

# THE LEVEL OF TAXPAYER'S SATISFACTION FOR SERVICES PROVIDED BY THE VOLUNTEER INCOME TAX ASSISTANCE (VITA) SITE: A CASE STUDY

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## Abstract

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This study aims to explore the satisfaction level of Volunteer Income Tax Assistance (VITA) taxpayers at the University of the District of Columbia (UDC) site. A survey was designed to collect data regarding three main dimensions consisting of 22 paragraphs to achieve this objective. The results reveal that on average the level of satisfaction with the services provided by the UDC VITA tax site is 92.4 percent. The regression results indicate that the current model explains 55 percent of the variation in the dependent variable. The findings of the study reveal that comfortability and experience dimensions are positively and significantly related to the level of satisfaction, whereas the technical and logistic support dimension is not correlated with the level of satisfaction. The findings of this study are crucial for enhancing the services offered by the VITA tax site to ensure customer satisfaction. This approach promotes human capital development in specific areas within the preview organization (Kryscynski & Ulrich, 2015). Moreover, the current study recommends examining the challenges and difficulties encountered by our stakeholders mainly, students and faculty within a university-level VITA tax program to delight our customers (Mittal & Kamakura, 2001).

**Keywords:** Satisfaction, VITA, Taxpayer, Case Study, Survey

**Authors' individual contribution:** Conceptualization — S.A. and D.R.-F.; Methodology — S.A. and D.R.-F.; Formal Analysis — S.A. and D.R.-F.; Investigation — S.A. and D.R.-F.; Data Curation — S.A. and D.R.-F.; Writing — Original Draft — S.A. and D.R.-F.; Writing — Review & Editing — S.A. and D.R.-F.; Visualization — S.A. and D.R.-F.

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## 1. INTRODUCTION

The International Ethics Standards Board for Accountants (IESBA) issues a code of ethics that encompasses principles such as independence, professional behavior, confidentiality, objectivity,

integrity, professional competence, and due care. Instances of audit firms manipulating financial records are regarded as conclusive evidence of certain firms failing to adhere to the established code of ethics (Freihat et al., 2021).

The Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) program is an initiative in the United States (US) that provides free tax help to individuals with low to moderate incomes, persons with disabilities, and elderly individuals. This program is partially sponsored by the Internal Revenue Service (IRS) and is administered by local community-based organizations in partnership with the IRS. VITA volunteers are trained to assist taxpayers in preparing their tax returns, ensuring that they take advantage of eligible tax credits and deductions. TCE, specifically focused on the elderly, provides specialized assistance to individuals who are 60 years of age and older.

The VITA/TCE program aims to make sure that taxpayers receive the tax credits and deductions they are entitled to, helping them maximize their refunds and navigate the tax filing process. Volunteers are often available at community centers, libraries, schools, and other locations during the tax season to provide this assistance. The program plays a crucial role in promoting financial literacy and ensuring that eligible individuals can fulfill their tax obligations with support if needed.

The units of analysis may be considered a circumscribed population insofar as eligibility for the VITA program is restricted to low to middle-income working persons or families whose income did not exceed \$66,000 during 2022.

Bertus et al. (2019) document that Sarbanes-Oxley contained provisions that hold managers more accountable for the accuracy of financial statements and also provide for greater transparency in terms of the operations of firms. In the same manner, Fish and Ma (2021) claim that Chinese organizations strengthen their organizational leadership by embracing a variety of experiences. Each experience, as well as their combination, offers valuable insights, particularly fostering opportunities for learning transfer. This process contributes to the enhancement of organizational leadership thinking and behavior. Western organizations would benefit from adopting a similar approach to improve their own human-computer interaction and leadership in management focus.

