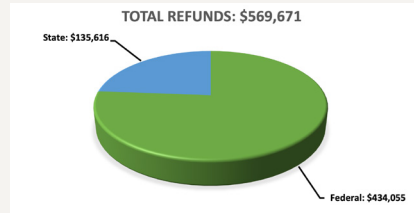
CSUDH's VITA program started offering tax preparation for foreign (F1 Visa) students this year. The program will also offer ITIN application services next year for taxpayers without Social Security Numbers, he added.



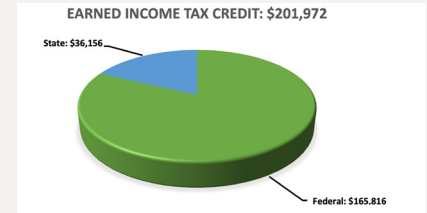
RIO HONDO COLLEGE VITA PROGRAM VOLUNTEERS HELP LOW-INCOME CLIENTS GET TAX CREDITS, REFUNDS



**RIO HONDO
TAXPAYERS SERVED**



**RIO HONDO
TOTAL TAX REFUNDS**



**RIO HONDO TOTAL EARNED
INCOME TAX CREDITS**



Whether helping a single mother with four small children get the refund to which she was entitled or assisting a man experiencing homelessness file two years of tax returns, the student volunteer tax preparers at the Rio Hondo College VITA program made a difference for the community each week of the 2024 tax season.

"They really saw the impact of their work and their volunteering," said accounting professor Jeannie Liu, who has served as the site coordinator for the Rio Hondo College VITA program since it was established in 2012. "It is really nice for our students to be able to help people who really need the help."

Many of the clients at Rio Hondo College are students who are often surprised to learn they qualify for tax refunds. "College students come in confused about filing, because they are dependents on their parents' return or because they didn't make much money," she said. "We tell them to file to get whatever was withheld back. They're super grateful for that."

Once Rio Hondo VITA clients like the single mother, the man living in his car, or the college students get their tax credits and refunds, they have more money to spend on their families in the local economy, Liu said. "The cycle continues," she added.

Liu had 31 student volunteers during the 2024 tax season. Initially she had students pair up, so that two volunteers helped each taxpayer. But as the season picked up steam and the students got more confident, they were able to help taxpayers one-on-one.

"We're putting theory into practice," Liu said of the VITA program. "The students learn how to do the tax return, but they also learn to talk to customers. They learn to go through the return and explain it to the client."

During Rio Hondo's Friday tax clinics, clients receive free tax preparation with some clients returning year after year. "They appreciate the service saving them money," she said. "We have a lot of repeat customers."

The clinic saw an increase in clients in 2024, Liu said. "When I show up in the mornings, we have a line of people waiting," Liu said, prompting the professor and her students to create a makeshift number system to keep track of customers. Next year, Liu hopes to implement a professional ticketing system for walk-in clients.

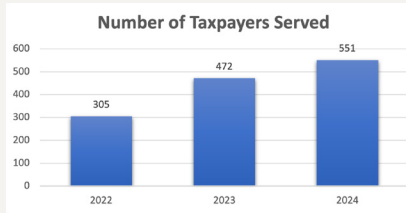
Through the CSU5+ VITA collaborative, Rio Hondo receives critical support and resources, Liu said. "I think we wouldn't be able to be as successful without the partnership," she added.

To promote the clinic's free tax preparation services for 2024, Liu and her students distributed flyers on campus and in the community. "A lot of our students are parents – mothers, fathers, single parents – so they actually shared the flyer with their children's schools," she said.

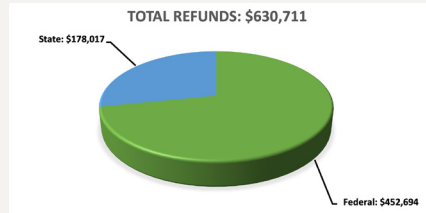
Rio Hondo VITA also promoted the tax clinic on Instagram and via newspaper ads, the professor added.



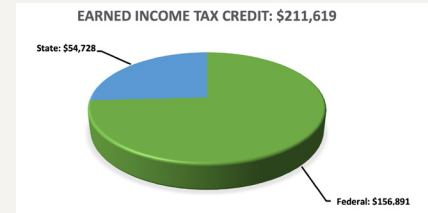
MT. SAN ANTONIO COLLEGE VITA CLINIC SERVES DIVERSE COMMUNITIES WITH VIBRANT PROGRAM



**MT. SAC TAXPAYERS
SERVED**



**MT. SAC TOTAL
TAX REFUNDS**



**MT. SAC TOTAL EARNED
INCOME TAX CREDITS**



Seeking new ways to serve its diverse San Gabriel Valley community of Walnut and nearby Diamond Bar, Pomona and La Puente, the VITA program at Mt. San Antonio College (Mt. SAC) increased marketing efforts in 2024 and partnered with local organizations to spread the word about its free tax preparation services for low-income taxpayers.

