

AARP Foundation Tax-Aide

Published by the AARP Foundation Tax-Aide Program.

AARP Foundation Tax-Aide is offered in conjunction with the IRS.

Local Coordinator's Digest

(A Companion Manual to the *Client Service Provider Digest*)

October 1, 2011-September 30, 2012

Website for the public: www.aarp.org/taxaide

Website for volunteers (Extranet): www.aarp.org/tavolunteers

Portal: <https://volunteers.aarp.org>

*Over 2.5 Million People Served
Annually!*

AARPSM
FOUNDATION

Local Coordinator Resources

Tools, telephone numbers, and links that may be useful.

Extranet

www.aarp.org/tavolunteers

Training tab: Site Coordinator/Quality Site Requirements and Program Policy and Procedures

Portal

<https://volunteers.aarp.org>

Reimbursement, Activity Reporting, Program Materials

Site Locator

www.aarp.org/taxaide or 1-888-227-7669

Available January 15- April 15

Volunteer Recruitment

<https://volunteers.aarp.org>

Encourage potential volunteers to sign up on the web.

Report accidents

Email: afierro@arp.org; Phone: (202) 434-3245 (email preferred)

Report lost/stolen taxpayer data

1-800-424-2277, ext 36021 or ext 36027 (during business hours), or 1-202-434-6021/6027 (after hours), immediately (within 24 hours) if **ANY** computer containing taxpayer data is lost or stolen. Also notify your supervisor and the police.

Report Incidents

Follow the new incident protocol and report to your supervisor

Your additional resources

TC phone number:

DC phone number:

Others:

Why Read This Digest?

Dear Local Coordinator:

First and foremost, thanks for agreeing to be a Local Coordinator in 2012! This program can exist to help others only if volunteers like you agree to lead. You are vital to the success of AARP Foundation Tax-Aide!

Please be sure to read the *Client Service Provider Digest* as many important sections, such as *Site and Counselor Guidelines and Policies* as well as *Security and Confidentiality*, are only in that digest. These documents, and the “Site Coordinator/Quality Site Requirements” presentation in the same administrative packet as this digest, should help you carry out the responsibilities of a Local Coordinator. As you are volunteering in this important leadership role, we’d like you to highlight a couple of the changes that will affect you, hopefully for the better.

The AARP Foundation Standards Package (*Standards of Professionalism, Taxpayer Information and Responsibilities, Incident Review Protocol*) is presented to assist volunteers in upholding the excellent reputation of our program by formalizing expectations of those professional attributes you regularly demonstrate. Our high satisfaction rate comes from every interaction with a taxpayer and we want to continue to offer great service to all of our customers. Ninety-eight percent were satisfied or very satisfied based on the results of the last survey.

The new reimbursement system to be introduced in early 2012 will be housed in the portal. Look for more details about the automation of itemized mileage expenses and the process changes that will accompany this new system. Expect more timely payments and less mailing costs. Expenses can still be submitted in the traditional manner in 2012, but we encourage you to explore the system.

As a Local Coordinator, your leadership sets the tone for everyone at your site.

You have an important job and thanks again for your willingness to take it on!

With gratitude and hope that your season is not just a success, but also fun,

AARP Foundation Tax-Aide National Leadership Team
(Regional and national level volunteers as well as National Office staff)

Local Coordinator Digest Contents

Check out the **Local Coordinator At A Glance** page that follows this one, and refer to the rest of this Digest as you need help. **Please remember that a significant amount of critical information for site volunteers, including Local Coordinators is located in the *Client Service Provider Digest*.**

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A Glossary of Terms is available in the *Operational Guidelines on the Extranet Manuals, Policy & Procedures* tab at <http://assets.aarp.org/www.aarp.org /taxaide/www.aarp.org/sk/taxaide/Manuals.html>

The Local Coordinator At A Glance

Local Coordinators (LC) have seven major responsibilities for the program summarized below.

Recruit Counselors, EROs, and Client Facilitators

Word-of-mouth is the most effective form of volunteer recruitment. AARP Foundation Tax-Aide has toll-free phone and Internet recruitment, but personal solicitation at sites or other local venues by LCs and Counselors (with LC encouragement) is still the best source of new volunteers.