Mkhize and Brijball Parumasur (2022) point out that the Fourth Industrial Revolution (4IR) brought about significant disruption, impacting traditional methods of value creation, societal interactions, and business operations. This disruption is particularly pronounced for nations that have not adequately prepared for the challenges posed by 4IR. Consequently, organizations that fail to proactively prepare themselves for 4IR and strategically align their skills and human resources are at risk of being heavily affected by such upheaval. The potential consequences include instability that undermines their triple-bottom line, jeopardizing market share, profitability, competitiveness, and overall survival. To avert these challenges, businesses must prepare in advance, with leadership remaining attuned to unprecedented changes and receptive to the guidance of human resources professionals. This approach ensures that the organization not only acknowledges the demands of 4IR but also sees it as an opportunity to realign, gaining momentum toward greater competitiveness and effectiveness.

Based on the above, organizational leadership thinking and behavior were enhanced and benefited from adopting a similar approach to promote

human capital development and interaction and develop leadership within the preview organization. University administration believes that the VITA tax site is a valuable interaction with the community. For example, the University of the District of Columbia (UDC) issues a VITA press release at the start of tax season to publicize its involvement and communicate the service availability date and time at the UDC Van Ness campus. Moreover, the VITA program cannot function without a substantial group of strongly committed volunteer tax preparers, so finding those volunteers is a necessary precursor to success. UDC has a long tradition of promoting student participation in the VITA tax site. Volunteering for VITA is also encouraged by the instructors of the federal income tax and accounting practice and other accounting professors in the School of Business and Public Administration at UDC.

On the contrary, VITA participants are obliged to adhere to the Volunteer Standards of Conduct outlined in IRS Publication 4961. According to this publication, volunteers are prohibited from accepting payment, soliciting donations, or receiving refund payments for federal or state tax return preparation. Furthermore, volunteers must refrain from "knowingly preparing false returns" or engaging in any criminal, infamous, dishonest, notoriously disgraceful conduct, or any other behavior deemed detrimental to the VITA/TCE programs (IRS, 2023).

Dedicated to its community-focused vision, UDC is actively involved in serving the community by utilizing a designated location to offer complimentary tax services. Ensuring customer satisfaction at the VITA tax location entails delivering efficient and supportive services, aiming for a positive and overall rewarding experience.

As depicted earlier, customer satisfaction alone may not suffice for organizations to thrive in competitive landscapes. Consequently, prioritizing the delight of customers becomes increasingly crucial for an organization's sustained success. Hence, the primary aim of this study is to assess the extent of taxpayers' satisfaction with the services offered by the VITA tax site and to capture any suggestions that could bring delight to VITA clients. This ensures UDC's unwavering commitment to its mission.

A survey is administered to gather feedback from VITA tax clients after they have availed themselves of the services, contingent upon their willingness to participate in the survey. The results indicate that VITA tax clients are generally satisfied with the services provided, and they have offered valuable suggestions for enhancing the services in the future.

The structure of this paper is as follows. Section 2 reviews the relevant literature. Section 3 analyses the methodology used to conduct empirical research on research questions. Section 4 describes the results of the study. Section 5 discusses the results of the study. Section 6 presents the conclusion, limitations, implications, and future studies.

## 2. LITERATURE REVIEW

Managerial thinking is significantly influenced by customer satisfaction, and it holds a prominent role in marketing practices. Many organizations acknowledge the management of customer satisfaction

as a “strategic imperative” (Mittal & Kamakura, 2001), leading companies to consistently explore ways to engage with their customers (Pansari & Kumar, 2017). Within the realm of management research, customer satisfaction, loyalty, and the public perception of businesses have emerged as highly discussed and pertinent topics (Ali et al., 2019; Iglesias et al., 2019). Customer satisfaction can be defined as the individual’s perception of how well a product or service performs in relation to their expectations (Schiffman & Kanuk, 2000).