The effort paid off with the college serving taxpayers at pre-pandemic levels, said Steven Valdes, an accounting professor and CPA, who serves as Mt. SAC's VITA Advisor along with fellow site coordinator, accounting professor Erika Bowers. The school had more than 70 student volunteers for 2024, including student tax preparers and student interpreters for clients who speak Spanish and Chinese.

"Our clients are very thankful because taxes are complicated and intimidating, and we make things easy for them," Valdes said. "We also do it for free and they're able to get direct deposits or schedule withdrawal and receive a copy of their return. We do everything that a tax firm can do."

Mt. SAC's student volunteers served taxpayers during clinic hours on Saturdays during tax season. "We actually had to open two rooms to accommodate all our students and clients," Valdes said. "We have two computer labs now. Previously we had just one."

He said he was proud of how the program's accounting students rose to new challenges in 2024.

"A lot of our students wanted to work on more complicated returns," Valdes said. "So when someone came in with capital gains, or 1099 income, maybe a K-1 or some virtual currency, they got really excited and wanted to work on those returns. We've embraced these types of returns as long as the taxpayers meet our income eligibility and provide proper documentation."

Valdes said allowing student volunteers to work on more complex filings gives them a leg up in the future job market, but it also helps taxpayers. He said low-income taxpayers working in the gig economy may have multiple 1099s and think they have to pay a CPA or tax firm to help.

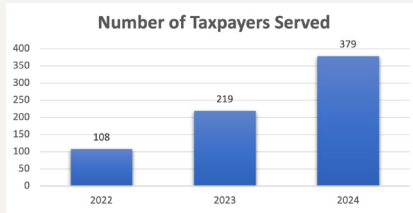
"People tell me that they were quoted \$800 to do their return because of a few 1099s and of course here we do it for free," he added.

As a service to the community, the Mt. SAC VITA program partnered with local veterans organizations to host a special Veterans Tax Clinic on March 23, providing free tax preparation to all veterans on that day.

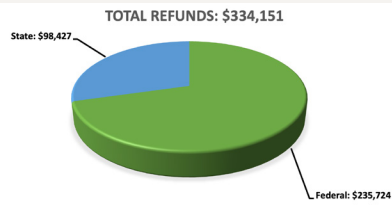
For the 2025 tax season, Valdes hopes to collaborate with a local elected official to host a tax clinic in conjunction with a community resource fair. He is also working on establishing a mentoring program for local high school students. "The high school students could come and see the tax firm we run on Saturdays and learn about accounting," he said.

Valdes said he is incredibly proud of his students, who take part in the VITA program through their enrollment in the college's tax preparer certification classes. "It speaks to the quality of our training that our students are hungry for knowledge," he said. "They want to learn about capital gains and K-1s and real estate. They want to do everything. We're fortunate to have a good group of students who are really dedicated to learning everything about taxes."

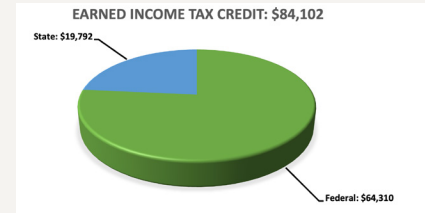
WITH CPAS AND IRS ENROLLED AGENTS HELPING STUDENT CLINICIANS, COLLEGE OF THE CANYONS VITA PROGRAM SERVES COMMUNITY



COC TAXPAYERS SERVED



COC TOTAL TAX REFUNDS



COC TOTAL EARNED INCOME TAX CREDITS

With assistance from two local CPAs and two IRS Enrolled Agents, along with several experienced tax preparers, the students who volunteer at the College of the Canyons (COC) VITA program served dozens of taxpayers with in-person service every week during the 2024 tax season.

Accounting professor Ali Naddafpour, site coordinator for COC's VITA program, said having the experienced accounting professionals onsite help him supervise the three-classroom operation, and provide quality control on all the returns prepared by students.

"With 27 volunteers, we have three rooms working at the same time," Naddafpour said. "One room is dedicated to clients filling out applications and questionnaires. And then we have one giant room where they interview clients and do the data processing and data input. Then we have the last room, where we do quality control on all the returns."