Train EROs, Client Facilitators, and Counselors on Program Procedures

LCs teach Counselors, Electronic Return Originators (EROs), Shift Coordinators, and Client Facilitators about (1) program policies, (2) the need for and means of protecting taxpayer data, (3) how to collect activity statistics via site activity log, as well as how to properly record and submit them, and (4) the importance of following the Quality Site Requirements. A presentation called “AARP Foundation Tax-Aide Policies and Procedures” is available on the Extranet Manuals, Policy & Procedures tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/Manuals.html to assist LCs with conveying policies and procedures. LCs also teach site volunteers how to claim or decline expense reimbursement within the constraints of AARP Foundation Tax-Aide’s policy limitations.

Create, Record, Maintain, and “Staff” Quality Sites

LCs establish as many sites as necessary to adequately serve the local area keeping efficiency, particularly for e-filing and quality site requirements, in mind. Site quality requirements, available on the Extranet Training tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/training.html, are also included as a presentation in the administrative packet sent to the LC with this guide and need to be reviewed. These requirements meet the IRS Site Coordinator training requirement and are required to be reviewed annually. LCs should ensure volunteers at sites abide by them. Site information must be accurately recorded in the national Volunteer Information Management System (VMIS) database, for phone and web look-up functions, and site volunteers must be scheduled to cover periods of operation.

Generate Site Publicity

People must learn about the sites that are established in order to avail themselves of our services. As needed based on capacity, LCs generate media publicity, put up posters, seek sponsor publicity, and promote the program by word-of-mouth.

Order and Distribute Materials

An array of forms and materials are needed to maintain normal site operations. The program poster (D143) has white space for local information and contains civil rights language, and is required by the IRS grant to be posted at all sites. (Samples are on the Extranet Recruit and Promote tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/recruit.html.) This poster and other needed site materials, including the tax record envelope, must be ordered from AARP (not the IRS) and distributed by LCs.

**Maintain
Volunteer
Rosters**

Per state instructions, LCs promote portal updates and/or submit new Counselor, ERO, Shift Coordinator, and Client Facilitator information and update current Counselor data via the All Volunteer Roster (AVR). Personnel forms are available on the Extranet Forms tab at <http://assets.aarp.org/www.aarp.org/taxaide/www.aarp.org/sk/taxaide/forms.html> to help with this task if needed. This data is added to the national database of volunteers by the state's Administration Specialist, and is used for materials shipment and expense reimbursement.

**Monitor and
Approve
Expenses**

LCs have the responsibility of limiting program expenses, including those of the volunteers they supervise, to essential spending. This requires efficient site selection and usage, monitoring of activities and scrutiny of expense statements, along with providing the approval signature in accordance with previously established state limits for individual volunteer expenses.

AARP Foundation Tax-Aide Local Coordinator Position Description

Program and Purpose of Position	AARP Foundation Tax-Aide provides free personal income tax assistance to low- and moderate-income taxpayers, with special attention to those 60 and older. The Local Coordinator (LC) implements program plans in one or more assigned geographic localities and ensures site compliance with AARP Foundation Tax-Aide program policies and IRS Quality Site Requirements.
Responsibilities of Position	<ul style="list-style-type: none">➤ Sets goals and implements program plans for assigned geographic location(s).➤ Recruits, appoints, supervises, and evaluates Counselors, Electronic Return Originators (EROs), Shift Coordinators (SCOs) (as needed), and Client Facilitators, ensuring IRS certification, as required, and program policy training for all.➤ Confirms Counselors have passed the IRS test, including IRS Standards of Conduct test, and all site volunteers have signed the IRS Volunteer Standards of Conduct form prior to assisting any taxpayers (the forms must be held until December 31 of the year of certification by a local leader).➤ Maintains and ensures all site volunteers maintain the strict confidentiality and protects the security of all taxpayer information/records at all times including ensuring all sites' volunteers have received copies of, and understand the Confidentiality and Security of Taxpayer Data section of the <i>Client Service Provider Digest</i>.➤ Establishes second certified Counselor on-site quality review measures to ensure accuracy of returns.➤ Works with all EROs at site to ensure process exists <i>and is followed</i> to verify that all e-file returns are transmitted, rejects worked, and acceptances received.➤ Updates All Volunteer Roster (AVR) to ensure all volunteers reporting to the LC are accurately recorded in the database at the National Office.➤ Confirms and evaluates existing sites, opens new sites, merges sites as appropriate, prepares site schedule, updates site lists & forms to ensure sites are accurately reflected in the National Office database for uploading to the Web and phone public access site locators. Prepares site schedules.➤ Collects site activity logs, summarizes the data, and submits monthly totals via the appropriate Internet submission process.