The significance of the customer cannot be overstated in the success of an organization. Customer satisfaction is crucial as it directly affects the organization’s ability to generate profitable outcomes, thereby influencing its market value. The organization’s long-term success and economic performance rely heavily on its capacity to efficiently and effectively address customer needs (Willis, 1996). Judeh et al. (2022) document that organizations must master the art and science of fostering engagement among their employees, cultivating a satisfied and emotionally connected network of staff members. According to Kryscynski and Ulrich (2015), managers should exercise caution when assigning individuals to specific positions within an organization. Matching everyone’s capabilities with the most suitable role is crucial. This approach promotes human capital development in specific areas within the preview organization. Lin et al. (2012) highlight the importance of communicating human capital information transparently, disclosure contributes to stakeholder satisfaction and enhances employee satisfaction through effective communication.

Kim (2023) emphasized the possibility of achieving effective results through the redistribution of resources based on the observable initial endowments of economic actors, employing tradeoffs. Tradeoffs may be facilitated through lump-sum taxes determined by the characteristics of economic actors. In other words, diverse combinations of preferences and characteristics could be exchanged to attain outcomes that are perceived as more socially beneficial.

Torres and Kline (2013) claim to achieve business growth, build a positive reputation, and foster a loyal and committed workforce, companies must prioritize employee satisfaction. When employees experience job delight, they become more engaged and enthusiastic, leading to enhanced customer satisfaction in the long run. Christensen and Woodland (2018) investigate the connection between VITA participation and ethical judgment and decision-making. Their findings indicate a positive and significant correlation between VITA participation and ethical judgment. In certain scenarios, VITA participation is also positively and significantly linked to ethical decision-making. Chen (2010) investigates taxpayer satisfaction with an online system for filing individual income tax returns.

Efrat and Plunkett (2020) examine whether accounting students who provided tax services experience significant changes in volunteering attitudes and motivation to offer free representation to low-income taxpayers in the future. They show that most participants reported positive experiences in the VITA clinic and further developed skills

important to the accounting profession. Strupeck and Whitten (2004) document service-learning experience in academic accounting programs to bridge the gap between academic preparation, the professional workplace, and volunteerism. They compare the experiences of two US universities’ service-learning opportunities utilizing VITA programs. It is important to address the concern raised by Cole et al. (2011) regarding the applicability of academic research studies. They emphasized the need for research to have practical relevance at a professional level. This concern aligns with the theory-practice gap described by Kryscynski and Ulrich (2015).

The consequences of inaccurate tax return preparation can have significant impacts on both individual taxpayers and society. The penalties for such inaccuracies vary, ranging from criminal sanctions to interest penalties, depending on the seriousness and intent of the errors (IRS, 2013). Even seemingly minor errors can cause delays in tax refund processing or result in the denial of tax exemptions. On the other hand, more substantial mistakes could lead to allegations of negligence on the part of the taxpayer.

Research on the US market indicates a trend of decreasing effective tax rates over time, even when the official statutory tax rates have not undergone any changes. This trend can be attributed to the adeptness of companies in manipulating their accounting outcomes and leveraging specific provisions within the tax laws (Dyreg et al., 2016; Koutoupis et al., 2022). Firmansyah et al. (2022) find that tax avoidance is not associated with the value relevance of comprehensive income.

Inaccurate tax preparation, particularly at VITA sites, may lead to errors that cause eligible individuals to lose out on valuable tax credits or deductions. Such unreported tax liabilities can ultimately reduce the government’s revenue, impacting its spending capabilities (Edmonds, 2015). It is crucial to maintain accurate tax reporting to ensure fairness, efficiency, and sufficient funding for public services and to lift taxpayer satisfaction.

VITA programs play a vital role in serving the community by providing free tax preparation services, education, and support to individuals and families with limited financial resources, ultimately helping them achieve better financial stability and compliance with tax regulations. On the other hand, UDC is dedicated to serving the needs of the community of the District of Columbia. So, UDC collaborates with the IRS to launch the VITA tax site to serve vulnerable populations, including the elderly, non-English speakers, and people with disabilities, ensuring that they receive the tax assistance they need. Furthermore, the VITA tax site at UDC helps low and moderate-income individuals and families access tax credits and deductions they might not be aware of.

