

JEROME E. HORTON

3rd District Member, Board of Equalization

VOLUNTEER INCOME TAX ASSISTANCE



2016 REPORT



California - Federal Earned Income Tax Credits

Challenges. Accomplishments. Solutions.

"Our volunteers are the stars that light the way and allow us to see the good in others"

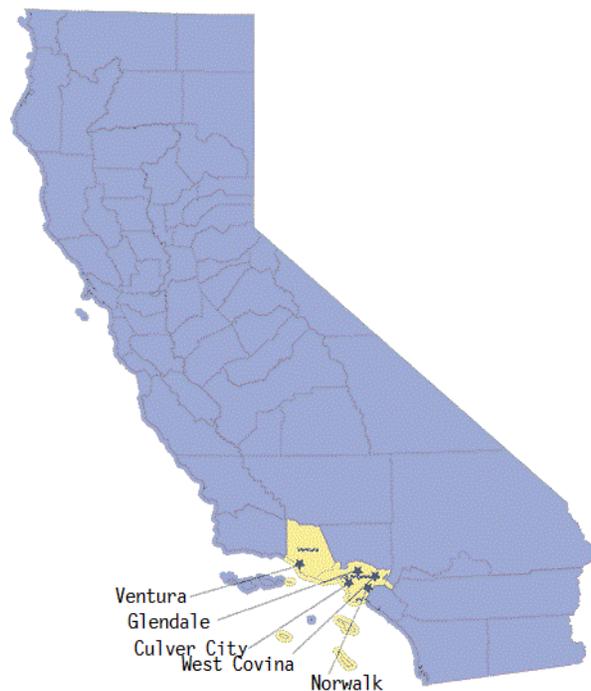
-Jerome E. Horton

Meet Some of Our VITA Volunteers



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JEROME E. HORTON
MEMBER
CALIFORNIA STATE BOARD OF EQUALIZATION

Dear Governor Jerry Brown;

I am honored to report that this year marks our seventh annual Third District Volunteer Income Tax Assistance (VITA) initiative during my tenure as a Member of the Board. With the support of almost 700 certified volunteers, we prepared a record-breaking 30,000 tax returns, recapturing \$18 million in state and federal refunds for our seniors and working poor families, while saving them almost \$4 million in tax preparation fees.

Our operations model is to partner with and recruit VITA volunteers from universities, colleges, and high schools and to augment their accounting, business, and economic curriculums to include VITA training and certification. This model provides students with real-life experience and working relationships with accounting firms and tax agencies, as they earn civic and college credits while learning about the nobility of giving and becoming the workforce of the future. This year we expanded our collaboration to include the Los Angeles Community College District with over nine community colleges, as well as Bonita High School and Long Beach Polytechnic High School. We also trained and certified over 260 volunteers from Board of Equalization (BOE), Franchise Tax Board (FTB) and Employment Development Department (EDD).

Our public-private partnership with community and nonprofit organizations included the Mexican American Opportunity Foundation, Santa Maria Children's & Family Services, California Educational Solutions, the Golden State Opportunity Foundation and many others who enabled us to launch a centralized, volunteer-based grassroots outreach and marketing program that leveraged the social media networks of 48 different nonprofit and community based organizations, cable, television, and billboard associations.

Unfortunately, statewide actual payouts to date are approximately 50% below the California Earned Income Tax Credit program's original estimates, and 55,000 taxpayers who filed were eligible for CalEITC but failed to claim it due to lack of knowledge; in addition, \$1.8 billion in federal EITC went unclaimed. Equally concerning, California still has a 24.9% non-filer rate, the 3rd highest in the nation. Despite strong economic growth, California's poverty rate remains high.

Herewith is a copy of our *2016 Volunteer Income Tax Assistance Report*, which discusses the basic challenges of using the state and federal EITC to combat poverty and provides possible solutions and recommendations on how to maximize the usage of the California Earned Income Tax grant funds.



Sincerely,

A handwritten signature in black ink that reads "Jerome E. Horton".

JEROME E. HORTON, Member
Board of Equalization, 3rd District

Successful VITA Model: BOE 3rd District

MAXIMIZING UTILIZATION OF STATE AND FEDERAL EARNED INCOME TAX CREDITS

This is our seventh year administrating our Southern California VITA program and our model has established a sustainable source of qualified volunteers, high quality control of tax preparation services, an expanding word-of-mouth and social media marketing capacity, and an excellent community relations infrastructure.



PARTNERING WITH UNIVERSITIES, COLLEGES, HIGH SCHOOLS, TAXING AGENCIES, AND LIBRARIES

Our VITA operations model involves partnering with universities, colleges, and high schools to augment their accounting, business, and economic curriculum and to recruit, train, and certify volunteers who work with the BOE, FTB, EDD, and IRS. In all, our partners provided 427 dedicated volunteers. The partnering tax agencies manage the volunteers at various VITA sites including the universities, BOE 3rd District Offices, libraries, and high schools and collect data, identify problem areas, and recommend needed improvements. In some cases, the colleges have an existing VITA program which we offer to augment; in other cases, we help colleges develop a VITA program on their campus. This year we expanded our collaboration to include the Los Angeles Community College District with over nine community colleges, as well as Bonita High School and Long Beach Polytechnic High School. We also supported a new VITA curriculum and program at California State University Dominguez Hills.

BENEFITS TO THE STATE

We certified over 260 BOE, FTB, and EDD volunteers, who not only served unselfishly during their off-hours, but toward their own benefit, they enhanced their customer service experience, student training experience, and management skills while assisting California taxpayers in complying with use tax reporting, sales tax computation and payment, registering businesses, and distinguishing the reporting requirements between 1099 and W2 income. This effort enhanced self-compliance with California tax law and goodwill for the state taxing agencies. This initiative also provides our student volunteers with real-life working relationships with accounting firms and tax agencies, as they earn civic and college credits, learn the nobility of giving, and become the future workforce of the state.

ELECTED OFFICIALS ENGAGE

Our public-private partnerships with federal, state, and local elected officials throughout Los Angeles and Ventura Counties and a portion of San Bernardino County were exceptional. The elected officials served as spokespersons for the program, providing staff support, media outreach, and follow up recognition of the volunteers. In some cases the elected officials trained their personal staff on tax preparation and provided VITA services in their offices.

Successful VITA Model: BOE 3rd District (Continued)

PARTNERING WITH LOCAL CITIES

Twenty-nine (29) Cities passed resolutions recognizing the immense benefit of our VITA program to their citizens. In addition, Board Member Horton was presented the prestigious Outstanding Achievement in Government award by Los Angeles Mayor Eric Garcetti – and received special recognition from the Los Angeles County Board of Supervisors – for his work in building sustainable VITA coalitions that empower seniors and financially challenged residents to capitalize on tax credits and other vital resources.



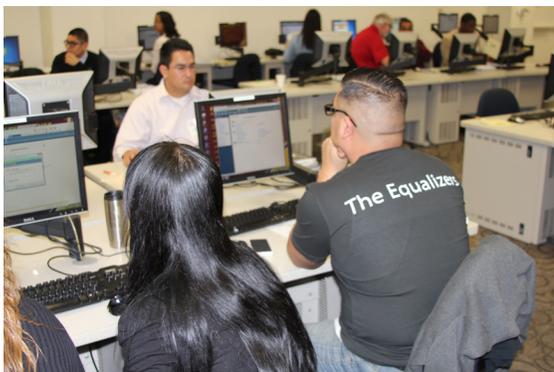
PUBLIC-PRIVATE PARTNERSHIPS

Forty-eight (48) different nonprofit and community-based organizations provided outreach to upwards of 10 million constituents, and utilized our relationships with cable, television, and billboard associations to focus on engaging non-traditional filers where they live, work, and worship.