- Ensures notation of the IRS Site Identification Number (SIDN) on all tax returns (paper and e-filed) prepared at the site
- Orders site material from IRS and National Office, according to the state's procedures.
- Ensures the program poster with civil rights language (D143) is visible at all sites during operating hours and that sites use IRS Intake and Interview Forms (13614-C) and AARP Tax Record Envelopes (D12225) exclusively.
- Coordinates with District Coordinator and Communications Coordinator (where appointed) to implement local program publicity.
- Submits approved Counselor, ERO, SCO, and Client Facilitator expenses to the National Office, in accordance with the state's procedures.
- Attends meetings as scheduled by the State or District Coordinators.
- Reviews incidents per the Incident Review Protocol and elevates to volunteer supervisor as necessary.
- Works well with diverse populations and treats taxpayers and other volunteers with respect.

Qualifications, Length of Service and Eligibility

The LC must have the ability to implement program policy and provide direct oversight of the program and its volunteers in a geographic location. The LC is appointed for a one year term, contingent upon satisfactory annual review, and may be re-appointed for subsequent one year terms. The LC is eligible for other AARP or AARP Foundation volunteer positions.

Time, Training, and Travel Required

Time commitment varies according to geographic area and number of volunteers. The position usually requires a varying level of engagement from September to May. The LC must acquire the knowledge of all procedures associated with the program, visit training locations and tax assistance sites, and attend district meetings. LCs must annually re-familiarize themselves with the "Quality Site Requirements" training. This PowerPoint presentation available on the Extranet's Training tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/training.html is the AARP Foundation Tax-Aide equivalent of the IRS required Site Coordinator training.

Appointment, Supervisor, and Scope of Authority

The LC is appointed by the District Coordinator with concurrence of the State Coordinator and reports directly to the District Coordinator. The LC supervises Counselors, EROs, SCOs, and Client Facilitators and administers the program policies at the tax assistance sites.

Working Relations and Progress Review

The LC works closely with the District Coordinator, Counselors, EROs, SCOs, Client Facilitators, Instructors, Technology Coordinators, and the Administrative Specialist. Performance monitoring is on-going by the DC.

Available

The LC will be afforded the necessary guidance, training and materials needed to facilitate

Resources

leadership responsibilities, with support from the District Coordinator and other district level volunteer leaders, National Office staff, and the IRS. AARP Foundation Tax-Aide reimburses volunteers for covered program related expense as set out in the Policy Manual.

Volunteer Policy

AARP Foundation volunteers will receive equal opportunity and treatment throughout recruitment, appointment, training, and service. There will be no discrimination based on age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.

