

Equitable Innocent Spouse

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The paper discusses means for improving the volunteer income tax assistance (VITA) program, the only truly free tax preparation program, by improving the annual process conducted by TIGTA. Many have been critical of this program over the years, despite the important niche it serves (low and middle income), which has been left largely unserved as the IRS has moved away from walk-in taxpayer service centers. Among the recommendations in this paper are increased participation by the large volunteer constituencies in the process and meaningful responses from within the IRS, as opposed to defensive reactions. Such improvements will benefit all constituencies involved in VITA, and increase taxpayer satisfaction and compliance among the vulnerable population of the low income taxpayers.