Our partners included the Mexican American Opportunity Foundation, Santa Maria’s Children and Family Services, California Educational Solutions, and the Golden State Opportunity Foundation, which enabled us to benefit from a region-wide VITA site coordination and launch a centralized volunteer-based grassroots outreach and marketing program that leveraged the social media network of all 48 organizations to maximize effectiveness.

In coordination with Starbucks, Coke, Ralphs, and California Educational Solutions, and at no cost to the State, we were able to provide a continental breakfast and lunch for most of our volunteers at the VITA Mega Days events. “Our volunteers work for food” is a saying that Member Horton often stated with a smile as he commended the tremendous dedication and commitment of each of our volunteers.

TEACHING TECHNOLOGY AND SELF – TAX PREPARATION



In collaboration with Intuit and others, we were able to offer computer literacy training to help citizens learn to use the appropriate tax preparation software, including the state’s on-line filing system, enabling them to self-prepare and file their taxes. This exercise helped to bridge the digital divide and increased the number of taxpayers who previously could not prepare their own taxes, but now have the knowledge to do so – and can teach others. This effort helped thousands of citizens to become more self-sufficient and computer and software literate.

Highlights and Accomplishments

In 2016, the BOE 3rd District¹ significantly expanded its VITA program. The BOE 3rd District and partnering organizations prepared 30,000 tax returns while recapturing over \$18 million in state and federal refunds.

By partnering with academic institutions with existing VITA programs, the BOE 3rd District was able to host simultaneous VITA Mega Days for the first time in event history. The VITA Mega Days are larger tax events offering free income tax preparation, family resources, and financial literacy assistance. The majority of Saturdays throughout the tax season featured two VITA Mega Days in the BOE 3rd District, for a total of 19, more than doubling last year's total.

Key highlights and accomplishments in 2016 include:

- Highest totals for BOE 3rd District VITA Mega Days in history (19).
- Highest total returns among BOE 3rd District and partnering organizations in history (29,860)
- Highest total refunds processed among BOE 3rd District and partnering organizations in history (\$18,537,339)
- Highest volunteer participation in BOE 3rd District VITA history:
 - 260 Tax Agency Volunteers
 - 427 Partner Volunteers
- Launched initiative to partner with the Los Angeles Community College District (LACCD). Partnership included VITA events with East Los Angeles College and West Los Angeles College.
- New partnerships with CSU Northridge, UCLA, Bonita High School, and Long Beach Polytechnic University.
- Launched an on-campus VITA program for CSU Dominguez Hills.
- Inaugurated BOE 3rd District VITA Mobile event featuring tax preparation inside large buses which made stops at West Angeles Community Development Corporation (CDC) and Holman United Methodist Church. Buses were equipped with 13 desktop computers, two printers, multiple paper shredders, a lounge/waiting area and Wi-Fi. The BOE 3rd District partnered with the Franchise Tax Board (FTB) to utilize this bus and hold multiple tax events on April 18th, 2016.²



1. BOE 3rd District refers to the third equalization district consisting of the *Counties of Los Angeles and Ventura and a portion of San Bernardino County*.

2. VITA Mobile tax preparation days held at Holman United Methodist Church and West Angeles CDC assisted 15 taxpayers per event. Data included in "BOE 3rd District VITA Statistics" on page 11.

Problems

1. Actual payouts to date are approximately 50% below the California Earned Income Tax Credit program's original estimates, and \$1.8 billion in federal EITC went unclaimed. Equally concerning, California still has a 24.9% non-filer rate, the 3rd highest in the nation. Despite strong economic growth, California's poverty rate remains high.
2. Statistics show that many individuals who qualify for the California and federal EITC are not aware that these are true credits and not deductions, are afraid to file their taxes, do not believe that they qualify, or cannot afford the services of a professional tax preparer to assist them in filing; FTB estimates that 55,000 who filed their returns were eligible for Cal EITC, but failed to claim it due to lack of knowledge.
3. The state lacks the institutional and systemic infrastructure to centralize marketing, recruitment and registration volunteers.
4. There has been little or no effort to bridge the digital divide and professional service gap to enable individuals who qualify for poverty prevention programs to learn to how to self-file their returns and to be made aware of local, state, and federal resources and professional advice on why and how to claim benefits.
5. Given the perception of these individuals that the forms are complicated and the government bureaucracy is an impediment, there are inadequate resources to provide for literacy training that would enable them to apply for poverty prevention programs and to file their taxes. A centralized multilingual calculator is need that allows individuals and VITA participants to quickly assess their EITC eligibility and potential refunds. According to a new Field Poll conducted for the CA Emerging Technology Fund, lower-income Californians remain less likely to have access to technology. About 68 percent of people who make less than \$22,000 reported being able to get online at home, compared to near-universal capability (97 percent) of those who make at least \$100,000 or those who make between \$40,000 and \$100,000 (93 percent). Spanish-speaking Latinos are further behind with 69 percent having home internet access compared to 90 percent of non-Hispanic or English-speaking Latinos. Elderly Californians are also outliers, with nearly half (44 percent) lacking broadband internet at home. The cost of getting online – the price of either internet service or of a smartphone or computer – was the main deterrent.
6. There is no centralized educational outreach among various agencies and organizations to communicate with non-filers and hard-to-reach groups, and effective grassroots efforts are lacking.
7. There is an inherent challenge in coordinating with nonprofits, because many provide similar services, and when competing for grant funds their outreach tends to be toward communities in which tax returns are routinely filed, rather than toward non-traditional filer groups. This competition causes redundancies in administration and gaps in effectiveness, especially in hard-to-reach areas.
8. The initial administrative costs for the 2016 Cal EITC effort absorbed a significant amount of the funds to cover printing, mailers, travel, eBus leases, postage, advertisements, and salary for staff dedicated to EITC and VITA promotion, rather than for outreach. The plan is that some future administrative costs should be nonrecurring.
9. Failure to establish a statewide centralized VITA infrastructure that capitalizes on recruiting, training, certifying and strategically locating VITA volunteers and effectively marketing their availability has contributed significantly to prevent the implementation of a community based infrastructure for maximum outreach, particularly to non-filer communities.

Solutions

To address these challenges we seek to establish a statewide collaboration that positions the effort to leverage every resource, capitalize on all economies of scale, and absorb the necessary administrative expenses to address the greater good.

To accomplish these objectives, we encourage the State of California through the Department of Community Services and Development (DCSD) and the Statewide Interagency Team Reducing Poverty Workgroup to establish policies and grant parameters that:

1. Establish a statewide centralized, collaborative infrastructure that focuses on non-filer and hard-to-reach groups; capitalizing on economies of scale, reducing overall costs, and effectively coordinating multiple organizations engaged;
2. Assign the team with the task of centralizing and managing recruitment, training, and certification of all state employee volunteers;
3. Establish an 800 number that rolls all VITA and EITC calls to a centralized information and registration hotline utilizing existing BOE and FTB call centers;
4. Require all state-funded programs to provide participants access to government-funded poverty prevention programs at all VITA centers;
5. Establish a joint public-private partnership with financial institutions and tax preparation service entities to provide qualified individuals with access to free tax preparation software, and basic financial planning, investment, and savings training;
6. If grants are made, require that grant funds support certified volunteers who contribute to the outreach efforts to non-filers;
7. Collaborate with colleges and high schools to expand their economics, accounting, or business curriculums to include EITC training and certification similar to the 3rd District VITA model;
8. Leverage the outreach of every local, state, and federal elected official to maximize their engagement with, and encouragement and education of their constituents through social media, public service announcements, and other marketing efforts.
9. The State should develop a multilingual calculator that allows individuals and EITC/VITA partners to quickly assess eligibility, including the approximate amount of potential refunds. Due to the digital divide where some qualified individuals do not have internet access, the team should partner with public/private entities for mobile applications and the Free Tax Finder calculator, like CalEITC4me.org



Grant Funds: Use and Criteria



Based on 40 years of experience and lessons learned, we make the following recommendations for leveraging and maximizing the success of all CalEITC grant funding with the goal of establishing long-term sustainability, accountability, and effectiveness.