Local Coordinator Activity Schedule

- September** Receive appointment confirmation from supervisor.
Assess program needs and solicit any needed new sites for upcoming season.
Contact returning site volunteers and recruit, through January, new volunteers as needed.
Contact existing sites for availability and to reserve days and time.
Submit final itemized expenses incurred prior to 9/30 (end of fiscal year), if any.
- October** Plan work and discuss Counselor training needs with District Coordinator (DC) and Instructors.
- November** Finalize tax assistance sites with DC.
Attend district meeting as required.
Receive Administrative Packet with materials from AARP Foundation Tax-Aide and read Site Coordinator/Quality Requirements presentation to comply with IRS Site Coordinator Training.
Order additional materials from fulfillment as needed, especially the program poster (D143) with the civil rights language and Tax Record Envelopes (D12225).
Order needed items from IRS, including the IRS Intake and Interview form and needed tax forms for the season.
Continue recruiting new volunteers.
- December** Notify all site volunteers of training locations, dates/times, etc.
Properly dispose of IRS Volunteer Standards of Conduct forms held from the prior tax season.
- January** Attend and monitor Counselor training classes.
Ensure that program policies and procedures are covered in training.
Ensure distribution of *Client Service Provider Digests* and AARP name badges to site volunteers.
Verify that all site volunteers have received copies of and understand the Confidentiality and Security of Taxpayer Data section in the *Client Service Provider Digest*
Receive Counselors' test grades from Instructors.
Collect signed Volunteers Standard of Conduct forms for all volunteers working at sites.
Schedule site volunteers to work at tax assistance sites.
Implement local publicity with assistance from Communications and District Coordinators.
Distribute posters, banners and counter-top holders and flyers to publicize tax assistance sites.
Update All Volunteer Roster and return to DC along with personnel forms.
- February** Open and monitor tax assistance sites for quality and program policy and procedure compliance.
Ensure that all sites are displaying the program civil rights poster (D143) during site operating hours and using IRS Intake and Interview forms (13614-C) and AARP Tax Record Envelopes (D12225).
Explain site activity log and Quality Review recording procedures to Counselors and provide site identification number (SIDN) to be entered on all federal returns prepared.
Collect site statistics, personally or by delegate, for the 1st reporting period; submit via

portal.

March Collect site statistics, personally or by delegate, for the 2nd reporting period; submit via portal. Monitor sites and adjust site and Counselor schedules as necessary.

April Collect final site statistics, personally or by delegate, and submit them using the portal. Collect flat-rate reimbursement signatures or have Shift Coordinators, Counselors, EROs, or Client Facilitators submit expense statements. Review, approve within the guidelines and caps established by the state, sign, and mail/approve expenses according to procedure. Conduct end-of-season volunteer performance evaluation. Prepare volunteer recognition certificates or letters as appropriate. Send recognition letters and/or certificates to sites. Participate in DC end-of-season evaluation process, and recommend program improvements.

As Required: Submit expense statement to DC monthly, quarterly, or end of season.

Counselor, ERO, Shift Coordinator, and Client Facilitator Recruitment

Recruitment: General	Recruitment of new volunteers is essential to the program. It is the responsibility of all volunteers to actively recruit new volunteers by being alert for individuals who might be interested in participating in the program.
Diversity Recruitment	Recruitment of volunteers and coordinators from diverse populations must be stressed, especially when there is a significant segment of diverse racial/ethnic population within the district. Special attention should be given to potential volunteers who support the local community language(s). Recruiting <i>must</i> be done on a non-discriminatory basis, without consideration of race, ethnicity, age, sex, religion, gender, or sexual orientation.
Local Recruiting- Word of Mouth and Site Level	Quantifiable data show that the vast majority of new volunteers come from the local level. All volunteers can and should recruit new Counselors, EROs, Shift Coordinators (SCOs), and Client Facilitators. Word-of-mouth recruitment to friends and acquaintances is particularly effective. Customers who show proficiency preparing their own taxes are good candidates for Counselors. Another successful method is to provide site sponsors one page of recruiting information suitable for placement in the site bulletin boards or in their newsletters.
Media and Web Recruiting	Local newspaper stories about the need for volunteers are effective. Local Coordinators should attempt to place these, unless there is a Communications Coordinator appointed to handle this task. (See Generating Publicity section of this <i>Local Coordinator Digest</i> for more information on the topic.) Another good source, especially as we have migrated to computer-prepared tax returns, is to recruit on the Internet. Try volunteer recruitment messages on volunteer recruitment websites such as Volunteer Match and especially those locally focused, such as your area's United Way, RSVP, and other local non-profits, local governments, or local employer sites. Many local governments and local employers support volunteerism and may publicize AARP Foundation Tax-Aide opportunities.
Phone and Automatic Referral Pipelines	Year-round recruitment is supported by the web site: www.aarp.org/taxaide and the toll-free number 888-OURAARP (888-687-2277). Encourage prospective volunteers to sign-up on aarp.org/taxaide or enter a prospect yourself through the portal as instructed by your supervisor. AARP's volunteer site, AARP's Create the Good, also lists program volunteer opportunities and does so at the site level. Potential volunteer names and contact information from AARP's website (either the program's or Create The Good) are now immediately forwarded to the Prospective Volunteer Coordinator or the State Coordinator designee through the recruitment system. They, in turn, forward the prospect to district and local volunteers for follow up.

