



2022
CSU5+ VITA
Collaboration Report

CSUDH



LB CALIFORNIA STATE UNIVERSITY
LONG BEACH
College of Business

CSUN | NAZARIAN
COLLEGE



PRESIDENT'S LETTER



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

Dear Friends of the CSU5.

Volunteer Income Tax Assistance (VITA) Programs, in partnership with the Internal Revenue Service, have long operated on individual CSU5 campuses to provide free tax services to individuals and families in Los Angeles County with low-to-moderate incomes, including the elderly, those with disabilities and/or those who lack English-language proficiency. These important tax services are provided by faculty, staff and trained student volunteers from our respective accounting departments.

Since the national founding of VITA at CSUN in the early 1970s, these programs have become some of the most distinguished and long-standing community service efforts in the CSU5, and they often serve as best practice models for many other VITA initiatives across the United States.

By working across the CSU5, VITA has been supercharged. The CSU5 collaboration has extended our reach into eligible communities, thus allowing more families in Los Angeles County to file tax returns and receive California Earned Income Tax Credits.

Our multi-campus VITA collaboration started with the CSU5 campuses: CSUN, Cal State LA, CSU Dominguez Hills, Cal Poly Pomona and Cal State Long Beach. Today, our effort is known as CSU5+ and includes VITA clinics at College of the Canyons, Rio Honda College and Mt. San Antonio College.

This important CSU5+ Initiative would not have been possible but for the visionary support of Wells Fargo Bank. We are grateful to Wells Fargo Bank for making this transformative investment in this innovative and impactful collaboration. As one reads the report, the CSU5's engagement with and impact on local communities and the regional economy shines through. We remain dedicated to improving and enriching the lives of individuals and families in our communities. The CSU5+ Initiative is sterling evidence of this commitment accompanied by action.

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

CSU5+ VITA CLINICS

With the support of Wells Fargo Bank, in 2022, the CSU5+ Initiative deployed almost 500 student volunteers, who provided free tax preparation services to more than 9,800 low-income taxpayers. With over 29,000 hours of student volunteer services, the CSU5+ initiative generated over \$13.1 million in tax refunds, as well as over \$3.6 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.

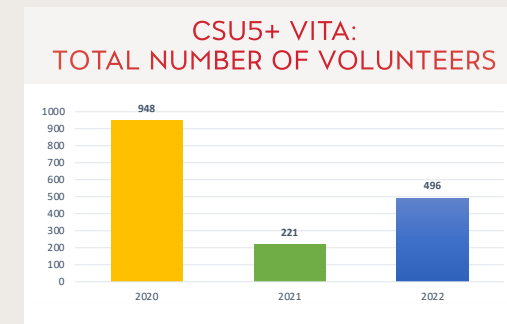
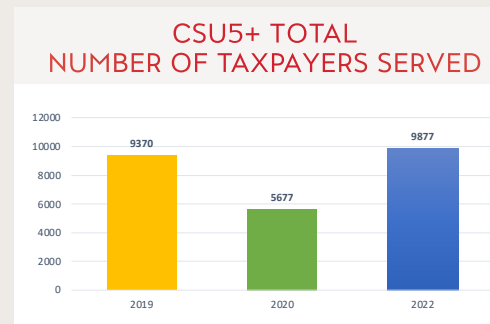
WHAT IS CSU5 AND THE CSU5 VITA COLLABORATION?

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 Collaboration, directors of VITA clinics across the campuses work together to coordinate and expand their programs.

WHAT IS CSU5+ VITA COLLABORATION?

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. The CSU5+ VITA Collaboration encompasses eight college and university campuses across Los Angeles County.

