

Constitution of VITA at Columbia Law School

ARTICLE I: NAME & PURPOSE

Section A: Name – The name of this organization shall be VITA at Columbia Law School.

Section B: Purpose – The purpose of this organization is to operate a Volunteer Income Tax Assistance (VITA) program at Columbia Law School. According to IRS Publication 4012, the mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

ARTICLE II: MEMBERSHIP & VOLUNTEER SELECTION PROCESS

Section A: Eligibility for Membership - Membership shall be open and limited to all students enrolled at Columbia Law School.

Section B: Volunteer Requirement – In order to participate in our VITA program as a volunteer, a student must satisfy the following requirements.

B.1 Ethical Standard. Follow Volunteer Standards of Conduct (VSC), as outlined in IRS Publication 1084, at all times. All volunteers must complete and sign IRS Form 13615 before volunteering for the first time each year. The VSC requires a volunteer to

B.1.a follow the Quality Site Requirements (QSR), as outlined in IRS Publication 5166;

B.1.b not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation from customers;

B.1.c not solicit business from taxpayers assisted or use the knowledge gained (their information) about them for any direct or indirect personal benefit for the volunteer or any other specific individual;

B.1.d not knowingly prepare false returns;

B.1.e not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs;

B.1.f treat all taxpayers in a professional, courteous, and respectful manner.

B.2 Training & Certification. Participate in the organization’s training sessions and be properly certified in accordance with rules and instructions in IRS Publication 4396A, Chapter 3-2.

B.3 Bylaw. Follow the organization’s bylaw as may be issued from time to time.

ARTICLE III: OFFICERS

Section A: Officers – The officers shall be President, Internal Vice-President, External Vice-President, Director of Training, Director of Membership, Site Supervisor, and Treasurer. The officers together constitute the Executive Board of the organization.

Section B: Eligibility – Officers must be fulltime students at Columbia Law School and all officers elected in the spring semester of the 2018-2019 year at Columbia Law School and thereafter must have volunteered for the organization for at least one semester.

Section C: Election – The officers shall be elected by ballot at the last Executive Board meeting of the spring semester by a majority of the vote cast for that office.

Section D: Term – The officers shall serve for one year and their term of office shall begin at the end of the spring semester.

Section E: Vacancy – If a vacancy occurs in the office of President, the Internal Vice-President shall assume the office for the remainder of the term and vacancies in any other office shall be filled by a special election.

ARTICLE IV: DUTIES OF OFFICERS

Section A: President – it shall be the duty of the President to:

A.1 Preside at Executive Board meetings.

A.2 Work with Internal Vice President on the following tasks--

A.2.a Volunteer recruitment, training, certification and monitoring.

A.2.b Operation schedule for Spring semester and all relevant logistics, such as VITA site time and location, assignment of personnel to each site, setup for each site, etc.

A.2.c Site supervision.

A.2.d. Compliance with all relevant IRS rules, standards, procedures, and other requirements.

A.3 Work with External Vice President on the following tasks—

A.3.a Soliciting and maintaining sponsorship.

A.3.b Advertising the organization and its VITA program.

A.3.c Overseeing any correspondence with and submission to the IRS or other outside parties.

A.3.d Maintaining the VITA program's pro bono qualification and dealing with all logistics relevant to pro bono.

A.3.e Maintaining the organization's relation with its faculty supervisor.

A.4 Represent the organization.

A.5 Perform such other duties as ordinarily pertain to this office.

Section B: Internal Vice President – It shall be the duty of the Internal Vice President to:

B.1 Preside at Executive Board meetings in the absence of the President.

B.2 Works with Director of Membership to oversee volunteer recruitment and certification process and to monitor volunteer performance.

B.3 Works with Director of Training to design and implement volunteer training program.

B.4 Design and implement operation schedule for Spring semester and all relevant logistics.

B.5 Works with Site Supervisor to oversee each VITA site.

B.6 Ensure that the organization's activities comply with all relevant IRS rules, standards, procedures and other requirements.

Section C: External Vice President – It shall be the duty of the External Vice President to:

C.1 Solicit and maintain sponsorship.

C.2 Design and implement advertising plan for the organization and its VITA program.

C.3 Oversee the organization's correspondence with and submission to the IRS and other outside parties.

C.4 Maintain the VITA program's pro bono qualification and be in charge of Pro Bono-related logistics.

C.5 Maintain the organization's relation with its faculty supervisor.

Section D: Director of Training. – It shall be the duty of the Director of Training to design and implement training program for the organization's volunteers.

Section E: Director of Membership. – It shall be the duty of the Director of Membership to oversee volunteer recruitment and certification process and to monitor volunteer performance.

Section F: Site Supervisor. – It shall be the duty of Site Supervisor to oversee each VITA site and ensure that its operation complies with the organization's bylaws and relevant IRS rules, standards, procedures and other requirements.

Section G: Treasurer. – It shall be the duty of Treasurer to

G.1 Receive all funds and process Request for Payment, Deposit Slip, and Officer Signature Forms.

G.2 Keep an itemized account of all receipts and expenditures and make reports as directed.

ARTICLE V: MEETINGS

Section A: Meetings – Regular Executive Board meetings shall be held monthly during the regular school year.

Section B: Special Meeting – Special meetings may be called by the President.

Section C: Quorum – A quorum shall consist of two-thirds of the members of the Executive Board.

Section D: Decision. – A decision, except for amendment of this Constitution, shall be made by majority vote of members of the Executive Board who are present at a regular or special Executive Board meeting.

ARTICLE VI: AMENDMENTS

Section A: Selection – This Constitution may be amended by a two-thirds (2/3) majority vote of members of the Executive Board who are present at a regular or special Executive Board meeting.

ARTICLE VII: NONDISCRIMINATION

Membership and leadership shall be open to all Columbia Law School students without regard to race, ethnicity, color, national origin, age, handicap or disability, sex, gender, sexual orientation, marital status, religion, political affiliation, or the general exercise of a student's right of free speech or association. Any group which selects a team to participate in an organized competitive activity is deemed to have a membership and leadership which is open to the entire student body so long as all students are allowed to apply or tryout for membership on the team.