**Recruitment
Materials**

Program materials are available to assist in recruiting volunteers:

- Recruitment brochures and position descriptions
- Site posters adapted for recruitment
- Sample public service announcements
- Countertop holders and exhibit panels

To order these materials, use the order form on the Volunteer Portal (<https://volunteers.aarp.org>). You may also order using the Program Order Form on the Extranet Forms tab at

http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html

Training and Testing

Classroom Tax Training

Counselors receive annual training which includes income tax information, procedures for preparing tax forms and required quality review, program policy, and administrative reporting. The training sessions are generally three to five days. Experienced Counselors may require only a refresher course of a few days of classes or a more in-depth training in tax laws and program policy and procedure changes. Training in e-filing is included now as part of the new Process Based Training (PBT) in IRS Publication 4491, the VITA/TCE Student Training Guide. All volunteers *must* attend the policy and procedure issues training, with no exceptions. A current year training module is available for local leaders and Instructors to use to conduct program policies and procedures training for Counselors, EROs, Client Facilitators and any other non-counselor positions (available on the Extranet Leadership Development tab at

http://assets.aarp.org/www.aarp.org_/taxaide/www.aarp.org/sk/taxaide/leadership.html). See “Program Policies and Procedures” training on the next page.

Preparatory Tax Orientation

A growing number of Instructors are working with Local Coordinators to convene new prospective Counselors in a preparatory tax orientation class, typically in the fall preceding formal January training. District/Local Coordinators are responsible for providing tax law and tax preparation software training to all Counselors. District Instructors provide the classroom training based on AARP Foundation Tax-Aide program-developed training curriculum and IRS-provided training materials. All Counselors are required to attend Counselor training class as established in their local district in preparation for taking the IRS certification test. District leaders have the option to allow Counselors to take a portion of the training through self-study as outlined in the **Alternative Training Option** procedures in the program training material. This online training can be obtained from an IRS developed program called Link and Learn. The appropriate courses can be found at <http://www.irs.gov/app/vita/>.

Scheduling Tax Classes

Local Coordinators help the Training Specialist and/or Instructor identify training locations, and assist with the delivery of materials. LCs typically help notify Counselors about the classes and assure that everyone is scheduled to a class.

Tax Training Topics (Scope of Assistance) and Certification

Counselors must be certified annually at the Advanced level of the IRS training materials and pass the IRS Standards of Conduct test. Counselors will assist taxpayers only on those topics that are within the scope of the program. Scope includes tax topics covered in IRS volunteer training materials or in training classes,

provided that Counselors have been qualified under AARP Foundation Tax-Aide procedures. Counselors are not to deal with topics (including state returns) on which they have not received AARP Foundation Tax-Aide training. Training for state returns *must* be a part of the Counselor training class, and training should be limited to the state where the class is being given, neighboring states, and those that have large “snowbird” populations. Optionally, the Counselors may also qualify to prepare returns that include Cancellation of Debt (COD) and/or Health Savings Accounts (HSA). The printed test results for all three levels and a signed copy of the IRS Volunteer Standards of Conduct agreement will be turned in to the designated Instructor in the district where they will be assigned. A list of certified Counselors should be available to the LC.

Tax Training Materials

All tax training materials – including tax forms and publications – are provided by the IRS upon receipt of orders from the Training Specialist or Instructors. Alternative material should not be used, and expenses related to the development of unauthorized alternatives will not be reimbursed. State material is usually provided by the state taxation agency upon request.