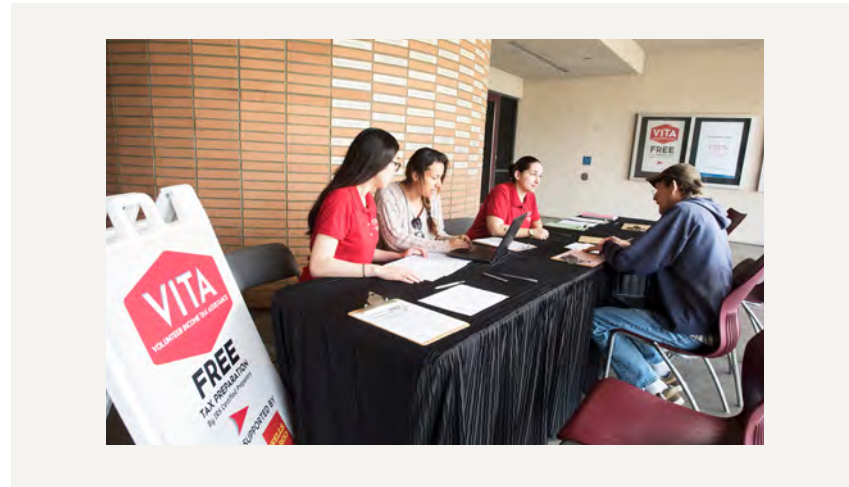
STATS



CSU5+ TOTAL HOURS OF SERVICE PROVIDED: 29,199



WELLS FARGO'S TRANSFORMATIVE GIFT EXPANDS CSUN VITA CLINIC



In 2022, Wells Fargo has awarded California State University, Northridge a two-year \$200,000 grant to help expand the university's income tax preparation assistance program for low-income families and individuals.

The funding will enable CSUN's VITA Clinic to operate year-round and also help the CSU5+ VITA Initiative – comprised of other CSUs and community colleges – develop and grow their VITA operations. Finally, the grant will support CSUN VITA Clinic's financial coaching services in the community.

"Well Fargo Bank's continued support of the CSUN VITA Clinic has been immensely critical for the clinic's growth for the past four years," said accounting professor Rafi Efrat, director of the CSUN VITA Clinic and Bookstein Institute for Higher Education in Taxation. "With their steadfast generosity, we were able to expand the free tax preparation services and financial coaching offered to low-income taxpayers."

"Wells Fargo is proud to support CSUN's VITA Clinic," said Jack Olree, Wells Fargo Vice President for the Southern California Social Impact group. "We are pleased that through our donation we will be able to provide assistance to local residents with no-cost tax services and financial advice."

Earlier this year, more than 230 CSUN student volunteers completed an intensive training program on handling

federal and state tax returns. With Wells Fargo's support, the CSUN VITA Clinic helped more than 7,300 taxpayers during this tax season, serving the most taxpayers of 6,600 VITA sites operated nationally in 2022.

The CSUN VITA Clinic also offers students an opportunity to gain knowledge and experience in their field of study.

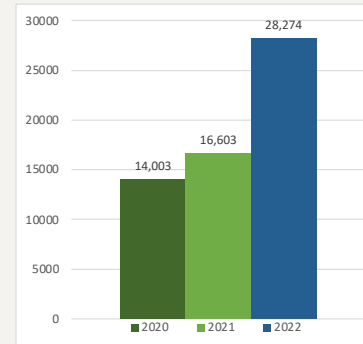
Jose Oliva, operations supervisor, played an integral role during this tax season. He and his team directly trained volunteers, organized presentations and helped other CSUs and community colleges with the launch and operations of their VITA clinics. Oliva, now in his third year with the CSUN VITA Clinic, first started his journey as a tax preparer, then climbed his way to operations supervisor.

"As an accounting major, I first heard about the CSUN VITA Clinic through a fellow peer and I immediately fell in love with the program," said Oliva. "I developed a passion for the program and knew this is something that I wanted to learn and grow in."

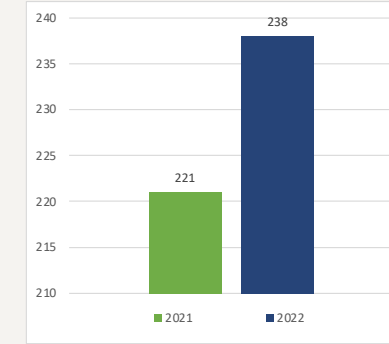
"With the VITA Clinic operating six days per week during the tax season and serving over 7,300 taxpayers, recruiting dedicated student volunteers was especially important for a successful operation this year," said Oliva. "Wells Fargo Bank helped make the goal a reality."



