

AARP FOUNDATION TAX-AIDE

# *The Policy and Procedures Manual of Tax-Aide*

**2023-2024**

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## INTRODUCTION

Tax-Aide is a trademarked program of and governed by AARP Foundation. The goal of this *Policy and Procedures Manual* is to inform volunteers and better serve taxpayers.

This manual outlines the policies and procedural information necessary for you to perform your volunteer role as a key member of the AARP Foundation Tax-Aide Team. Please contact your immediate supervisor if you need clarification on any policy or procedure. This *Policy and Procedures Manual* takes priority in policy matters and takes precedence over all guides and handbooks. If you encounter conflicts with other guides or have constructive feedback to improve this manual, please contact your local volunteer leadership, so they may review for consideration with the National Office.

This manual is available electronically on the portal in the Tax-Aide: General Information library. A glossary of common terms and acronyms is included as an appendix. Notice of amendments to the *Policy and Procedures Manual* will be announced primarily via a *Cybertax* email. You may also want to “Follow” this document in the Tax-Aide: General Information library to receive notice of changes when they are published. When using the electronic version of the guide, the “search” (Control + F) function in Adobe Reader is useful for finding information.

All volunteers are responsible for following policies and procedures, and all leaders, with the oversight of AARP Foundation Tax-Aide staff, are responsible for enforcing them. Volunteers are responsible for reporting failures to follow Policy and Procedures by creating an Incident Report and submitting through volunteer leadership. If you need to contact National directly regarding policy and procedure violation, you may “submit a request” on the homepage of the Volunteer Portal.

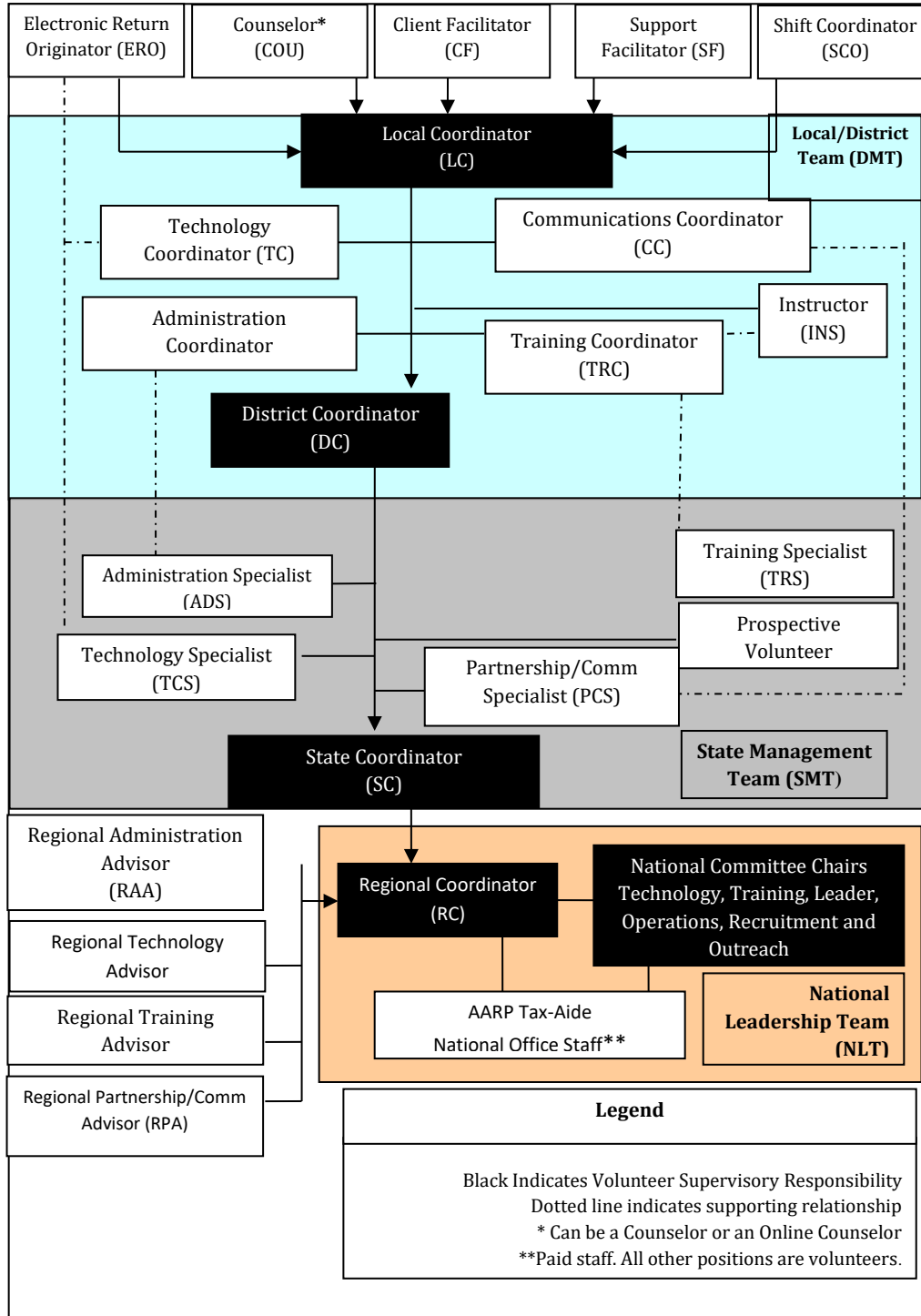
If you feel threatened at any time, first contact your local police department or 911 for further direction. In addition, the incident should be reported through your volunteer leadership to the Assistant National Director at the National office. The National office will review to provide further guidance and will notify IRS, as deemed necessary.

## PROGRAM VALUE PROPOSITION

*Value Proposition:* Giving peace of mind and economic benefits to taxpayers, families, communities, and partners, AARP Foundation Tax-Aide’s knowledgeable volunteers deliver free, high quality tax service.

## AARP FOUNDATION TAX-AIDE ORGANIZATIONAL CHART

(The reporting structure on this chart flow down from those critical volunteers serving taxpayers.)





## **1. VOLUNTEER RECRUITMENT AND LEADER APPOINTMENTS**

Recruiting must be done on a nondiscriminatory basis, without consideration of race, nationality, gender, disability, sexual orientation, gender identity, or religion. All AARP Foundation Tax-Aide volunteers must confirm that they legally reside in the United States when completing the IRS Volunteer Standards of Conduct. The approving volunteer (Instructor or other designated certified volunteer) need only verify the Volunteer Standards of Conduct Agreement (IRS Form 13615) has been signed to meet the legal residency requirement.

### **1.1 New Volunteers**

Prospective volunteers must use the online application.

#### **1.1.1 Recruitment Considerations**

Recruiting program volunteers from diverse populations is important, especially when there is a significant segment of diverse racial/ethnic population within the district. Special attention should be given to recruiting volunteers who can support the local community language(s). Program recruiting requires extensive outreach throughout the year at the national, regional, state, and local levels. Year-round recruitment is supported by Tax-Aide application <http://www.aarpfoundation.org/taxaidevolunteer> and the AARP web site: [www.aarp.org/taxvolunteer](http://www.aarp.org/taxvolunteer). Individuals who are minors (under the age of 18) are unable to participate in the AARP Foundation Tax-Aide program.

#### **1.1.2 Recruitment Activities**

Data shows that the vast majority of new volunteers come from local level recruiting activities. Volunteer leaders can access recruiting brochures and other materials from the Portal > Orders.

#### **1.1.3 Mentorship**

District Coordinators should ensure that all new potential volunteers are assigned a mentor. Mentors can help with retention. Resources for mentors can be found in the

Tax-Aide: General Information library in the Volunteer (Recruitment, Retention, Information, Intake Position & Forms) folder.

## 1.2 Leader Appointments

Leader appointments are normally made according to the chart in Appendix A for a term of one or two years (see position descriptions in the respective position guides available in the Tax-Aide: Position Information library for details). Appointments may be made at any time.

### 1.2.1 Appointing Regional Coordinators and Committee Chairs

National Office staff recruits Regional Coordinators and Committee Chairs from within the program and, if needed, the broader AARP membership, State AARP Leadership, and/or general public. The National staff liaison opens the application process, interviews candidates, makes their selection with concurrence of the program Vice President, and notifies the selected volunteer with an appointment letter/email.

### 1.2.2 Appointing State Coordinator

Regional Coordinators (RCs) recruit State Coordinator candidates from within the program and, if needed, the broader AARP membership, State AARP Leadership, and/or general public. The Regional Coordinator notifies the National staff liaison who may notify the State AARP Office Associate State Director at the start of the recruitment process. The State AARP Office Associate State Director may be given the opportunity to participate in the interview process. Regional Coordinators make selections after consulting with their staff liaison, advise candidates of their selection, and submit requests for an appointment confirmation letter to the National Staff liaison using the biography form provided in the Tax-Aide: General Information library. The Regional Coordinator will send a copy of the appointment letter (which may be prepared by the National Office) to the State AARP Office Associate State Director or otherwise advise the Associate State Director of the appointment. Whenever possible, appointments should be made by July so that the new State Coordinator can be invited to July State Management Team Training.

### 1.2.3 Appointing all Other Coordinators and/or Specialists

Following the annual evaluation of all coordinators and specialists, State Coordinators typically appoint state management team members, prior to July, if possible, with Regional Coordinator concurrence. State Coordinators should contact District Coordinators in July to confirm which coordinators and Instructors are being re-appointed. Names of new appointees are submitted to the Administration Specialist (ADS), who will update the Volunteer Portal.

#### 1.2.4 Reappointments

Sample confirmation/appointment and non-appointment letters are found in Tax-Aide: General Information library > Volunteer (Recruitment, Retention, Information, Intake, Positions & Forms)>Letters and Templates.

## 2. VOLUNTEER TRAINING AND TESTING

(TO SEE REQUIRED IRS CERTIFICATION AND REQUIRED AND ENCOURAGED LMS/e-COURSES, PLEASE REFERENCE DOCUMENT CALLED 'MINIMUM CERTIFICATIONS REQUIRED BY POSITION TY2023' LOCATED ON THE VOLUNTEER PORTAL @ LIBRARIES>TAX-AIDE VOLUNTEER PORTAL>05 IRS CERTIFICATION

Training at all levels is required for compliance with IRS grant requirements and for continued program development and taxpayer satisfaction. Training in the program takes various forms, including:

1. Policy and Procedures Training
2. Process-Based Tax Law and Tax Software Training
3. Leader Training
4. Site Related Training
5. Position Training
6. Learning Management System (LMS)/e-courses

Below are required Learning Management System (LMS)/e-courses for all volunteers:

1. Technology and Security
2. Policies and Procedures

Below are LMS/e-courses that are required for some positions or highly encouraged for some positions:

1. Local Coordinator Training (only required for Local Coordinators and Shift Coordinators)
2. First Year District Coordinators (only required for first year District Coordinators)
3. Service Delivery Model- Drop-off (only required for volunteers using Drop-off model)
4. Service Delivery Model- Scan (only required for all volunteers who will use scan model the first time, but strongly encouraged for all volunteers using scan model)
5. Tax Software Configuration Management (optional, but highly encouraged for volunteers who set up and manage local software configurations)
6. State Coordinator (strongly encouraged for first year State Coordinators)
7. Introduction to Chromebooks (strongly encouraged for first year Counselors)
8. Tax Software and Configuration (strongly encouraged for volunteers who set up and manage local software configurations)
9. Session Management (strongly encouraged for first year volunteers using the Session Management tool)
10. Reimbursement for Leaders (strongly encouraged for first year leaders)
11. Reimbursement for Volunteers (strongly encouraged for first year volunteers)
12. Program Locator (strongly encouraged for Local Coordinators, District Coordinators, Administrative Specialists, and Administrative Coordinators)

See the *NTTC Training Handbook* in the Tax-Aide: Training & Tax Law library for detailed information on tax law training. Please reference the *Learning Management System for Prospective Volunteers* document in the Learning Management System (LMS) library on the Volunteer Portal for further information on e-courses.

Program Policy and Procedures training is conducted by supervisors during meetings with volunteers throughout the year. Meetings, correspondence, email, the portal libraries, *CyberTax*, the annual newsletter to volunteers, *Happenings*, and technology bulletins are used to convey information about new or revised policy and procedures. All volunteers must take the Policy and Procedures LMS course to become aware of the policy, grant requirements and administrative expectations of Tax-Aide.

## **2.1 State Coordinator and State Management Team Training**

### **2.1.1 Training for New Team Members**

New State Coordinators and other State Management Team members are expected to participate in training provided by the national committees each summer. When State Management Team members cannot attend the scheduled summer training, they should coordinate with their volunteer supervisor and the National Office's regional Assistant National Director (AND) to receive alternative training.

### **2.1.2 Summer Training Considerations**

On an as needed basis, selected full cadre(s) of State Management Team members may be invited to summer training.

### **2.1.3 Regional Meeting Attendance**

State Coordinators attend annual regional meetings held by the Regional Coordinators.

### **2.1.4 Meeting Order**

State meetings must be held after the Regional meeting and District meetings must be conducted after the State meeting has concluded. In this way, revised policies, procedures, and issues can be communicated to all volunteers more effectively.

### **2.1.5 State Meeting Attendance**

State Management Team (SMT) members and District Coordinators attend the State Coordinator's state meetings. At this meeting, the SMT conducts specialized training to ensure that District Coordinators have sufficient knowledge of administrative, technical, tax law, and partnership/ communications training to lead their districts. SMT members also attend pre-season planning and post-season analysis SMT meetings conducted by the State Coordinator.

### **2.1.6 State Specific Policies**

State policies and procedures are developed by the State Coordinator with the State Management Team in consultation with the Regional Coordinator and distributed to District Coordinators and other district leaders as appropriate.

### 2.1.7 District Level Ad-Hoc Training

The State Management Team members support District Coordinators and district level coordinators to provide ad hoc training and impart needed information for effective district level operations.

## 2.2 State Training

### 2.2.1 Instructor Recruitment

Instructors are selected from volunteer ranks based on their tax background and experience and their teaching skills. Instructors typically attend Instructor Workshops which are scheduled and led by the Training Specialist. See the *Training Handbook* for more information about Instructor Workshops.

### 2.2.2 Instructor Workshop Set-up

The Training Specialist conducts the Instructor Workshops and coordinates required tax law and tax software training for Training Coordinators and Instructors.

### 2.2.3 District Training Program

The Training Coordinator, in consultation with the District Coordinator, oversees the district training program, coordinating schedules and further training of Instructors based upon information provided by National Tax Training Committee and from the State Instructor Workshop. Training Coordinators may also provide tax law, leadership, and other instruction.

### 2.2.4 District Training Material

Training Coordinators and Instructors conduct required tax law and tax software training for all Counselors using IRS, state, and AARP Foundation Tax-Aide materials.

### 2.2.5 Training Participants

District Coordinators and their designees provide/oversee training to EROs, Shift Coordinators, Local Coordinators, Counselors, and Client Facilitators.

### 2.2.6 Instructor Certification

All Instructors must certify annually per the process described in Section 3.

### 2.2.7 Instructor Workshop Attendance

The State Coordinator (SC) in consultation with the Training Specialist (TRS), and with input from the State Management Team/District Coordinators, will determine which Instructors will be invited to attend the Instructor Workshop. They will take into consideration guidelines in the *Training Handbook* including travel, lodging, meeting room costs, and available budget. Instructors selected for attendance will be eligible for reimbursement in accordance with section 10 reimbursement policy.

### 2.2.8 Tax Law & Tax Software Training

The National Tax Training Committee (NTTC) annually develops training material for use in tax law and tax software training. The material is in the Tax-Aide: Training & Tax Law library. See the *Training Handbook* for a more detailed discussion.

## 2.3 District Training

### 2.3.1 Counselor Training & Certification Requirements

All Counselors must meet certification requirements annually per the process described in Section 3. Counselors are eligible for reimbursement for training mileage in accordance with the reimbursement guidelines in Section 10.1.3.

### 2.3.2 Counselor Training Class Information

Counselors receive annual training on tax law, use of tax software, scope, program policies and procedures. Detailed information about Counselor training classes is in the *Training Handbook*.

### 2.3.3 Counselor Training Coordination

District Coordinators and Local Coordinators coordinate with the Training Coordinator and Instructors to arrange training locations, schedules, and the delivery of materials and notifications to Counselors.

### 2.3.4 Link & Learn and NTTC Self-Study Program

Link & Learn training and the National Tax Training Committee Self-Study program may be used if approved by the District Coordinator.

### 2.3.5 District Coordinator Oversight

District Coordinators stay in touch with district leaders and local volunteers to provide continual on-the-job training and information.

### 2.3.6 Electronic Return Originator (ERO) Training

2.3.6.1 ERO training is separate from tax software training. The ERO has a critical role in the timely submission and acceptance of an accurate taxpayer return making effective training of the ERO very important. Materials for ERO training created by the National Tax Training Committee, with assistance from the National Technology and Security Committee, are in the Tax-Aide: Technology library in the Tax Preparation Software folder.

2.3.6.2 EROs are trained to ensure all tax returns are accepted, or rejects processed promptly, within standards. All EROs must be certified as Counselors.

2.3.6.3 The Training Specialist, Technology Specialist, and/or Technology Coordinators/Instructors may assist the District Coordinator with ERO training.

### 2.3.7 Quality Review Training



Quality review (QR) of all tax returns is a program standard. When done correctly and consistently, quality review improves tax return accuracy, resulting in fewer rejects and more satisfied taxpayers. A process for quality review is an important part of training for any Counselor expected to perform the quality review function. A quality review training presentation for use in Counselor classes as well as the *Gold Standards for Quality Review* are in the Tax-Aide: Training & Tax Law library. Refer to Section 4.6 for additional discussion of quality review.

### 2.3.8 Client Facilitator Training

This training includes an overview of the entire tax preparation process, including the importance of a thorough taxpayer Intake/Interview process and an explanation of how quality review is conducted. Additional Client Facilitator resources are available in the form of a Client Facilitator Training and a *Client Facilitator Guide*; located in the Tax-Aide: Position Information library.

## 2.4 State and Local Tax Training

Training in the preparation of home state and local tax returns must be a part of the Counselor training class in districts where those returns are prepared. The State Coordinator must approve preparation of state/local returns for other than a district's home state/locality. A State Coordinator, in consultation with the State Management Team and Regional Coordinator, has the authority to require additional state/local tax training materials and testing.

## 2.5 CE Credits

Continuing Education (CE) Credits are available to qualifying volunteers. Instructions are available in the Tax-Aide: Training and Tax Law library > A - Training Resources.

## 3. VOLUNTEER CERTIFICATION AND ASSIGNMENTS

### 3.1 Annual Requirements

All Tax-Aide volunteers must annually: **complete the following trainings and/or certifications based on position(s) held. Note: it is a requirement that all volunteers use Link and Learn. For volunteers that complete certifications via paper all answers must be recorded in Link and Learn as required by the IRS.**

### 3.1.1 IRS Volunteer Standards of Conduct Requirement

Complete the IRS Volunteer Standards of Conduct (VSOC) Training and pass the associated VSOC test with a score of 80% or higher. Volunteers may complete the test on paper using Form 6744, but all answers must be entered into the electronic test on Link and Learn.

### 3.1.2 Tax-Aide Policies and Procedures Training

Complete the Tax-Aide Policies and Procedures training e-course in the Volunteer Portal.

### 3.1.3 IRS Volunteer Agreement

IRS requires volunteers to complete and electronically sign the IRS Volunteer Agreement form 13615 from within Link and Learn. Volunteers must complete the Volunteer Agreement using their name as shown on their government issued photo identification. Use of nicknames is not allowed.

## 3.2 Client Facilitator, Local Coordinator, and Shift Coordinator Annual Requirements

In addition to the requirements of Section 3.1, all Tax-Aide Volunteers who are assigned the position title of Client Facilitator, Local Coordinator and Shift Coordinator must annually:

### 3.2.1 Intake/Interview and Quality Review Test

Complete Intake/Interview and Quality Review Training and pass the Intake/Quality Review test with a score of 80% or higher. The Intake/Interview and Quality Review training is in IRS Publication 5101 and the test is in Form 6744 and on *Link and Learn*. Volunteers may complete the test on paper using Form 6744, but all answers must be entered into the electronic test on Link and Learn.

### **3.3 Counselor, Instructor, Training Coordinator, Training Specialist, and ERO Annual Requirements**

In addition to the requirements of Sections 3.1 and 3.2, all Tax-Aide Volunteers who are assigned the position title of Counselor, Instructor, Training Coordinator, Training Specialist, or ERO must annually:

#### **3.3.1 IRS Advanced Tax Law Test**

Pass the IRS Advanced tax law test with a score of 80% or higher. Counselors, including Online Counselors, are certified from the date of certification in the Volunteer Portal through December 31 of the current tax year. Certifications from a prior year are continued uninterrupted to the current year of certification. Note: The abbreviated Circular 230 certification test the IRS implemented for Enrolled Agents, CPAs and other tax professionals and the Qualified Experienced Volunteer (QEV) Test that the IRS allows as a substitute for the IRS Advanced Test, do not apply to Tax-Aide volunteers – the IRS Advanced test is still required. Volunteers may complete the Advanced tax law test on paper using Form 6744, but all answers must be entered in the electronic test on Link and Learn.