Unlike other sites in the CSU5+ collaborative, there is no for-credit VITA class at COC, the professor explained. "These students are not here volunteering to get credit for a class," he said. "Number one, they are helping the community and number two, they are getting on-the-job training."

COC Vita program volunteers not only include students and professional accountants and tax preparers, but also community members, Naddafpour said.

"This year, we have four volunteers – a mother and a daughter, and two senior citizens – who are participating in our program," he said. "They have gone through the IRS certifications and other requirements to be able to assist the community."

He said the VITA program is an important community service for COC.

"As an educational institution, College of the Canyons, is providing civic engagement for the community and helping people get the refunds and tax credits they are entitled to," he added.

Seniors and low-income clients who get their tax returns prepared at the COC VITA program appreciate the free service, Naddafpour said, adding that one client told him they paid \$700 for tax preparation the previous year, "and we helped them for free."

Each week during the 2024 tax season, the COC VITA program had 28-35 appointments booked, as well as walk-in clients. On particularly busy days, the program served 45-50 people, Naddafpour said.

The COC VITA program also got several new clients from a nearby senior center that was overbooked for tax preparation, the professor said.



"They were booked completely so they referred all their clients to us, and of course we welcomed them," he added. "They were so happy and so appreciative."

Many of COC student volunteers eventually transfer from the community college to other CSU campuses, including CSUN, where they continue volunteering with VITA, sometimes even returning to the COC site.

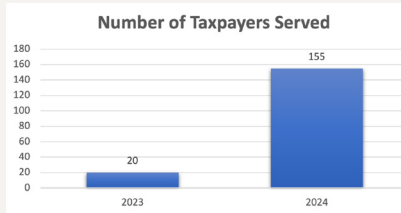
"One of our 2024 volunteers is actually a math student at CSUN, but he could not participate there during the week, so he came to us to help on the weekend," he said.

To get the word out about COC's VITA program, Naddafpour enlisted the help of campus colleagues, who shared information at monthly meetings and with local businesses.

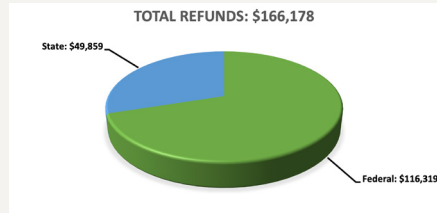
The professor said he prides himself on running a professional tax preparation operation.

"I run this VITA program like a business, the way I used to run my own private practice," he said. "The students all learn how to manage, how to be on time, how to work in a team and help each other and most importantly how to avoid errors and mistakes," he said.

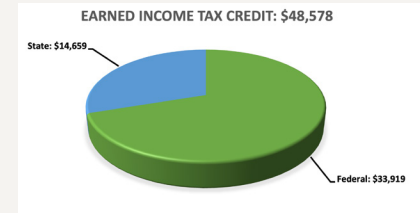
BY GAINING EXPERIENCE AT MISSION COLLEGE VITA PROGRAM STUDENTS HELP COMMUNITY, EXCEL AS TRANSFER APPLICANTS



**LA MISSION
TAXPAYERS SERVED**



**LA MISSION TOTAL
TAX REFUNDS**



**LA MISSION TOTAL EARNED
INCOME TAX CREDITS**



In addition to helping seniors and low-income residents in the North San Fernando Valley prepare and file their tax returns, the business and accounting students who volunteer at the Los Angeles Mission College (LAMC) VITA program get another benefit for all their hard work: standing out when they apply to transfer to a four-year university.

Accounting professor Anna Barsegyan, LAMC's VITA program coordinator, said VITA volunteer experience is great for students looking to transfer to CSUN or other four-year programs.

"I think this makes them really stand out," she said, "particularly if they want to major in accounting, because it shows they are able to use the knowledge they have in a real-life setting."

During the LAMC VITA program's Saturday tax clinics, Barsegyan's student volunteers not only get hands-on tax preparation experience, but also learn to work together in a professional manner. During the 2024 tax season, the program had 11 student volunteers.

"They have to work really well together in teams," she said. "One person prepares the return, and the other one does quality control."

In addition to gaining important career experience, VITA

student volunteers develop "problem-solving skills and communication skills" working with tax clients, she said.

For the LAMC VITA program clients who got their returns prepared at the students' weekly tax clinics, receiving free service is much appreciated, Barsegyan said. For the 2024 tax season, LAMC VITA more than doubled the number of returns prepared in 2023 and welcomed back many repeat customers.