Previous studies focused on taxpayer awareness and e-filing for the VITA tax site. IRS uses the VITA tax site to help low-income and middle-income families file their income tax. However, UDC is committed to providing a positive impact on the community, and this is obvious in UDC’s mission. Previous studies also have concentrated on providing unique experiences to students to escalate their professional experience and also promote ethical behaviors. However, the current study

explores the level of taxpayers' satisfaction with the services provided by the VITA tax site to low and moderate-income and mainly elderly people to improve this service in the future to delight UDC's clients. So, the current study concentrates on VITA tax site customers' satisfaction to improve the services in the coming years to delight customers in need. While earlier research has focused on offering students distinctive experiences to enhance their professional growth and promote ethical behaviors, the current study takes a different approach. It delves into assessing the satisfaction levels of taxpayers utilizing the VITA tax site, specifically targeting low and moderate-income individuals, predominantly the elderly. The goal is to enhance and refine these services in the future, to bring satisfaction and delight to UDC's clients. Thus, the current study centers on assessing the satisfaction of VITA tax site customers, with the primary objective of improving services in the years ahead to bring joy to customers in need.

### 3. RESEARCH METHODOLOGY

The research methodology used in this study is based on the construction of a survey consisting of 22 items depending on a customer satisfaction measurement Likert rating scale (1-5) survey. Using a 5-point Likert scale with 5 = Strongly agree, 4 = Agree, 3 = Neither agree nor disagree, 2 = Disagree, and 1 = Strongly disagree. This method helps the researchers to explore the level of taxpayer satisfaction immediately after receiving the service. SPSS was used to analyze the collected data. Judeh et al. (2022) determined four dimensions of the job delight construct, namely, comprehensive consent, affect, perseverance, and responsiveness. The current study used a model consisting of 3 dimensions to measure the level of satisfaction by incorporating 22 paragraphs:

- Dimension 1 consists of 8 paragraphs dealing with respondents' comfortability.
- Dimension 2 consists of 8 paragraphs dealing with tax preparers' experiences.
- Dimension 3 consists of 6 paragraphs dealing with technical and logistic supplies.

The current research sample consists of all taxpayers who will visit the VITA tax site at the UDC Van Ness campus and agree to fill out the survey during the tax season period from March 4, 2023, to April 15, 2023. The survey takes a minimal amount of time (less than 15 minutes) while imposing a limited (if any) inconvenience to the client. For this study, clients will willingly consent to take part in a brief survey upon completing their receipt of free income tax preparation services offered at the VITA tax site. During the tax season, the VITA tax site at UDC expects to assist low and moderate-income taxpayers in filing income tax for around 100 clients from the District of Columbia, Maryland and Virginia (DMV) areas.

A paper-based survey was utilized to assess taxpayers' satisfaction levels after receiving services at the VITA tax site. The last day of service at our site was April 15, 2023, 60 surveys were filled out, but only 52 surveys were used for analysis due to missing information or unsigned consent forms. The response rate of the returned surveys was 86.7%. Statistical Package for the Social Sciences (SPSS) was

used to analyze the collected data. All completed surveys included consent forms that must be signed by taxpayers. These forms confirm that the survey information will be used solely for research purposes, and the data will remain confidential, with no disclosure permitted without the explicit permission of the taxpayers.

To confirm the validity and reliability of the research tool, Cronbach's alpha was used. The obtained Cronbach alpha value was 95.6%, signifying a high level of reliability and validity across the survey paragraphs. This percentage exceeds the accepted statistical significance of 60% (Sekaran, 1984).

Nevertheless, authors have the option to employ interviews as an alternative approach instead of relying solely on surveys to assess the extent of client satisfaction with the services offered at the VITA tax site. Challenges arose during the interview process, primarily because clients tended to swiftly depart after completing their income tax filing. They expressed a preference for minimizing their time on-site to promptly proceed with the remainder of their day.

### 4. RESULTS

This section presents the descriptive analysis and statistical analysis for the research objective. Table 1 presents the results of the demographic data of the final sample.