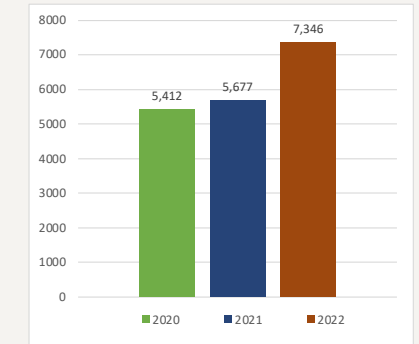
CSUN VITA CLINIC RANKED NUMBER ONE NATIONALLY



VOLUNTEER SERVICE HOURS RENDERED



NUMBER OF VOLUNTEERS



TAXPAYERS SERVED

Powered by more than 230 student volunteers, the CSUN VITA Clinic has far exceeded its results from last year by almost 30 percent. During the just concluded tax season, students at the clinic have offered in person and virtual tax preparation services to over 7,300 low-income taxpayers. This is more than 18 times as many taxpayers served compared to the tax season in 2015, when fewer than 370 taxpayers were served.

These efforts have made a tremendous impact on the lives of the taxpayers served. For example, CSUN VITA Clinic has:

- Saved local residents an estimated \$1.3 in tax preparation fees. This is money the taxpayers can divert to other basic necessities.
- Returned over \$8.8 million in federal and state refunds back into our community, thereby boosting our local economy.
- Helped workers claim more than \$2.6 million in federal and state Earned Income Tax Credits, thereby empowering people to move out of poverty.

Most dramatically, the CSUN VITA Clinic was ranked as the top VITA site among over 690 sites in California. CSUN VITA Clinic served far more taxpayers than all 4-year universities in the state combined. And for the first time in our 51 years history, CSUN VITA Clinic was ranked the top VITA program in the nation (6,600 VITA sites operated nationally this past tax season).

From Jan. 23 through April 18, dedicated volunteers were available six days per week and up to 12 hours per day. This CSUN VITA Clinic re-launched the CSU5+ Initiative. This initiative fosters the unique collaborative arrangement for the 5 CSU campuses in Los Angeles County along with several community colleges to cultivate student civic engagement and advance their clinical skills, while making a difference in the lives of countless individuals throughout Los Angeles County.

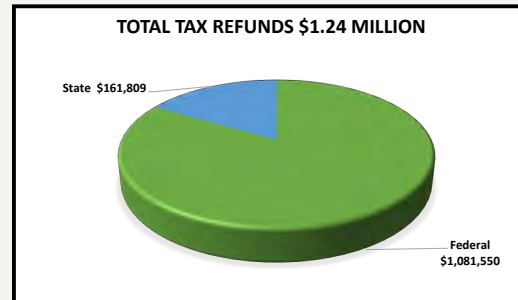
A transformative two-year \$200,000 grant from Wells Fargo Bank provided critical support for the offering of tax preparation and community outreach services year-round. It also enables the CSUN VITA Clinic to make long term plans to further expand and enrich the clinic's operations. Finally, it infuses the CSUN VITA Clinic with resources needed to institutionalize the CSU5+ Initiative.

Financial help from the Los Angeles Department of Water and Power has enabled us to offer assistance to people who cannot get a Social Security Number by furnishing them with an Individual Taxpayer Identification Number (ITIN), which is a tax processing number issued by the IRS. Also, with the help of City National Bank, the CSUN VITA Clinic was able to offer Spanish interpretation services at all of its seven sites.

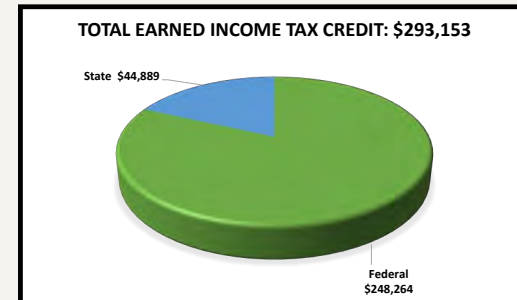
Our success was made possible by the dedication, commitment and hard work of our student volunteers. Thanks to the endowment created by Harriet and Harvey Bookstein several years ago, the CSUN VITA Clinic recognized the exceptional work of 5 volunteers with \$1,000 scholarships each.