All grant funds should be allocated with a goal of establishing an institutional support system that provides for centralized registration with each local VITA center, a computerized qualification and calculation of tax model similar to the one used by CalEITC4Me, a central information hot line, and a common messaging format (and branding) that each grant recipient can utilize to maximize outreach and participation in the California Earned Income Tax Credit program.

It is important that all state funds are allocated to agencies, universities, colleges, and organizations with a proven VITA track record and a confirmed “bank” of VITA volunteers. The colleges should have embedded tax preparation courses or training in their curriculum or training program.

Further, there must be effective management and coordination of all programs to prevent redundancy of similar services and outreach in the same area and to prevent gaps in outreach toward non-traditional filer groups, especially in hard-to-reach areas.

The following grant criteria are highly recommended, and CSD should seek to fund initiatives that:

1. Maintain or establish a centralized information hot line (call center) in coordination with the tax agencies where citizens can learn about CalEITC, if they qualify, how to calculate their potential refund and where to find free income tax preparation services – with a corresponding intake system. The call center would also be used to make calls to targeted qualified taxpayers.
2. Leverage free media, including radio, television, print, and billboards by developing targeted messages tailored for a specific hard-to-reach markets and by partnering with media industry leaders to enter in to specific agreements to help reach qualified taxpayers.
3. Partner with all the members of the Free File Alliance as well as with private industry organizations through an MOU or other arrangement, ensuring that they will incorporate a CalEITC option into their software in order to prompt everyone who files a tax return to claim their CalEITC.

Grant Funds: Use and Criteria (Continued)

1. Partner with the BOE, FTB, and EDD to reach out to California tax preparers and their professional organizations to educate them about CalEITC and encourage them to promote the credit to their clients. This should also include working with the tax agencies to educate California employers, soliciting their coordination in educating their employees.
2. Establish partnerships and coordinated efforts with all ethnic religious organizations to solicit their participation in education and outreach effort toward their members.
3. Establish MOUs with all local municipalities to utilize their cable broadcasting system for informing the public about CalEITC and place the information on the city website and in notices on all utility bills.
4. Partner with universities, colleges, and high schools to reach student populations who have a high probability of qualifying for the CalEITC.
5. Establish a program that reaches out to existing databases of potential qualified taxpayers who are registered with such organization as First 5, WIC, and similar programs.
6. Establish and/or utilize an existing pool of volunteers in colleges, universities, high schools, and accounting organizations that teach tax preparation classes to their students and provide college or community credit to those who assist qualified taxpayers to file for CalEITC.
7. Provide training and tutorials to qualified taxpayers to educate them how to file their own returns – in order to overcome the technology and digital divide for those without access to the internet.
8. Provide all individuals who attend VITA events or visit VITA locations with free access to all government funded poverty prevention programs and tutorials or staff who can provide assistance in the application process.
9. Establish a centralized data documentation and evaluation system in which all efforts, events, VITA centers, etc. must be recorded, measured, and evaluated for lessons learned and future direction.

In addition all grant recipients should have at minimum:

- A well-established recruitment program documented by a consistently high number of volunteers;
- A proven history of VITA volunteers who are trained, certified, and have experience;
- A strong management program that coordinates (a) effective placement and location, (b) timely scheduling of appointments for best service to taxpayers, and (c) transportation and logistics;
- A documented number of tax returns prepared and number of volunteers used for that total; and
- An established marketing program that shows effective results; and use of the VITA branding, *"It's Your Money – Get It!"*, in all advertising and outreach.

The BOE 3rd District has experienced increasingly successful results by implementing the "VITA Outreach Partnership Model" in partnership with the FTB, which incorporates many of these recommendations. It is from this perspective that we recommend that CSD consider allocating funds utilizing criteria that replicates this model, as discussed above.

California EITC

In 2015, Governor Jerry Brown approved \$380 million to go toward a state EITC. It was estimated that the funds would aid 825,000 households with a maximum annual salary of \$13,870.

Qualifying individuals and families could earn a maximum of \$2,653 in state EITC. This would be included in the \$6,242 maximum for combined federal and state EITC.

While the California EITC is an encouraging start to address obstinate poverty within the state, future adjustments to the qualifications for this credit are necessary. In its first year, over 50% of the California EITC went unclaimed; a number which can be improved with the proper resources and qualifications.

By increasing the maximum annual household income necessary to qualify, more families can take advantage of this credit.

Below is a chart with full statistics³:

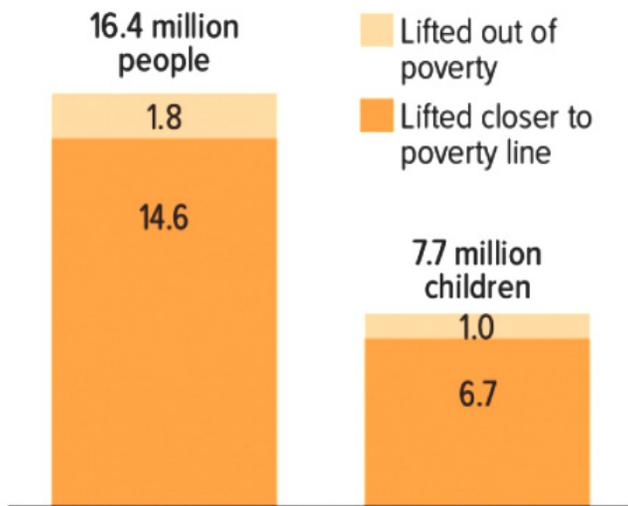
Return Information	Tax Year 2015 Total
Number of Processed Returns that Claimed the Cal EITC	362,000
Amount of EITC Allowed on Processed Returns that Resulted in a Refund or Reduction in a Tax or Other Liability	\$180,000,000
Average (Mean) EITC Credit Claim	\$524
Median EITC Credit Claim	\$193
Range of EITC Credit Claims	\$1 - \$2,653
First time Filers	58,000

3. Statistics provided by the Franchise Tax Board.

Federal EITC

Sanctioned in 1975, the Federal Earned Income Tax Credit (EITC) has become the most successful anti-poverty program in the nation. Each year, qualifying households receive a maximum of \$6,242 of refundable EITC based on filing status, dependents, annual gross income and other criteria.

2015 Tax Deal Making EITC and CTC Provisions Permanent Has Powerful Anti-Poverty Effect



Note: These figures are based on the Supplemental Poverty Measure which, unlike the official measure, counts the effect of government benefit programs and tax credits. Provisions are a lower earnings threshold for the low-income Child Tax Credit, marriage-penalty relief in the Earned Income Tax Credit, and an EITC boost for larger families.

