Constitution of the Volunteer Income Tax Assistance Program (VITA)

at The Ohio State University

# Article I – Purpose

The purpose of the Volunteer Income Tax Assistance Program is to provide income tax preparation assistance to taxpayers with a low level of income. This program is operated under the auspices of the Internal Revenue Service and is administered to ensure fair treatment to both the government and to taxpayers who might otherwise be overwhelmed by the tax process and thus file incorrectly or not at all.

**Article II – Non-Discrimination Policy**

As a registered student organization, the Volunteer Income Tax Assistance (VITA) Program follows the Non-Discrimination Policy of The Ohio State University. As such, VITA and its members do notdiscriminate on the basis of age, political affiliations, ancestry, color, disability, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, race, religion, sex, sexual orientation, protected veteran status, or any other bases under the law, in its activities, programs, admission, and employment.

**Article III – Membership**

Membership in VITA is open to all faculty, staff, and students of The Ohio State University. Members are required to participate in a tax preparation training session. Upon the successful completion of the training session, a volunteer’s name may be placed on the rolls of active volunteers who may serve in VITA clinics.

**Article IV – Executive Board**

The Executive Board shall be made up of a single Executive Director (President) and up to six Directors (including Vice President and Treasurer). The Executive Director and the Directors constitute the voting body of the Executive Board and VITA.

**Article V – Duties of President and Treasurer**

The President shall be responsible for organizing all member meetings and recruitment sessions. The President shall also be responsible for all communications with the Internal Revenue Service, the employees at the volunteer site, and individual taxpayers.

The Treasurer shall be responsible for the finances of VITA, including but not limited to: applying for funding, ordering and paying for supplies, and keeping the VITA bank account in order. The Treasurer shall also be responsible for tracking the volunteer hours of all VITA volunteers and sending a final tabulation to the President for approval.

**Article VI – Election Procedure**

Each year, at the conclusion of the filing season in March, elections shall be held for President and Treasurer. All current members will have the opportunity to vote for any candidate who submits his or her name to the Executive Board. The candidate for each position who receives the most votes will take over for his or her predecessor in office, effective immediately.

**Article VII – Sanction and Expulsion of VITA members**

The Executive Board may amend the bylaws to establish a policy for the sanction and expulsion of any member of VITA.

**Article VIII – Faculty Advisory Board**

The Faculty Advisory board shall be made up of all faculty members who wish to serve in an advisory capacity to VITA.

**Article IX – Amending the Constitution**

This Constitution may be amended by a unanimous vote of the Executive Board. Any amendment must be presented in writing to the entire Board. Any amendment must be presented in writing to the entire Board before such a vote takes place.

**Article X – Selection/Removal for Officers and Members**

***Section 1 – Selection:***

During the month of April, the Executive Board shall select their replacements. Active members of the organization may apply for an Executive Board position through a self-nomination procedure. Any active member may apply for the positions of Vice President, Treasurer, and Secretary; but only 2L members may apply for the position of President. The Executive Board shall then choose their replacements from the applicant pool.

***Section 2 – Removal:***

Any Executive Board Officer may be removed from their position on a motion made by another Executive Board Officer at a confidential meeting of the Executive Board, excluding the Officer who may be removed, and the Advisor. This motion must be seconded by another Executive Board Officer. The removal must be approved by the Advisor or the Dean of the Moritz College of Law.

Regular Members may have their membership in the organization revoked through the same process.