#### **3.3.2 Additional Tax Law Training**

Optionally, Counselors may certify in additional areas of tax law by satisfactorily completing the applicable additional training and passing the associated test with a score of 80% or higher (Examples include tests for Military, International, and Foreign Students). Questions about certification should be addressed to the Training Coordinator or District Coordinator. Volunteers may complete additional tax law tests on paper using Form 6744, but all answers must be entered in the electronic tests on Link and Learn.

#### **3.3.3 Practice Returns**

Satisfactorily complete a specified number of practice returns (“Proficiency Problems”) in the course of their training. The State Coordinator, in coordination with the Training Specialist, determines the specified number of practice returns (recommended minimum of four).

3.3.3.1 In states where state tax returns are prepared, at least one of the specified practice returns must require completion of a state return.

3.3.3.2 The Regional Coordinator may waive these requirements (3.3.3 and 3.3.3.1) only for extraordinary circumstances, upon written request and justification by the State Coordinator.

### **3.4 Instructor Tax Law Training Year**

Instructors must be certified for the tax year that corresponds with the tax law being taught in volunteer training classes prior to training other volunteers. For example, if prior year tax law and software is being used in class, the Instructor must have been certified for that prior year.

### **3.5 Volunteers from Partnering Organizations**

Volunteers from partnering organizations must meet Tax-Aide’s certification requirements. Depending on the position an individual will be holding, they must complete the specific certification requirements for their position as described in sections 3.0, 3.2, 3.3, 3.4, 3.6, and 3.7, as applicable.

### **3.6 Local Coordinator Certification**

#### **3.6.1 Local Coordinator & Shift Coordinator Training**

Local Coordinators (LCs) and Shift Coordinators (SCOs) are required to complete LMS training course “Local Coordinator Required Training” in the Volunteer Portal. LCs and SCOs are also required to take the IRS Site Coordinator Test in Link & Learn. LCs and SCOs may take the certification test on paper, but all answers must be entered in the electronic test on Link and Learn. It is recommended that LCs and SCOs prepare for the IRS Site Coordinator Test by referencing the Site Coordinator training module in Link & Learn.

#### **3.6.2 Annual Local Coordinator/Shift Coordinator Required Training and Certification**

Each Approving Official must verify that all volunteers assigned the title of Local Coordinator or Shift Coordinator complete the Required Annual Local Coordinator e-

training course in the Volunteer Portal and also pass the IRS Site Coordinator Test in Link & Learn.

### 3.6.3 13615 Form Requirement

Upon completion of the Standards of Conduct, Intake/Interview and Quality Review, and Site Coordinator tests, Local Coordinators and Shift Coordinators must submit a signed and completed Form 13615 (Volunteer Agreement) designating a position description of Local Coordinator or Shift Coordinator. This requirement must be completed before serving in these capacities for the year, typically by the first Monday of February. The Volunteer Agreement Form 13615 must be electronically completed and signed within Link & Learn.

## 3.7 Counselor Certification

### 3.7.1 Approving Official Certification

Form 13615 Volunteer Standards of Conduct Agreement may be approved by a Training Specialist, Training Coordinator, Instructor, District Coordinator or Local Coordinator who has verified the volunteer's valid government-issued photo identification and has knowledge that the volunteer successfully passed the required tests and tax law training, including proficiency problems and state tax law, for their role. Signing by typing the Approving Official's name in the signature field is acceptable.

### 3.7.2 E-Course and Certification Completion Verification

District Coordinators or designee will verify that each volunteer has successfully completed other Tax-Aide certification requirements, e.g., Volunteer Portal Learning Management System (LMS) modules. Rare exceptions can be provided by local volunteer leadership to allow volunteers with no computer access to substitute required LMS trainings for in-person trainings. Completion of LMS courses must be reflected on volunteers' Contact Records.

### 3.7.3 Late Recruit Training

Late recruits may be allowed to certify, even if they miss classroom training, by completing self-study of the same tax law and tax software material as if they attended scheduled training and meeting all the other volunteer and Counselor certification

requirements. They should work closely with a seasoned Counselor once they have completed the certification requirements when they begin preparing tax returns.

#### 3.7.4 Training Specialist Responsibilities

The Training Specialist is responsible for training and certifying Training Coordinators and Instructors who attend the Instructor Workshop. Once certified, Training Coordinators and Instructors are responsible for training other volunteers. Training Coordinators and Instructors may be designated as Approving Official.

### 3.8 Certification Tests

#### 3.8.1 Certification Attempts

A volunteer has two attempts to pass each certification test and may not be certified at that level if unable to pass any test in two attempts. Volunteers may complete the IRS certification tests on paper, using Form 6744, but their answers must be entered into the electronic tests within Link & Learn

#### 3.8.2 IRS Link & Learn Test Taking Methods

All IRS certification tests must be taken via the IRS Link & Learn site. Volunteers may complete these tests on paper using Form 6744 but must enter their answers in the electronic tests within Link & Learn. It is recommended that LCs and SCOs prepare for the IRS Site Coordinator Test by referencing the Site Coordinator training module in Link & Learn. The required IRS tests may be taken at home.

#### 3.8.3 Process for Taking Tests Through Link & Learn

Tests must be taken using Link & Learn and are scored by the software program. Volunteers must electronically sign the Form 13615 -- Volunteer Standards of Conduct Agreement when their tests or retests are completed. Note that Volunteers may take the tests on paper using Form 6744, but their answers must be entered in the electronic tests within Link & Learn. A pass/fail indicator will print on the form for each test. Local Coordinators and Shift Coordinators must follow the provisions set forth in section 3.6.3 of the manual, as the Required Annual Local Coordinator training e-course and test is to be completed outside of Link & Learn. The printed form or a PDF version is to be given

or emailed to the Approving Official who must verify volunteer identification and review and sign the form. The certifications reported on the form are to be entered in the volunteer's record in the Portal per the provisions of paragraph 3.9.

#### 3.8.4 Test Answers

The test answers are available to Instructors on the IRS "Link & Learn" site after, passing the respective tests.

#### 3.8.5 Evaluating Incorrect Answers on Tests Taken

It is strongly recommended that volunteers demonstrate to an Instructor or their supervisor that they have researched and understand the correct answers to any questions missed on the tests.

#### 3.8.6 Retention of Form 13615 Volunteer Standards of Conduct Agreement

The volunteer-signed Volunteer Agreements (13615) must be signed and dated by an Approving Official (e.g., certified Training Specialist, Training Coordinator, Instructor, District Coordinator or Local Coordinator-or other designated certified volunteer) after the volunteer identification is verified to be valid. The District must retain the completed Volunteer Agreements for reference until the end of the calendar year. This retention requirement is more stringent than the IRS Quality Site Requirement number 7 but may be useful for those seeking Continuing Education Credits and to verify certification if a disagreement should arise.

### 3.9 Recording Certification

All AARP Foundation Tax-Aide volunteers must be in the Portal. The certifications for each volunteer are logged in the Portal and are due by the first Monday of February each year. Certifications must be updated if changes occur between the February due date and May 1 when the records are locked. Each State Coordinator will establish a process that ensures the recording of volunteer certifications is completed using the tools provided by the National Office. The process must include the designation of one or more specific Volunteer Leaders, as Approving Officials, to record the certification levels of all volunteers and the appointment of a member of the SMT to oversee the process and to ensure that reporting is complete, and deadlines are met.

### 3.9.1 Bulk Certifications

The certifications for each volunteer are logged in the volunteer's Portal Record in the Bulk Certifications section at the bottom of the Program Volunteer page.

### 3.9.2 Volunteer Form 13615

The DC, or a designee, can check boxes 02, 04, 06, 08, and 10-14, as applicable, after receiving the volunteer's signed form 13615 with a P for each test.

### 3.9.3 LMS Courses

Boxes 3,5 and 17 should be auto filled by the system after completion of the LMS courses. If for some reason they were not auto filled, then the DC or designate can check those boxes after confirmation that the volunteer completed those courses.

### 3.9.4 Workbook Returns

The DC, or designee, can check box 07 after receiving confirmation from the TRC that the volunteer successfully had completed the Workbook returns that were designated by the SC.

### 3.9.5 Annual Certification

Once all appropriate boxes 2 to 17 have been checked, the DC, or designee, must complete the Annual Certification line at the bottom of the Bulk Certification section. This must be completed by the first Monday of February each year. No volunteer should be assigned to any site until this is completed.

### 3.9.6 Volunteer Assignment and Confirmation of Completion

After the volunteer is certified as above and has been assigned to a site(s), the DC or designate, after consulting with the LC to determine which Service models are to be used at the site, will assure that volunteers who are using those



Service Models for the first time have completed the courses before volunteering at the site.

### 3.9.7 Certification Updates

Certifications must be updated if changes occur between the February due date and May 1 when the records are locked.

## 3.10 Volunteer Assignments

### 3.10.1 Site Assignment

For sites at which the In-Person model is used, at least two Counselors must be present at any time tax returns are being prepared to ensure quality review of all tax returns. The District and/or Local Coordinators assign volunteers to sites based on program requirements and not necessarily on their preferences. Driving distances and other transportation issues should be considered in the assignment process to reduce costs. Special site assignments for shut-in visits, isolated locations, foreign languages, and other special events may occur.

For Drop-off, One Visit Scan, and Two Visit Scan models, two volunteers must be present at the tax site, only one of which needs to be a Counselor, so long as there is no tax preparation occurring at the site.

### 3.10.2 New Counselor Mentorship

New Counselors should be placed with experienced Counselors for mentoring support and encouragement. If Counselors cannot fulfill their assignments, it is essential that they notify their supervising coordinator as far in advance as possible.

## 4. SCOPE OF PROGRAM, PREPARING THE RETURN, AND QUALITY

### 4.1 Scope

Volunteers who knowingly prepare returns containing federal or state tax topics on which they have not been trained or forms/topics that are out of scope are subject to

counseling and may be removed from the program for failure to follow program policy. Volunteers who go out of scope are not covered by the Volunteer Protection Act

#### 4.1.1 Complex returns

Counselors must refer taxpayers with complicated or complex tax returns which are in scope but outside their level of training to another Counselor or seek assistance from another volunteer skilled in those issues. If none are available, the taxpayer must be tactfully referred to a non-specific paid preparer.

#### 4.1.2 Income or age limits

You may not decline to serve or delay service to in-scope taxpayers because of age, income, place of residency, membership, or any federally or state protected class.

The Tax-Aide program relies on multiple funding sources that have different requirements. All funders seek to help those who need it most; low to moderate income individuals and families. If taxpayers within scope do not fit within our target audience, it may be appropriate after completing their return to discuss why we provide the service and tactfully request they seek alternate tax preparation services in the future.

### 4.2 Scope Resources

An official scope poster is available from the Material Ordering System and must be posted at the site (see Section 7.4.2.7). This training program is in the Tax-Aide: Training & Tax Law library. The *Scope Manual* shall be available in either printed or electronic form to all Counselors at a site. The Tax-Aide Scope Manual is tax-year specific, and the proper year must be used when preparing a return.

### 4.3 Process for Requesting Change in Scope

The National Tax Training Committee (NTTC) has a formal process for requesting a change in scope. To request a change in scope, use the form and follow the process detailed in Tax-Aide: Training & Tax Law library.

### 4.4 Preparing the Return

#### 4.4.1 Correct Year Intake Booklet

The correct year AARP Foundation Tax-Aide Intake Booklet *must* be completed by the taxpayer for every tax return, even if the taxpayer says that there have been no changes in circumstances since the prior year return was prepared. The Counselor must use the form as part of the interview process, noting any changes or new information on the form. When necessary or appropriate, the Client Facilitator and/or the Counselor may assist the taxpayer in completing the Intake Booklet. Counselors or Client Facilitators must not put their names in the Intake Booklet.

#### 4.4.2 Quality Review with Intake Booklet

The Quality Reviewer must use the Intake Booklet as part of the quality review process, noting any changes or new information on the form.

#### 4.4.3 Volunteer Identification in Taxpayer Records

Volunteers shall not sign or otherwise place their names on the Intake Booklet or other materials retained by taxpayers.

#### 4.4.4 IRS Form 8879 Signatures

**In Person:** The taxpayer (or their representative) must be in the Counselor's presence for the intake interview, while the return is prepared and quality reviewed, for final review of the return, and to sign the IRS Form 8879. For married filing a joint return, Local Coordinator or Shift Coordinator discretion is needed if only one taxpayer is present at the time the return is prepared; taxpayer and spouse must still sign the IRS Form 8879. State Coordinators may set a state-wide policy regarding joint return signatures. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

**Drop-Off Model:** Taxpayers (or their representative) interact with Counselors in person for the intake interview. Counselors contact taxpayers via phone or Counselor's aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. Final review of the return with taxpayer and signing of the IRS Form 8879 take place during an in-person meeting between Counselor and taxpayer (or their representative). For married filing a joint return, Local Coordinator or Shift Coordinator discretion is needed if only one taxpayer is

present at the time the return is finalized; taxpayer and spouse must still sign the IRS Form 8879. State Coordinators may set a state-wide policy regarding joint return signatures. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

**Two Visit Scan Model:** Taxpayers (or their representative) interact with Counselors in person for the intake interview. Counselors contact taxpayers via phone or Counselor's aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. Final review of the return with taxpayer and signing of the IRS Form 8879 take place during an in-person meeting between Counselor and taxpayer (or their representative). For married filing a joint return, Local Coordinator or Shift Coordinator discretion is needed if only one taxpayer is present at the time the return is finalized; taxpayer and spouse must still sign the IRS Form 8879. State Coordinators may set a state-wide policy regarding joint return signatures. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

**One Visit Scan Model:** Taxpayers (or their representative) interact with Counselors in person for the intake interview. Counselors contact taxpayers via phone, Counselor's aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. Final review of the return is finalized and signing of the IRS Form 8879 take place during a Google Meet video conference between Counselor and taxpayer (or their representative). The taxpayer (and spouse, if applicable) sign the IRS Form 8879 electronically using their Customer Portal account. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

**No Site Visit Model:** Taxpayers (or their representative) interact with Counselors via Google Meet video conference for the intake interview, final review of the return, and signing of the IRS Form 8879. Counselors contact taxpayers via phone, Counselors' aarpfoundation.org Gmail accounts, or Google Meet video conference if questions arise or more information is needed during return preparation. The taxpayer (and spouse, if applicable) sign the IRS Form 8879 electronically using their Customer Portal account. For information on the process in situations where a Power of Attorney is present, please reference section 7.5.3.

#### 4.4.5 Amended Returns

Counselors preparing or performing quality reviewing amended tax returns must have been certified for the year of the amended return. Generally, the IRS gives taxpayers three years from the date the original return was filed to file an amended return if they are seeking a tax refund or credit, or two years from the date they paid their taxes, whichever is later. If taxes are owed on the amended return, the taxpayer may face penalties and interest. See IRS Pub 556 or visit <https://www.irs.gov/pub/irs-pdf/p556.pdf> for rules.

In a few limited circumstances, the IRS does allow taxpayers to file an amended tax return after three years. The Form 1040X instructions state that the time limit for filing an amended return may be suspended for taxpayers who are “physically or mentally unable to manage their financial affairs.” If the amendments involve a bad debt or worthless security, the return must usually be filed within seven years after the return’s due date for the year in which the item became worthless.

Taxpayers must fill out an Intake Form for the year being filed.

#### 4.4.6 Prior Year Returns

Counselors preparing or performing quality review for prior year tax returns must have been certified for the year of the return. They may only prepare prior year returns for the four prior years. Taxpayers must fill out an Intake Form for the year being filed.

#### 4.4.7 Amended and Prior Year Quality Review

A second Counselor certified for the year of the return must be available to provide quality review for the amended or prior year return.

#### 4.4.8 State and local tax return preparation

State and local tax preparation service may be provided as long as the policies of the program are followed and trained, certified volunteers are available to prepare and QR the return. All federal, state, and local returns must be filed within 24 hours. (as per ISR #29).

#### 4.4.9 No filing requirement

Counselors are encouraged to prepare/file returns for taxpayers who are not required to file; doing so can help prevent identity theft. Tax-Aide recommends taxpayers e-file returns, even if there is no filing requirement.

#### 4.4.10 Reporting Paper Returns and Q&A

The Local Coordinator or another volunteer leader should regularly update the Program Metrics in the Volunteer Portal with updated information on paper returns, including paper returns from current year, prior year, amended returns and state/local only returns. In addition, the volunteer leader should regularly update the aggregate total of on-site and off-site Q&As. Updates are required to be made by May 15th and September 30th of each year. Program Metrics lockout on September 30<sup>th</sup> of each year.

### 4.5 Extended Service (beyond the standard tax-filing season)

#### 4.5.1 Assisting Taxpayers Out of Season

Assisting Tax-Aide taxpayers out of season is neither required nor expected. Assisting taxpayers whose return was prepared by Tax-Aide volunteers during the season with the amendment of an incorrect or incomplete return or a reply to an IRS or state inquiry is strongly encouraged and reasonable.

#### 4.5.2 Using Public Space

Assistance must be in a public place.

#### 4.5.3 No Retention of Taxpayer Paperwork

Taxpayer paperwork may be taken off-site or retained by a volunteer only when using an approved service delivery model and must adhere to the model's paperwork retention policies. No taxpayer paperwork shall be retained after tax return has been efiled.

#### 4.5.4 Assisting with Interpretation or Response to IRS Notice

One Counselor may meet with the taxpayer for the purpose of understanding or interpreting an IRS notice (e.g., CP2000) or assisting the taxpayer in formulating a simple response to the IRS. All such meetings must be in a public place.

#### **4.5.5 Requirements for Amended Return or Responding to IRS Notice Involving Attachments**

Any meetings required to prepare an amended return, or respond to an IRS notice involving attachments, must involve two Counselors. This will 1) ensure that quality review can be completed on the amended return at the time of the meeting and 2) protect the Counselors and program against allegations of inappropriate actions by either the Counselor or the taxpayer. Refer to the Tax-Aide Off-Season Tax Assistance document in the Volunteer Portal Libraries: Tax-Aide: General Information Library>Tax Aide: Training and Tax Law>B - Tax Return Reference Materials - Return Preparation Resources.

#### **4.5.6 Extended Service Support Scope Requirements**

All extended service support to a taxpayer must follow the same scope guidelines as applied during the regular season.

#### **4.5.7 Taxpayer Requests Received by National Office**

Requests received from taxpayers by the National Office for extended service relating to a perceived Counselor error on a return or for any other reason are forwarded to the State Coordinator who will ensure that the appropriate District Coordinator/Local Coordinator contacts the taxpayer and provides appropriate assistance to the taxpayer.

#### **4.5.8 Extended Service Statistics and Reimbursements**

Reimbursement related to extended service by a leader will be shown as coordinating (Code B) expense only. Reimbursement related to extended service by a non-leader is available with pre-approval. Refer to Section 10.

### **4.6 Quality Review**

#### 4.6.1 Quality Review with Taxpayer

All tax returns must receive a quality review prepared by a second independent certified Counselor in the presence of the taxpayer or their designated representative whether in person or via Google Meet. This applies equally to federal, state, and local returns. One Visit Scan, Two Visit Scan, No Site Visit, and Drop-off models may have initial QR done by Counselor without taxpayer present; however, the final QR must be conducted with the taxpayer.

#### 4.6.2 Designated Quality Reviewers

The appointment of “Designated Quality Reviewers” is highly recommended. They should be experienced Counselors whom the Local Coordinator or Shift Coordinator considers to be best informed on tax law and the tax software program. Generally, first year Counselors should not perform quality reviews.

#### 4.6.3 Taxpayer Agreement and Signature of Form 8879

The quality reviewer or preparer, depending on site process, shall review each completed tax return with the taxpayer(s) or taxpayer’s designated representative to ensure taxpayer understanding. During the quality review, counselor will remind the taxpayer that the accuracy and completeness of the return is their responsibility, and that taxpayer is agreeing to this when they sign the Form 8879. The quality reviewer should refer the taxpayer to specific language to that effect on both the 8879 and the Tax Record Envelope for more information. Volunteers should follow the 8879 signing process specific to the service delivery model being used. In the bank account information for both Federal and State returns, have taxpayer(s) initial sections indicating the numbers are verified and correct.

## 5. STANDARDS OF PROFESSIONALISM

### 5.1 The Standards

The AARP Foundation Tax-Aide program relies on its credibility for its success. Volunteers are encouraged to immediately involve their supervisor at any time they feel their respect has been diminished or their environment is unsafe. AARP Foundation Tax-



Aide reserves the right to dismiss and/or exclude volunteer participation for any reason if it feels it is in the best interest of the program.

#### 5.1.1 Conversation with Taxpayer

Limit conversations to topics necessary to accurately complete an income tax return.

#### 5.1.2 Volunteer Professionalism

Treat all taxpayers and other volunteers equally and with courtesy, regardless of, but not limited to race, nationality, age, gender, disability, sexual orientation, gender identity, or religion.