"The clients love it," she said. "They are coming back year after year. I recognize some of them, too."

For the 2024 tax season, Barsegyan and her students amped up marketing, adding to their usual hanging of banners and distributing of flyers on campus to promote the LAMC VITA program. This year, the professor worked with the technology team at the college to promote the program on the LAMC website and to send out emails about the program.

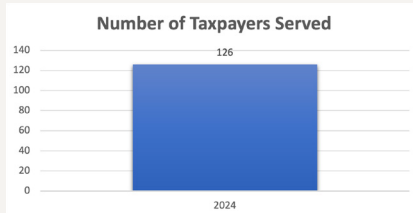
Additionally, LAMC's VITA program got a head start for the 2024 tax season because the certification course required for student tax preparers was offered during the January winter session, Barsegyan said. Previously, VITA student volunteers spent the first few weeks of the spring semester getting trained and certified before the tax clinic could open.

"We were able to open our doors much sooner this year," she said.

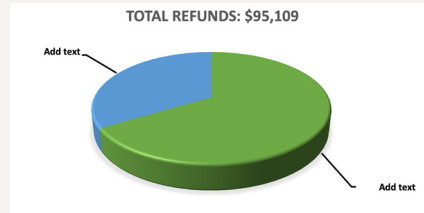
For the 2025 tax season, Barsegyan said she plans to email students taking business and accounting classes to recruit more volunteers for the VITA program. Because once students find the program, they love it, she said.

"They're happy that they're learning, she said of her student tax preparers. "I see a lot of growth in them and an extreme interest in accounting."

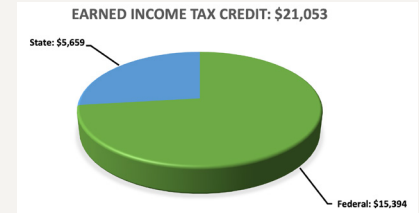
CITRUS COLLEGE CELEBRATES LAUNCH OF VITA PROGRAM WITH HELP FROM CSU5+ VITA COLLABORATIVE



**CITRUS COLLEGE
TAXPAYERS SERVED**



**CITRUS COLLEGE
TOTAL TAX REFUNDS**



**CITRUS COLLEGE TOTAL
EARNED INCOME TAX CREDITS**

In its first year of operation and its inaugural year in the CSU5+ VITA collaborative, the Citrus College VITA program recruited 23 accounting student volunteers to serve low-income taxpayers in and around the San Gabriel Valley community of Glendora.

Accounting and taxation professor Patrick M. Borja, a CPA who serves as the Citrus College VITA program site coordinator, said being part of the CSU5+ VITA collaborative made it easy to get the clinic up and running in time for tax season.

"I wouldn't have had the time to do it on my own," Borja said. "It played a crucial role in planning, purchasing supplies and equipment, marketing, and establishing our appointment and tax preparation platform. It's been a very interesting process. With my teaching responsibilities and my administrative load, and then trying to start up a new VITA site, it would have been more challenging without their help."

During the 2024 tax season, Citrus College student volunteers served clients on Fridays during a four-hour window, averaging about 12 tax returns prepared per week. Borja said clients appreciated the professional, free services and the friendly environment.

"We helped prepare a tax return for a retired woman," Borja said. "The following week, she returned with a friend and brought two bags of oranges and lemons just to share. She was so thankful and happy to see the student volunteers again."

After visiting the clinic for tax preparation, another client said he felt "so comfortable there after speaking with the volunteers" that he would return the following week with his wife, Borja said.

When the client and his wife returned the following week, "the students spent a couple of hours with them preparing their tax return and answering their questions," he added. "Because he was an Uber driver, the volunteers helped organize his business expenses and explained how to account for and track his expenses."

The professor said his students gained significant knowledge during the 2024 tax season.

