



**Native Volunteer Income Tax Assistance (VITA) Program
Experiences of Providing Remote and/or Socially Distanced Services
During the COVID-19 Pandemic**

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The following information was provided by four [Oklahoma Native Assets Coalition, Inc. \(ONAC\)](#) grantees regarding how they delivered remote and/or socially distanced Volunteer Income Tax Assistance (VITA) services during the 2020 tax season and shutdowns associated with the COVID-19 pandemic.

The handout includes a summary of the ONAC grantee 2020 VITA service efforts based upon direct excerpts from grant reports submitted by each grantee that provide more details about their overall experience and the adjustments they made to provide tax filing services in their communities during the COVID-19 pandemic. ONAC let the grantees know that we were collecting information from their reports for this handout. The summary attributions are included below. Due to necessity, both tax preparers and filers are now using technology that they may not have used before to successfully complete remote tax filings. While providing VITA services to their local Native communities, these Native-led VITA programs are striving to keep both the preparers and filers as safe as possible.

Four Bands Community Fund, Eagle Butte, South Dakota

Summary attribution: Lakota Vogel, Executive Director, Four Bands Community Fund

[Four Bands Community Fund's \(FBCF\)](#) Volunteer Income Tax Assistance (VITA) program offers free tax preparation services to individuals and families living on the Cheyenne River Sioux Reservation. Their services help reduce the cost of tax preparation and connect households to the financial mainstream, moving them a step closer to self-sufficiency. Prior to the pandemic, FBCF had decided to offer drop-off services. They had the infrastructure in place to expand this type of service more broadly during the 2020 tax season. FBCF began the 2020 tax filing season with a goal for 50 individuals to utilize the drop-off tax preparation services at the Four Bands

Community Fund VITA site. By the end of the tax season, FBCF had over 300 individuals use this drop-off service. This new option became the most popular way for the filers to file. Since systems were already in place, with extra steps added for the exchange of documents and the pickup of tax returns, FBCF believed it was a smooth adjustment for those who previously came only in person to have their taxes prepared. Documents were transmitted through Facebook Messenger and picture messages via text message.

Tlingit-Haida Regional Housing Authority, Juneau, Alaska

Summary attribution: Glade Morales, Grants Administrator; Desiree Jackson, Director of Tribal Services; and Jacqueline Pata, President & CEO, Tlingit-Haida Regional Housing Authority

The [Tlingit-Haida Regional Housing Authority \(THRHA\)](#), administers a VITA program that assists low-income, under-served Southeast Alaskan community members. They encourage community members to use their tax refunds for saving. During the 2020 tax season, they successfully offered Volunteer Income Tax Assistance (VITA) services in twelve Southeast Alaska communities including: Angoon, Petersburg, Craig, Klawock, Hydaburg, Yakutat, Wrangell, Sitka, Saxman, Hoonah, Kake, and Juneau/Douglas. Their VITA practitioners travel to these more remote communities by small aircraft, bringing their VITA supplies, such as printers, with them. Some of these communities have fewer than 500 residents. In their case, THRHA had completed most of the travel in February 2020, prior to COVID-19 potentially reaching these communities and the pandemic-related lockdown. After the pandemic-related lockdown began on March 18, 2020, THRHA offered socially distanced one-on-one services by appointment only until July 15, 2020. They were able to continue offering financial literacy workshops, for those receiving VITA services, by holding the classes virtually.

Wabanaki CASH/Four Directions Development Corporation, Orono, Maine

Summary attribution: Sayre Savage, Financial Capabilities Program Manager, and Susan Hammond, Executive Director, Four Directions Development Corporation

Wabanaki CASH (Creating Assets, Savings, and Hope) is a coalition sponsored by the [Four Directions Development Corporation \(FDDC\)](#), which is aimed to support Wabanaki tribal members in Maine during tax seasons. Wabanaki CASH is part of [CASH Maine](#), a statewide collaboration dedicated to empowering the people of Maine to achieve long-term financial stability. The program offers free tax preparation using VITA clinics during tax season, but also works to educate families and individuals about financial resources, support, and education throughout the rest of the year. Wabanaki CASH has been a coalition of CASH Maine since tax year 2011. This was FDDC's 9th year to participate in the program. Prior to the COVID-19 pandemic, FDDC had planned to provide in-person tax clinics. Due to the pandemic, they had to cancel nine of their tax clinic events. In the remote areas they work in Maine, FDDC clients often did not have access to reliable internet services and some did not have the technology skills to file independently. FDDC did not have the immediate capacity to provide virtual tax preparation services and referred many individuals to larger organizations. They hosted one clinic at the end of May observing all health protocols. They are presently developing a scan-and-go drop-off procedure which would allow for tribal citizens to drop-off their tax documents to be scanned into a secured server to be prepared off-site at FDDC offices. They are also exploring the [GetYourRefund](#) tool which would allow clients to scan and send their documents to FDDC and eliminate the need for

any in-person contact.¹ If they do need in-person contact for the next tax season, they will have the necessary supplies and procedures in place to make that in-person contact be as minimal and as safe as possible.