Site and Program Policy Training for Coordinators

Site and program policies and procedures training is conducted during fall meetings with Coordinators at all levels, and informally throughout the year by supervising coordinators. Meetings, Cybertax email, correspondence, telephone calls, the Internet, and the *Manual/Digests* are used to convey new or revised procedures. A Site Coordinator/Quality Site Requirements presentation is available on the Extranet Training tab at http://assets.aarp.org/www.aarp.org_/taxaide/www.aarp.org/sk/taxaide/training.html for Local Coordinators, Shift Coordinators, and others to communicate site requirements to site level volunteers. The presentation qualifies as the IRS required Site Coordinators’ training and must be reviewed annually.

Program Policies and Procedures Training for Counselors, EROs, and Client Facilitators

Program policies and procedures training for Counselors, EROs, and Client Facilitators must be an integral part of the classes conducted prior to each tax season. A current year Program Policies and Procedures training module is available on the Extranet Training tab at http://assets.aarp.org/www.aarp.org_/taxaide/www.aarp.org/sk/taxaide/training.html for local leaders and Instructors to conduct program policies and procedures training for Counselors, EROs, Client Facilitators and any other non-counselor positions. A *Client Service Provider Digest* should be distributed and reviewed by all volunteers, with particular emphasis on the Standards of Professionalism in the *Client Service Provider Digest*, the section on Taxpayer Confidentiality and Security of Taxpayer Data in that same document, and the IRS Volunteer Standards of Conduct (13615). Volunteers must also understand how to use the site activity logs and TaxWise to record assistance provided and where to submit this information. They also need to

**Program Policies
and Procedures
continued**

understand the reimbursement process and the need for word-of-mouth promotion. There is a Self-Study Quiz on program operations in the *Client Service Provider Digest* that can be used to help volunteers understand key program policies and procedures.

Volunteer Database and Rosters

Volunteer Database (VMIS)

AARP has a national database (VMIS) of all volunteers participating in programs it provides. Once a volunteer is entered into the database, they are assigned an identification number (ID#). This number is unique to the volunteer and a volunteer is given only one ID#. This database *must* be accurate, as it drives creation of the flat rate form for reimbursement, materials shipment, and insurance certification. Careful LC attention to roster editing and personnel information is critical.

All-Volunteer Roster

Local Coordinators receive an All Volunteer Roster (AVR) in January from the state's ADS, usually routed to the LC through his or her DC. The AVR includes all the Counselors, EROs, Shift Coordinators, and Clients Facilitators who reported to the LC in the previous year. Consult with your supervising coordinator to determine your state's procedures for roster updating and reporting current year certification.

Procedure for Updating Rosters

Edits of misspelled name, address, phone number, position, supervisor's ID#, and year started should be made. Information to be updated is sent to the ADS, according to the state procedures. The ADS will update the national database. If available, send the volunteer id with name and update information to insure that the correct volunteer record is updated.

Typically the update information is sent via email. A Personnel Form which is available on the Tax-Aide Extranet Forms tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html may also be used. The form may be completed and attached to an email.

Volunteers registered for the Volunteer Portal can use the Update Profile feature to update their mailing address and residential phone number.

Adding New Volunteers

All prospects, locally or nationally recruited, that become new volunteers are to have a prospect record in the recruitment system and DCs need to identify those prospects records with the appropriate status to indicate that they have met all qualifications to become program volunteers. The ADS will add all new volunteers using the data in the prospect record and the supervisor and title data provided by the DC with LC input.

Recognition of Service and Performance Reviews

Award Certificates

Award certificates are available for presentation to Counselors, EROs, Shift Coordinators, and Client Facilitators and to people outside of the program who helped to make it a success, such as site sponsors (see Program Volunteer/Site Recognition Order Form on the volunteer Extranet Forms tab at <http://assets.aarp.org/www.aarp.org/taxaide/www.aarp.org/sk/taxaide/forms.html>). IRS also presents certificates at the end of season meetings, if requested.