Table 1. Demographic data (Part 1)

Categories	Frequency	Percentage
<b>Gender</b>		
Male	18	34.6
Female	33	63.5
Prefer not to say	1	1.9
Total	52	100.0
<b>Age</b>		
Less than 25 years old	6	11.5
25-35 years old	16	30.8
35-45 years old	8	15.4
45-65 years old	6	11.5
> 65 years old	16	30.8
Total	52	100.0
<b>Ethnicity</b>		
Afro-American	26	50.0
Latino or Hispanic	10	19.2
Asian	3	5.8
American	5	9.6
White	4	7.7
Other	1	1.9
Missing	3	5.8
Total	52	100.0
<b>Education</b>		
High school	18	34.6
College degree	7	13.5
Bachelor's degree	17	32.7
Master's degree	6	11.5
Prefer not to say	3	5.8
Missing	1	1.9
Total	52	100.0
<b>Marital status</b>		
Married	8	15.4
Single	41	78.8
Separated	2	3.8
Widow	1	1.9
Total	52	100.0
<b>State tax</b>		
District of Columbia	43	82.7
Virginia	1	1.9
Maryland	8	15.4
Total	52	2.8

**Table 1.** Demographic data (Part 2)

Categories	Frequency	Percentage
<b>Employment</b>		
Employed full-time	24	46.2
Employed part-time	12	23.1
Seeking opportunities	4	7.7
Retired	11	21.2
Prefer not to say	1	1.9
Total	52	100.0
<b>Number of times you file with VITA</b>		
First time	14	26.9
≤ 3 times	20	38.5
≤ 6 times	11	21.2
≤ 9 times	1	1.9
> 10 times	4	7.7
Missing	2	3.8
Total	52	100.0
<b>Came to VITA site</b>		
Appointment	37	71.2
Walk	11	21.2
Missing	4	7.7
Total	52	100.0
<b>I know about VITA</b>		
Flyer	4	7.7
UDC website	12	26.9
Referred by a friend	4	40.4
Myself	11	21.2
Other	1	1.9
Missing	1	1.9
Total	52	100.0

Table 1 displays the demographic data of the final sample. The majority of the respondents are female ( $n = 33$ , 63.5%). Most of them are less than 25 years old or 65 years old or older ( $n = 16$ , 30.8%). The respondents listed their ethnicity as Afro-American ( $n = 26$ , 50%). The largest proportion of the respondents listed themselves as holding a high school ( $n = 18$ , 34.6%). The results show that most VITA site taxpayers are single ( $n = 41$ , 78.8%) and they file their state tax to the District of Columbia ( $n = 43$ , 82.7%).

**Table 3.** One sample t-test

Variables	df	t	Sig (2-tailed)	Mean diff.
Comfortability	51	84.17	0.000	4.69
Experience	51	63.87	0.000	4.76
Technical and logistic supplies	51	64.47	0.000	4.59

Table 3 presents the results of a parametric test performed using a one-sample t-test. The results reveal a substantial impact of *comfortability* on satisfaction, as indicated by the significant t-value of 84.17 (Sig. = 0.000). Likewise, the calculated t-value of the *experience* dimension, as displayed in Table 3 (63.87, Sig. = 0.000), underscores the pivotal role of *experience* in shaping satisfaction levels. Furthermore, the findings indicate that *technical and logistic supplies* significantly affect client satisfaction, with a t-value of 64.17 (Sig. = 0.000).

Additionally, to test the effect of all the above dimensions simultaneously on satisfaction, multiple regression analysis was performed by incorporating the three dimensions.

## 5. DISCUSSION

This section presents the main regression analysis result and provides a discussion of the effect of the satisfaction dimensions. Table 4 presents the results of the regression analysis.

The predominant employment status among individuals is full-time employment, encompassing almost 46% of the respondents. Returning clients constitute over 69% of VITA tax site clients, indicating a recurring engagement pattern where clients, once familiar with the service, tend to return in subsequent years. The findings reveal that a significant portion of taxpayers, specifically 71.2%, opt for appointments to minimize waiting times. Additionally, approximately 27% of respondents become aware of the VITA site through the UDC website.