Source: CBPP analysis of Census Bureau's March 2014 Current Population Survey and 2013 SPM public use file.

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Still, with \$1.8 billion in federal EITC going unclaimed each year by over one million Californians, the VITA program seeks to increase awareness among non-filers who will benefit from these tax credits.

EITC ultimately generates reinvestment in local economies. According to a recent *Left on the Table Report* from the IRS (url provided below), the \$7.3 billion claimed in 2012 equated to 55,000 jobs. On the other hand, the unclaimed portion of EITC translates to almost 14,000 jobs foregone, and a potential loss of labor income of over \$762.5 million for California.

(www.csd.ca.gov/Portals/0/Documents/Reports/Updated%20Left%20on%20the%20Table%20Report.pdf)

2016 BOE 3rd District VITA Statistics

SUMMARY OF BOE 3rd DISTRICT AND PARTNER TOTALS

Partner	Federal Returns	State Returns	Federal Refunds	State Refunds	Total Refunds	Total EITC ¹
CSU Dominguez Hills	34	34	\$ 60,641	\$ 9,313	\$ 69,954	\$ 12,827
CSU Northridge	3,100	3,155	\$ 3,223,586	\$ 405,085	\$ 3,628,671	\$ 1,158,713
Rio Hondo College	274	283	\$ 238,165	\$ 34,319	\$ 272,484	\$ 82,137
UC Los Angeles	722	730	\$ 515,359	\$ 139,046	\$ 654,405	\$ 88,856
Cal Poly Pomona	277	253	\$ 208,486	\$ 27,313	\$ 235,799	\$ 96,053
CSULA	998	1,012	\$ 980,910	\$ 114,211	\$ 1,095,121	\$ 276,843
Bonita High School	91	91	\$ 98,341	\$ 6,649	\$ 104,990	\$ 33,160
CSULB	776	788	\$ 766,470	\$ 75,060	\$ 841,530	\$ 203,221
Long Beach Polytechnic High School	301	305	\$ 320,646	\$ 41,894	\$ 362,540	\$ 162,387
East LA Community Corporation	423	421	\$ 502,848	\$ 70,770	\$ 573,618	\$ 231,348
West Angeles Community Development Corporation	489	426	\$ 237,807	\$ 23,336	\$ 261,143	\$ 148,651
United Way of Ventura County	1,332	1,329	\$ 2,448,268	\$ 332,575	\$ 2,780,843	\$ 1,143,856
Koreatown Youth + Community Center	3,336	3,336	\$ 3,012,254	\$ 443,739	\$ 3,455,994	\$ 1,137,744
Mexican American Opportunity Foundation	1,385	1,379	\$ 2,001,382	\$ 273,431	\$ 2,274,813	\$ 971,003
TOTAL—BOE Partners	13,538	13,542	\$14,615,163.37	\$1,996,741.69	\$16,611,905.06	\$5,746,799.26

	Federal Returns	State Returns	Federal Refunds	State Refunds	Total Refunds	Total EITC
Total BOE 3 rd District Mega Days	857	835	\$1,005,864	\$164,626	\$1,195,020	\$439,269
Total BOE 3 rd District Offices	553	535	\$ 644,060	\$ 86,354	\$ 730,414	\$281,975
Total Partnering Organizations	13,538	13,542	\$14,615,163	\$1,996,742	\$16,611,905	\$5,742,879
GRAND TOTAL	14,948	14,912	\$16,265,088	\$2,247,722	\$18,537,339	\$6,468,043

Community Outreach

The BOE 3rd District VITA program received support from a multitude of cities, county supervisors, and legislators, who promoted the program through newsletters, websites, social media, e-blasts to constituents, and word of mouth, among other methods. Over 60 elected officials in almost 30 cities adopted resolutions, proclamations and commendations in support of BOE's 3rd District VITA program.

- On Tuesday, October 20, 2015, the City of Chino Hills adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Cynthia Moran, Vice Mayor Art Bennett, and Councilmembers Ed Graham, Ray Marquez, and Peter J. Rogers.
- On Tuesday, November 3, 2015, the City of Huntington Park adopted a resolution in support of the BOE's 3rd District VITA program. The resolution was signed by Mayor Karina Macias and City Manager Edgar Cisneros.
- On Wednesday, November 4, 2015, the City of Carson adopted a resolution in support of the BOE's 3rd District VITA program. The resolution was signed by Mayor Albert Robles and City Clerk Jim Dear.
- On Tuesday, November 10, 2015, the City of Duarte adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Tzeitel Paras-Caracci and City Clerk Marla Akana.
- On Tuesday, November 24, 2015, Assemblymember Mike Gipson issued a letter in support of the BOE's 3rd District VITA program.
- On Tuesday, December 8, 2015, the City of Hawthorne adopted a resolution in support of the BOE's 3rd District VITA program. The resolution was signed by Mayor Alex Vargas and City Clerk Norbert A. Huber.
- On Tuesday, January 12, 2016, the City of Gardena adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Paul Tanaka.
- On Tuesday, January 12, 2016, the City of La Puente adopted a resolution in support of the BOE's 3rd District VITA program. The resolution was signed by Mayor Daniel C. Holloway and Chief Deputy City Clerk Sheryl Garcia.
- On Wednesday, January 13, 2016, the City of Lomita adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Jim Gazeley, Mayor Pro-Tem Mark Waronek, and Councilmembers Henry Sanchez, Jr., Michael G. Savidan, and Ben Traina.



Community Outreach (Continued)

- On Tuesday, January 19, 2016, the City of Azusa adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Joseph Rocha.
- On Tuesday, January 19, 2016, the City of Port Hueneme adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Douglas A. Breeze.
- On Tuesday, January 19, 2016, the City of West Hollywood adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Lindsey P. Horvath, Mayor Pro Tempore Lauren Meister, and Councilmembers John D'Amico, John J. Duran, and John Heilman.
- On Tuesday, January 26, 2016, the City of South Gate adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Vice Mayor Jorge Morales.
- On Tuesday, January 26th, 2016, the City of Whittier adopted a commendation in support of the BOE's 3rd District VITA program. The commendation was signed by Mayor Fernando Dutra.
- On Monday, February 1, 2016, the City of Los Angeles issued a certificate of recognition in support of the BOE's 3rd District VITA program. The certificate was signed by Mayor Eric Garcetti.
- On Monday, February 1, 2016, the City of Santa Monica adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Tony Vazquez.
- On Wednesday, February 3, 2016, the City of Moorpark adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Janice S. Parvin and Councilmembers Roseann Mikos, Keith F. Millhouse, David Pollock, and Mark Van Dam.
- On Monday, February 8, 2016, the City of Culver City adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Micheál O'Leary, Vice Mayor Andrew Weissman and Council Members Jim B. Clarke, Jeffrey Cooper, and Meghan Sahli-Wells.
- On Tuesday, February 9, 2016, the City of South El Monte adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Louie Aguiñaga, Mayor Pro Tem Gloria Olmos and Councilmembers Angelica R. Garcia, Joseph J. Gonzales, and Hector Delgado.