THE CSULB VITA CLINIC, 50 YEARS IN THE MAKING

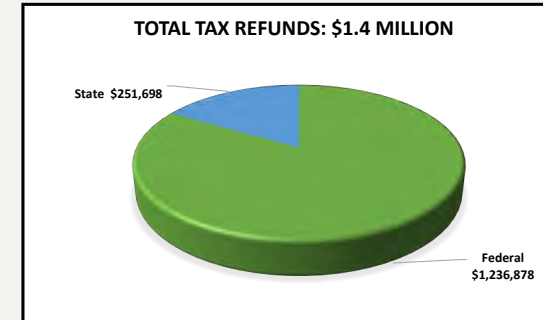
CSULA VITA CLINIC, THE GOLDEN EAGLE OF LA



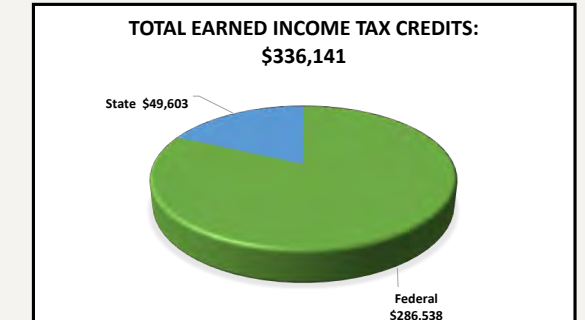
TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME
TAX CREDITS GENERATED



TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME
TAX CREDITS GENERATED

For over 50 years, California State University, Long Beach VITA clinic has provided free tax preparation services to Long Beach community members. Thanks to the CSU5+ Initiative, which connected CSU VITA clinics throughout Los Angeles County, CSULB's program has grown.



CSULB VITA STUDENTS

More than \$1M refunds

"Pre-COVID, we crossed over a million dollars in refunds to clients," said Sudha Krishnan, CSULB Department of Accountancy chair and VITA faculty. "This initiative has helped us identify our positive practices — what works and what doesn't. From just doing that, we've been able to grow and work to pump refunds back into the Long Beach community."

For the first time this tax season, CSULB VITA clinic has worked to provide free ITIN application preparation. An ITIN — Individual Tax Identification Number — allows those taxpayers without citizenship to file taxes, receive refunds and claim dependents on their tax returns.

"Big plans" for the future

CSULB VITA clinic filed almost 700 returns this tax season with hopes that, as the pandemic dies down, the number will continue to grow every tax season.

"We have big plans for the next tax seasons to come," said Krishnan. "We want to send a VITA postcard to tax clients to remind them every year to file their taxes at our clinics. This will help get the word out to the rest of the Long Beach community."

As the pandemic raged in 2021, CSULB VITA Clinic had to think of new ways to get its services to clients without putting them at risk of catching COVID-19. The clinic began offering a drop-off method for clients to leave their tax documents at the VITA office and receive their returns 24 to 48 hours later.

In addition, clients can also use the VITA clinic's secure Zoom application which keeps client tax information completely confidential.

Life and career skills while helping clients

As clients receive tax preparation services, student volunteers also learn important career and life skills as tax preparers and service coordinators.

"Students get to work on their soft skills at our clinic," said Krishnan. "They work on their communication, leadership and professional skills while also thinking about what a career in tax could potentially look like. The VITA program is an invaluable resource to community members and students alike."

For over 40 years, California State University, Los Angeles (CSULA) has provided free tax preparation services to community members in the Los Angeles area.

"Since we have been in operation for so long, many members of the community rely on us to provide accurate and free income tax preparation services," said John Cooper, assistant professor at CSULA and head of its VITA clinic. "We have clients who have been coming to our campus for tax services for many years."

Clinic continues legacy of community involvement

In 2021, COVID-19 forced CSULA to move its tax preparation services to a digital format for the 2020 tax year. While this solved a temporary problem, many clients faced difficulty adapting to the technology. This year, CSULA VITA Clinic adopted a hybrid system to provide in-person services as well as remote support for those clients at risk of becoming seriously ill from COVID-19.

"Returning to campus has been the most exciting part of this year's VITA clinic," said Cooper. "We're meeting with clients and returning to some type of normalcy."