#### 5.1.3 Adherence to Policy

Follow AARP Foundation Tax-Aide policies at all times. If volunteers do not follow policy, they will be subject to disciplinary action up to and including dismissal from the program. Volunteers will also be working outside the protection of the Volunteer Protection Act and will be personally liable for their actions for failure to follow all policies including scope.

#### 5.1.4 Privacy & Confidentiality

Respect taxpayer and volunteer privacy and confidentiality.

#### 5.1.5 Diffusing a Difficult Situation

If a taxpayer should become angry, do your best to defuse the situation. If that is not successful, move the discussion to a quiet area, if possible, and immediately involve the Local or Shift Coordinator.

#### 5.1.6 Volunteer Dismissal

Should it be determined by volunteer leadership that a volunteer needs to be dismissed from the program due to policy violation or inappropriate behavior, the

appropriate Assistant National Director and Regional Coordinator must be first consulted before action towards dismissal is taken.

## **5.2 Conflict of Interest**

Volunteers must be aware that outside obligations, financial interests, or employment may result in a conflict of interest and could affect the objectivity of their volunteer involvement. It is incumbent upon all AARP and AARP Foundation volunteers to avoid situations that create a conflict of interest, or the appearance of such a conflict. All potential conflicts and relationships that might be perceived as such should be disclosed by the volunteer to his or her supervisor.

This policy also applies to family or household members.

All volunteers are required to disclose any conflict or potential conflict of interest to their supervisor who will escalate the disclosure through the communication hierarchy to the State Coordinator (or Regional Coordinator if the person with the conflict or potential conflict is the State Coordinator), who will determine if the activity described is an unacceptable conflict of interest or not. That determination will be sent simultaneously to the initiating supervisor and others in the communication hierarchy.

Failure to disclose an appearance of potential conflict of interest may be grounds for removal from the program. Failure to cease the activity is grounds for immediate removal from the program.

## **5.3 Obligation to Avoid Unacceptable Activities**

AARP Foundation Tax-Aide Volunteers, while representing the AARP Foundation or participating in an AARP Foundation Tax-Aide activity, shall not promote products, services, or political candidates or issues nor make use of their relationship with AARP, AARP Foundation, or AARP Foundation Tax-Aide for personal profit or the profit of any other individual(s). Volunteers are specifically prohibited from engaging in any legislative and/or lobbying activity in connection with or while representing themselves as an AARP Foundation Tax-Aide volunteer. Certain AARP activities, such as advocacy and AARP membership drives, may not be suitable for AARP Foundation Tax-Aide volunteers or for co-programming at Tax-Aide sites.

On their own time, volunteers may participate actively in the political process as well as in the political party of their choice, if they do not identify as an AARP Foundation volunteer in connection with such activity. If a volunteer is identified in the local community as an AARP Foundation Tax-Aide leader, however, he or she must not participate in any activities on behalf of a candidate that may be misinterpreted as an AARP Foundation endorsement of a particular candidate; for example, appearing in an online, television or radio commercial for a candidate, or being quoted in a campaign brochure or newspaper article expressing support for the candidate. Volunteers are strictly prohibited from wearing a candidate's campaign button or shirt or speaking in support of a candidate at an AARP Foundation Tax Aide site. If an AARP Foundation Tax-Aide volunteer decides to volunteer for a candidate or a political party in a visible role, he or she should consult with the National Office prior to accepting the position, as such activity may require his or her resignation as a Tax Aide volunteer. Volunteers in leadership positions should use caution in making political comments in social media, such as Twitter and Facebook. For additional information or questions regarding acceptable activity, please contact your volunteer leadership, and/or submit a request to the National Office for guidance.

#### **5.4 Acceptable Use Policy**

Volunteers are strictly prohibited from using or allowing others to use AARP membership or participant lists, volunteer contact information, the letterhead, the logo, or their signature blocks (names with titles) for any purpose other than for the AARP or AARP Foundation activities to which they are assigned. Loaning Tax-Aide hardware to a non-Tax-Aide site, non-volunteer, including family members, is not allowed.

### **6. INTERACTIONS WITH THE TAXPAYER**

#### **6.1 IRS Standards of Conduct**

Volunteers must abide by the IRS Standards of Conduct.

#### **6.2 Taxpayer Return Responsibility**

Taxpayers are responsible for the accuracy and completeness of their tax returns. Volunteers must engage taxpayers in the completion of the tax return from the intake and interview process all the way through the quality review process. Volunteers must

explain the tax return to the taxpayer and taxpayers must review and agree with the accuracy and completeness of their returns prior to the taxpayer signing the 8879.

### **6.2.1 Taxpayer Documentation Review**

Counselors should refer to written or electronically supplied documents for preparing the return. This is particularly true for documents which report income and taxes withheld such as W-2s, 1099s, or credits/ deductions such as 1098s. In some cases, such as itemized deductions or self-employment income and expenses, taxpayer handwritten/prepared documentation or verbal supplemented information is acceptable; however, Counselors always have the right to refuse to accept altered, illegible, or unreadable information or to refuse service if they are uncomfortable with the accuracy or validity of information presented.

### **6.2.2 Taxpayer Electronic Documents**

Tax documents such as W-2s, 1099s, and other documents available electronically on taxpayer's smartphone or other electronic devices are acceptable. The volunteer is not responsible for accessing the electronic documents of the taxpayer. The Counselor has the option to refuse these documents and ask for a paper copy if the electronic version is difficult to read. The taxpayer should be reminded that they are responsible to maintain such electronic files and be able to produce them if requested by the IRS.

## **6.3 Copy of Completed Returns**

Counselors must return signed 8879s to taxpayers and provide each taxpayer with a copy of their completed tax return, following the process established for the service delivery model being used. Sites may provide taxpayers with a link to establish a TaxSlayer Customer Portal account through which taxpayers may receive an electronic copy of their tax return(s), regardless of the service delivery model being used to prepare the return(s). The means by which to provide that link is embedded in the TaxSlayer software used at all Tax-Aide sites.

## **6.4 Location of Return Preparation**

All tax return preparation assistance, except home visit/shut-ins and electronic filing transmission, must be performed at the site or at a location, and in accordance with,

the processes established for the service delivery model being used. Taxpayers are not permitted at the volunteer's home.

## **6.5 Taxpayer Identification**

Taxpayers not immediately known by first and last name to the preparer must present government issued photo ID in order to deter identity theft. New taxpayers at a site filing a joint return must both present government issued photo ID (although not necessarily at the same time). Volunteers may validate identity for a spouse unable to come to the site by matching last year's prepared return with other tax documents. Other exceptions can be made by the Local Coordinator or Shift Coordinator but should not be common practice.

## **6.6 Social Security or Tax ID Number Verification**

Taxpayers must provide documented social security numbers or tax ID numbers for everyone listed on the tax return in order to reduce return rejects and reduce identity theft. While the SSN card or ITIN document is best, volunteers may validate social security numbers and individual taxpayer identification numbers by using last year's prepared return, official documents issued by the Social Security Administration such as Social Security cards, income statements, such as SSA-1099s, and other documents issued by the Social Security Administration. Documents with truncated social security numbers (typically last four digits only) are acceptable if the number is consistent with other tax documents, and if the taxpayer presents acceptable government issued photo ID. Volunteer judgment is appropriate and essential in SSN/ITIN verification.

## **6.7 Out of Scope or Misleading Tax Information**

Counselors must deny service if they feel that the person is providing misleading tax information or if any item in the return is out of scope. Counselors should confer with the Local Coordinator/Shift Coordinator to make this determination.

## **6.8 Requests for Payments or Threats of Legal Action**

Volunteers must advise their supervisor immediately of any situation where a taxpayer threatens legal action or is asking for taxes, interest, or penalties to be paid by AARP Foundation Tax-Aide. Volunteers must not agree to or offer any action or

resolution other than looking into the matter. An Incident Report must be created and submitted through volunteer leadership to the National Office documenting the situation that occurred.

## **6.9 Taxpayer Information and Responsibilities**

The document ‘Taxpayer Information and Responsibilities’ (D20232) must be available at the site for review by taxpayers. A laminated version is available for order through the Volunteer Portal, or the document can be printed directly from the Tax-Aide: Tax Law and Training library. Please do not provide a copy to each taxpayer, instead consider the following options:

- Put a few copies next to the Sign-in sheets and ask taxpayers to review it while waiting for a Counselor
- Put a copy on a clipboard along with the IRS Intake/Interview Form
- Post a copy at the entrance to the site
- Find another cost-effective method to make the document available to taxpayers.

When using the No Site Visit model, the “Taxpayer Information and Responsibilities” document must be emailed to taxpayers.

## **6.10 Verification of Bank Account Information**

If taxpayers wish to have their refund direct deposited into their bank account or to have taxes due electronically withdrawn from their bank account (direct debit), they must present proper proof of the bank’s routing number and account number. Normally this is done by the taxpayer presenting a bank check or other bank issued document to the volunteer. Deposit slips are not acceptable. Taxpayers who do not have a check, or other document providing the institution name, routing number and account number, should be encouraged to go to their bank to obtain a letter of account verification. If the taxpayer does not produce the required account verification, it is acceptable to put the non-verified account information on the return, provided that the Counselor conducts the following steps:

- 1) Advises the taxpayer that without verification the account information provided will be put on the return at their own risk [ex. If the funds do not arrive in or not taken from their account that there will be no way to trace or replace the funds].

- 2) Have the taxpayer write their initials next to the account information on the printed return (the initials will serve as indication that they have been warned that the account information has not been verified in the event that the funds are misdirected as a result of the information provided by the taxpayer).
- 3) Document steps 1 and 2 in a note on the return in the tax preparation software.

Counselors/quality reviewers should have the taxpayer review the account information on the printed return (in the case of direct deposit) or on the return summary page (in the case of direct debit) and initial it, to confirm that the information is correct.

## **7. SITE OPERATIONS AND MANAGEMENT**

Local SPEC IRS offices do not dictate program policy and cannot direct local volunteers. Any and all policy for the AARP Foundation Tax-Aide program is developed at and promulgated from the AARP Foundation Tax-Aide National Office. Any questions or conflicts concerning IRS guidance or requests should be clarified with your volunteer supervisor.

### **7.1 Boundaries for States and Districts**

#### **7.1.1 Regional Boundaries and Split-States**

AARP Foundation Tax-Aide regional boundaries are predetermined by the National Office. State boundaries apply except for California, Florida, Illinois, Minnesota, New York, Ohio, Pennsylvania, and Texas. These heavily populated states are split, with multiple AARP Foundation Tax-Aide “states,” sometimes called split-states, within their geographic borders. The state boundaries generally encompass entire 5-digit zip codes and should be clearly understood by all volunteers and delineated by the responsible supervising coordinator.

#### **7.1.2 District Boundaries**

District boundaries must encompass entire 5-digit zip codes. Within states, State Coordinators organize into whatever geographic districts will provide the most efficient, equitable, or manageable division of all the sites within their states. A district is the responsibility of one District Coordinator. District Coordinators establish Tax-Aide sites for assignment of Local Coordinators.

### 7.1.3 Boundary Changes

District and split-state boundaries are stored within the national database and impact prospective volunteer assignments, site records, and program metrics. Changes to these boundaries will be communicated to the National Office to ensure that the national program management system is updated in a timely manner.

## 7.2 Sites

For the purpose of this program, sites, base sites, ad hoc sites, and mobile sites are defined as:

**Site:** A generic term used to define a physical location where Tax-Aide volunteers prepare tax returns for taxpayers during tax season. It is an umbrella term that covers three different site types:

### 7.2.1 Base Site

A unique physical location where Tax-Aide services are offered on a regular and recurring basis. Most Tax-Aide sites are Base Sites. Example: a Tax-Aide site located at a community library which is scheduled to be open on each Monday and Thursday during tax season. If the site fits this description but is closed one- or two-days during tax season (holidays, etc.) it is still classified as a Base Site. The key is regularly scheduled service through the tax season.

### 7.2.2 Ad Hoc Site

Ad Hoc Sites are always affiliated with a Base Site. An Ad Hoc site is a location (site) where volunteers who work at a Base Site also offer Tax-Aide services to the underserved on an infrequent (ad hoc) basis. Infrequent here means open less than once



each week during the tax season, and/or are expected to produce fewer than fifty returns. Ad Hoc Sites that are expected to violate these restrictions will be defined as Base Sites.

### 7.2.3 Mobile Site

Mobile sites are differentiated from ad hoc sites by the both frequency and location(s) at which Tax-Aide service is provided. Mobile sites operate at a much lower tempo than ad hoc sites. They are staffed by volunteers who normally work at base sites and then operate the mobile site when it is open. Examples: a special one-time event, one-time visits to Senior Living Centers, or Veterans' Stand Down events. Though a home visit/shut-in is not considered a mobile site, if there were several individuals who qualified for a home visit/shut-in at the same location (e.g., retirement homes), then they could be served in one visit by a mobile site.

### 7.2.4 Requirements of All Sites

Every Site Must:

- 7.2.4.1 Be an online e-file site
- 7.2.4.2 Have a unique SIDN (See Section 7.6.1 for an exception)
- 7.2.4.3 Have a unique EFIN (this does not apply to ad hoc or mobile sites because these sites operate using the EFIN of a base site)

### 7.2.5 Site Selection

AARP Foundation Tax-Aide sites generally are selected by District Coordinators/Local Coordinators since they are most familiar with suitable locations that serve the target population and that are supportable. They are responsible for securing the sites, assigning an appropriate number of trained volunteers (including site leadership), and providing equipment and technical support to the site on an ongoing basis. There are many considerations to this process and District Coordinators/Local Coordinators should use the *Guide to Site Selection and Scheduling* document located in the Tax-Aide: General Information library. They may also consult with the State Coordinator or appropriate State Management Team subject matter experts when needed.

## 7.3 Site Schedules

### 7.3.1 Walk-in & Appointment Based Service

Tax assistance services may be set up by the coordinator as walk-in, prior appointment, or a combination of both. Other scheduling arrangements require approval of the State Coordinator.

### 7.3.2 Documenting Sites in the Portal

Every base site as defined in section 7.2, regardless of the schedule established, must be accurately documented in the Portal. If an ad-hoc or mobile location needs to be advertised on the site locator, it needs to be accurately documented in the Portal (See section 7.6.1). Use the Locator comments section of the Program Location record in the Portal if needed to accurately explain any scheduling irregularities, such as holidays and closed days. Every site documented in the Portal will need to be reviewed prior to the start of each tax season to ensure schedule is accurate.

## 7.4 Site Operations

### 7.4.1 Site Operation Requirements

Every site must:

7.4.1.1 Be set up in a manner to protect taxpayer confidentiality and process documents for the service delivery model being used. Refer to Section 8 Confidentiality and Security.

7.4.1.2 Sites using the Drop-off, Two Site Visit Scan, or One Site Visit Scan and at which no tax preparation is being performed must have at least two certified Tax-Aide volunteers present, one of which must be a Counselor.

7.4.1.3 Be open to the public unless approved by exception upon State Coordinator recommendation and Regional Coordinator approval. Purely virtual sites – those using only the No Site Visit Model – are the only sites not required

to be open to the public. The Alternative Tax Preparation (ATP) program usually has one Site per state. The ATP Site does not have a geographical location and is separate from the state's Districts. ATP volunteers work from home.

7.4.1.4 Sites will not restrict appointments by geographical location and will accept appointments from all taxpayers who attempt to make an appointment, subject to availability.

## 7.4.2 Required Materials at Site

All sites must use the following materials:

7.4.2.1 AARP Foundation Tax-Aide Poster (D143) - This poster must be prominently displayed at the site at the first "point of contact" with the taxpayer. It provides Tax-Aide non-discrimination language required by the IRS grant. A Spanish version of the poster is also available. Both can be ordered using the Portal Material Ordering System.

7.4.2.2 AARP Foundation Tax-Aide Intake Booklet- The current year forms must be used for current year returns. When preparing prior-year returns, you must use the appropriate prior-year intake booklet.

7.4.2.3 AARP Foundation Tax-Aide Tax Record Envelopes (D12225 for English version, D17464 for Spanish version) - The current year envelopes must be used. Use of the IRS Tax Record envelope is prohibited. Tax-Aide Tax Record Envelopes contain required AARP legal statements regarding data retention and responsibility disclaimers that must be used.

7.4.2.4 Taxpayer Information and Responsibilities document- (See Section 6.9)

7.4.2.5 Tax-Aide ID Badges- All volunteers present at a site must wear the Tax-Aide ID Badge showing their first name and only the first letter of their last name. Position titles may be included if desired. Volunteers should be encouraged to wear the branded shirt or leader polo while at the site. Volunteers interacting with Taxpayers virtually must wear the Tax-Aid ID Badge showing their first

name and only the first letter of their last name during all video calls with taxpayers.

7.4.2.6 Tax-Aide Scope Poster (C2467) for the current year

### 7.4.3 Required resources

Counselors and Reviewers must have access to papers or electronic versions of the 4012, Pub. 17, state and local tax instructions, and CyberTax when preparing or quality reviewing returns from home. All sites must have one copy of the following resources available for reference (either in paper or electronic format):

7.4.3.1 NTTC's version of the IRS Publication 4012- *Volunteer Resource Guide* updated with all official IRS changes (should include Tax-Aide changes if issued)

7.4.3.2 IRS Publication 17- *Your Federal Income Tax for Individuals*

7.4.3.3 All current year's Tax-Aide CyberTax messages labeled as IRS Volunteer Tax Alerts or Quality Site Requirement Alerts (Tax-Aide: General Information > CyberTax)

7.4.3.4 All appropriate state and local tax instructions

7.4.3.5 Emergency Response plan and checklist (See Section 7.7)

7.4.3.6 IRS Publication 4299 *Privacy, Confidentiality, and Civil Rights – Public Trust*

### 7.4.4 Supplies not used

The AARP Foundation Tax-Aide Program supplies certain materials that must be used in lieu of IRS materials. The following IRS publications are not used by the AARP Foundation Tax-Aide program. Volunteers are encouraged to ask their supervisor for additional clarification as necessary:

7.4.4.1 IRS Publication 730 Important Tax Records Envelope

- 7.4.4.2 IRS Site Poster
- 7.4.4.3 IRS Taxpayer Sign-in Sheets
- 7.4.4.4 IRS Intake/Interview and Quality Review Sheet (Form 13614-C)  
(No need to order this from the IRS because this form is already built into our intake booklet.)

## 7.5 Home/Shut-in Visits

The AARP Foundation Tax-Aide program is organized and focused to provide tax assistance at established sites. Home/shut-in visits are discouraged for the reasons set forth below and may be made only when consistent with sound guidelines established by the State Coordinator. Home/Shut-in visit guidelines must comply with the following:

### 7.5.1 Home/Shut-in Definition

A home/shut-in visit is defined as providing tax preparation assistance to a taxpayer at their residence (home or nursing home or similar facility). Home/Shut-in visits are only made for taxpayers with disabilities who are unable to come to a tax site, generally as a result of lack of mobility. This Home/Shut-in Visit policy does NOT include a one-day site (ad hoc or mobile) at a nursing home or similar facility where multiple taxpayers are assisted. The one-day site is organized for Tax-Aide by the facility for the benefit of multiple residents with an open sign-up process.

### 7.5.2 Requirement of Two Counselors

A home/shut-in visit requires the presence of two Counselors -- regardless of the service delivery model used -- to protect the volunteers and the program against allegations of inappropriate actions by either the volunteer or the taxpayer while in the home and to ensure that quality review can be completed on the return. Counselors must have a Tax-Aide approved Chromebook, printer, and secure internet connectivity.

7.5.2.1 Volunteers should notify their supervisor prior to making a home /shut-in visit. District Coordinators can document this in the base site Program Location Notes. Instructions are available in the *Volunteer Portal Guide Section 2*, found in the Tax-Aide: Volunteer Portal library.

### 7.5.3 Alternatives to Home/Shut-in Visits

Home/shut-in visits may be avoided by having the taxpayer's return prepared at a site in the presence of a relative or friend of the taxpayer who is representing the taxpayer. This can be done in two ways:

7.5.3.1 If that person has a Power of Attorney (POA) properly authorizing them to do so, they can represent the taxpayer and sign the return and Form 8879 on behalf of the taxpayer, or;

7.5.3.2 If that person does not have a POA, the taxpayer should be called to discuss the return. Two printed copies of the return and all tax documents provided by the taxpayer are returned to them in a sealed AARP Foundation tax record envelope via the representative who delivered them to the site. It is the taxpayer's responsibility to mail the return. Alternatively, the representative may return with the 8879 signature(s) in order to e-file. The representative cannot sign on behalf of the taxpayer unless authorized by POA. The taxpayer will give the representative their government-issued ID and evidence of SSN as part of the tax records to be provided to the Counselor for tax preparation. The Counselor will confirm the ID & SSN as part of talking to the taxpayer during return preparation and review.

7.5.3.3 These alternate approaches should be strongly encouraged by leaders and explained to persons and organizations requesting home/shut-in visits.

7.5.3.4 Those states/districts/sites that participate in home/shut-in visits are encouraged to vet requesters to sufficiently determine whether the request is based on need rather than convenience.