Community Outreach (Continued)

- On Tuesday, February 9, 2016, the City of Santa Paula issued a letter of support of the BOE's 3rd District VITA program. The letter was signed by Mayor Martin F. Hernandez.
- On Tuesday, February 9, 2016, the City of Torrance adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Patrick J. Furey and City Clerk Rebecca Poirier.
- On Thursday, February 11, 2016, the City of Santa Fe Springs adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Richard J. Moore and City Clerk Sylvia Bermudez.
- On Tuesday, February 16, 2016, the City of Lawndale adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Robert Pullen-Miles, Mayor Pro Tem Larry Rudolph and Councilmembers Pat Kearney, Dan Reid, and James H. Osborne.
- On Tuesday, February 16, 2016, the City of Vernon adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor W. Michael McCormick.
- On Wednesday, February 17, 2016, the City of South Pasadena adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Diana Mahmud.
- On Tuesday, February 23, 2016, the City of Oxnard adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor Tim Flynn.
- On Tuesday, March 1, 2016, the City of Norwalk adopted a commendation in support of the BOE's 3rd District VITA program. The commendation was signed by Mayor Leonard Shyrock.
- On Tuesday, March 1, 2016, the City of West Covina adopted a proclamation in support of the BOE's 3rd District VITA program. The proclamation was signed by Mayor James Toma.
- On Saturday, March 5, 2016, the County of Los Angeles adopted a commendation in support of the BOE's 3rd District VITA program. The commendation was signed by Chair Hilda J. Solis and Supervisors Mark Ridley-Thomas, Don Knabe, and Michael D. Antonovich.



Marketing Program

The BOE's 3rd District used several different methods and mediums to market the VITA and EITC program:

- The BOE published news releases ahead of each tax event and ran ads in local papers.
- Through partnership with the California Cable & Telecommunications Association, the team ran VITA and EITC ads and public service announcements (PSAs) in both English and Spanish in Los Angeles, San Bernardino and Ventura Counties, and distributed them through social media and in every district office. (See PSA at: https://www.youtube.com/watch?v=A3_dHndat_o)
- Infographics, electronic marketing materials, and updates on VITA and EITC and events were distributed through social media. BOE partnered with the IRS and 48 nonprofit organizations in a social media workgroup to more effectively deliver these updates to millions.
- Custom electronic flyers were produced and e-blasted to 1.1 million permit holders in the 3rd district. Business owners were encouraged to share information with their employees. E-blasts were also forwarded to the thousands of constituents listed on Member Horton's mailing list.
- 10,000 postcards were sent out to local constituents for each VITA Mega Day.
- Letters were mailed to local churches, elected officials, and nonprofit organizations seeking partnership and promotion of the VITA program.
- BOE representatives visited several local churches and city council meetings in almost 30 cities to discuss the benefits of VITA and distribute marketing material.
- 2,500 Cal EITC tri-fold brochures were received and distributed to 48 nonprofit organizations.
- 1,500 posters featuring the VITA 2016 schedule were received and distributed to 48 nonprofit organizations.
- 20,000 VITA flyers were received and distributed among constituents, partners and district offices.
- Through the BOE's partnership with the Golden State Opportunity Foundation and the California State Outdoor Advertising Association, 22 billboards with partnering legislators were displayed across Southern California. (Sample)



California Earned Income Tax Credit
FREE INCOME TAX PREPARATION

JEROME E. HORTON
MEMBER
California State Board of Equalization
3rd District

California State Board of Equalization

State of California Franchise Tax Board

IT'S YOUR MONEY
GET IT!
EARNED INCOME TAX CREDIT

MIGUEL SANTIAGO
ASSEMBLY MEMBER
State of California, 53rd District

1-866-910-9559

Looking Forward

The BOE's 3rd District VITA model is one that promotes growth, volunteer retention, academic partnerships, and reaching as many constituents as possible.

The State of California recently approved \$2 million for the continuation of the California Earned Income Tax Credit. By working together as a coalition, the BOE 3rd District and its partners propose that FTB effectively utilize some of the funds to create a centralized outreach effort, with an emphasis on reaching non-traditional filers statewide.

Based on improvements established and lessons learned from 2016, the BOE 3rd District will move forward with other tax agencies and all new and existing partners to expand our outreach efforts to non-filer communities in 2017. For example, through the continuation of the BOE 3rd District's partnership with the LACCD and other tax agencies, we will work with all nine colleges in the LACCD, not only hosting VITA Mega Days for East Los Angeles College and West Los Angeles College, but also developing new VITA programs for others and augmenting their curricula.



By continuing to cultivate and expand academic partnerships, more students will take advantage of high school, civic, and college credits while developing technical skills that will prove useful in the workforce.

Since the VITA Mobile program was a proven success, retaining this mobile tax preparation unit will assist the BOE 3rd District and partnering organizations in efficiently utilizing a network of even more volunteers for an outreach to a greater number of non-traditional filers in 2017.

Leveraging partnerships with existing VITA programs allowed the BOE 3rd District to host multiple VITA events on single days throughout the tax season. As such, this will be a pivotal next step to further evolve the program and employ in the model for most, if not all future VITA Mega Days.

The BOE district office VITA program in the 3rd District for 2017 will continue to place an emphasis on enhancing customer service to taxpayers and building professional development among employees, which includes educating taxpayers on sales and use tax law.

The BOE 3rd District's extensive outreach model will continue to expand by strengthening existing relationships with elected officials, nonprofit and community based organizations, and with several public-private partnerships.

Elected Officials in Support of BOE's 3rd District VITA Program

Board of Equalization Member

Jerome E. Horton

United States Representatives

Congressman Brad Sherman

Congresswoman Janice Hahn

Congresswoman Linda Sánchez

Congresswoman Norma J. Torres

Congressman Xavier Becerra

Coongresswoman Judy Chu

Senators

Senator Ben Allen

Senator Robert M. Hertzberg

Senator Connie M. Levya

Senator Kevin De Leòn

Senator Holly J. Mitchell

Senator Carol Liu

Senator Isadore Hall III

Senator Janet Nguyen

Senator Ricardo Lara

Senator Tony Mendoza

Senator Ed Hernandez

Assemblymembers

Assemblymember Autumn Burke

Assemblymember Chris Holden

Assemblymember Das Williams

Assemblymember Matt Dababneh

Assemblymember Freddie Rodriguez

Assemblymember Ian Calderon

Assemblymember Jimmy Gomez

Assemblymember Miguel Santiago

Assemblymember Mike Gipson

Assemblymember Patrick O'Donnell

Assemblymember Richard Bloom

Assemblymember Sebastian Ridley-Thomas

Assemblymember Ed Chau

County Supervisors

Supervisor Hilda Solis

Supervisor Sheila Kuehl

County Assessor

Assessor Jeffrey Prang

Commissioner

Agricultural Commissioner

Henry Gonzalez

Mayors

Mayor Robert Pullen-Miles

Mayor Leonard Shyrock

Mayor Eric Garcetti

City Clerk

City Clerk Yvonne Horton

City Treasurer

City Treasurer Wanda
Brown

Cities

(See pages 8-11)

Los Angeles Community College District

Board of Trustees

Trustee Scott Svonkin

BOE & Partners

3RD DISTRICT VITA IN 2016

The Board of Equalization and its partnering organizations continued to reach new heights by combining resources to help more people than ever.

Total Refunds

Through an expanding network of partners, the BOE's collaborative efforts led to over \$18 million in total federal and state returns, by far the most in its six-year history.

\$3.6 Million

Savings in tax preparation fees among taxpayers who prepared tax returns, free of charge, with BOE and partnering organizations. (The National Average Tax Preparation fee in 2016 was \$273)

EITC

BOE and partnering organizations helped individuals and families gain access to over \$6 million in the Earned Income Tax Credit (EITC).

The EITC accounted for over one-third of federal refunds in 2016.