With the help of 84 student volunteers, CSULA VITA clinic has completed the returns over 870 low-income taxpayers during the just concluded tax season. Though clinic students had a late start because the campus was closed for the first three weeks of the semester, they jumped right into tax preparation for the tax season once they were back on campus.

For the 2021 tax year, CSULA VITA tax preparation resulted in over \$1.4 million in tax refunds that went directly back to the community.

Cooperation gives clinic an edge in virtual transition

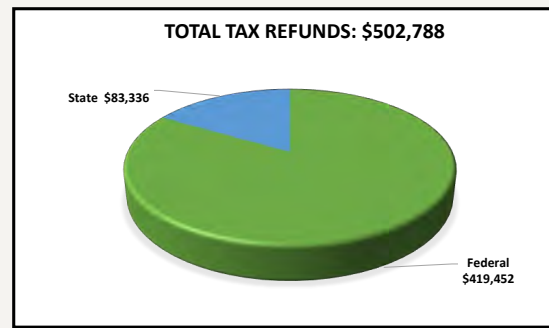
According to Cooper, the CSULA VITA clinic collaborates closely with the clinic at CSUN. "We often turn to CSUN for guidance when we meet new challenges," he noted. "For example, when we were navigating the transition to virtual services a year ago, they were very helpful in implementing a new approach to VITA services."

Real-world experience for student volunteers

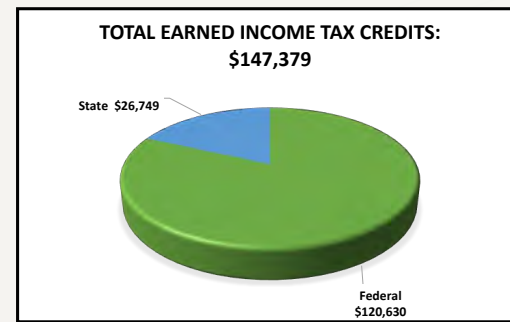
While the CSULA VITA Clinic has had a tremendous impact on the local community, there is another benefit to the program: "VITA provides volunteers with real-world experience in providing professional tax preparation," said Cooper. "For many of them, this is their first experience being a professional. VITA will most certainly give them that edge they need as they prepare to graduate and find careers of their own."



CSULA VITA STUDENTS IN ACTION



TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME TAX CREDITS GENERATED

For the 2021 tax year, the California State Polytechnic University, Pomona VITA Clinic prepared free tax returns for more than 250 residents of Pomona and surrounding communities.

"We try [to] provide the best possible tax services we can to the community," said the clinic's director, Professor Mohamed Gomaa. "We've had people who file their taxes every year at our site. Taxpayers depend on our services because they don't have to worry about paying high tax filing fees while also knowing they are receiving professional tax services."

In-person and virtual options

The Cal Poly VITA clinic operates from its main site on campus. Clients can also choose to do their taxes entirely virtually, easing concerns for those who are at high risk for COVID-19, since they can still rely on Cal Poly's VITA clinic for tax services, said Gomaa.

Twenty one student volunteers participate in the Cal Poly VITA Clinic, eleven as tax preparers and the rest as lead supervisors.

Students gain professional experience

While the VITA clinic provides a great benefit to the community, student volunteers also benefit from getting a glimpse into the accounting profession.

"Students get to see what a career in tax preparation might offer," said Gomaa. "We've had many volunteers come through our clinic who gain real-world experience

in accounting. They learn many soft skills such as communication, client relations and tax experience. We've had so many students who've come as volunteers become CPAs themselves."

When clients come into Cal Poly's VITA Clinic, they're asked to bring in all of their tax documents for the year. When filing their returns virtually, tax preparers use a secure Zoom application to keep clients' personal information confidential. In most cases, clients can file same-day tax returns.