White Earth Investment Initiative, Ogema, Minnesota

Summary attribution: Sue Trnka, Community Services Coordinator, and Julia Nelmark, CEO, White Earth Investment Initiative

Through their VITA program, the [White Earth Investment Initiative \(WEII\)](#) empowers community members to deliver high-quality free tax preparation by supporting professional staff and trained, certified volunteers. Public health concerns due to COVID-19 caused the WEII to generally suspend its VITA services from mid-March, 2020, until approximately June 1, 2020. Minnesota observed stay-at-home restrictions during this time, and many businesses including WEII did not allow public visitors into office buildings. On June 1, WEII relaxed its policies in order to allow the public access to staff by appointment only and with social distancing and masks required. By the time pandemic restrictions were in place, WEII's in-person tax sites at Mahnomen and Pine Point, Minnesota, had already completed all of their scheduled days open. WEII was able to operate a site in Detroit Lakes, Minnesota, for two days in March before closing it due to health concerns. Following this, WEII staff searched for a way to continue to serve taxpayers who had not been able to complete their returns. The staff pivoted to providing a scanned document pilot.

In April 2020, WEII was offered the opportunity to participate in a scanned document pilot through [TaxSlayer](#). Prior to the 2020 tax season, WEII was already offering drop-off services in addition to its traditional, in-person model, so the staff were already familiar with such a process. WEII had only to slightly modify its VITA service delivery method to make the scanned document pilot effective. Thus, implementation of the new process was in place by mid-May 2020. The scanned document pilot process required a brief meeting between WEII staff and a taxpayer in order to collect identification documents, tax documents, intake forms, and consents. The intake/interview was conducted at this brief meeting, and WEII staff scanned all documents into a portable scanner and returned all documents to the taxpayer. Because WEII offices were closed to the public, taxpayer intake and quality review meetings were initially held in the building's large foyer or curbside. WEII staff required everyone to be masked and practice social distancing. After the documents were returned to the taxpayer, the taxpayer was dismissed, and WEII staff uploaded the scanned documents directly into TaxSlayer for use in return preparation and the quality review process. Once the review process was complete, the taxpayer was contacted to return to our site for a second brief meeting to review their return, conduct the quality review discussion, and authorize WEII to file the return electronically. A printed copy of

¹ “[GetYourRefund](#) is a non-profit service built by Code for American in partnership with IRS-certified Volunteer Income Tax Assistance (VITA) sites nationally.” See <https://www.getyourrefund.org>.

the return was also provided to the taxpayer for their records. Once offices reopened for appointments on June 1st, taxpayers were able to meet with preparers in offices.

The benefits of implementing the scanned document pilot included reduced face-to-face time spent between taxpayers and WEII staff and also the ability for WEII to prepare and quality review returns remotely. Because all taxpayer documents were uploaded into TaxSlayer and preparers and quality reviewers could access them from any location where they could access the internet, returns could be prepared or reviewed remotely – such as by staff or volunteers working from their homes. WEII recruited one VITA volunteer from its Mahnomen site to act as a preparer/quality reviewer during this time. WEII tax equipment was provided to the volunteer so that if documents needed to be downloaded onto the hard drive there would be no security issues related to taxpayer documents being reviewed on non-WEII equipment.

During the shutdown, WEII also began developing an option for completely virtual VITA delivery. WEII's parent company (the [Midwest Minnesota Community Development Corporation](#)), and its California VITA partner ([Coachella Valley Community Tax Services](#)) secured a [DocuSign](#) account and staff received training on how to use DocuSign to accommodate virtual VITA delivery. Through the remote VITA delivery model they are developing for the implementation prior to the 2021 tax season, taxpayers will be able to complete all VITA intake and consent forms electronically, attach electronic copies of identification and tax documents, and securely return all forms via encrypted email to WEII. Once received, WEII staff and/or volunteers will conduct the intake/interview with the taxpayer via phone or video conference, prepare the return, and complete the quality review process. When the return is complete, WEII staff and/or volunteers will send it via encrypted email to the taxpayer and complete the quality review discussion with the taxpayer via phone or video conference. Finally, the taxpayer will sign the authorization for WEII to electronically file the return and securely transmit that back to WEII.

While they are developing the remote VITA delivery model, for the 2021 tax season, WEII intends to also offer in-person tax preparation services at its sites in Mahnomen and Pine Point. They are aware that many of the taxpayers they serve lack access to technology like DocuSign, so they remain hopeful that it will be safe for staff, volunteers, and taxpayers to be able to meet in person at their sites with masks, partitions, and social distancing. If it is not safe for our in-person sites to open, they will be prepared to offer remote VITA services in their communities via drop-off/scanned document services and completely virtual tax services via DocuSign.

Conclusion

This handout includes the experiences of four Native VITA sites that offered remote and/or socially-distanced tax preparation services during the 2020 tax season. There are a number of other Native VITA sites that have also changed how they administer their programs during this time. Hopefully, this information might be used as a means of peer sharing about ways in which Native-led programs may still serve tribal citizens while utilizing new technology and having minimal physical contact during the COVID-19 pandemic.