### 7.5.4 Home/Shut-in Reimbursement Limitations

Reimbursement of travel expenses incurred in a home/shut-in visit is subject to four special limitations:

7.5.4.1 The taxpayer must be age 60 or older.

7.5.4.2 Federal tax assistance must be provided.

7.5.4.3 Mileage reimbursement is limited to 30 miles round trip.

7.5.4.4 Visits must be to provide tax assistance and occur between January 1 and the last day of the tax season. Home/shut-in visits may be made after the last day of the tax season; however, volunteers should seek supervisor pre-approval if they wish to be reimbursed for those visits.

### 7.5.5 Managing Requests for Home/Shut-in Visits

State Coordinators are encouraged to establish procedures to manage the volunteer and equipment resources as well as to implement policies that help ensure fair and equal treatment of requests for home/shut-in visits. State Coordinators may determine that designated Districts or the entire state will not offer home/shut-in visits if sufficient volunteers and/or equipment resources are not available, or that the overall efficiency of the state program is not served by conducting them.

## 7.6 Site Management

### 7.6.1 Site Identification Numbers (SIDN)

Each base site must have a unique, nine-character SIDN following the numbering system outlined to the Administration Specialist (ADS). The ADS assigns SIDNs; the IRS and Tax-Aide use the SIDN to count the number of federal returns e-filed at a site. (An ADS should refer to the *Volunteer Portal Guide* for tips on creating a New SIDN for a site.) Ad hoc or mobile locations not requiring locator services do not need to be added to the Portal and do not need an SIDN.

### 7.6.2 Site Requests

The District Coordinator will notify the Administration Specialist (ADS) if any of the following site requests are required.

- Opening a new site
- Re-opening a site

- Closing a site
- Moving a site
- Updating the site name
- Updating the site address

The ADS will ‘submit a request’ in the Portal to provide site information to National Office and make sure the request contains the correct information. (An ADS should refer to the Volunteer Portal Guide for detailed instructions.) National Office will be responsible for completing the site requests update in the Portal.

The ADS will need to review all sites in their Split State to ensure they are accurately reported prior to the start of the tax season and during the year as needed. The ADS is responsible for ensuring site requests are made to National Office in a timely fashion.

### 7.6.3 Site Information

Site information (dates open, times of operation, location, etc.) must be recorded correctly and timely in the Location Records so that the AARP toll free number, website, and the IRS can accurately refer taxpayers to sites. District Coordinators/Local Coordinators are required to keep current the site information in the Portal for all sites and update as necessary prior to the start of each tax season and if changes occur while the site is open. Use the locator comments section of the Program Location record in the Portal to detail instructions specific to the site (e.g., directions, holiday hours, local document requirements, etc.) Ad hoc service requiring site locator presence may be recorded in the Portal Location Records. Current and accurate site information promotes easier program metrics reporting during the tax season. The National Office gives a complete listing of all sites in the Portal to the IRS to refresh the IRS *SPECTRM* system twice a week year-round.

### 7.6.4 Managing Access to TaxSlayer

User accounts must be deactivated at the end of each site's tax season; however, the user account of the site's ERO and LC should remain active to allow handling of off-season issues involving taxpayer returns. User accounts of volunteer no longer at a given site or for volunteers separated from the program either voluntarily or involuntarily must be deactivated immediately upon the volunteer's separation. The LC or TCS is typically responsible for enforcing this policy.



## 7.7 Emergency Response

District Coordinators are required to ensure that every Tax-Aide site has a Site Emergency Response Plan and contact list in place and accessible, during the times the site is open. For *ad hoc* or mobile sites District Coordinators should consider the need and working situation/ environment to determine if an emergency plan and checklist is appropriate. An emergency contact list is required for ad hoc and mobile sites.

Safe site operations and the well-being of volunteers and taxpayers are of utmost importance. As a program that serves the public at thousands of locations, we need to be prepared to deal with emergencies such as: (1) natural disasters or other local situations, (2) accident or sudden illness of a volunteer or taxpayer, or (3) an angry or hostile individual. Documents pertaining to emergency situations like the Emergency Tips for Dealing with a Violent Situation, Emergency Guidance, Emergency Contact List, and Emergency Response Site Checklist are all available in the Tax-Aide: General Information library in the Portal to help tax sites deal with emergencies.

## 7.8 Incident Report

An Incident Report Form will be initiated by a Local or District Coordinator when a volunteer or taxpayer has been involved in a situation which needs considerable supervisory attention. This responsibility should be delegated if the Local or District Coordinator is not present. If the issue underlying the incident report involves the volunteer's immediate supervisor, the volunteer may bypass immediate supervisor if necessary. More detailed instructions, including a list of situations that require an Incident Report Form can be found in the Tax-Aide: General Information Library > Tax-Aide Site Notices & Form.

## 7.9 Taxpayers with Disabilities

AARP Foundation Tax-Aide sites and volunteers have a responsibility to take *reasonable steps* to assist taxpayers who have disabilities that make it difficult to access services. Volunteers must not tell a taxpayer that they cannot assist or that the taxpayer must go elsewhere to obtain services. Under the Americans with Disability Act (ADA), Tax-Aide sites should first identify what "accommodation" the taxpayer is requesting, and then evaluate how they will respond. Refer to the document 'Quick Reference Guide

to Helping Taxpayers with Disabilities’ in the Tax-Aide: General Information library > Taxpayer Forms, Guides, Support, and Information. District leadership should also review the Disability Awareness Training in the same area.

## **7.10 Foreign and American Sign Language (ASL) Assistance**

Local leaders are encouraged to recruit volunteers with ASL or foreign language skills to serve taxpayers who need assistance at their sites. This service should be publicized for the site to the extent possible.

### **7.10.1 Reimbursement of Interpreters**

The program does not pay for foreign language interpreter services. The program may pay for ASL interpreters, if needed but only as a last resort, in order to be compliant with the Americans with Disabilities Act. National Office approval is required in advance of contracting for paid ASL service. Volunteers should consult up through their local/regional leadership and Assistant National Directors regarding how to contract for ASL service.

### **7.10.2 Responding to Requests for ASL Services**

If a taxpayer approaches a site regarding ASL service, the Local Coordinator needs to ask for specific responses from the taxpayer. Refer to the *Quick Reference Guide to Helping Taxpayers with Disabilities* in the Tax-Aide: General Information library > Taxpayer Forms, Guides, Support, and Information.

### **7.10.3 Approval Process for Paid ASL Services**

If a no cost local alternative is not readily available, it will be important to discuss options through the leadership chain to the National Office by ‘Submit a request’ on the home page of the Volunteer Portal, (which will include appropriate National Office staff in the discussion, especially if the solution is not apparent). National may help districts find a volunteer in the community if that is the best solution. Other options to consider include calling the local Government Services Information Number (211) to determine if there is a local professional who is willing to volunteer his/her time or a local volunteer organization that may assist. Districts can also use their State’s Telecommunications Relay Service (711) to ‘verbally’ communicate with deaf individuals by telephone.

## 7.11 Online Tax Assistance

Online Tax Assistance is a Tax-Aide program wherein federal income tax questions from the general public are answered year-round. Questions are submitted online at: [https://secure.aarp.org/money/taxes/aarp\\_taxaide/tax-aide-form/](https://secure.aarp.org/money/taxes/aarp_taxaide/tax-aide-form/). The questions are researched and answered by a certified Tax-Aide volunteer Online Counselor. Each response then receives a quality review by a certified Online Reviewer to ensure accuracy. Online Counselors and Reviewers must be certified as a Counselor and then volunteer specifically for the online program. Volunteers can find additional information for the Online Tax Assistance Program in the Tax-Aide: Position Information library. Interested volunteers can apply by ‘Submit a request’

## 7.12 Questions & Answers (Q&A)

This includes any services where a taxpayer asked questions about their taxes or tax filing where neither a federal nor state return was completed. If a state and/or federal return was completed, and additional questions were asked and answered, it would not be considered Q & A. Local Coordinators or Shift Coordinators are responsible for maintaining records of taxpayer asked questions and accurately reporting the total number of taxpayers receiving this service in the Volunteer Portal.

## 7.13 Alternative Service Delivery Models

Various alternative site models are available for AARP Foundation Tax-Aide. Contact your State Coordinator through the volunteer supervisor communication hierarchy so the State Coordinator can provide additional information regarding these options or to ‘Submit a request’ via the home page of the Volunteer Portal to the National Office for additional details and direction as needed. Alternative site models Tax-Aide participates in include:

### 7.13.1 FSA (Facilitated Self Assistance)

Taxpayers prepare their own return and volunteers offer assistance at a site. Volunteers must use IRS provided tax software.

### 7.13.2 Alternative Tax Preparation (ATP)

Volunteers provide guidance to taxpayers in filling out and submitting their own tax returns virtually.

### 7.13.3 One Visit Scan

During a visit to the site, the taxpayers tax documents are scanned and returned to them. The digital copy of their documents is stored in the IRS-provided software used to prepare the return. AARP Foundation Tax-Aide volunteers prepare the return remotely. The taxpayer works with a volunteer online to finalize the filing of the tax return. A copy of the return is securely sent to the taxpayer electronically.

### 7.13.4 Two Visit Scan

During an initial visit to the site, the taxpayers tax documents are scanned and returned to them. The digital copy of the documents is stored in the IRS-provided software used to prepare the return; AARP Foundation Tax-Aide volunteers prepare the return remotely. During a second visit, the taxpayer works with a volunteer to finalize the filing of the tax return and to obtain a printed copy of their return.

### 7.13.5 Drop-Off

During an initial visit to the site, the taxpayers tax documents are left with an AARP Foundation Tax-Aide volunteer. Their documents will be used throughout the return preparation process and securely stored when not in use. In a second visit, the taxpayer will work with a volunteer to finalize the filing of the tax return, obtain a printed copy, and retrieve their documents.

### 7.13.6 No Site Visit

The taxpayer converts their tax documents to electronic format and uploads them to the IRS-provided software used to prepare their return. The AARP Foundation Tax-Aide volunteers prepare the taxpayers return remotely. The taxpayer works with a volunteer online to finalize the filing of the tax return. A copy of the return is securely sent to the taxpayer electronically.

## 7.14 Confidentiality of Documents

No documents, articles or other items posted on the Volunteer Portal, available to order from the fulfillment center or with the AARP Foundation Tax-Aide or similar attributions are to be posted on any publicly accessible web site or otherwise made available to non-Tax-Aide personnel including IRS SPEC or other VITA or TCE volunteers or programs without the express permission of the National Office.

## **8. CONFIDENTIALITY AND SECURITY OF TAXPAYER DATA**

The policies outlined in chapter 8 are further discussed in the required supplemental training Tax-Aide Technology & Security, and Tax Software and Configuration e-courses.

### **8.1 Software**

A goal of the AARP Foundation Tax-Aide Program is to provide stable technology solutions that both perform well and appropriately address program needs. Volunteers' personal laptops are not permitted for use in the AARP Foundation Tax-Aide program, unless using these devices for training and administrative work that does not touch taxpayer data or the program approved tax software or web-based application. Program-wide standards concerning software titles which may be installed on AARP Foundation Tax-Aide Chromebooks, can help to provide excellent service, and reduce security risks.

The purpose of this Software Policy is to address relevant issues pertaining to appropriate software installation and deployment on Tax-Aide Chromebooks as well as maintain IRS grant compliance requirements. All Operating Systems used for tax preparation must be password protected. All Tax-Aide Chromebooks, hotspots, and routers must use Wi-Fi Protected Access-2 (WPA2) certified software. WPA2 uses government strength encryption in the Advanced Encryption Standard (AES) 256 minimum Encryption.

For preparation of tax returns, the program requires the use of Tax Aide managed Chromebooks. The only browser to be used on these Chromebooks is Google Chrome. On other platforms, when not preparing tax returns, Google Chrome is the preferred browser. No site owned or other organization owned and/or provided computers are permissible for tax preparation in the AARP Foundation Tax-Aide program. AARP Foundation Tax-Aide provided Chromebooks are the only devices that can be used for tax preparation.

### 8.1.1 Supported Software

The following is a list of fully supported, standard software that may be installed on AARP Foundation Tax-Aide provided Chromebooks:

- Chrome OS
- Google Workspace (formerly G-Suite) (Gmail, Drive, Sheets, Docs, Forms, Slides, Meet)
- Adobe Acrobat Reader

The National Office does not provide support for any software titles not listed above.

Tax-Aide expressly forbids installation of the following software:

- Privately owned software.
- Internet downloads.
- Pirated copies of any software or documents (spreadsheets, references, etc.).
- Any software title not reviewed and approved by the National office.

AARP Foundation Tax-Aide will block access on Chromebooks to file sharing sites that include, but are not limited to the following:

- Dropbox
- Box.com
- OneDrive
- ShareIt
- Sharepoint

### 8.1.2 Software Request

If users would like to have software installed on a device, written approval must be obtained from the National Office. This includes all software titles listed above, currently unlisted titles, and privately owned and licensed titles. Put in a ticket for a new software request. The Tax-Aide program reserves the right to reject any software installation request for any reason.

### 8.1.3 Software Installation

Software must be installed on Tax-Aide Chromebooks by the National Office or under its direct supervision. All software installed must be used in compliance with all applicable licenses, notices, contracts, and agreements.

The National Office reserves the right to uninstall any unapproved software from a Tax-Aide machine."

#### 8.1.4 Monitoring and Periodic Auditing

The program performs unannounced spot audits at random sites each year to assess compliance and ensure best practices are employed.

## 8.2 Chromebooks

### 8.2.1 Data Security

AARP Foundation Tax-Aide-recommended security configurations and/or anti-virus and firewall software program must be used to protect all AARP Foundation Tax-Aide purchased Chromebooks. Appropriate steps to secure taxpayer data or electronic information must be taken at all times. Volunteers will not keep any forms or documents with taxpayer identifying information, except as permitted by the service delivery model in use by the site. Taxpayer identifying information will not be shared with individuals or organizations other than the Tax-Aide volunteers directly involved in return preparation, quality review, or e-filing transmission, unless it is mandated by the IRS or a state/local taxation or revenue agency. This includes W-2s, 1099s, and Form 8879.

### 8.2.2 Use of Personal Laptops and Usage of AARP Foundation Tax-Aide Devices

The use of personal laptops for tax preparation and/or to access the program approved tax vendor software or web-based application is prohibited in the AARP Foundation Tax-Aide program. Personal devices may only be used for training and administrative work that does not touch taxpayer data or the program approved tax software or web-based application. The use of personal computers - even for Friends and Family returns - is not acceptable. Personal devices used for training must be up to date. Scanners, printers, and routers must also run the latest updates for use in the program.

Flash Drives or any other portable storage may be used by AARP Foundation Tax-Aide volunteers on AARP Foundation distributed Chromebooks only. Chromebooks are set to read-only mode for any flash drive/USB/portable storage device. No personal

taxpayer data is to be saved on any AARP Foundation Tax-Aide Chromebook or portable storage. Files are temporarily saved to the Chromebook local storage prior to be uploaded to TaxSlayer when using the One Visit Scan or Two Visit Scan. There is no need for taxpayer data to be offloaded to a portable storage device.

Tax-Aide computing assets must not be used for online gaming, video/music streaming, pornography or other activities not aligned with the mission of the AARP Foundation.

Tax-Aide Google Workspace accounts, including email and voice, may not be used for personal communications of non-Tax-Aide items.

### 8.2.3 Physical Security

All Tax-Aide equipment must be stored and transported responsibly, such as in a vehicle trunk or other storage area where the laptop bag cannot be observed. Chromebooks must not be left unattended. Tax-Aide hardware, Chromebooks, and printers, stored at a site when not in use must be in a locked storage area where access is controlled by the host site management.

Users are prohibited from removing or altering asset tags.

The security of taxpayer accounts and personal information is a top priority for the AARP Foundation Tax-Aide program. Any loss or exposure of taxpayer data that has the potential to result in identity theft must be reported immediately using the information below and an Incident Report must be filled out and sent through the chain of command to the National Office immediately.

Volunteers are responsible for immediately reporting a loss or theft of a device to appropriate law-enforcement agencies, as well as reporting the loss to Tax-Aide. The procedure is located in section 7 of this manual and instructions are located on the back of your Name Badge.

#### Chromebook Care best practices:

1. To protect Chromebooks from dust, laptops must be kept closed when not in use.



2. Transport Chromebooks in carrying cases.
3. Extreme temperature or temperature swings can have a negative effect on a Chromebook. The acceptable temperature range is 50-90 degrees Fahrenheit and storage spaces shall not exceed those limits.
4. Always provide proper ventilation for Chromebooks and do not operate them on a blanket, pillow, or other soft surface.
5. Avoid having liquids around Chromebooks and never douse or submerge devices.
6. Do not scratch or scrape the screen surface of a Chromebook. Clean screens only with wipes specifically for computer screens, not household chemical

#### 8.2.4 Access Control and Privileges

All Tax-Aide Chromebooks must be password protected at all times. The program requires unique user accounts and passwords to acquire access to Tax-Aide Chromebooks. Password security is critical to keeping information secure. Using strong passwords or passphrases that are long with a mix of symbols, numbers, and upper/lower case letters is the best way to prevent unauthorized access. The National Office does not publish extensive composition rules but emphasizes that password length and complexity are vital, and users must avoid weak passwords. Users are advised to avoid:

1. Passwords with simple obfuscation (p@ssw0rd, G0ldfi\$h, etc.)
2. Generic Passwords (volunteer, TaxAide, user123, qwerty, etc.)
3. Using Personal information (i.e., license plate, SSN, phone number, name, address, etc.)
4. Using any word related to “tax” or “volunteer” as part of the password
5. Dictionary or random words doubled words (i.e., nyyankees, taxhombre, crabcrab, stopstop, etc.)

Length is also a better predictor of password strength than complexity. Although the minimum is ten (10) characters, the best passwords are usually between 12 and 15 characters. Passwords must contain a special character, capital, lowercase, and numbers and will be required to be changed every 90 days.

Volunteers are not to share passwords with anyone for any reason. This includes taxpayers, volunteers, and/or staff. Users are prohibited from keeping written passwords in any location where they could be lost or viewed. For instance, users may not write their passwords on a paper attached to their device or carried in the computer case.

All volunteers are assigned minimal privileges. Passwords should be unique - Users should not use the same passwords for Tax-Aide and personal accounts. Volunteers who have multiple AARP Foundation Tax-Aide issued accounts should employ different passwords for each account. This best practice should be applied to all accounts volunteers use. The Chromebook timeout is set at 30 minutes, after which, users will be prompted to re-enter login information. Volunteer leaders are to immediately deactivate volunteers' Tax software data (TaxSlayer) upon completion of volunteer service at a site or if no longer with the Tax-Aide program.

While it is not encouraged, users may, if needed, use Chrome's built-in password manager to store regularly used web login information, reducing the need to keep an unencrypted (e.g., paper) password list and/or easy-to-remember simple passwords.

#### 8.2.5 Counselors Working at Home (NEW SECTION Moved from 8.10.4)

Volunteers should find a space where no one else in the house is able to see confidential taxpayer information. They must have locked storage and a documented trail of who has the taxpayer information. No printing is allowed at home unless there is a Tax-Aide printer in the house.

Volunteers may access the tax software's production site using a home network with either WiFi (wireless) connection or with an Ethernet (wired) connection. It is of the utmost importance that AARP Foundation Tax-Aide protects its volunteers and taxpayers by utilizing secured, password protected networks. The best way for volunteers to connect their AARP Foundation Tax-Aide Chromebook to their home network is via an Ethernet adapter. Adapters may be purchased with Code Z funds and are eligible for reimbursement. Please see the list of five acceptable home connectivity options below:

1. Purchase an Ethernet Adapter/Cable.
2. Use an AARP Foundation Tax-Aide router, with wireless turned off, on your home network and the Chromebook connected with an Ethernet cable.
3. Use a personal smartphone to create a mobile hotspot (associated cost/fees are not reimbursable).
4. Employ your home network after you have changed network password and router login credentials (for this option please refer to steps 1 and 2 below)

regarding home network setup). Changing the password in your home router will impact smart TVs, and other home devices linked to the home router. Based on your router's capabilities consider setting up a GUEST ACCOUNT for use with Tax-Aide.

5. Request an AARP Foundation Tax-Aide Hotspot (least preferred method, as there is a very limited supply). All requests must be made through volunteer leadership up to the Regional Technology Advisory or Regional Coordinator)

For a WiFi (wireless) connection:

1. When possible, change the router admin credentials from the default username & password (usually 'admin' and 'admin' or 'password' and 'password').
2. Change the network name/SSID (Service Set Identifier) name (do not use Tax or Tax-Aide in the new SSID.)
3. Ensure the router requires a password to connect to the network.
4. Change that password at least once per year, prior to the start of the tax season each year.
5. Based on your router's capabilities consider setting up a GUEST ACCOUNT for use with Tax-Aide. The Guest Account must have WPA2-PSK(AES) enabled, a dedicated SSID and password restricted to TaxAide volunteer use and partitioned from other SSIDs on the router. Consult your router's documentation for details. Do not use 'Guest' as the SSID and there must be a non-trivial WiFi password.