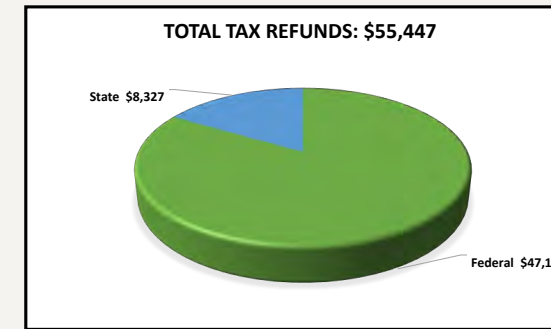
Collaboration among clinics

To provide the most efficient tax services possible, Gomaa sends a monthly report to CSUN's VITA Clinic. This enables CSUN and Cal Poly VITA clinics to collaborate on the best tax preparation strategies for clients.

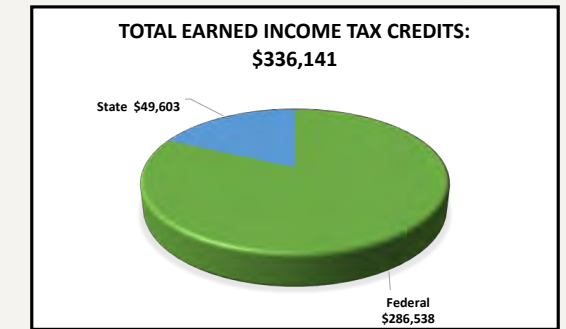
"I personally enjoy the position greatly," said Gomaa. "It feels great to see the impact we're making on the local community."



MOHAMED GOMAA, PH.D., DIRECTOR OF THE CPP'S VITA PROGRAM



TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME TAX CREDITS GENERATED

The VITA clinic at California State University, Dominguez Hills recently completed a successful year, prepared over 157 tax returns for the 2021 tax year for community members.

Making a difference in the community

According to CSUDH VITA clinic operations supervisor Professor Arek Arakelian, the clinic's main focus is making an impact on the community.

"We have taxpayers coming in year after year," said Arakelian. "A lot of our clients come from low-income backgrounds, which means that they can't afford to pay high tax preparations fees for simple returns. This is money they need to pay bills and support their families."

Collaborating to provide efficient services

CSUDH VITA clinic has collaborated with CSUN VITA clinic in an effort to create the best and most efficient tax preparation services. Whether it's borrowing training materials like manuals and videos or talking to CSUN VITA coordinators about tax preparation procedures, the two clinics are working together to ensure that CSUDH VITA provides proficient professional tax preparation services for as many clients as possible.

"CSUN has been a great resource for us regarding the VITA program," said Arakelian. "This relationship has gone back for four years. We've had incredible and productive cooperation with our clients and the impact it has on the VITA program shows it."

Volunteering leads to accounting careers

Six student volunteers and six volunteers from the community work together on the CSUDH VITA clinic team. All volunteers gain real world experience in the tax field and learn important professional soft skills, such as communication, researching and answering tax questions and leadership.

"The volunteers get an inside look into the tax world," said Arakelian. "You know we have many seniors who join our team and wished they would have done it sooner. A lot of our volunteers graduate and have successful careers in accounting."

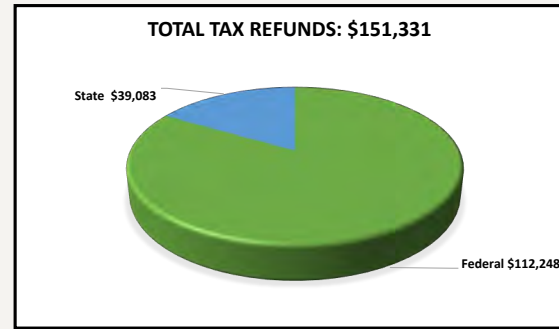
Due to COVID-19, the CSUDH VITA Clinic had to halt operations last year, but now, as things return to "normal," the clinic has had great success implementing different strategies for taxpayers to file returns, including virtual and in-person tax preparation.

In the coming years, Arakelian hopes to develop the program even further by infusing the VITA experience into the upper-division tax curriculum for all accounting students.