Mean and standard deviations for the satisfaction dimension will be presented in Table 2.

**Table 2.** Mean and standard deviation of the main dimensions of satisfaction

Variables	Mean	Std. dev.
Comfortability	4.69	0.04
Experience	4.60	0.52
Technical and logistic supplies	4.56	0.51
Total	4.62	0.44

Table 2 exhibits the mean and standard deviation results for the *comfortability* dimension. According to the data, 4.69 is the average comfort level reported by respondents when it comes to filing their taxes with the VITA site, with a standard deviation of 0.04. Additionally, the results indicate that, on average, respondents rate the *experience* of VITA tax preparers at 4.60, with a standard deviation of 0.52. In terms of *technical and logistic supplies* dimension, the average rating is 4.56, with a standard deviation of 0.51. In summary, Table 2 illustrates an overall average satisfaction rating of 4.62, equivalent to a satisfaction level of 92.4%. Table 3 presents the results of one sample t-test.

**Table 4.** Regression analysis

Variables	Beta	t	Sig.
Constant			
Comfortability	0.807	4.421	0.000
Experience	0.310	1.819	0.075
Technical and logistic supplies	-0.274	-1.507	0.139
Adjusted R <sup>2</sup>	0.546		
F-model	21.028***		

Note: \*\*\* Significance at  $\leq 0.001$ .

Table 4 presents the results of regression results, the combination of satisfaction dimensions reveals that this model is highly significant ( $F = 21.028$ ,  $p\text{-value} = 0.000$ ), with an adjusted  $R^2$  of 0.546. That is, the combination of independent variables explains almost 55% of the variation of the dependent variable the level of satisfaction. *Comfortability* and *experience* dimensions are found to affect the level of clients' satisfaction significantly and positively. Therefore, the null hypotheses that the coefficients associated with these variables are not significantly different from zero are rejected.

However, the *technical and logistic supplies* appear to negatively but not significantly affect the level of satisfaction.

In terms of the *comfortability* dimension, as predicted, ( $t = 4.421$ ,  $\text{Sig.} = 0.000$ ) positively and significantly affects the level of satisfaction. This result confirms that the *comfortability* dimension, namely, a comfortable location, a reasonable level of privacy, a suitable time and date, a comfortable waiting area, and an easily accessible VITA tax location positively the level of clients' satisfaction.

Moreover, the results show that the *experience* dimension, as predicted, ( $t = 1.819$ ,  $\text{Sig.} = 0.075$ ) positively and significantly affects the level of satisfaction. More specifically, this result shows that the level of satisfaction is positively and significantly affected by the fact that the VITA tax site files federal and state taxes on time, volunteers teach taxpayers about any change in regulations, the VITA tax site offers an opportunity for peer review, recommendations if needed, spend a reasonable time in filing income tax, and meet with the VITA tax site coordinator.

Nevertheless, the *technical and logistic supplies* dimension does not align with the forecast, showing inconsistency ( $t = -1.507$ ,  $\text{Sig.} = 0.139$ ) with a negative and statistically insignificant impact on satisfaction levels. That is, the logistic support dimension, namely VITA tax site has all the essential materials for filing, VITA tax site has all the essential materials to face COVID-19 such as masks, wet wipes, hand sanitizer, etc., VITA tax site offers recommendations for taxpayers as needed, VITA tax site is easily accessible, and the site is directed by several signs has no effect on the level of satisfaction.

However, the results show that the overall level of satisfaction provided by the VITA tax site is 92.4%. The respondents to the survey provided some suggestions to improve the service provided by the site, such as including catering to handicaps, offering online appointments, enhancing air conditioning, and extending service hours during the daytime.