40%

In its first year of existence, the Cal EITC produced over \$180 million in tax credits.

A Model of Sustained Growth

Volunteers in 2016:

687

Through joint recruiting and outreach efforts, BOE and partnering organizations had the largest network of volunteers in program history.

Constituents Served: Last Five Years

Year	Constituents Served
2012	~1,000
2013	~2,500
2014	~2,500
2015	~6,500
2016	~15,000

Tax returns prepared by BOE and partners have grown every year of BOE's VITA program.

Centralized management of the VITA program and access to additional state funds are among the many goals for growth in 2017 and beyond.

FREE INCOME TAX PREPARATION and FAMILY RESOURCE FAIR



Employment Development Department
1-916-654-7799
www.edd.ca.gov



California Department of Insurance
1-866-602-8861
www.insurance.ca.gov



California Public Utilities Commission
1-800-365-0550
www.cpuc.ca.gov



Covered California
1-800-300-1506
www.coveredca.com



Mexican American Opportunity Foundation
1-323-890-9600
www.maof.org



Los Angeles County Department of Consumer Affairs
1-800-593-8222
www.dca.lacounty.gov



Los Angeles County Department of Public Health
1-866-307-6877
www.lapublichealth.org



Crystal Stairs, Inc.
1-323-421-1020
www.crystalstairs.org



Los Angeles County Department of Public Social Services
1-877-481-1044
www.ladps.org



Los Angeles County Registrar-Recorder/County Clerk
1-800-815-2666
www.lavote.net



Santa Maria's Children and Family Services
1-562-907-0777
www.santamarias.org



South Bay Workforce Investment Board
1-310-970-7700
www.sbwib.org



Luella Young Foundation, Inc.
1-310-632-6788
luellayoungfoundation.org



Home Preservation & Prevention, HPP CARES
1-562-424-4477
www.hppcares.org



Chinese for Christ
1-626-289-8199
www.chineseforchrist.com



United Way of Ventura County
2-1-1
www.vcunitedway.org



Los Angeles Department of Water and Power
1-800-342-5397
www.ladwp.com



California Department of Motor Vehicles
1-800-777-0133
www.dmv.ca.gov

All resource fairs are open to the public, no appointment necessary to attend.



Jewish Vocational Service of Los Angeles
1-323-761-8888
www.jvsla.org



City of Long Beach Department of Health and Human Services
1-562-570-4000
www.longbeach.gov/health



Food Share, Inc.
1-805-983-7100
www.foodshare.com



West Angeles Community Development Corporation
323-751-3440
www.westangelescdc.org



American Red Cross
1-800-733-2767
www.redcross.org



Women Economic Ventures
1-805-965-6073
www.wevonline.org



State of California
Franchise Tax Board

LOS ANGELES PUBLIC LIBRARY



CALIFORNIA STATE UNIVERSITY
LONG BEACH



CAL POLY POMONA



AFL-CIO Community Services and United Way Partnership
SEIU Local 2015
California's Long Term Care Local

The Board of Equalization's (BOE's) participation in this activity and the appearance of the BOE name, logo, or seal on event promotional material is not an endorsement of the views, opinions, products or services of any program partner, participant, person, or entity.



The State Board of Equalization, Member Jerome Horton has been a vital partner with the IRS in providing VITA (Volunteer Income Tax Assistance) to the community for the past 6 years. Each year Member Horton and his staff have worked to ensure that more taxpayers are aware of this free service with their large publicity campaigns including billboards in the community to help spread the word. He has ensured that all 4 of his district offices provide free tax preparation and e-filing services during the filing season to help taxpayers meet their yearly tax obligation.

This past year he lead the efforts in coordinating and sponsoring 19 Free Income Tax Preparation and Family Service Events throughout Los Angeles and Ventura Counties. These events provided taxpayers in their communities' locations that they can go to not only receive tax preparation service but also be informed of other services they might qualify for. Member Horton and his staff ensure that the taxpayers are aware of Tax Credits that they may qualify for such as the Earned Income Tax Credit (EITC), Child Tax Credit, Child and Dependent Care Credit.

EITC is a credit that 1 out of 5 taxpayers who qualify for still do not claim the credit but Member Horton is getting the word out about this credit and ensuring that everyone who comes into one of his district offices or tax day events is educated on this credit and claims it if they qualify.

Member Horton's dedication and commitment to the IRS's VITA Program and the community he services is very commendable. He continues to ensure that the VITA Program is a priority for him and his staff. The State Board of Equalization, Office of Member Jerome Horton has been a valuable resource to our Volunteer Income Tax Assistance (VITA) Program.

Their efforts to enlighten the community regarding free tax preparation, financial education and the availability of the Earned Income Tax Credit (EITC) have been exemplary. On behalf of the Internal Revenue Service and the Los Angeles Stakeholder Partnerships, Education and Communication (SPEC) Office I would like to express our appreciation for the resources that the State Board of Equalization is able to provide, and the expertise, professionalism and friendly nature that it is provided in. Their presence and input is valued, appreciated and imperative for the success of the VITA Program. Thank you for your continued support and leadership in the community. We look forward to working with you to enhance existing and any new programs to the community.

Sincerely,

Connie Stewart
Los Angeles Territory Manager
Internal Revenue Service

Chair **Betty T. Yee**
Member **Fiona Ma, CPA**
Member **Michael Cohen**



STATE OF CALIFORNIA
Franchise Tax Board

06.02.2016

To: Hon. Jerome E. Horton
State Board of Equalization

From: Selvi Stanislaus
Volunteer Income Tax Assistance (VITA) Partnership

VITA volunteers make a positive difference in the lives of those around us.

Your willingness to share your time preparing tax returns of others truly reflects VITA's core values – that each one of you contribute to a caring community. Your actions reflect well not only on the Board of Equalization, but on your community. You help make California a better place, and I thank you.

On top of that success, you helped connect taxpayers with something brand new: California's Earned Income Tax Credit. This cash-back credit aims to help those most in need.

Statewide, so far about 362,000 families received Cal EITC, which put \$180 million back into our communities.

Impressive as these numbers are, it is important for us to pause and reflect that VITA and EITC had a very real positive impact on families around the state.

Thank you for your efforts,

Selvi Stanislaus
Executive Officer



California State University
Dominguez Hills

College of Business Administration and Public Policy

1000 E. Victoria Street, Carson, CA 90747

(310) 243-3548

The College of Business Administration and Public Policy at California State University Dominguez Hills and our students in our Accounting Society are proud to partner with Member Jerome Horton and the California Board of Equalization on providing the important service of VITA to our community.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joseph Wen'.

Joseph Wen

Dean, College of Business Administration and Public Policy

California State University, Dominguez Hills

June 1, 2016

Board Member Jerome E. Horton
Office of Board Member Jerome E. Horton
CA Board of Equalization, 3rd District
2361 Rosecrans Ave, Suite 450
El Segundo, CA 90245

Dear Member Horton,

On behalf of the David Nazarian College of Business & Economics I would like to thank you for your initiative in collaborating with the CSUN VITA Clinic during the 2016 tax season.

Formed in 1971, the CSUN VITA Clinic is the oldest VITA Clinic in the country. CSUN VITA is now the largest provider of free tax preparation services in the San Fernando Valley, the largest provider of free tax preparation services among universities providing VITA services in Southern California (out of 36 such VITA sites), and the **third** largest single site tax preparation clinic in Southern California (out of 401 VITA sites).