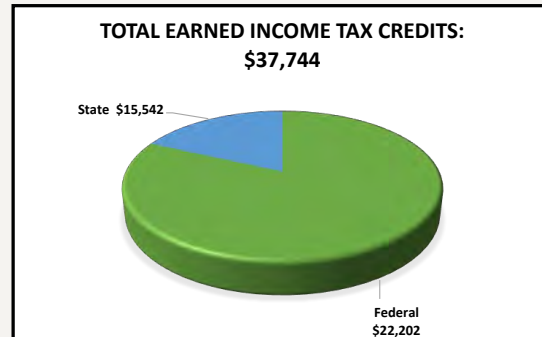


CSUDH VITA STUDENTS

THE CLINIC IN THE CANYONS: COLLEGE OF THE CANYON'S VITA CLINIC



TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME
TAX CREDITS GENERATED

Since its founding four years ago by Chair of the Business Department Ali Naddafpour, the College of the Canyons VITA Clinic has grown into a full-fledged tax preparation site, offering free tax preparation services to the Los Angeles County community.

But Naddafpour's VITA experience goes back much further.

"I first started my own VITA clinic back in the 1990's at Pierce College, as a student," said Naddafpour. "I fell in love with the services we offer because at one point, I was the one who needed the services."

Students give back to their community

The College of the Canyons VITA Clinic is run entirely by Naddafpour and his team of 12 certified student volunteer tax preparers.

"Our volunteers are not here for grade as a part of a course or class," said Naddafpour. "They're here purely to provide invaluable services as volunteers, to give back and to help their community."

With over 100 tax returns filed, the COC VITA Clinic's main goal has been to provide their services to more clients each tax season.

"Though COVID-19 slowed our progress the last couple years," said Naddafpour, "we've worked closely to rebuild our clinic so we can offer more tax services to clients. All of our volunteers acquired advanced level of certification by the IRS."

Going above and beyond

With his background, it's no surprise that Naddafpour takes his commitment to VITA beyond clinic hours. If COC VITA Clinic clients still have questions after the weekly Clinic, Naddafpour invites them to his office hours for additional tax help with issues that couldn't be resolved during their scheduled appointments.

Efficient client experience

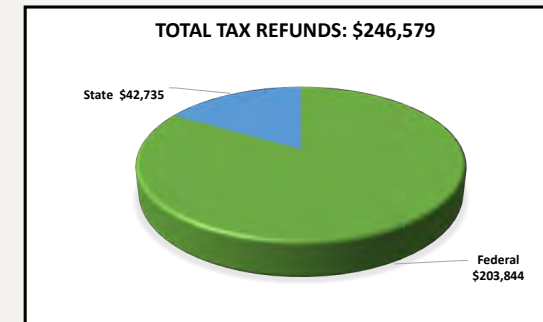
Clients who come to the COC VITA clinic can expect an efficient process that honors their privacy. The COC VITA clinic is conducted in a large classroom with three subsections for various stages in the tax preparation process. The first section is for intake. Volunteers in the second and third areas help clients with tax preparation and tax return review.

"Clients often come into our clinic with positive attitudes," said Naddafpour. "They are excited to learn about ways to improve their finances."

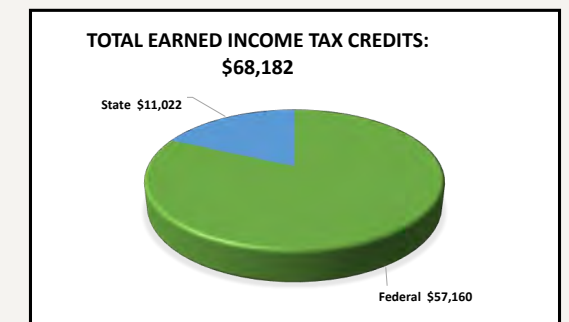


COLLEGE OF THE
CANYON'S VITA STUDENTS

MAKING A DIFFERENCE AT RIO HONDO COLLEGE VITA CLINIC



TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME
TAX CREDITS GENERATED

The VITA clinic at Rio Hondo College has helped thousands of clients since it started in 2013, but Professor Jeannie Liu, director of the clinic, remembers one in particular.

"One year, we had a homeless student who lived with friends and would go to school at the same time and needed to get his taxes filed," recalled Liu. "Once they were filed, he was able to use his refund to buy himself his basic necessities. He was so grateful for the program that he even came back to volunteer the year after and eventually earned a degree in accounting and went on to become a certified public accountant."

Service to the community

Although this story is remarkable, it is just one example of the impact RHC VITA Clinic has had on students and community members by providing free tax preparation services.