While the above steps are required for secure home Wi-Fi connectivity, volunteers may attach an AARP Foundation Tax-Aide Chromebook directly to a secured home router with an Ethernet cable to avoid the home WiFi network requirements. It is still encouraged to use the Wi-Fi network security steps above for best security practice but is not required when solely using an Ethernet cable connection. Most home routers have at least 4 Ethernet ports (generally used for VOIP adapters, network extenders, etc.) with one free that could be directly attached to a Chromebook equipped with a USB-C to Ethernet adapter.

For an Ethernet (wired) connection:

1. Attach a USB-C to Ethernet adapter to one of the USB-C ports on the Chromebook.

2. Connect an Ethernet cable between the adapter and a free port on the secured home router.

Security is top priority when accessing the network at Home. Make sure that the router is placed in a central location so as to limit access to or to be detectable by unauthorized people outside the home. Please verify that the router firmware was updated within the past 12 months. These are basic steps that should be followed to indicate that a home network is “secure” for using an AARP Foundation Tax-Aide provided device.

### 8.3 Printers

This policy provides guidelines for the use of Tax-Aide owned printers. All volunteers who use or access printer’s services are bound by the conditions of this Policy. All printers must be listed in the Online Inventory System (OIS). Only Tax-Aide provided printer devices may be used with the Chromebooks and they must be ordered through the National Office rather than purchased locally.

Where there are ADA concerns, a counselor may need a printer plugged directly into his/her machine via USB.

All printers are capable of connecting via USB, where necessary. Due to equipment and budget limitations the program maintains policy of one printer per site plus one spare printer per district. High volume sites or sites with multiple rooms may need a second printer.

#### 8.3.1 Limit Network Access to the Printer

Access control lists may dictate not only who can print to, but also who can connect to a Networked Printer’s management interface. Utilize security controls to allow access to a printer to authorized users. Users are to set internal controls as well as limit physical printer access to authorized site volunteers. Some network printing devices include an internal firewall. Utilize the firewall to only allow authorized traffic to the printer. Users are not to connect USB memory sticks from an untrusted or unknown source to the printer’s equipment.

### 8.3.2 Utilize Vendor Process (Currently GraceWorkz) to Securely Wipe and Dispose of Printers

The majority of printing or copying devices include the use of a hard drive. Tax-Aide uses a vendor driven process to ensure disk drive security. If you own your printer or copier, before disposing of the equipment, securely erase or remove the disk drive. Many vendors now provide instructions for securely erasing data in any on board memory, so check your manufacturer's website or call their service department.

### 8.3.3 Disable Print and File Sharing at All Times and Any Unnecessary Services

File sharing and print sharing is to be disabled on printers /copiers/multi-functional devices. Disable any services not used. If the web interface is not needed, consider disabling the web server.

### 8.3.4 Firmware Updates

Annually check for and implement computer, printer, and router firmware updates, or set the device to automatically update firmware if that is an option.

Users are to check for updated firmware and apply it on printers when applicable. Be aware that firmware upgrades may re-enable password defaults, make changes in security settings, and/or require wireless connections to be reset. Whenever a printer is cycled through a cold reset, all settings will go back to factory default. Make sure after any updates or cold resets, previous security controls are confirmed or reinstated.

### 8.3.5 Set a Strong Admin Password

Network printers, copiers, or multi-functional devices generally have a web interface that allows the configuration and control of the device. By default, no password (or a universal password like "admin" or "password") is generally set at the factory so users must be diligent in setting a new strong password. Instructions can be found on the manufacturer's support site or manuals included with the device. In addition, change any additional passwords from default settings. If not necessary, consider disabling the web interface configuration service.

## 8.4 Hotspots

This policy provides guidelines for the protection and use of hotspot assets and resources within the agency to ensure integrity, confidentiality and availability of data and assets.

### 8.4.1 Hotspot Policy

Tax-Aide hotspots are only to be used at assigned sites (including State Meetings and Instructional workshops) that do not have usable network access and they are to be used exclusively for Tax-Aide activities. Hotspots are available with Regional Coordinator approval and are ordered through the National Office.

### 8.4.2 Acceptable Activities

Hotspots may only be used for tax return preparation. Hotspots may be used for group training if no other WiFi alternative is available. Personal devices may be attached to TaxAide-provided hotspots only for training if no other connectivity is available. The hotspot SSID or WiFi password must be changed prior to tax season so that personal devices are not inadvertently connected to the hotspot during tax preparation. Chromebook updates may also be downloaded through a hotspot.

### 8.4.3 Hotspot Responsibility

The security and safety of each hotspot will be the responsibility of the volunteer. Each volunteer is required to ensure the hotspot is kept safely at all times to protect the security of the hotspot issued to them.

Users are to notify the program by immediately submitting a request in the Portal and create an Incident Report in the event of loss or theft of a hotspot device.

For sites that have Internet access, all options need to be fully explored to use the site's internet before requesting the use of an AARP Foundation Tax-Aide hotspot. Request for hotspot must be approved by the RC and include:

- Site Name and
- SIDN(s)

- Split- State
- Name of Custodian, Phone Number, and Email Address

When a hotspot is no longer needed or assigned to another site, create, and submit a ticket by submitting a request in the Portal with the following information:

- Hotspot phone number
- Site Name and
- SIDN(s) (to advise Tax-Aide of the change)
- Split-State ID
- Name of new Custodian, Phone Number, and Email Address

#### 8.4.4 Hotspot Security

Hotspots must be protected at all times against unauthorized use by non-tax-aide volunteers. As a hotspot provides an isolated network for the devices connected to it, a separate Tax-Aide provided router is not required for security but may be needed for connectivity. Refer to section 8.10.3 for router requirements.

#### 8.4.5 Technology Access

Every volunteer will be issued with a unique username to access the business technology products. Computer and tax software account passwords must be changed at least annually or when requested by the National Office. Each password is not to be shared with anyone. Prospective volunteers will be given temporary accounts to use from their volunteer leadership. These accounts will be distributed to the Regional Coordinators for cascading through their respective regions. Guest mode will not be available on AARP Foundation Tax-Aide Chromebooks

### 8.5 Social Networking

Social media are powerful communication tools that have a significant impact on organizational and professional reputations. The following policy is to help clarify how best to enhance and protect the Tax-Aide program, AARP Foundation and AARP as well as personal and professional reputations when participating in social media.

Social media are defined as media designed to be disseminated through social interaction, created using highly accessible publishing techniques. Examples include Facebook, Instagram, Snapchat, Blogs, RSS, YouTube, Second Life, Third Age, Baby Boomer Network, Senior.com, Pinterest, Twitter, LinkedIn, Flickr.

The same laws, professional expectations, and guidelines for interacting with employees, fellow volunteers and others apply online as in the real world. Volunteers are liable for anything they post to social media sites. Policy violation may risk no longer being covered by the Volunteer Protection Act of 1997. Please reference the AARP Social Media Guidelines for Volunteers and Employees document on the Portal for additional information: [Tax-Aide: General Information>Tax-Aide Media \(Advertisements, Photos and Guides\)>AARP Social Media Guidelines for Volunteers and Employees](#).

### 8.5.1 Make Clear Disclosures

Personal blogs and other online posts should have clear disclaimers that the views expressed by the author in the blog are the author's alone and do not represent the views of the Tax-Aide program, AARP Foundation or AARP. Be clear and write in first person. Make your writing clear that you are speaking for yourself and not on behalf of Tax-Aide, AARP Foundation or AARP.

### 8.5.2 Protect Confidential and Proprietary Information

Do not post confidential or proprietary information about AARP, AARP Foundation, Tax-Aide, employees, volunteers, or consumers. Volunteers must adhere to all applicable program privacy and confidentiality policies. Users who share confidential information without documented authorization do so at the risk of disciplinary action or termination, and the Volunteer Protection Act is unlikely to protect violators from any legal or financial consequences.

### 8.5.3 Respect Copyrights

When posting, be mindful of the copyright and intellectual property rights of others and of the Tax-Aide program, AARP Foundation and AARP. Volunteers may not use AARP branding. The original author of any writing, recording, photo, video, is automatically protected by copyright law, which bars copying, re-sending, printing, etc.



#### 8.5.4 Avoid Inflammatory Materials

Do not post or link to any materials that are defamatory, harassing, discriminatory, or obscene.

#### 8.5.5 Do Not Qualify Your Volunteer Work

Do not post statements regarding the quality of your work, others' work, or the program's.

#### 8.5.6 Do Not Return Fire

If a negative post or comment is found online about the program, or yourself, or another volunteer, do not counter with another negative post. Instead, please notify the National Office by submitting a request in the Portal so appropriate action can be taken.

#### 8.5.7 Guidelines

Volunteers must be mindful that the Internet is not anonymous, and everything is recorded. Everything written on the Web can be traced back to its author. Information is backed up often and posts in one forum are usually replicated in others through trackbacks and reposts or references. The Vice President and/or Director or other authorized personnel are the only authorized people to speak on behalf of AARP Foundation Tax-Aide with outside entities about major initiatives affecting the program. Local volunteers should continue their program promotion/volunteer outreach activities as usual. If contacted by media (print, broadcast, or digital), please contact the National Office for further guidance.

### 8.6 Lost/Misplaced/Stolen Chromebooks and/or Data

It is required that all volunteers immediately report (within 24 hours) lost or stolen Chromebooks and/or taxpayer or volunteer data to local, state, regional, Tax-Aide leadership by 'Submitting a Request' via the Portal. The appropriate Regional Coordinator and Assistant National Director must be copied on the ticket submitted to National.

The National Office does not expect volunteers to replace AARP Foundation Chromebooks that are stolen, but if a claim is submitted to the volunteer's insurance company and the volunteer is reimbursed for the value of the Chromebook(s), that portion of the settlement should be sent to the National Office to pay for a replacement(s).

For lost or stolen Chromebooks and/or taxpayer or volunteer data, please be mindful of the following processes:

#### Volunteer Responsibilities:

1. Immediately report (within 24 hours) lost or stolen Chromebooks and/or taxpayer or volunteer data to local, state, regional, Tax-Aide leadership, and to local SPEC, per IRS regulation. Prepare an incident report and send through Regional Coordinator to the AND.
2. Notify local leadership (LC, TC) to immediately deactivate all tax software IDs used by the volunteer(s) using the missing device(s). The tax software and Chromebook account of the last user must be suspended, and the credentials altered prior to reactivation.
3. File an AARP Foundation Tax-Aide Stolen or Lost Equipment Form.20190220
4. File a Police Theft Report - Provide the Police with the asset tag and serial number and obtain a case or incident number. Be sure to get a copy of the report when you file it.
5. Have the Tax-Aide site, local, or state leadership submit a ticket routed to Technology by submitting a request in the Portal (must include (i) a Tax-Aide Equipment Intake Form, (ii) a Tax-Aide Incident Form & (iii) a copy of the Police Theft Report).
6. Change passwords for any account used on the Chromebook.

In the event that taxpayer data is lost or stolen or is suspected to be lost or stolen, quick reaction is necessary to minimize problems for the taxpayer. This applies to all situations which involve loss or potential loss of taxpayer data or in documents used for tax preparation, tax documents to be mailed to the IRS, etc.

#### 8.6.1 Chromebook is Recovered

National Technology team must be notified, and the Chromebook must be wiped before being returned to active use in the field. Volunteer leadership should contact their

Technology Coordinator or Technology Specialist for specifics on how to initiate this process.

## 8.7 Equipment Request

All requests for new equipment such as laptops and printers, must go through the local chain of command prior to submission to the National Technology team

## 8.8 Site Security

Prior to the start of the tax season:

- Verify all Chromebooks being used are running the latest updates.
- Verify that non approved Cloud services are not being used for taxpayer data without HQ approval.
- Verify that an AARP Foundation Tax-Aide router is in place and operating as a standalone network as specified in the NTSC Network Configuration Guide which is located on the Portal Libraries.
- Verify that all printers are installed and operating per NTSC documentation.
- Verify that there are no IDs/Passwords displayed on or near computers, printers, routers, volunteer badges or in computer cases.
- Verify the site is only using the AARP Foundation Tax-Aide approved tax software to prepare returns.
- All sites are required to annually complete an IRS form 15272 located in the Volunteer Portal Library. Information to include on the form and process for submitting the form to SPEC is posted in the Volunteer Portal Library.

Each site must have a documented plan in place to handle site emergencies, including:

- Health issues of volunteers and taxpayers
- Angry Taxpayers
- Environmental issues such as power outage, storms, and other

In order to protect the privacy of our clients and volunteers, consistent with IRS Standards of Conduct, other than as permitted for various authorized Service Delivery Models, visual or audio recording of the tax preparation process, participants, or tax documents is strictly prohibited by anyone, including clients.

### 8.8.1 Handling Taxpayer Data

Do not exchange taxpayer data with anyone by email, fax, or by USPS mail or courier. USPS mail may be used solely to contact a taxpayer at the address provided because phone contact has been unsuccessful BUT no personally identifiable information other than the taxpayer's name and address should be included in the correspondence.

### 8.8.2 Privacy of Taxpayer Information

Volunteers must make every reasonable effort to prevent non-volunteers who are not actively involved in preparing a return from viewing a return while it is open on their computer screen.

### 8.8.3 Securing Chromebook Equipment

Chromebook equipment must be stored in a secure/locked location, whether left at a site or taken home by a volunteer. Also see Section 15.6 for additional information on equipment storage requirements.

### 8.8.4 Limiting Access to Sensitive Information

Limit access to taxpayer information and sensitive data to specifically authorized and designated individuals.

### 8.8.5 Personal Identifiable Information Management

The AARP Foundation Tax-Aide program does not allow the transfer of unencrypted or sensitive files, as it pertains to Personally Identifiable Information (PII), unless using the No Site Visit, One Visit Scan, and Two Visit Scan models and following all related security requirements.

### 8.8.6 Tax preparation security

- The retention policies specific to the service delivery model listed must be followed for all Taxpayer data/information including envelopes, notes, and tax documents:

- Drop-off Model: documents are returned at the taxpayer's second appointment when the tax return is finalized. Suggest this be 14 days following initial receipt of the taxpayer's information and documents. If a taxpayer does not return to the site as scheduled and after every effort has been made to have the taxpayer return to pick up their documents by the last day the site is open for the filing season, site leadership should follow the Document Destruction policy contained in the documentation for the Drop-off Model. The documentation is located in the Portal Libraries > Tax-Aide: Service Delivery Models > Drop-Off Model folder.
  - In-Person Model: No taxpayer documents are to be retained for any length of time when using the In-Person Model. The intake interview, return preparation and quality review with the taxpayer take place the same day and documents should never be beyond the taxpayer's control.
  - Two Visit Scan, One Visit Scan Models: These models involve the use of electronic files containing images of the taxpayer's information and tax documents. Scan files are temporarily located in the TSO Scans folder located in the My Files > Downloads area of the Chromebook. Scan files for any given taxpayer should be deleted from the TSO Scans folder within 48 hours of the files being uploaded to the TaxSlayer servers. Under no circumstances should taxpayer scan files remain in the TSO Scans folder or in the Google Drive more than five (5) calendar days following their first receipt.
  - No Site Visit Model: Using this model, taxpayers digitize their information and tax documents and upload the resulting files directly to their return in the TaxSlayer tax preparation software. Volunteers are not to allow taxpayers to provide their information and tax documents in any manner other than the taxpayer uploading the files to their return via the TaxSlayer Customer Portal account.
- All individuals not involved in the tax preparation process must be kept out of the work area to protect taxpayers from identity theft.
  - Users are to notify the National Office of major site technology changes at host sites within three business days (e.g., modifications to Wi-Fi network).

- No taxpayer data is to remain at a site or with a volunteer except in accordance with the approved Drop-off model. Taxpayer data is not to remain on any computer or scanner except when permitted by the One Visit Scan or Two Visit Scan models. Taxpayer data may not remain on any printer.
- All non-e-filed, non-paper filed- returns remaining in tax software must be reviewed by contacting the taxpayer to verify they will not be returning to the tax site.

## 8.9 IRS Recommended Practices

The IRS recommends that users:

- Delete web browser caches, temporary files, cookies and browsing history regularly
- Avoid downloading files, software, or applications from unknown websites
- Enable your browsers pop-up blocker
- Monitor your home page to ensure it has not changed involuntarily.
- Read IRS Publication 1345, 5293, & 4557 regarding the e-file process and data security.
- Use separate personal and business email accounts; protect email accounts with strong passwords and two-factor authentication if available.
- Install an anti-phishing tool bar to help identify known phishing sites. Anti-phishing tools may be included in security software products.
- Use security software to help protect systems from malware and scan emails for viruses.
- Never open or download attachments from unknown senders, including potential clients; make contact first by phone, for example.
- Send only password-protected and encrypted documents if files must be shared with clients via email.
- Do not respond to suspicious or unknown emails; if IRS-related, forward to [phishing@irs.gov](mailto:phishing@irs.gov).

## 8.10 Network Security

### 8.10.1 Wi-Fi & Routers

The program requires all users use private Wi-Fi and prohibits public Wi-Fi usage.

All wireless internet used for program purposes must be conducted on Wi-Fi Protected Access-2 (WPA2) certified equipment and software. WPA2 uses government strength encryption in the Advanced Encryption Standard.

The default SSID (Service Set Identifier) for each router must be changed and each wireless network must be password protected.

### 8.10.2 Essential Rules

Direct connections to the host site's public wireless network or to other non-Tax-Aide wireless public networks Internet access are prohibited. All tax preparation must be done behind a Tax-Aide router, with the exception of the provisions stated in 8.10.4. Devices may be used in wired mode as necessity dictates.

### 8.10.3 Routers

All Tax-Aide systems and printers used for tax preparation must be isolated from host networks by using a Tax-Aide router regardless of whether the private network is wired or wireless. Routers can be purchased and are reimbursed as an ordinary Z expense.

No tax preparation may be done on a public network. A public wireless network is defined as one where the access and any password is freely available to walk-in or on-line users. The network is a private network if the access and password have tightly restricted distribution. Personal devices may not be connected directly to a Tax-Aide router at a Tax-Aide site.

Users must update router firmware annually. It is preferred that users employ routers with built-in anti-virus/anti-malware software.

General Router Firmware update steps:

1. Type your router's IP address into your web browser.
2. Enter your login information.

3. Locate the Firmware or Update section.
4. Download the latest Firmware update on your router manufacturer's website.
5. Upload the update.
6. Reboot the router.

Refer to the BLUE technology folder on the Portal Libraries for additional information on router documentation.

### 8.11 Shredders and Scanners

Tax-Aide provides approved scanners for use in the field. Volunteers are expected to comply with stated data security requirements on the use of scanners found within the P&P. All sites are required to have a cross-cut shredder (P3 or higher standard) available to destroy documents with personally identifiable information when needed. Scanners and shredders need to be ordered from the National Office. Scanners must run the latest updates for use in the program.

## 9. E-FILING OF TAX RETURNS

### 9.1 Software for the Preparation of Tax Returns and Electronic Filing

#### 9.1.1 Electronic Filing

The IRS provides AARP Foundation Tax-Aide with tax preparation software at no cost to the program. This software is provided for electronic filing only and *must not* be used to prepare paper returns (except for those returns that do not qualify for electronic filing).

#### 9.1.2 Tax Preparation Software

AARP Foundation Tax-Aide volunteers are only allowed to use IRS provided tax preparation software to prepare federal tax returns, or IRS or state-provided software to prepare state tax returns. Software tools used to increase accuracy must be approved by AARP Foundation Tax-Aide (National Technology and Security Committee or National Tax Training Committee). Software tools posted to/referenced in the Tax-Aide libraries have been approved for site use.



## **9.2 E-file Documentation**

### **9.2.1 Required Signatures for E-Filing**

Taxpayer (and spouse, if applicable) must sign a Form 8879 giving permission to e-file the return. The signed Form 8879 must be given to the taxpayer.

**In-Person, Drop-Off, and Two Visit Scan Models:** When using either of these service delivery models, the taxpayer must receive their signed 8879 before leaving the site, along with all their other documents.

**One Visit Scan and No Site Visit Models:** The use of these service delivery models requires that the taxpayer (and spouse, if applicable) electronically sign the Form 8879 using the electronic signature feature of the TaxSlayer Customer Portal account. Once this is done, Counselors must send the final return and signed Form 8879 to the Taxpayer's TaxSlayer Customer Portal account.

### **9.2.2 Copy of Completed Return**

Volunteers shall not provide electronic copies of the completed tax returns to the taxpayer except when using the No Site Visit or One Visit Scan models. The taxpayer must be given only a printed copy of the completed return for the In-Person, Drop-Off, and Two Visit Scan models. Clearly mark the printed copy with "Copy" or something similar to indicate that it is not to be mailed.

## **9.3 Operating System and Web Browser**

All computers used in the program must use the operating system and web browser versions designated by the National Technology and Security Committee.

## **9.4 Filing**

District Coordinators/Local Coordinators are responsible for ensuring that each site has a written procedure in place that ensures all returns started are tracked from inception until being accepted by the IRS or another resolution is reached if e-filing is not possible. Use of one or more Notes within the return is strongly recommended as a place to record

unusual circumstances, reject reasons and corrective action taken, and other information about the return that may be helpful if questions arise at a later date.