Service Pins and Plaques

Service pins are available for five, ten, fifteen, twenty, twenty-five, thirty, and thirty-five years of service; plaques are available for twenty, twenty-five, thirty, thirty-five, and forty years of service. State Coordinators or Administration Specialists are responsible for ordering and distributing the plaques. LCs should be alert to volunteers under their supervision who will be earning service awards and communicate with the DC to make sure the volunteer receives his/her award.

Recognition Events

Recognition events and end-of-season celebrations are valuable, but expenditures including mileage are not reimbursed for these events. See section on expense reimbursement for more details.

Counselor, ERO, and Client Facilitator Performance Review

It is critical to the improvement and ultimate success of the program that volunteer supervisors give on-going constructive feedback to volunteers about their performance. This is especially, though not exclusively, important for Counselors, to ensure the accuracy of the returns they prepare. Counselors should be given timely feedback regarding tax law, using *TaxWise*TM, effective interviewing, etc. in order to help Counselors improve their accuracy. In addition to constructive feedback to improve performance, positive feedback on a job well done is very important as a form of thanks and appreciation.

Submitting Tax Assistance Activity Data

Why Report Activity?

In 2012, all volunteers will report activity through the Volunteer Portal. Reporting activity levels is important to the program. This information is needed to support funding requests, such as with the IRS and AARP, as well as to help in managing the program at the regional, state, district, and site levels.

Activity Reporting Process

Counselors are responsible for recording the type of assistance provided each time they work at a site via the activity log or locally produced equivalent, being careful to include those helped with state tax returns or questions and answers only. If volunteers assist taxpayers away from a site, especially answering tax questions, they should keep a record of that service and may want to use a separate activity log so that service is not left out of program activity counts. It is strongly recommended that prior to the beginning of the season Local Coordinators review the training documents and information about the Activity Reporting process and system on the volunteer Extranet Training tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/training.html.

What information will be reported?

The information on the number of people served will come from two separate sources: volunteer self-reported information *and* alternate sources of information (*TaxWise™ or surveys*). Refer to the Extranet Training tab (http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/training.html) for the most up to date and detailed instructions on Activity Reporting. For Quality Review : 2nd Counselor's Initials must be on the Site Activity Log for paper sites, and in TaxWise preparer use field 14 for e-file sites. **This entry is to be keyed in by the volunteer performing QR and not defaulted.**

How will the total number of people helped be calculated?

We will be using both the volunteer self reported information *and* the information from alternate sources to calculate the total number of people helped. Specifically, it will include:

- Total # federal returns
- Total # Q&A
- Total # Federal returns amended
- Total # Federal returns for prior year (a single count regardless of the number of years)
- Total # of State/Local Only Returns
- The above total is then multiplied by a common factor for joint returns and other activities as shown in the *TaxWise™* data (also referred to as data from alternate sources)

Site Activity Log

The Site Activity Log will be essentially the same as last season's sign-in sheet. It has been modified and includes additional columns for ERO tracking.

Site Activity Log Collection Schedule

The Reporting schedule is defined as monthly for the program (although there may be additional reporting requirements within your state/split-state); and the Site Activity Logs should be submitted by site volunteers as directed by their coordinators.

During the season there are three reporting periods where activity reporting will need to be compiled and reported into the Activity Reporting system. The tax season reporting periods will end on the last day of February, the last day of March, and the last day of April. LCs and DCs will have five days after the close of the reporting period to add or modify any information to the Activity Reporting Web screen.

Reporting Services Provided Outside of the Tax Season

Although the majority of the services provided to the taxpayers are done during the regular tax filing season, some services are provided outside of this period, from April 30th through September 30th.

For services from April 30th to September 30th, the Site Activity Log can also be used to collect activity data. This data should be submitted to the ADS who will enter the data directly into the national database, VMIS.

Recording Quality Review

In 2012, Quality review is again reported differently by paper and e-file sites. For paper sites, volunteers should report by initialing the appropriate columns on the Site Activity Log on the lines for each taxpayer for whom returns are reviewed *by a second Counselor* as they have the last few years. E-file sites will record the Quality Reviewer's initials in TaxWise preparer use field 14 so that the counts can be recorded by the software. Coordinators should assist site volunteers as necessary in completing the Site Activity Logs accurately and completely.