"Our community knows that they can come to RHC every year to get their taxes done for free," said Liu. "This gives them a reassurance that we are here to help those in need with our services."

Students benefit from training

Not only does the RHC VITA program provide an important benefit for the community, it also trains students, including the 21 volunteers this year, for real world careers in taxes and finance. In their time participating in the clinic, students gain practical skills and knowledge that will help them succeed in their prospective careers. Before they become tax preparers,

all volunteers must take a six-week certification class. Beyond this training in tax preparation, the clinic also helps students learn interpersonal skills, problem solving, and leadership as they directly interact with taxpayers and answer their income tax questions.

"This program is invaluable to our students," said Liu. "Not many programs offer hands-on experience like VITA."

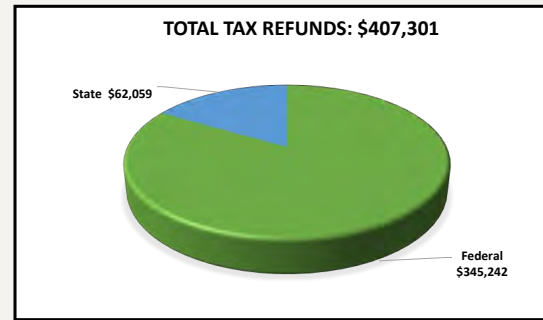
Putting money back in client's pocket

"The average taxpayer might spend around \$200 to \$400 for tax preparation depending if they're an individual or self-employed," said Liu. "Our clinic works to put that money directly back into their pockets each year."

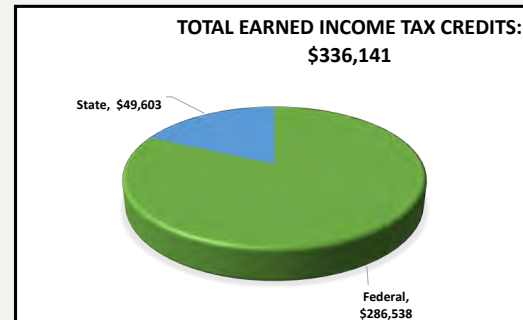
With more than 140 tax returns filed for the 2021 tax year, the RHC VITA clinic has put money back into a lot of community members' pockets.



RIO HONDO COLLEGE'S VITA STUDENTS
SERVING TAXPAYERS



TOTAL TAX REFUNDS GENERATED



TOTAL EARNED INCOME TAX CREDITS GENERATED

“Mt. SAC VITA Clinic is back in business,” said Professor Steven Valdes, coordinator of Mt. St. Antonio Community College VITA Clinic. “The community desperately needed our services and it feels great to finally get to serve them again.”

Due to COVID-19, Mt. SAC VITA Clinic halted its free tax preparation services in 2021. But as the pandemic waned and the campus regained some normalcy, Mt. SAC VITA Clinic came back full throttle.

Operating directly out of Mt. SAC’s classrooms, the clinic worked hard this spring to provide free tax preparation services to local taxpayers. With over 300 tax taxpayers completed by the end of the tax season, the clinic has successfully served residents in the community.

Getting the word out

“We’re focusing on rebuilding,” said Valdes. “We want to get the word out in our community that our VITA clinic is open. Whether that’s through advertising, flyers, government websites or word of mouth, we’re doing everything we can to grow our clinic back to pre-pandemic standards.”

With the clinic reopening, student volunteers once again had the opportunity to gain valuable real world experience through the VITA clinic and see what a career in accounting or finance might look like.

According to Valdes, an important part of the clinic experience for student volunteers is learning

interpersonal skills such as communications, crisis management and leadership.

The Mt. SAC VITA Clinic currently has over 40 volunteers operating multiple facets of the clinic.

In order to qualify to be a student volunteer tax preparer in VITA, students must take a six-week VITA certification course. This ensures that not only are students qualified to prepare taxes, but also that clients get professional and competent tax services.

Providing value for the community

“This is an amazing service to the community and I’m glad we’re able to get things going again,” said Valdes. “Many of our clients are low income and that makes our services that much important. We’re trying to get their money back into their hands.”



MT. SAN ANTONIO COLLEGE'S VITA STUDENTS



CSU5

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

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