## **9.5 E-File Resources**

The EROs should refer e-filing questions to their supervisor or their TC. Resources available for training and daily use by EROs include: ERO Training PowerPoints developed by the National Tax Training Committee, which can be found in the Tax-Aide: Technology library, and ERO instructions and training available from the tax preparation software vendor.

## **9.6 Obtaining an EFIN**

### **9.6.1 IRS EFIN Application**

Districts/States are required to submit their IRS EFIN applications online. Districts/States must first register for e-Services in order to revise or submit an e-file application online. See Tax-Aide: Technology for instructions on obtaining EFINs.

### **9.6.2 Responsible Officials**

Every EFIN must have two Responsible Officials (ROs). The second RO must be added to existing EFINs and included on applications for new EFINs. The local IRS SPEC office should be kept informed on all EFIN changes and can assist if needed with obtaining an EFIN and their administration.

## **10. REIMBURSEMENT – GENERAL**

The program reimburses volunteers for reasonable and necessary out-of-pocket expenses related to tax assistance, training, administrative activities, and supplies. Program funds are not intended to reimburse volunteers for the total cost of their participation, but to ensure that volunteers are not excluded for personal affordability reasons. All expense reimbursements must be submitted through the Volunteer Portal and be approved by a volunteer's supervisor. Refer to the Volunteer Portal Guide, Section 9 Reimbursement for submission procedures.

## 10.1 Reimbursement Overview

### 10.1.1 – Reimbursement Requests on the Portal

Reimbursement Requests can be submitted on the Portal by all volunteers. Once submitted the volunteer’s supervisor will get an email and will review the request and approve or reject as appropriate

### 10.1.2 - Itemized Receipts

All expenses, except for mileage, require itemized receipts, including for transportation items (Parking, Tolls, Public Transportation, etc.). This is a funders’ requisite. Approving volunteer supervisor must validate submitted receipts are applicable to activity being expensed to remain in compliance. The supervisor may waive these receipt requirements in rare cases.

### 10.1.3 Expense Submission Deadlines

All mileage/transportation expenses associated with training (Code T) and Tax Assistance (Code “I”) must be submitted after January 1 and be approved by June 30. Off-season tax assistance requires pre-approval. Refer to Section 10.1.4.3.3.

Leaders incurring “B” or “Z” expenses are encouraged to submit expense statements on a quarterly basis (by 3/31, 6/30, 9/30, 12/31). Expense statements for expenses incurred by September 30, the end of the AARP Foundation Tax-Aide grant year, must be submitted by October 5. No carryover is allowed. All regional budget expenses (Codes “M,” “W,” “RF-Z”) for the calendar year should be submitted by January 5 of the following calendar year. This will facilitate compiling the summary of prior year fall spending.

### 10.1.4 Reimbursement – Special Expenses

The following expenses are either not allowed for reimbursement (10.1.4.1) or require special procedures (10.1.4.2 to 10.1.4.4).

#### 10.1.4.1 Expenses Not Allowed:

10.1.4.1.1 Alcoholic beverages. If consumed, separate receipts are needed to avoid the necessary adjustments for taxes and tips to receipts for food consumed at the same time/place.

10.1.4.1.2 Entertainment, in room movies, flowers, greeting cards, or personal phone calls.

10.1.4.1.3 Secretarial or other services.

10.1.4.1.4 Although non-federal tax preparation services may be provided to individual taxpayers, expenses incurred in sole support of these services are not reimbursable under the IRS grant.

10.1.4.1.5 Site expenses for tax preparation sites, including rent, heat, light, power, telephone, internet access, custodian services, contributions, or appreciation gifts.

10.1.4.1.6 For expense requests for unidentified or extenuating circumstances see section 10.1.4.2.8.

#### 10.1.4.2 Expenses Allowed Only with RC and/or AND Authorization

10.1.4.2.1 Business cards (Request by SC/RC to National Office).

10.1.4.2.2 Rental of equipment, including projectors and DVD players. These expenses are normally incorporated with a meeting venue and authorized by a National Office contract.

10.1.4.2.3 Training materials, including books and reference publications other than those provided by the program (“RF-Z” Expense).

10.1.4.2.4 Interpreter services except, and only as a last resort, for ASL in compliance with the Americans with Disabilities Act (AND approval is required in advance of contracting for paid ASL service) Also see Section 7.10.1 (Expense via Code “B,” if authorized).

10.1.4.2.5 Overnight stays for leaders or non-leaders (Expense via applicable code- “B,” “M,” “W”).

10.1.4.2.6 Paid advertising expenses exceeding \$100 per event (“RF-Z” Expense).

10.1.4.2.7 Site expenses for training sites, including rent, heat, light, power, telephone, internet access, custodian services, contributions, or appreciation gifts (“RF-Z” Expense).

10.1.4.2.8 Expense requests for unidentified or extenuating circumstances should be directed to the RC and/or AND for approval.

### 10.1.4.3 Expenses Requiring Special Procedures

10.1.4.3.1 Groups of volunteers eating a meal authorized for reimbursement may pay separately and file individually for reimbursement for the cost of the meal. If the meal costs for more than one volunteer are bundled onto one check and paid by one individual, then the following apply:

10.1.4.3.1.1 The individual with the highest AARP Foundation Tax-Aide title must pay for the meals and request reimbursement.

10.1.4.3.1.2 The individual paying for a meal for more than one person must include the names of the individuals and their positions with the request for reimbursement.

10.1.4.3.1.3 Meals included as a part of a meeting and group billed should be paid by the meeting organizer or may be billed to the National Office if provisions are made in advance.

10.1.4.3.1.4 Spouse expenses of any kind are not allowable. However, spouses who are also program volunteers may be reimbursed based on their own position, activities, and expenses.

### 10.1.4.3.2 Airline Travel

10.1.4.3.2.1 AARP’s travel vendor is contracted to secure air travel quotes. Any exceptions to making travel arrangements through the vendor must be requested by contacting the National Office via a ‘Submit a request’ from the home page of the Volunteer Portal.

10.1.4.3.2.2 If air transportation is authorized, ground transportation may be used, but reimbursement may not exceed that of the equivalent air transportation. Supporting documentation regarding the cost of air travel must be included with the mileage expense statement. Documentation can be obtained from the AARP travel vendor.

#### 10.1.4.3.3 Extended Service beyond the Standard Filing Season

Off-season or extended service is defined as between five days after filing season ends to January 1 of next calendar year. Follow reimbursement guidelines in Section 4.5.6.

#### 10.1.4.3.4 Refreshments Purchased During Training Season

10.1.4.3.4.1 - Each split state is provided an annual allowance of \$3 for each of the volunteers shown on the Personnel Report dated March of that year. This allowance can be used to reimburse Leaders for purchases made for refreshments (coffee, breakfast food, water, etc.) during the training season (typically December and January). This allowance is not included in the regional budget and is independent of expenses incurred during State Meetings. Expense Code "T" should be used, and not "M" or "W".

10.1.4.3.4.2 - Prior to submission of any reimbursement request, the Leader must obtain the agreement of the SC to assure that the state allocation is not exceeded.

The following sections cover reimbursement guidelines for each Tax-Aide role:

Site Non-Leaders – Section 10.2

Local Coordinators and Shift Coordinators – Section 10.3

District Coordinators and Management Teams – Section 10.4

State Coordinators and Management Teams – Section 10.5

Regional Coordinators and Management Teams – Section 10.6

## 10.2 Reimbursement – Site Non-Leaders

Non-leaders for the purpose of reimbursement hold only titles of ERO, Counselor, Client Facilitator, and/or Support Facilitator.

### 10.2.1 Eligible Expenses for Reimbursement for Non-Leaders

Non-leaders are eligible only for the reimbursement of mileage/transportation expenses for training or providing tax return preparation assistance to taxpayers.

They may either:

- a. Decline reimbursement, or
- b. Request a one-time flat rate reimbursement (\$50). Non-leaders who work strictly from home using an approved service delivery model, may request a one-time flat rate reimbursement, if they work in an assigned capacity for a minimum of 40 hours during the tax season. Flat-rate reimbursements can only be received once a year, regardless of the number of positions held by a single volunteer. As such, a volunteer should request flat-rate reimbursements for his/her highest-ranked position., or
- c. Request to be reimbursed for itemized mileage/transportation to attend training and to provide assistance to taxpayers. Non-leaders can submit an itemized reimbursement request once during the grant period (October 1 – September 30) for each site they are assigned to. Expenses related to temporary fill-ins at a site, other than their primary site(s), should be included in the reimbursement request for the volunteers’ main site.

### 10.2.2 Reimbursement Eligibility

Non-leaders must work in an assigned capacity for a minimum of 40 hours during the tax season, in addition to any necessary training, to be eligible for expense reimbursement. Volunteers who attend training but do not serve the required 40 hours may not claim reimbursement for training or other activities. Exceptions to this policy must be approved by the State Coordinator.

### 10.2.3 Non-Leader Expense Codes

Non-leaders can use only the following codes on their expense statement:  
Note: Both expense codes may be combined on a single statement

- a. “T” - Instructing/Volunteer Training - for certification and policy training expenses. Note: In the reimbursement request on the Portal use as the Funding Code = “Position” – Federal Grants.
- b. “I” - Tax Assistance/Counseling Activities for tax preparation expenses. Note: In the reimbursement request on the Portal use as the Funding Code = “Position”- Federal Grants

10.2.3.1 Mileage expenses claimed shall be the lesser of actual cost incurred, or door to door mileage from the volunteer’s home (as listed in the Portal) to the site. Parking and tolls may be added if part of regular commute. If public or private transportation (e.g., train, bus, Uber, Lyft, etc.) is used, expenses cannot exceed equivalent mileage as noted above. Supervisor may approve alternate travel arrangements.

10.2.3.2 All mileage claims must show the exact date, purpose, location, and roundtrip mileage.

10.2.3.3 Reimbursement for tax assistance visits for a home/shut-in is subject to the limitations outlined in Section 7.5.

### 10.2.4 Submission & Approval Process

Expenses need to be submitted and approved prior to an assignment end date in order to be processed through the system and paid. Allow at least a week for processing.

### 10.2.5 Mileage Caps

State Coordinators, with Regional Coordinator concurrence, establish a dollar limit (mileage cap) for the entire season for volunteer counseling transportation expenses (Activity Code “I”) each year. Volunteers with mileage expenses that they expect to exceed this limit must submit a Pre-Approval request



to be pre-approved by the State Coordinator. Refer to tip sheets for proper pre-approval / approval procedures in the Portal library Tax-Aide: Volunteer Portal > 09 Reimbursements.

## 10.3 Reimbursement –Local Coordinators and Shift Coordinators (Site Leaders)

### 10.3.1 - Eligible Reimbursement

Site Leaders are eligible for the reimbursement of mileage/transportation expenses related to training and tax assistance (Codes “T” and “I”) as well as additional items identified later in this section. For “T” and “I” expenses, follow procedures as outlined in Sections 10.2.3 to 10.2.5. Note: A leader can submit a statement for “I” expenses only if they do so using one of their active non-leader positions.

Site Leaders may either:

- a. Decline reimbursement, or
- b. Request a one-time flat rate reimbursement (\$80). Leaders who work strictly from home using an approved service delivery model, may request a one-time flat rate reimbursement, if they work in an assigned capacity for a minimum of 40 hours during the tax season, or
- c. Request to be reimbursed for itemized mileage/transportation and other authorized expenses.

### 10.3.2 Coordinating Expenses

Local Coordinators, as well as Shift Coordinators for expenses in tax year 2023 and thereafter, are also eligible for reimbursement for coordinating expenses (Code “B”). This code applies to transportation of leaders for site selection, set-up, and management; supervisory visits; equipment movement; training class visits; post-season taxpayer service; and other coordinating activities etc. Note: In the reimbursement request on the Portal use as the Funding Code = “Position” – Federal Grants. If a leader performs both “I” and “B” activities at a site, select and use the single code applicable to the majority of time spent.

10.3.2.1 Coordinating Code “B” is used for extended service tax assistance. Refer also to Section 10.1.4.3.3.

10.3.2.2 Coordinating Code “B” should also be used for any approved district meeting transportation expenses.

10.3.2.3 Coordinating Code “B” should also be used for Publicity expenses. Refer to limitation in 10.1.4.2.6.

10.3.2.4 Coordinating Code “B” should also be used to expense phone, copy, or postage charges.

10.3.2.5 Coordinating Code “B” should also be used for National RC/SC/Committee/IRS/SPEC support/SMT training/Regional meeting transportation expenses.

### 10.3.3 E-File Supplies and Consumables

Site Leaders are also eligible for reimbursement for the purchase of certain e-file supplies and consumables (Code “Z”). Refer to Table below for a detailed listing of allowable items and proper expense procedures. Note: In the reimbursement request on the Portal use as Funding Code = “Position”- Federal Grants.

- Paper, Envelopes, Staples, Staplers, Binders, other expendable items
- Power Strips
- Computer Mice Batteries (see also RFZ)
- Hotspots (non-Verizon service area)
- Printer cartridges (not available from GraceWorkz)
- Routers
- Ethernet Cables
- Chromebook Adapters
- USB Dongles
- Computer Keyboards/Numeric Keypads
- Equipment Repair/Maintenance (not covered by GraceWorkz)
- Projectors
- Monitors and Connectors (only for use with virtual models)

- Carts, Shelving,
- Storage Fees – A National Depot will be operational in 2023 for storage of Chromebooks during the off-season. Site Leaders have the option to use this depot, or to use a local storage facility and be reimbursed under Code “Z.” 10.3.4 Authorization of Additional Expenses

District Coordinators, State Coordinators and Regional Coordinators are able to authorize reimbursement of certain additional expenses as part of regional budgets as described in Section 10.5.3.

LCs may be invited to state meetings and be reimbursed at the discretion of the Regional Coordinator and State Coordinator.

### 10.3.5 Home/Shut-in Reimbursement Limitations

Reimbursement for tax assistance visits for a home/shut-in is subject to the limitations outlined in Section 7.5.

### 10.3.6 Reimbursement Request Approvals

The Local Coordinator is responsible for resolving reimbursement requests from their site volunteers to assure compliance with the above. All submittals should be verified, and the request should be administered expeditiously. A 5-day delay in resolving a volunteer’s request will cause an escalation to the DC.

## 10.4 Reimbursement – District Coordinators and Management Teams

10.4.1 **District Leaders** are eligible for reimbursement of I, T, B and Z expenses as described in Section 10.2.3, 10.3.2, and 10.3.3. Note: A leader can submit a statement for “I” expenses only if they do so using one of their active non-leader positions.

### 10.4.2 State Meetings and Instructor Workshops

District Leaders that attend State Meetings and/or Instructor Workshops, as well as volunteers with an Instructor role, are eligible for reimbursement for lodging, meals, and mileage associated with those meetings and approved by the

SC. Expense Code “M,” for State Meetings, and “W” for Instructor Workshops, are to be used for these expenses. In the reimbursement request on the Portal use as Funding Code = “Position”- Federal Grants.

#### 10.4.3 Pre-approval of other expenses

District Leaders are also eligible for reimbursement of certain additional expenses as part of regional budgets as described in Section 10.5.3. Pre-approval requests agreed on with the SC are required to be submitted to the RC prior to submitting the reimbursement request. Refer to the Portal Library for Portal tip sheets for proper pre-approval/approval procedures.

#### 10.4.4 Reimbursement Request Approval

The District Coordinator is responsible for resolving reimbursement requests from their District Management Teams (LCs, AC, TC, TRC, etc.). All submittals should be verified, and the request should be administered expeditiously.

#### 10.4.5 Escalated Approval Requests

A 5-day delay in the disposition of a reimbursement request from a site volunteer by an LC will cause an escalation to the DC. The DC is responsible for determining the cause of the delay and deciding with the LC the proper resolution.

### 10.5 Reimbursement – State Coordinators and Management Teams

10.5.1 **State Leaders** are eligible for reimbursement of I, T, B and Z expenses as described in Section 10.2.3, 10.3.2 and 10.3.3. Note: A leader can submit a statement for “I” expenses only if they do so using one of their active non-leader positions.

#### 10.5.2 State Meetings and Instructor Workshops

The IRS requires Tax-Aide, as part of their grant, to accumulate all costs associated with annual State Meetings and Instructor Workshops. Expense Codes “M” for State Meetings and “W” for Instructor Workshops are included in the

reimbursement system on the Portal for this purpose. A budgetary figure is provided to each SC for “M” and “W” expenses for each split state. The SC is responsible for managing to their budget, assuring all attendees properly submit their reimbursement requests with the appropriate Funding Code of Federal Grants and Expense Codes of “M” or “W.”

#### 10.5.2.1 Meeting Venue Billing and Contracts

All meeting spaces that have a cost associated with it must have a contract. If cost exceeds \$1500, then direct billing is also required. Direct billing allows for timely reporting and payment for hotel and related charges. National will ensure that appropriate language is incorporated into the contracts to provide adequate insurance to protect the AARP Foundation from additional liability. The specific language needed for indemnification and force majeure can be found in the Tax-Aide: General Information library Tax-Aide General Information/Policy and Procedures/Hotel and Catering Direct Billing Process for Tax-Aide. Any hotel contracts that are \$10k and higher, require three bids before a contract is signed and approved. All three bids must be submitted to National Headquarters for review to verify appropriate steps have been taken in the procurement process.

#### 10.5.3 Expenses Requiring Pre-Approval by RC (To be finalized 1/10/24)

The RC is given an annual budget for the Region for the purchase of certain expenses not covered earlier in this section. State Leaders are eligible for reimbursement for the purchase of these items. Refer to Table below for a detailed listing of allowable items and proper expense procedures for Expense Code “RF-Z.” Note: In the reimbursement request on the Portal use as Funding Code = “Position”- **Regional Funds**.

- Computer Mice (if choose not to order via AARP Fulfillment)
- Headphones (cap of \$25.00 per unit and only for use with virtual models)
- Misc. Special Equipment not specified as “Z” items
- Scheduling software.

- Refreshments purchased during training meetings above the \$3.00 allowance per Volunteer. See 10.1.4.3.4.
- Volunteer Recognition and Meals.

#### 10.5.4 Reimbursement Request Approval

10.5.4.1 The State Coordinator is responsible for resolving reimbursement requests from their State Management Teams (DCs, ADS, TCS, TRS, etc.). All submittals should be verified, and the request should be administered expeditiously.

10.5.4.2 The State Coordinator may also receive Pre-Approval Requests for certain items defined in 10.2, 3 and 4.

#### 10.5.5 Escalated Approval Requests

A 5-day delay in the disposition of a reimbursement request from a volunteer by a DC will cause an escalation to the SC. The SC is responsible for determining the cause of the delay and deciding with the DC the proper resolution.

#### 10.5.6 Mileage Caps

State Coordinators, with Regional Coordinator concurrence, must establish a dollar limit (mileage cap) for the entire season for volunteer counseling transportation expenses (Activity Code “I”) each year. Volunteers with mileage expenses that they expect to exceed this limit must be pre-approved by the State Coordinator. Refer to the Portal Library for Portal tip sheets for proper pre-approval/approval procedures.

### 10.6 Reimbursement – Region Coordinators and Management Teams

10.6.1 Region Leaders are eligible for reimbursement of I, T, B and Z expenses as described in Section 10.2 and 10.3. Note: A leader can submit a statement for “I” expenses only if they do so using one of their active non-leader positions.

10.6.2 Region Leaders are eligible for reimbursement of travel expenses to attend National and Regional Meetings (NLT, Committees, State Meetings), and site visits.

10.6.3 The RC will manage region expenses for M, W, and RF-Z codes against the budgets given. The YTD expenses are available in the Portal Report Rxx – Regional Funds Current Year.

#### 10.6.4 Reimbursement Request Approval

10.6.4.1 The Region Coordinator is responsible for resolving reimbursement requests from their Region Management Teams (SCs, Advisers). All submittals should be verified, and the request should be administered expeditiously.

10.6.4.2 The RC may also receive Pre-Approval requests for certain expenses identified above.

#### 10.6.5 Escalated Approval Requests

A 5-day delay in the disposition of a reimbursement request from a volunteer by a SC will cause an escalation to the RC. The RC is responsible for determining the cause of the delay and deciding with the SC the proper resolution.

## 11. PROGRAM ADMINISTRATION

### 11.1 Volunteer Portal Email Addresses

All volunteers joining the program are required to have valid email addresses accurately recorded in the Volunteer Portal. These emails cannot be the foundation emails issued with Google accounts for Chromebook login.

### 11.2 Program Emails

Volunteers may not opt-out of program email.

### 11.3 Program Communications and Communication Hierarchy

Inclusive and effective communication is an essential strength of the program. A variety of methods are used to ensure complete and timely dissemination of information. They include meetings, individual and conference phone calls, webinars and other electronic formats, memoranda, individual and collective emails, and newsletters. *Happenings* is distributed to all volunteers in the winter. *Leader Communications* will be provided periodically from the National Office to volunteer leaders. *CyberTax* or *Tax-Aide Alert* messages will be provided as needed on tax topics or important program notices, respectively. Tax-Aide libraries provide access to guides, instructions, manuals, and other program documentation.