Capitalizing on its extensive experience of providing free tax preparation services, its deep ties in the community, its supportive alumni, and its transformation into a strategic priority of the university, CSUN VITA Clinic is in the midst of dramatically scaling up its operations and offering its services to a substantially larger number of underserved low-income taxpayers in the San Fernando Valley and beyond.

CSUN VITA Clinic is housed at the David Nazarian College of Business and Economics at CSUN and it is run as part of the Bookstein Institute for Higher Education in Taxation. The CSUN VITA Clinic powered with over 280 IRS certified student volunteers. Last tax season, CSUN students helped members of the public file 3,606 federal tax returns.

We are proud of the services the CSUN VITA Clinic provides to the community and the deep learning experiences it offers our students.

We look forward to further strengthening the collaboration of the CSUN VITA Clinic with you and the California Board of Equalization in the years to come.

Sincerely,



Dr. Kenneth Lord
Dean



Office of the Dean
College of Business Administration
Accredited by the Association to Advance
Collegiate Schools of Business

June 9, 2016

Member Jerome E. Horton
CA Board of Equalization, 3rd District
236 1 Rosecrans Ave, Suite 450
El Segundo, CA 90245

Dear Member Horton:

The Cal Poly Pomona Volunteer Income Tax Assistance (VITA) Program has been an integral learning experience for accounting students in the College of Business Administration for the past 10 years. Operated out of the Accounting Department, the VITA program is an outstanding example of learn-by-doing, in which Cal Poly Pomona faculty and students actively engage in a service-learning activity that builds meaningful community partnerships.

Cal Poly Pomona VITA is sponsored by the Internal Revenue Service (IRS), California Franchise Tax Board (FTB), the State Board of Equalization (BOE), and the Cal Poly Pomona Center for Community Engagement. In addition, we appreciate the support of local politicians including Norma Torres, Freddy Rodriguez and Grace Napolitano.

In our program, tax preparation is limited to low income taxpayers at three off-campus locations in Pomona. All returns are prepared by Cal Poly Pomona juniors and seniors, as well as recent graduates who have gone through extensive training and have passed the IRS volunteer examinations. Many of the students who participate in the program are our very best students - members of Beta Alpha Psi, the accounting honor society, and/or the Cal Poly Society of Accountants. The students are supervised by Cal Poly Pomona faculty members who are certified public accountants. Our program has grown from approximately fifty students and volunteers in 2009 to over one hundred and seventy students and volunteers this year.

During our kickoff event, known as Tax Day, students prepare tax returns on campus, while approximately 10 agencies and companies offer various services, discounts and assistance to working families and the elderly. We are particularly proud of this event, because it provides an opportunity for the community to experience our campus, many for the first time.

Cal Poly Pomona's VITA program provides excellent service to low income families and trains students who are committed to the accounting profession to become better accountants. In addition it creates connections between students, community members, faculty and all others who dedicate their time towards helping people in need. We anticipate continuing to grow the program and better serve the city of Pomona.

Sincerely,

Cheryl R. Wyrick, Ph.D.
Interim Dean
Professor, Management and Human Resources

3801 West Temple Avenue, Pomona, CA 91768 Telephone (909) 869-2400 Fax (909) 869-6799 www.bus.csupomona.edu



Mark Fronke, Professor of Accounting and Finance

June 13, 2016

Member Jerome E. Horton
CA Board of Equalization, 3rd District
2361 Rosecrans Ave, Suite 450
El Segundo, CA 90245

Dear Member Horton,

The purpose of this letter is to communicate our experience with the Volunteer Income Tax Assistance (VITA) program. This was the first year of our participation in the program and everything went very smoothly at the event which was held on Saturday, March 26, 2016. In all, the event was a complete success and we plan to participate every year going forward.

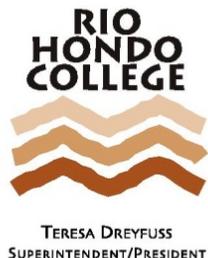
The students who participated in the event represent our Accounting Society members. We had approximately 25 students participate in the event in various capacities. Direct feedback from the students and faculty was very positive. The VITA experience provided the students with practical, hands-on exposure to tax preparation allowing them to hone their communication and tax preparation skills. Additionally, we received significant praise from members of the local community who took advantage of this service.

We are very proud of the students who participated this year and look forward to participating again next year. If you or your staff have any questions regarding our experience with the VITA program, please do not hesitate to contact me.

Very best regards,

A handwritten signature in black ink, appearing to read "Mark J. Fronke".

Mark J. Fronke, CPA
Professor of Accounting and Finance
Faculty Advisor to the Accounting Society



Honorable Jerome E. Horton
Chairman, California Board of Equalization, 3rd District
2361 Rosecrans Ave. Suite 450
El Segundo, CA 90245

BOARD OF TRUSTEES

June 16, 2016

NORMA EDITH GARCÍA

Dear Honorable Horton:

GARY MENDEZ

I take please in the continued relationship between Rio Hondo College and your office. The experience, guidance and sponsorship of your office have greatly improved the Volunteer Income Tax Assistance (VITA) program on our campus. The combined free services we provide to the community have quickly been recognized for the level of excellence in helping low to moderate income families; a practice that aids in lifting people out of poverty.

MARY ANN PACHECO

VICKY SANTANA

By providing free income tax preparation services to the diverse families and individuals of our shared community, you have made it possible for people who generally make \$54,000 or less annually, persons with disabilities, the elderly and limited English speaking taxpayers to file their tax returns at no cost. Further, the benefit to these taxpayers through the Earned Income Tax Credit (EITC) is one of the program's strongest advantages.

MADELINE SHAPIRO

Your assistance also helps the college in fulfilling the following program objectives:

- To provide quality tax information and income tax preparation service at no charge.
- To connect our higher education institution with our diverse neighboring communities.
- To provide a business environment where students can experience and actively participate in diverse cultural and linguistic interactions with the public.
- To enhance Rio Hondo College's business curriculum by increasing the use of active-learning strategies based on direct experience.
- To combine academic study with service to the community.
- To help students become independent, reflective, motivated, flexible, competent, disciplined, and confident.
- To enhance students' technical skills by providing applied tax knowledge, client interaction, and computer skills.

I cannot be any clearer in stating the value of being a partner with your office and the leadership you personally take in working with Rio Hondo College. Our campus looks forward to the continued relationship and guidance from you and your office.

Dr. Ygnacio "Nash" Flores
Dean of Public Safety & Interim Dean of Business
Rio Hondo College
(562) 463-4663

EAST LOS ANGELES COLLEGE

MARVIN MARTINEZ, *President*

1301 Avenida Cesar Chavez
Monterey Park, California 91754
323 265 8650



June 10, 2016

Member Jerome E. Horton
CA Board of Equalization, 3rd District
2361 Rosecrans Ave., Suite 450
El Segundo, CA 90245

Dear Member Horton:

We are thrilled to have collaborated with you and your team this past tax season! Our Mega VITA event on March 19th was a success. We had a prepared team and the setting was perfect in our recently opened E. Moreno building.

Offering the Volunteer Income Tax Assistance program to both our on-campus community and surrounding neighborhoods is paramount to their financial wellness. Not only are they saving money on their tax preparation, they're freeing up an opportunity to invest that money in to something that may be vital to them such as rent, food or childcare.

The VITA Program ties in perfectly with our Financial Wellness Program. Through this Program, we offer financial literacy resources and services – such as workshops, events and personalized Financial Coaching – to all our students.