## 6. CONCLUSION

The objective of this study was to explore the level of satisfaction of taxpayers who file their individual income tax with the VITA tax site at UDC. To achieve this objective, a survey was used to explore the level of satisfaction distributed to taxpayers after they file their income taxes, the respondents who agree to fill out the survey have signed a consent form which indicates that their responses remain confidential and will not be disclosed without their permission. This study's findings indicate that the survey's VITA taxpayer respondents exhibited a satisfaction level of 92.4%. The results of the study revealed that the dimensions of comfortability and experience had a positive and significant impact on taxpayers' satisfaction with the VITA Tax site, whereas the results indicated that the technical and logistic support dimension is not related to the level of satisfaction.

Despite the valuable insights VITA tax sites offer regarding the benefits of running a VITA program, they do have limitations. One of these limitations is that the level of satisfaction was measured based on three dimensions, comfortability,

experience, and technical and logistics. Nevertheless, there are additional dimensions that could influence satisfaction levels, including customer loyalty, ease of communication, and reliability, which were not considered. Subsequent studies could incorporate these dimensions to enhance the measurement of satisfaction levels and by this, we will reach to delight our clients.

Another limitation concerns the practical application of due diligence requirements. This article primarily focuses on taxpayers' satisfaction but overlooks the significance of due diligence and its impact on paid preparers. While VITA participants are volunteers, it's crucial to recognize that many student volunteers may aspire to become paid preparers after completing their university degrees. Failing to hold students to the same due diligence standards as paid preparers impedes their comprehensive understanding of the ethical and legal obligations associated with tax preparation, which they will be expected to uphold in their future professional careers. This paper advocates for the university's VITA program and underscores the importance of requiring students and professors to fully grasp and adhere to due diligence requirements.

The current study investigated the level of taxpayer satisfaction of VITA taxpayer clients. The results showed a high level of satisfaction among taxpayers. This implied a high level of satisfaction among tax preparers too. However, future studies should investigate the challenges and difficulties encountered by students and faculty within a university-level VITA tax program. This will emphasize the importance of instilling in students a sense of professionalism in the tax process, prioritizing accuracy and adherence to IRS grant requirements rather than solely focusing on speed and efficiency. This implies that neglecting due diligence can significantly heighten the risks of tax fraud, errors, and identity theft.

Faculty instructors play a significant role in influencing the extent to which students exercise due diligence. While VITA students may not retain specific details such as completing the Earned Income Tax Credit worksheet or calculating qualified education expenses after completing the program, the lessons pertaining to due diligence and carefulness leave a lasting impact. These attributes become invaluable professional skills and ingrained attitudes. As students embark on their careers, they will recognize that due diligence is an indispensable component of their professional ethics and responsibilities. VITA students must practice the expected level of due diligence, surpassing what is typically required of volunteers, to uphold their professional reputation in the field.

Subsequently, we will utilize this data to enhance future services and proactively engage with clients' feedback. In this study, we explored the level of satisfaction of VITA taxpayers for the services provided by the UDC VITA site. Even though the result shows that our clients were satisfied by almost 92%, we are looking to delight our customers in the next years. Therefore, the findings of this study will be leveraged to encourage donors to increase their investments in the site, amplifying the social impact of the program.

The outcomes of our study have the potential to be implemented in VITA sites, ultimately resulting in enhanced volunteer training and increased satisfaction levels. By integrating human capital considerations into strategic planning, it becomes feasible to connect theoretical concepts with practical implementation, as suggested by Kryscynski and Ulrich (2015). Analyzing the study's results within the framework of human capital demonstrates the potential impact of volunteers and their training in improving the accuracy of tax returns.

The social impact of the VITA tax site extends beyond individual satisfaction to community

engagement and empowerment. The findings from the VITA tax site study could inspire and guide the development of community-focused strategies in other tax assistance programs, contributing to a positive social impact. Similar programs may actively involve community volunteers, creating opportunities for residents to contribute their expertise and build connections within the community. For example, if the clients appreciate tailored support services, other programs could consider offering personalized assistance, such as language-specific support or specialized services for specific demographics within the community.

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