### 11.3.1 Communication and Supervisor Hierarchy

The communication and supervisor hierarchy should be followed in all communications, particularly to the National Office. Policy and procedure questions should be directed to the supervising volunteer coordinator. Directions and policies flow down through the communication hierarchy of command. Requests for National Office information flow upward to the National Office. Each level in the program helps the next higher and lower management levels stay on message. Refer to the AARP Foundation Tax-Aide Organization chart on page two of the manual.

### 11.3.2 Complaints

Complaints about the IRS or AARP Foundation Tax-Aide operations are directed to the volunteer's supervisor, who will continue the forwarding process so everyone in the communication hierarchy is informed. If the complaint is about the volunteer supervisor, it should be directed to that person's volunteer supervisor. If the complaint is related to an unruly taxpayer or incident at a site, then reporting is required by Section 7.8 Incident Report.

### 11.3.3 Other Communication Channels

Regional, State, District, and Local Coordinators are expected to develop communication systems to share information with local volunteers at the appropriate level. Courtesy copies of email exchanges to the National Office are usually furnished to the intervening leaders. Regional and State level conference calls and webinars may be arranged by submitting a request via the homepage on the Volunteer Portal.



## 11.4 Ordering Program Materials

State and district procedures shall be followed when ordering program materials. Many states or districts have designated volunteers to order IRS and/or AARP Foundation Tax-Aide materials. Please refer questions to your volunteer supervisor.

### 11.4.1 Ordering IRS Materials

The Training Specialist and/or Administration Specialist should help volunteers follow the material ordering process provided by local IRS SPEC. National IRS SPEC will communicate with local SPEC regarding relevant ordering information for Tax-Aide volunteers.

### 11.4.2 IRS Training Materials

Refer to Section 7 for a list of required IRS publications for sites to use in the program. Most can also be downloaded from [www.irs.gov](http://www.irs.gov).

### 11.4.3 Ordering Tax Preparation Software

11.4.3.1 All tax preparation software orders must be placed with the IRS Territory Office beginning in September and can be accepted through the end of January. The Administration Specialist, Technology Specialist, or designee is responsible for providing information needed by the Territory Office in a timely manner.

11.4.3.2 Software orders will not be processed by the IRS if the EFIN had fewer than fifty accepted returns during the prior season. Justification for reordering software for these sites will be forwarded through the State Coordinator to the Regional Coordinator. Both must endorse that justification before it can be submitted by the Regional Coordinator to the National Office. The National Office will send it to the IRS for consideration. If approved by IRS SPEC HQ, the order will be accepted by the Territory Office for processing. If the site had zero accepted returns, the EFIN will be blocked, and no order can be placed regardless of justification. A new EFIN may need to be obtained. Contact the Technology Specialist for guidance.

#### 11.4.4 Counselor AARP Foundation Tax-Aide Materials (order by November or early December)

To order materials, volunteers should use Orders in the Volunteer Portal.

### 11.5 The Volunteer Portal

The Volunteer Portal is an all-encompassing information resource for AARP and AARP Foundation volunteers. It combines information, along with the applications for Program Metrics, Site Management, Material Ordering, Recruitment, and Reimbursements. Refer to the latest information in the Tax-Aide: Volunteer library for details.

#### 11.5.1 Volunteer Portal Access Usage

Volunteers are prohibited from using access granted by other volunteer programs for AARP Foundation Tax-Aide purposes.

### 11.6 Program Evaluation

#### 11.6.1 Counselor Evaluation of Training

The Counselor training course evaluation form is included with the IRS Training Material. This evaluation serves an important purpose as it will be considered when improving training materials.

#### 11.6.2 Review of Volunteer Performance

Volunteer supervisors should give on-going constructive feedback to volunteers about their performance including the accuracy of the returns they prepare. Good quality review is one way to give constructive and positive feedback to Counselors. Giving timely feedback, constructive, when possible, to Counselors regarding tax law, using *tax software*, effective interviewing, etc. can help volunteers improve the accuracy of tax returns.

11.6.2.1 Constructive feedback is for improvement but positive feedback to volunteers is also important. The volunteer satisfaction survey

repeatedly lists “thanks from volunteer supervisor” and “verbal feedback about performance” as the first and second preferences of program volunteers for recognition. So, give constructive feedback for improvement but also give positive feedback as a form of thanks and appreciation to volunteers.

11.6.2.2 Negative feedback should be handled as constructive (ex. training) feedback. If serious negative feedback is necessary, take the volunteer aside and provide the negative feedback in private. Include a description of what the volunteer must do to improve their performance and offer training or other assistance if necessary. The outcome should be improved volunteer performance.

### 11.6.3 Volunteers’ End-of-Season Assessment

Toward the end of the tax season every volunteer should be encouraged to complete a Volunteer Assessment of the AARP Foundation Tax-Aide Program and give it to his/her supervisor. A suggested form is in the Tax-Aide: General Information library. Each supervisor reviews the assessments received at each level and consolidates the comments onto one form. In their assessment, supervisors should take into consideration the views expressed in the assessments they receive. Narrative comments on the form expand on the scores given and should be encouraged, as it is often difficult to assess specific problems (or highly rated) areas with only numeric scores.

## 11.7 Volunteer and Site Recognition

### 11.7.1 Volunteer Award Certificates

11.7.1.1 Program award certificates are available for presentation to volunteers in recognition of their contributions to the program. The certificates also may be presented to persons or organizations outside the program that helped to make it a success, such as site sponsors. The generic certificate (E0521) can be ordered directly from the Volunteer Portal Online Materials Ordering System.

11.7.1.2 In addition to the certificates for volunteers, personal letters, articles in local newspapers, and letters to the editor in newspapers are excellent forms of volunteer recognition. Upon request, drafted personalized letters recognizing specific meritorious service can be sent through the communication hierarchy to the National Office, for signature. Leaders are encouraged to submit

information to their state's AARP office to nominate volunteers for the annual Andrus Award made in each state.

11.7.1.3 The IRS may, if requested, provide certificates for each volunteer at the end of the season.

## 11.7.2 Service Pins and Framed Certificates

11.7.2.1 Service Pins- Volunteers who have served for 5, 10, 15, 20, 25, 30, 35, 40, or 45 years should be awarded the appropriate service pins.

11.7.2.2 Jan Cooper Service Award- The Jan Cooper Service Award program recognizes volunteers who have worked with the program for 20, 25, 30, 35, 40 or 45 years and for specially designated service by a supervisor. For more than 20 years, Jan Cooper worked with the AARP Foundation Tax-Aide program. Her passion for how volunteers should be respected and supported was the focus of her work. In recognition of her valuable dedication to the program, volunteers who achieve similar levels of dedication in years of service will be given this award in her name. This award, in the form of a framed certificate, is usually ordered by the Administration Specialist.

11.7.2.3 Service Award- Annual determination of volunteer service award recipients is based upon the Net Years Served field in the Volunteer Portal volunteer record. AARP Foundation accepts prior service with VITA or another free tax preparation service though this may require the ADS to make manual adjustments to a volunteer's *Program Volunteer* record.

11.7.2.4 Milestone Award- The volunteer milestone awards procedure is an automated process whereby an annual report is generated using Portal data to identify awardees. Based on that report, the National Office arranges for the delivery of the appropriate service pin and/or certificate via mail to the volunteer recipients' mailing address as found in their portal profile.

11.7.2.5 Regional and State Leader Achievement Awards- Regional and State Leader Achievement Awards Regional Coordinators, National Committee Chairs and State Coordinators who leave their positions after having completed a successful term will be awarded a National Leader Achievement or State Leader Achievement Award and a badge pin. Volunteers who successfully serve at either the National or State level on an acting or appointed basis for a minimum of six

months are eligible for the appropriate level award. These awards recognize the significant contributions of these volunteers to the success of the Tax-Aide program. Regional Coordinators should order the Awards and pins for State Coordinators through the Field Support Associate with a copy to their AND.

## 11.8 Fellow

The prestigious AARP Foundation Tax-Aide Fellow recognizes distinguished long-standing service by volunteers who have usually held a leadership position in the program. Tax-Aide Fellows can be nominated to the State Coordinators. Recipients will receive a “Fellow” pin as well as additional recognition. Refer to the Fellow Criteria Form in Tax-Aide: General Information library for complete rules and eligibility.

## 12. DONATIONS AND DONATED FUNDS

The AARP Foundation accepts donations of money and supplies on behalf of AARP Foundation Tax-Aide. The AARP Foundation is a non-profit charitable organization [IRS code section 501(c)(3)] and donations may be tax deductible by the donor. A form for Acknowledgement of Donated Supplies can be found in the Tax-Aide: Technology library. The AARP Foundation’s EIN is 52-0794300. The IRS 501(c)(3) Tax Exempt Status Certificate can be found on the General Information Library, titled Tax-Exempt Status Letter AARP Foundation.

### 12.1 Grant Applications and Solicitation of Funds

Type of Solicitation	Amount	Instruction
Locally for goods (no computers or printers) for use at tax site	Any	Can be solicited without prior notice to National Office
Corporate donations programs for current/former employees	Any	First time corporate grant applicants contact National Office prior to application. Existing grant applicants may re-apply for the grant without prior approval and contact National Office after the application is submitted.

Request for cash donation or grant from an individual or a business	Any	Contact National Office prior to solicitation. This does not include the Corporate Matching Funds donations programs. Contact your supervisor or ‘Submit a request’ on the homepage of the Volunteer Portal with questions.
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### 12.1.1 Grant Applications

Volunteers must not sign any grant application and/or acceptance documents. Grant or donation requests must be forwarded through channels to the Assistant National Director (AND) for review and execution by the authorized officer of AARP Foundation. All documents requiring a signature must be forwarded to the assigned AND. National Office staff will assist the volunteer to prepare grant applications when requested.

### 12.1.2 Grant Acceptance

Once a grant is awarded, all acceptance documents must be forwarded to the appropriate AND to obtain necessary signature(s). Awards of cash due under the grant are to be made payable to AARP Foundation and must be sent by the grantor to the National Office for processing and identified as intended for the specific state’s Tax-Aide program. National Office staff will ensure that the funds are credited appropriately, and the volunteers are able to use the funds to fulfill the purpose of the grant award (i.e., equipment, publicity, etc.). If there are conditions of the grant award (i.e., provide receipts and/or a report of expenditure), the volunteer and National Office staff will cooperate to ensure that the conditions are met in a timely manner.

### 12.1.3 Notification of Donations and Grants

Volunteers should notify their District Coordinator, and District Coordinators notify their State Coordinator, when they apply for donations and grants from current or previous employers for the first time. The SC then notifies the Regional Coordinator and the National Office of the potential corporate donations.

### 12.1.4 National Office Approval for Grant Applications

At times, the National Office may be required to confirm or otherwise approve the volunteer's employer grant application. Volunteers who have previously applied for

donations from current or previous employers may 'submit a request' via the home page on the Volunteer Portal with the topic Corporate Grants to request grant application approval, notify of status changes or inquire about payment status.

## **12.2 Donation Guidelines**

Soliciting donations is an important and necessary component to the electronic filing program. However, legal and financial constraints require acceptance to be conditioned as specified below. AARP Foundation Tax-Aide volunteers soliciting or accepting donations on behalf of the AARP Foundation:

### **12.2.1 Supply Donations**

May accept solicited or unsolicited donations of appropriate supplies from businesses and agencies.

### **12.2.2 Soliciting for Donations**

Must not use mass mail methods to solicit donations.

### **12.2.3 Approval for Solicitation**

Must confirm with their supervisor prior to soliciting to ensure that other AARP Foundation volunteers or staff have not already approached a potential donor, and that soliciting from the potential donor is appropriate.

### **12.2.4 Standard Acknowledgement Form**

Must use the standard acknowledgement form that provides a receipt for donations (Tax-Aide: Technology library).

### **12.2.5 Donated Equipment Not Supported in the Program**

The program prohibits the receipt and use of any donated equipment of any kind.

## **12.3 Local Sponsorships and Partnerships**

### 12.3.1 Sponsorship and Partnership Agreements

Volunteers shall not sign any sponsorship or partnership agreements but must work through channels with their Assistant National Director (AND) to obtain approval and signatures.

### 12.3.2 Partnering or Networking with Other Organizations

Partnering or networking with other organizations in a coalition or similar endeavor can produce support, program approved equipment, recruits, publicity, and new taxpayers, but District Coordinators should be aware that they may require a sizable investment of volunteer effort and time. The partnership should benefit the program by providing tangible program resources or improvements to justify the district's efforts. AARP Foundation Tax-Aide should not provide "training only" without otherwise receiving a benefit.

### 12.3.3 Overseeing Partnerships

Assistant National Directors will develop and oversee partnerships at the national level, with external partners such as governments, non-profits, corporations, etc., to help ensure sufficient resources for the program and to ensure the absence of any conflicts with AARP.

## 12.4 Monetary Donations

### 12.4.1 Checks Written for Donations

States may receive monetary donations from individuals, companies, or organizations. When these donations are received at the state level, the check will be made payable to "AARP Foundation" and designated "For the benefit of AARP Foundation Tax-Aide, (appropriate state/split state)" in the memo line. States may also receive notice that a monetary donation is being made for the benefit of one of their districts.

### 12.4.2 Submitting Donations



Checks from third parties must be mailed by the third party directly to the National Office at the address listed below rather than being collected by the volunteer(s). Volunteers may not under any circumstances accept a donation from a taxpayer at the site. If a donation is offered by a taxpayer, the volunteer should suggest the donation be sent to the address on the flap of the tax record envelope:

AARP Foundation  
601 E Street, NW  
Washington, DC 20049

and designated “For the benefit of AARP Foundation Tax-Aide, (appropriate state).”

#### 12.4.3 Monetary Donations Not Acceptable at Tax-Aide Sites

Donations of money must never be solicited for the benefit of the Tax-Aide program at sites by volunteers or anyone else. If any site sponsor or organization solicit contributions/ donations, they must not be linked or appear to be linked to the AARP Foundation Tax-Aide tax preparation service. Collections of any sort including tip/donation jars, is specifically prohibited at Tax-Aide sites.

### 13. INSURANCE

#### 13.1 Volunteer Travel Accident Insurance

The AARP Foundation provides travel accident insurance coverage for AARP Foundation Tax-Aide volunteers for any injury incurred while conducting AARP Foundation business directly related to the volunteer’s position.

##### 13.1.1 Travel Accident Notification

Travel accident insurance coverage is provided to current active Tax-Aide volunteers for accidental death and dismemberment and medical expenses for any injury incurred while conducting AARP Foundation business directly related to their volunteer position. If any AARP Foundation Tax-Aide volunteer sustains an accidental injury while conducting AARP Foundation Tax-Aide business, they should notify AARP Risk Management within a few business days of the incident.

AARP Insurance and Risk Management Office  
Attn: Lisa Hilton, Director, Insurance Management  
3200 E. Carson Street, Room CA-214  
Lakewood, CA 90712  
Email: [lhilton@aarp.org](mailto:lhilton@aarp.org)  
Phone: 562-496-5206

### 13.1.2 Supplemental Insurance Specifics

The volunteer insurance provides an accidental death and dismemberment benefit of \$25,000, and a medical expense benefit of up to \$3,000 for any injury incurred while conducting authorized program business directly related to the volunteer position. The medical expense benefit is coordinated with Medicare Part A and Part B or an assumed equivalent insurance coverage, regardless of the insured's age. This is supplemental insurance and should not be viewed as a volunteer's primary insurance.

### 13.1.3 Insurance Coverage Start

Coverage of volunteer travel accident insurance *does not* require that the volunteer be listed in the Volunteer Portal at the time of the accident. A volunteer is covered from the time they begin travel to attend their *first* training or meeting with AARP Foundation Tax-Aide. In the case of an incident, if the volunteer is not listed in the Volunteer Portal, an email confirmation from the State Coordinator is sufficient supporting documentation of participation in the AARP Foundation Tax-Aide program. This email should include the volunteer's name, who they were working with (i.e., who their supervisor is), and a statement that they were performing AARP Foundation Tax-Aide activities at the time the incident happened.

## 13.2 Volunteer Liability Protection

The Volunteer Protection Act of 1997 (PL 105-19) provides that certified volunteers are not personally liable for harm caused by their act or omission if they are acting within the scope of their responsibilities and training and the harm or omission was not willful. IRS Publication 4491, *VITA/TCE Training Guide* explains the provision in detail.

### **13.3 Certificate of Insurance for Sites**

The description and evidence of site liability insurance can be requested from the AARP Risk Management Office by downloading and completing the fillable pdf form, 'Request for Certificate of Insurance Form" in Tax-Aide/General Information>Tax-Aide Site Notices & Forms>Request for Certificate of Insurance.

### **13.4 Property Insurance**

All AARP Foundation Tax-Aide equipment (computers, printers, etc.) are insured by the AARP Andrus Insurance Fund LLC; the Risk Management office will replace damaged equipment owned by the AARP Foundation, in accordance with internal insurance policy procedures. Property or personal items owned by AARP Foundation Tax-Aide volunteers are not insured. AARP does not insure personally owned property.

## **14. EQUIPMENT AND RECORDS MANAGEMENT**

### **14.1 Custody of Received Equipment/Equipment Inventory**

#### **14.1.1 Equipment Inventory in OIS**

The Technology Specialist is responsible for maintaining a current inventory using the Tax-Aide Online Inventory System (OIS). Every computer, printer, and projector and their locations in their state must be listed in OIS. Each Technology Coordinator in turn is responsible for maintaining an accurate and complete inventory of all district-held equipment. This inventory includes equipment purchased by AARP Foundation Tax-Aide directly, with regional funds, or donated to the program. Each inventory item must show the contact information in OIS for the person responsible for its custody. OIS training is available for volunteers with access to the database. Documents and TCS webinars are continually updated to ensure volunteers understand the best practices to secure the most accurate and timely information. Refer to the Tax-Aide: Technology library for additional instructions regarding inventory maintenance.

#### **14.1.2 Importance of Equipment Inventory**

Maintaining an accurate technology equipment inventory is important for many reasons including verifying that equipment is eligible for repair and maintenance under the AARP Contract, and for forecasting and allocating new or additional equipment.

#### 14.1.3 Inventory Report Due Date

The state's equipment inventory report is due to the National Office by May 31st annually.

#### 14.1.4 Transfer of Equipment Custody to Other Volunteers

Volunteers who transfer custody of technology equipment are responsible for informing their TC of the transfer, including the recipient's contact information and the new location of the equipment.

### 14.2 Transition of Files and Equipment

Upon leaving a coordinator position, the incumbent will deliver to their successor, if known, or otherwise to their supervisor, all records, files, and materials related to their position, and assist their successor in assuming the responsibilities of the position. They must transfer all AARP Foundation Tax-Aide equipment under their control to their successor, if known, or to their supervisor.

## 15. OBTAINING EQUIPMENT AND CONSUMABLES

### 15.1 Obtaining Tax-Aide Purchased Equipment

A budget-dependent Tech Refresh plan is underway to replace older equipment. The National Technology Manager and team will lead this effort using the state's annual inventories. Information concerning scheduled equipment replacement will flow to the Technology Specialist and State Coordinator.

### 15.2 Purchasing Consumables from the National Contract

#### 15.2.1 Vendor for Equipment Repair

The GraceWorkz (hereafter referred to as the vendor) contract provides for most consumables and provides for most equipment repair. See Section 15.3.2 and 15.4 below before repairing equipment.

### 15.2.2 Toner Cartridge/Drum and Projector Bulb Replacement

Printer toner cartridges and drums for most Tax-Aide printers, and projector bulbs, *must* be obtained directly from the vendor. All printers must be compatible with and use toner cartridges available from the vendor at the time they enter the program. The bulk purchasing of these items results in considerable savings to the program.

### 15.2.3 Billing for Toner Cartridge/Drums and Projector Bulbs

The National Office is billed directly for cartridges, drums, and bulbs by the vendor. See the ordering instructions for consumables in the Tax-Aide: Technology library.

### 15.2.4 Authorization to Place orders with Vendor

Each Technology Specialist will identify two individuals authorized to place orders from the vendor. Follow the process set forth by your state to order needed consumables from the National contract. Shipping occurs quickly once the order is placed. To learn about the consumables ordering process in your state, contact your Technology Specialist. Consumable ordering usually begins in early November and ends about April 15.

### 15.2.5 Authorized Consumables

The cost of some projector bulbs and toner cartridges, drums for printers listed as “OK” on inventory prior to January 2015 that are not on the authorized consumables list for the vendor can be reimbursed; check first with your TC. Inkjet printer cartridges are not reimbursable. Volunteers who purchase locally items available from the vendor contract should not expect to be reimbursed. See Section 10 for specific expense reimbursement and coding details.

## 15.3 Equipment Repair

Refer to the article “*Equipment Repair, Replacement and Storage Guide*” in the Tax-Aide: Technology library and to Section 10 for reimbursement details.

### 15.3.1 Printers Eligible for Replacement

Printers eligible for replacement through the vendor will not be replaced by the National Office after the end of the season. Only equipment listed as “OK” on the prior year equipment inventory, or which was purchased by the National Office after that date may be sent to the vendor for repair.