East Los Angeles College seeks to “empower students to achieve their educational goals, to expand their individual potential, and to successfully pursue their aspirations for a better future for themselves, their community and the world.” Assisting our students both academically and financially we can undoubtedly encourage them and their families to enhance their lives. With partners such as the Board of Equalization, we will continue to do that for generations to come.

Member Horton, we look forward to continuing our partnership with you and your team and are excited to an amazing 2017 tax season!

Sincerely,

A handwritten signature in blue ink, appearing to read "Miguel Dueñas".

Miguel Dueñas
Associate Dean, Student Services



Bonita High School

3102 "D" Street • La Verne, CA 91750
Telephone: (909) 971-8220 • Fax: (909) 971-8229

June 6, 2016

Member Jerome E. Horton
CA Board of Equalization, 3rd District
2361 Rosecrans Avenue, Suite 450
El Segundo, CA 90245

Dear Member Horton,

The Accounting students at Bonita High School have been participating in the Volunteer Income Tax Assistance Program (VITA) sponsored by the Internal Revenue Service for 18 years. Students learn tax law and take a test given by the IRS. Once they are certified as VITA Volunteer Preparers they help low income tax payers and the elderly by filing free tax returns. Almost all tax returns are electronically filed using software provided by the IRS. At the end of the tax season the IRS provides the students with a certificate showing that they have performed community service under the VITA Program sponsored by the IRS.

This year 59 Accounting students participated in the VITA Program. This Program has allowed us over the years to have partnerships with the internal Revenue Service, The Franchise Tax Board and this year with the California Board of Equalization. This year we held our first Tax Day on March 18th. This allowed our students to hear from respected Member Horton and to help community members file additional free tax returns. This was an enriching and inspiring experience for the students.

The VITA Program provides the students with a real world experience that allows them to work with and help community members. Also they have received certificates from the IRS commending them for the community service they have provided to low income tax payers through the Volunteer Income Tax Assistance Program. Students continue to put this down on their resumes and college/ job applications. This experience/ community service is unique as very few schools in California offer this program.

Sincerely,

Derek Bub
Principal



Long Beach Polytechnic High School
1600 Atlantic Avenue
Long Beach, California 90813
(562) 591-0581 Fax: (562) 591-0792
<http://lbpoly.schoolloop.com>



Member Jerome E. Horton
CA Board of Equalization
2361 E Rosecrans Ave. Suite 450
El Segundo, CA 90245

Dear Member Horton;

The Long Beach Polytechnic High School Volunteer Income Tax Assistance (VITA) Program has just completed its fourth year preparing taxes for the local community. With your help including us in a Tax Day on March 26th, 2016, we have again increased our outreach and surpassed our goals for the year.

The Long Beach Polytechnic High School VITA program is a unique experience in that we not only provide tax preparation services to local community members, we also provide a practical educational opportunity to high school students interested in economics, finance and accounting.

Long Beach Polytechnic High School is well-known as being the “Home of Scholars and Champions.” Named the #1 high school sports program in the country, winner of several national Grammy Awards for its music program, and home of the Program for Additional Curricular Experiences (PACE), one of the top academic programs in the State of California, Long Beach Poly is clearly a world-class educational institution. The addition of the VITA site at Poly will increase educational opportunities for the students as well as bring the community and the school even closer together.

This coming year the Long Beach Poly VITA site has set the following goals;

- Increase the number of returns prepared by 25%
- Increase accuracy by reducing reject ration to 7%
- Increase collaboration with government entities such as the Board of Equalization
- Form a 501 c(3) non-profit corporation so as to solicit donations to cover expenses

We want to thank you for the opportunity to work with you and the Board of Equalization and we look forward to continuing our relationship and increasing our teamwork in attempting to serve the needs of our community.

Sincerely,

Daniel Adler
Government/Economics Teacher
Long Beach Polytechnic High School



Alicia Moguel, Associate Director
Department of Lifelong Learning
Los Angeles Public Library
630 W. 5th Street
Los Angeles, CA 90071

June 8, 2016

Member Jerome E. Horton
CA Board of Equalization, 3rd District
2361 Rosecrans Ave., Suite 450
El Segundo, CA 90245

Dear Chairman Horton,

On March 5, 2016, the Central Library successfully completed a large-scale Volunteer Income Tax Assistance (VITA) program that helped nearly 100 people in just one day. Although Central Library had been able to provide tax preparation assistance in the past, this was the first time a VITA event of this size or caliber occurred at the historic downtown Central Library. On behalf of the Los Angeles Public Library's Department of Lifelong Learning, we would like to thank Chairman Horton and his Office for collaborating with Los Angeles Public Library to make this amazing opportunity a reality, and for allowing us to bring needed help and assistance to the community we serve.

Los Angeles Public Library focuses on various social service initiatives, one of the keystones being financial empowerment, encompassed in the catchier moniker Money Matters. The Library's resounding commitment to the economic advancement of L.A.'s communities is reflected in its most recent strategic plan, which views the Library as a contributing leader in L.A.'s economic growth. Los Angeles Public Library is actually a vast interlocking network of 73 libraries, of which only a handful annually provide Volunteer Income Tax Assistance and/or Tax Counseling for the Elderly. Furthermore, none of these library branches serve the downtown LA metro area. Considering that the Los Angeles Public Library serves a population of nearly 4 million people, the VITA program within the Library was in desperate need of expansion. The Library's partnership with the California Board of Equalization and Chairman Horton helped the Library achieve this goal.

The Board of Equalization's Tax Day at the Central Library resulted in better service to community members by allowing the Library to meet individuals' and families' immediate financial needs. Because community members were provided opportunities to maximize their tax refunds and to receive tax credits they may have been previously unaware of, money was put back into the hands of community members, and thus, the local economy. Underscoring the objectives of financial empowerment and community advancement were LAPL's efforts to cement and strengthen the burgeoning relationship with the California Board of Equalization 3rd District, so that the current partnership would continue into future years.

The Library commends the tireless efforts of Member Horton, his amazing staff, and, of course, all the students and volunteers who devoted their weekends to help our library communities. We are committed to making BOE Tax Day at the Central Library an annual event, as we strive to develop new opportunities to help advance the needs, interests, and overall lives of the residents of Los Angeles.

With kind regards,

Alicia Moguel, Associate Director
Department of Lifelong Learning

Appendix B —2016 VITA Site Map: Mega Days

Pushpins

 Locations of Tax Days



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Appendix C—VITA Leadership Team

Christopher Armenta—District Director, BOE Member Horton

Valerie Barcarse—Tax Auditor, BOE

Sunita Bhardwaj—Information Officer II, BOE

Sherlyn Blades—Tax Auditor, BOE

Jessica Cooper—Associate Governmental Program Analyst, BOE

Michelle Creencia—Business Tax Administrator II, BOE

Arlene Dimapilis—Information Officer I, BOE

Bill Hain—Administrator, BOE

Kari Hammond—Chief of Staff, BOE Member Horton

Alfred Konuwa—Tax Auditor (Districtwide VITA Coordinator), BOE

Benjamin Lok—Staff Programmer Analyst, BOE

Harry Lucho—Business Tax Administrator I, BOE

Jonathan Mendick—Staff Programmer Analyst, BOE

Jean Nakano—Associate Governmental Program Analyst (Communications), BOE

Tami Pistoni—Business Tax Specialist I, BOE

Joemil Reguindin—Business Tax Specialist I, BOE

Francis Taylor—Communications and Media, BOE

Rafael Zuniga—Statewide Outreach Stakeholder Manager, BOE





Connect with Member Jerome E. Horton



#BOEVITA