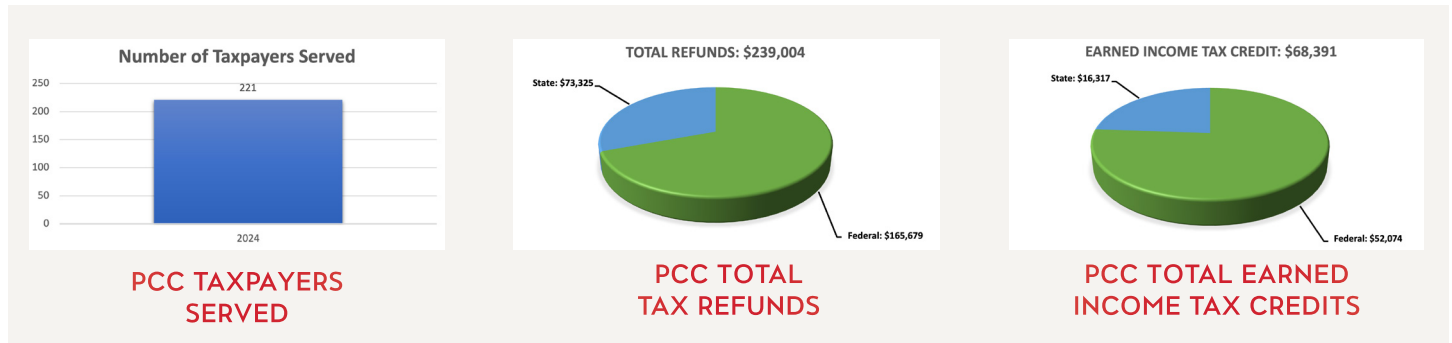
"It was remarkable to observe the considerable growth they experienced both in their confidence levels, interpersonal skills, and technical skills," Borja added. "Each week, they became more self-sufficient, and gained a better understanding of the process."

In addition to referrals from the IRS website, which lists local VITA programs available to low-income taxpayers, Borja and students helped spread the word about the new VITA program by distributing flyers at local libraries, businesses, and on campus.

The professor is already thinking about how to expand the program next year. "If we can recruit more students, we might consider offering our service a couple days a week," he said.



PASADENA CITY COLLEGE, NEW TO CSU5+ VITA COLLABORATIVE, PROVIDES TRANSFORMATIVE EXPERIENCE FOR ACCOUNTING STUDENTS



"At the end of this program, you won't recognize yourself," accounting professor Avo Yousefian tells his Pasadena City College students who volunteer for the campus VITA clinic. "You are going to completely transform into someone else, someone more professional who is ready to take clients. You'll be knowledgeable, talking different, thinking different. There is no other class experience like this that can change your life within three months."

Yousefian, who is the site coordinator for the PCC VITA program, said seeing the transformation in his students every year is rewarding. While the program has been providing free tax preparation to low-income taxpayers since 2017, it joined the CSU 5+ VITA collaborative in 2024.

Being part of the CSU5+ VITA collaborative benefits the PCC program and students, Yousefian said. "I tell my students not only are we doing a good job here at PCC, but we are now part of one of the biggest VITA accounting programs nationwide, and that's another way you can be proud of yourself."

Accounting students at PCC volunteer for the VITA program after enrolling in the college's tax preparation certification courses, Yousefian said. They provide services on Saturday afternoons during the tax season.

"I make sure our operation looks like a tax office," the professor

said. "We have a front desk where clients sign in and we look at their documents, then we assign a tax preparer. I don't want it to look like a class. I don't act like a teacher, but more like a boss."

After their VITA program experience, Yousefian said his students are well-prepared for the workforce.

"When they go apply for a job, they know exactly how to do a tax interview, how to get the necessary documents, how to verify the documents and how to prepare taxes like a professional," he said.

PCC had approximately 36 student volunteers for 2024, up from about 25 last year. During the 2024 tax season, Yousefian said the PCC VITA program has seen an increase in clients, even from its very first weekend.

"Our first Saturday, we were expecting maybe four or five returns, but on the first day we were flooded with clients," he said. "We did 16 returns."

Volunteers spread the word about the PCC VITA program by distributing flyers on campus and to community organizations, including local libraries and recreation centers. The site also gets referrals through the IRS, which shares the locations of local VITA programs for low-income taxpayers.

Yousefian said PCC VITA clients leave satisfied with the free, in-person services they receive, which includes quality review and e-filing. The program takes clients on a walk-in basis, without the need for an appointment.

"That makes clients happy", Yousefian added. "Clients can show up in our tax office and we get the job done the same day assuming they have all the documents."

SPECIAL THANKS TO OUR SPONSORS!



SPECIAL THANKS TO OUR CSU5+ VITA COLLABORATIVE MEMBERS





FOR MORE INFORMATION

For more information about free tax preparation services from the Volunteer Income Tax Assistance programs on the CSU5+ VITA Collaborative member campuses, **contact vita@csun.edu**.



Bookstein Institute for Higher Education in Taxation
David Nazarian College of Business and Economics

Department of Accounting

California State University, Northridge
18111 Nordhoff Street, Northridge, CA 91330-8372
☎ (818) 677-3600 ✉ vita@csun.edu 🌐 csun.edu/VITA