### 15.3.2 Vendor Repair or Replacement Deadline

Technology Coordinators must request computer repair or replacements from the vendor before the end of the season.

## 15.4 Disposal of Unusable Equipment

### 15.4.1 Equipment Repair, Replacement and Storage Guide

Refer to the article “*Equipment Repair, Replacement and Storage Guide*” in the Tax-Aide: Technology library and to Section 10 for reimbursement details.

### 15.4.2 Notification of Unusable Equipment

The Technology Coordinator will notify the Technology Specialist as soon as any equipment becomes unusable.

### 15.4.3 Vendor Equipment Repair

The vendor is under contract to either repair or replace all AARP Foundation-purchased or donated computers that are on the current inventory as working (“OK”) that are no longer working and not under warranty. All computers replaced by the vendor must be returned to the vendor by the end of the season. Technology Coordinators shall contact their Technology Specialist for specific instructions. Some Technology Specialists may be able to get the units fixed locally and some may have to return them to

the National Office or to the National contractor for repair.

#### 15.4.4 Obsolete Non-AARP Foundation Purchased Equipment

Disposition of other non-working or obsolete non-AARP Foundation purchased equipment that is not covered by the vendor contract should occur at low or no cost to the program. If the equipment is useable, donation to another organization may be appropriate. Recycling is highly recommended when possible.

### 15.5 Equipment Storage

#### 15.5.1 District Level Oversight of Storage

Districts are responsible for the adequate storage of their equipment. Equipment does not have to be stored all in one location. Equipment may be stored by the volunteer who uses the equipment during tax season once any tax returns and taxpayer information are deleted (there should not be any). Often sites will provide secure storage space or a locking cabinet for onsite Tax-Aide equipment storage.

#### 15.5.2 Equipment Used for Training

Volunteers may use the AARP-purchased equipment for AARP Foundation Tax-Aide training purposes between tax seasons and must keep the security software updated on a regular basis if they do so according to the requirements of Section 8.

#### 15.5.3 Rental of Storage Space

Rental of storage space during the off-season is permitted and must be coordinated by the District Coordinator and Technology Coordinator. Questions regarding storage for equipment and supplies outside the standard filing season should be directed through reporting channels to the State Coordinator. These fees are reimbursable as "Position" - Federal Grants, Code Z.

## APPENDIX A – VOLUNTEER APPOINTMENT CHART

<b><u>Position</u></b>	<b><u>Appointed By</u></b>	<b><u>Term</u></b>	<b><u>Form of Appointment +</u></b>
Regional Coordinator National Committee Chairs	National Office	Maximum of 3-2 Year cycles, 6/1-5/31	Letter/email from National Office
National Committee Members	Committee Chair with concurrence of staff liaison	2 Year cycles that can be renewed multiple times	Appointment Confirmation Letter/email from National Office
Regional Advisor	Regional Coordinator with staff liaison concurrence	2 Year cycles that can be renewed multiple times	Appointment Confirmation Letter/email from Regional Coordinator
State Coordinator	Regional Coordinator with staff liaison concurrence	Maximum of 3-2 Year cycles, 6/1-5/31	Appointment Confirmation Letter/email from Regional Coordinator
Administration, Partnership and Communications, Technology, Training, and Volunteer Specialists, Assistant State Coordinator	State Coordinator with concurrence of Regional Coordinator	2 Year cycle, 6/1-5/31 can be renewed multiple times	Appointment Confirmation Letter/email by State Coordinator



<b><u>Position</u></b>	<b><u>Appointed By</u></b>	<b><u>Term</u></b>	<b><u>Form of Appointment +</u></b>
District Coordinator	State Coordinator with concurrence of Regional Coordinator	1 Year cycle, 8/1-7/31, can be renewed multiple times	Appointment Confirmation Letter/email by State Coordinator
Local, Communications, Technology, Training, and Administration Coordinator	District Coordinator with concurrence of State Coordinator	1 Year cycle, 8/1-7/31, can be renewed multiple times	Appointment Confirmation Letter/email by District Coordinator
Instructor	DC with input of TRS	1 Year cycle, 8/1-7/31, can be renewed multiple times	Appointment Confirmation Letter/email by District or State Coordinator
Shift Coordinator	Local Coordinator	1 Year cycles that can be renewed multiple times	
Electronic Return Originators and Tax Counselors	LC with verification of Instructor who graded the test.	Date they passed the test through December 31 of the tax year	
Client Facilitators	Local Coordinator	Date they passed the test through October 15	
Support Facilitator	By Supervising Coordinator	2-year cycle, can be renewed multiple times	Appointment Letter/email by Supervising Coordinator

+All volunteers must be certified and pass the appropriate level of testing and training as outlined in *Policy and Procedures Manual* Section 3.

APPENDIX B – MASTER SCHEDULE OF EVENTS AND DELIVERABLES

(Shows month and title of responsible party)

January	Responsibility
Counselor training, testing, grading and certifications as designated by state procedures	TRC/INS/DC/AC
Complete site updates (LC site assignments, ERO assignments, site operating schedule)	DC/LC/ADS
Process Certified volunteers into Portal	TRC/INS/DC/AC
Notify ADS of new volunteer supervisor assignments and titles; and update Prospect Records– Both continue through February	DC/AC
Inform ADS of non-returning volunteers and changed assignments	LC/DC
Local site program publicity to the DCs and SC/PCS	LC
Modify and Publish state defaults for software (if needed)	TCS
Some sites open in mid to late January	DC/LC
Distribution of annual <i>Happenings</i> newsletter to volunteers	Nat'l
Final updates of site schedule/appointment contact-information in Portal to provide current site information to the public	LC/DC/ADS
February	
Most sites open and operating	LC
Complete volunteer certification status updates (confirmed by ADS)	ADS/DC/LC
March	
Sites continue operation until end of tax season	LC
Local site program publicity	DC/LC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Begin entering mileage into Portal Reimbursement system by site	All Volunteers
Send proposed service awards list to DCs for verification	ADS

April	
Sites continue operation until end of tax season	LC
Continue entering mileage into Reimbursement system by site	All Volunteers
Begin leader and non-leader Flat Rate Reimbursement Process	All volunteers submit LC/DC approve
Submit mileage reimbursement requests by site through Portal Reimbursement system (mid-April)	ALL Volunteers
Begin approving mileage requests (mid-April)	Supervisors
End-of-season written program assessment to SCs	All local volunteers via DCs
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
Restrict software access to Admins	DC/LC/TC
May	
State evaluation and assessment submitted to RC	SC
Submit mileage reimbursement requests by site through Portal Reimbursement system	All Volunteers
Approve mileage requests	Supervisors
Review, analysis of personnel & activity reports	Nat'l/RC
Analysis of error reports from IRS	SC/TRS
Wrap up season	SMT
Hardware Inventory in Online Inventory System due end of May	TCS
(Re)appointment process for RCs, SCs and Specialist positions as needed based on terms and supervisor assessment of performance.	Nat'l/RC/SC
Call AARP State Office ASD to get fall recruitment through Magazine inkjets	PCS
NLT meeting	NLT
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS

Enter To Date Site Activity count to include Paper Returns (Current, Prior Year, Amended, Local Only) and Q&A for Portal Program Metrics Reporting (ADS to confirm data entry) by mid-May	LC/DC/ADS
June	
Hardware Allocation to SC and RC	TCS/SC
Leaders submit reimbursement requests for outstanding non-I expenses incurred to date	Leaders
Expense statements processing continues	Nat'l
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
July	
Hardware allocated to states	RCs
Training for new SCs and SMT Specialists	Leader Development
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
August	
Planning for upcoming season	SMT and DC/LC
Analysis of program needs	SMT
Recruiting (especially leaders)	ALL
Contact communications ASD in AARP State Office for additional recruitment publicity	PCS
Appointments of District Coordinators, and other District Management Team Coordinators and Instructors based on need and supervisor assessment of performance	SC/DC
Begin updating site information, identifying appropriate districts, finding sites	ADS/DC/ LC
Begin submitting new and revising current EFIN Applications on e-Services	TCS/ADS/TC
Start contacting previous Counselors to confirm interest in returning as volunteers next year.	LC/DC
Continue updating volunteers in the Portal (adding assignments, inactivating, etc.)	ADS/DC/LC
NLT meeting	NLT
Consumable ordering primary and secondary volunteer contacts identified	SC/TCS

Stay in contact with prospective volunteers and connect them to District Coordinators	PVS
<b>September</b>	
Recruiting continues	ALL
Obtain EFINs for new sites	ADS or TCS or designee
Send proposed software order to DCs for verification (subject to vendor timelines)	ADS or TCS
SMT planning meeting or conference call/webinar	SMT
Confirming leadership, volunteer rosters, and site information continues	ADS/DC/LC
Recruiting publicity campaign, at national, state, and local levels	Nat'l/PCS/CC & DC/LC
Submit final outstanding expenses NLT 9/15 (grant year ends 9/30)	ALL Leaders
Develop Process-based tax training plan	TRS
Stay in contact with prospective volunteers and connect them to District Coordinators	PVS DC/AC
Continue evaluating prospective volunteers and updating prospect status in Volunteer Recruitment System	
Enter To Date Site Activity count to include Paper Returns (Current, Prior Year, Amended, Local Only) and Q&A for Portal Program Metrics Reporting (ADS to confirm data entry). The Portal will lockout records at end of the month.	LC/DC/ADS
Start Ordering Tax Software and hotspots if new ones are needed	ADS or TCS/designee
<b>October</b>	
Review and analysis of expense report	Nat'l/ RC/SC
Recruiting continued	ALL
State planning meetings with District Coordinators (after Regional Planning Meetings)	SC
Submit new grant year leadership expenses (ongoing through year- preferably at least quarterly)	Volunteer Leaders

Distribute guides, manuals, & Administrative guidance (often electronic)	Nat'l
Planning Instructor tax law and administrative workshops	TRS/ADS
Ordering program & IRS training materials	TRS/designee
Finalize Instructor Workshops	TRS
Complete updating Leadership Rosters	ADS/DC
Regional Planning Meeting with State Coordinators (could be in September)	RC
November	
Updating all volunteer and site information continues	ADS/DC/LC
Send Instructors invitation letter & confirm attendance at Instructor Workshops	TRS
Establish criteria for evaluating Instructors	TRS
Planning Counselor training	TRC/INS/DC/LC
Notification of local training class dates to Counselors	TRC/LC/DC
Order site/Counselor materials	LC/DC
Plan local site publicity	CC/LC/PCS
Contact communications ASD in AARP State Office for additional site promotion, including program promotion during the season through Magazine inkjets	PCS
Last date to order Computers/Printers through National Contract is on or about November 1	TCS
December	
Instructor Workshops (late-November or early December)	TRS
Final arrangements for Counselor training	TRC/INS/LC/DC
Instructor assignment for Counselor training (May be done as early as October.)	TRC/DC
Counselor training (INS taxes/LC and DC policy)	TRC/INS/DC/LC
Continue Updating of Certification and assignment of all volunteers	LC/DC/ADS

Leaders submit reimbursement requests for outstanding non-I expenses incurred to date by December 15<sup>th</sup>. Leaders

**APPENDIX C- GLOSSARY AND ACRONYMS**

Term	Explanation	Origin if Outside of Tax-Aide
AARP	- The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP	
AC	Administration Coordinator (District Level)	
ACA	Affordable Care Act	IRS
ADS	Administration Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain administrative procedures and maintain volunteer and site databases.	
AGI	Adjusted Gross Income	IRS
AND	Assistant National Director- Staff in the National Office who oversee program operations usually by region including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships	
Approving Official	An Instructor who has certified and is appointed by the TRC to certify other volunteers in tax law. See Section 3.7.4.	
AVR	All Volunteer Roster	



ASC	Assistant State Coordinator. A position used in some states to oversee several districts within a specific geographic area. ASCs perform duties delegated by the SC.	
CAF	Centralized Authorization File – System that holds Power of Attorney records that have been submitted by the Accountant, Attorney, or Enrolled Agent on behalf of a taxpayer. Used with IRS Form 2848.	IRS
CAPS	Computer Assisted Publishing System	IRS
CC	Communication Coordinator (District Level)	
CF	Client Facilitator - A volunteer who manages the flow of taxpayers at a Tax-Aide site	
Coordinator	Volunteer leader in program	
Counselor (COU)	AARP Foundation Tax-Aide volunteer who is IRS certified in tax law and prepares taxes (All Levels)	
DB	Database	Computer
DC	District Coordinator - AARP Foundation Tax-Aide district volunteer leader	
District	AARP Foundation Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)	
DMT (DLT)	District Management Team (District Leadership Team)	
DPI	Dots per Inch	Printers

DVD	Digital Video Disk	Media
EFC	Electronic Filing Center	IRS
E-file	Electronic filing of tax returns	IRS
EFIN	Electronic Filing Identification Number - is obtained from the IRS and must be associated with one SIDN when ordering <i>Taxsoftware</i>	IRS
EIC/EITC	Earned Income Tax Credit	IRS
EIN	Employer Identification Number	IRS
ERO	Electronic Return Originator Volunteer Responsible for E-Filing transmission <i>aka Transmitter</i>	IRS
Extended Service	Taxpayer service given outside the standard 1040-filing season (after April 15th)	
FAQ	Frequently Asked Questions	Computer
Flat rate	A fixed reimbursement amount for counselor/client facilitator or leadership expense reimbursement. This is one payment for the entire season.	
Flippy Book	Popular nickname for IRS Pub 4012. Also, see VRG, below.	
FORM 6744	Volunteer Assistor's Test/Retest aka The IRS test	IRS
FRR Form	Flat Rate Request Form used by leaders and non-leaders	
Fulfillment	Unit responsible for fulfilling all requests for AARP publications and printed resources,	
HTML	Hyper Text Markup Language	Computer

Instructor (INS)	A volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers (District Level)	
IRS	Internal Revenue Service – the Bureau of the U.S. Treasury Department responsible for the collection of taxes	IRS
ITIN	Individual Taxpayer Identification Number	IRS
KAP	Konnex Access Process; Calls taken by the AARP Call Center from Members or Non-Members concerning some aspect of AARP Foundation Tax-Aide. Information is distributed to SCs to handle as appropriate	
LC	AARP Foundation Tax-Aide volunteer leader who generally supervises Counselors and is responsible to a District Coordinator	
MeF System	Modernized e-File System. New tax return processing system recently activated by the IRS.	IRS
National/Natl	National AARP Foundation Tax-Aide	
NLDC	National Leader Development Committee	
NLT	AARP Foundation Tax-Aide National Leadership Team comprised of volunteer chairs of the tax training, technology, operations, and leader development national committees, the ten volunteer Regional Coordinators, and key national program staff	

NOC	National Operations Committee	
NROC	National Recruitment and Outreach Committee	
NTSC	National Technology and Security Committee	
NTTC	National Tax Training Committee	
Online Counselor	A volunteer who answers questions through the Online Tax Assistance system accessed by taxpayers through <a href="http://AARP.org">AARP.org</a> .	
Online Reviewer	A volunteer who quality reviews the Online Counselor's answers to questions from taxpayers through <a href="http://AARP.org">AARP.org</a> .	
PCS	Partnership and Communications Specialist - Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain partnerships, program publicity, and communication activities	
PIN	Personal Identification Number - i.e., Self-Select or Practitioners PIN	IRS
PPT	PowerPoint file extension - Microsoft Office '03 and earlier	Software
PPTX	PowerPoint file extension - Microsoft Office '07 and higher	Software
PTIN	Preparer Tax Identification Number	IRS
PUB 4012	Volunteer Assistor's Guide - Primary resource document on tax law and tax software operations	IRS

PUB 4189	Test/Retest Answer Booklet	IRS
PUB 4480	Student Training Kit	IRS
PUB 4491	Student Training Guide	IRS
PUB 4491-W	Student Workbook (no longer updated by IRS)	IRS
PUB 4942	Health Savings Account (HSA) Training Course and Test	IRS
PUB 4961	Volunteer Standards of Conduct/Ethics Training	IRS
PUB 5101	Intake/Interview and Quality Review Training	
PUB 5157	ACA materials	IRS
FORM 6744	IRS Tax Law Test	IRS
PVS	Prospective Volunteer Specialist - Volunteer member of the State management team who works with the State Coordinator to meet the state's recruitment needs.	
QR	Quality review or Quality Reviewer	
RAA	Regional Administration Coordinator	
RC	Regional Coordinator - AARP Foundation Tax-Aide volunteer who oversees program operations in a multi-state area (region) and who supervises and supports the State Coordinators	
Relationship Manager (RM)	IRS SPEC employee responsible for volunteer programs in a territory	IRS
Responsible Official (RO)	The volunteer(s) within each split-state who has the responsibility to apply for and/or revise IRS e-file applications for one or more sites.	IRS

RPA	Regional Partnership/Communications Advisor	
RRA	Regional Training Advisor	
RTA	Regional Technology Advisor	
RUF	Reduced Unnecessary Filing	IRS
SBIN	Service Bureau Identification Number	IRS
SC	State Coordinator - AARP Foundation Tax-Aide volunteer responsible for program operations in a state or split-state	
Scope	Defines the limitations of which tax topics may and may not be completed by a volunteer Counselor. These topics are covered in IRS volunteer training materials or in AARP Foundation Tax-Aide training classes.	
SE	Self Employed	IRS
SEP	Simplified Employee Pension Plan	IRS
SERP	Service-wide Electronic Research Program	IRS
Shift Coordinator (SCO)	AARP Foundation Tax-Aide volunteers responsible for coordinating and managing all phases of site operations at a specific site during an assigned period of time (shift) acting for the Local Coordinator (LC).	
Shut-ins	Persons whose physical condition confines them to a home (institutional or personal). Also, Counselor visits to prepare tax returns for Shut-ins are called “home visits.”	Conventional

SIDN	Site Identification Number. A unique number assigned to each AARP Foundation Tax-Aide site. It is used to identify all returns processed, both paper and e-file, as being associated with a specific site. SIDN's are not transferrable as each one identifies a specific location.	
SIMPLE	Savings Incentive Match Plan for Employees Individual Retirement Account	IRS
Site	The location where tax assistance is performed	
Site Locator	Phone and online tools for taxpayers to find a site near them based on zip code.	
SMT	AARP Foundation Tax-Aide's State Management Team, comprised of SC (State Coordinator), ADS (Administration Specialist), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist), and Prospective Volunteer Specialist (PVS), and possibly Assistant State Coordinators (ASC)	
SPEC	Stakeholder, Partnerships, Education and Communication - IRS Group responsible for volunteer tax assistance programs, including TCE	
SPECTRM	IRS SPEC's tool and database used to manage tax assistance volunteer programs.	IRS
SSA	Social Security Administration	IRS

SSN	Social Security Number	SSA
STAP	State Tax Assistance Program	
Stmnt	Statements forms (filed with returns)	
Summary Activity Report	A state-level report of assistance provided by AARP Foundation Tax-Aide volunteers at sites	
Supervising Coordinator	Any AARP Foundation Tax-Aide Coordinator who has supervisory responsibility for other volunteers. Term usually used to denote a volunteer's immediate supervisor	
Support Facilitator	AARP Foundation Tax-Aide volunteer who assists the program as an interpreter, appointment taker, etc. No official position description but can be used for a variety of purposes. (Replaces the Non-Counselor title).	
TaxSlayer	Tax preparation software purchased by the IRS for use by Tax-Aide.	
TC	Technology Coordinator (District Level)	
TCE	IRS SPEC Tax Counseling for the Elderly Program. Also used to identify the grant which supports programs in which volunteers assist low- and moderate-income persons aged 60 and over, free of charge, in preparation of personal income taxes. Umbrella program for Tax-Aide.	IRS



TCS	Technology Specialist - Volunteer member of the State Management Team who implements, maintains, and evaluates automated systems for: tax preparation and administrative procedures, and may provide volunteer technical training	
Territory	A geographical region defined by IRS SPEC which can be multi-state, state, or a portion of a state. Determined in large part by outreach potential/population.	IRS
Territory Manager (TM)	IRS SPEC Manager with the responsibility to support both TCE and VITA in a territory.	IRS
TIGTA	Treasury Inspector General for Tax Administration - the congressionally mandated oversight and investigatory body within the US Department of Treasury responsible for monitoring the IRS and IRS funded programs such as TCE	IRS
TP	Taxpayer, preferred rather than customer or client	
TRC	Training Coordinator (District Level)	
TRS	Training Specialist - Volunteer member of the State Management Team who plans and implements necessary tax and policy and procedures training for Instructors in the state/ split-state	
TSO	<i>TaxSlayer</i> Online software	

TWO	<i>TaxWise Online</i> - an internet- based software no longer in use by Tax-Aide.	<i>TaxWise</i>
URL	Uniform Resource Locator. Generally, describes an internet site address.	Computer
VITA	Volunteer Income Tax Assistance - Another IRS SPEC grant program which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes with income restrictions and an active emphasis on building financial assets and securing EITC	<i>IRS</i>
VMIS	Volunteer Management Information System. A program management system that was replaced by the Portal.	
VRG	Volunteer Resource Guide (Pub 4012 - tax law and <i>tax software</i> operations reference)	IRS
VRPP	Volunteer Return Preparation	IRS