Special Services – Limited English Proficiency, Shut-Ins, and Taxpayers with Disabilities

In order to more accurately capture all of our service to people with disabilities, not just shut-ins, the survey of taxpayers which collects information, such as taxpayer demographics, will include a question on whether the taxpayer is disabled. Additionally, the intake sheet will contain a question regarding disability and you are encouraged to transfer the response from the intake sheet into the appropriate TaxWise preparer use field. This same process will be used for limited English proficiency. These items will be noted in preparer use fields 11 and 12 in TaxWise.

**Where to get
more
information on
this process**

Complete presentations and training materials are available from your State Management Team and are also posted on the volunteer Extranet Training tab at http://assets.aarp.org/www.aarp.org_/taxaide/www.aarp.org/sk/taxaide/training.html.

Site Management, Selection and Schedules

Selecting Sites

LCs are responsible for securing as many sites as necessary for the area and for assigning the appropriate number of Counselors, EROs, Shift Coordinators, and Client Facilitators, as determined by potential target population. The space must be provided rent-free. Assistance should be provided at a public place, but where privacy will assure confidentiality. Service cannot be provided in volunteers' homes.

Because the target population for AARP Foundation Tax-Aide assistance is low- and moderate-income taxpayers with special attention to those age 60 and over, sites should be located in communities where they are most accessible to these taxpayers.

With electronic filing, the use of larger sites is strongly recommended as they provide:

- better utilization of computer resources and volunteers,
- more tax and computer on-site expertise,
- more options for quality review of all returns, especially using designated reviewer(s), and
- greater visibility to the public and easier word-of-mouth referrals.

Site Retention

Since most of our taxpayers return year after year, coordinators should attempt to keep sites active or help taxpayers find the service if there is a need to move or close a site. Site consolidation or relocation may be necessary to maximize resources, especially for e-filing or if many sites are located too closely together.

Sample Site Possibilities

Senior centers	Schools	Libraries	Banks
Hospitals	Churches/synagogues	Civic centers	
Recreation centers	Shopping malls	Fraternal organizations	

Requisite Site Features

- Public places convenient to older persons; accessible to the handicapped.
- Convenient to public transportation and/or parking.
- Accessible to rest rooms and telephones.
- Conducive to confidential interviews, and well-lighted, with tables and chairs provided.
- Willing to post the program poster (D143), with civil rights language, to inform taxpayers of and to direct them to the service.
- Rent-free. The site must be provided at no cost, including defrayal of heat and janitorial service for the 10-week period.
- Free from any suggestion of gratuity, donation, or solicitation connected directly to the service.

Isolated Locations

AARP Foundation Tax-Aide is proud of and will certainly continue to support volunteers' long- standing dedicated service to rural taxpayers. However, service to the most rural/isolated locations may not be required on a weekly basis; nor should one-person sites be established. Therefore, *other cost-effective options* should be

considered to provide service and manage related costs:

- Send a team of two or more Counselors once or several times during the season.
- Assess availability of program service in nearby towns and refer taxpayers to those sites.
- Request that persons be brought to the nearest site by senior van, carpool, etc.
- Pilot the Alternative Site Models- Talk to your supervisor for information.
- Refer the taxpayer to other providers or the IRS.

Walk-In and Appointment Sites

Tax assistance services may be set up by the LC based on walk-in service, prior appointment, or a combination of both. Appointment basis requires that a volunteer, or a person at the site, receive the calls and schedule appointments from an advertised telephone number. It is often helpful to remind the taxpayer in advance what documents are needed. Some sites use a combination of appointment and walk-in to help avoid lost time for missed appointments or taxpayer failure to bring needed documents. If it is determined by the Local Coordinator that the options above cannot meet the needs for the site, the State Coordinator must approve the alternative.

At all sites, a Site Activity Log (listing taxpayer name only; no other identifying information may be requested) is used to record the assistance provided for reporting purposes and may be used to establish the sequence of interviews.

Site Availability

Sites should be open at least four hours at a time. Longer hours are used very efficiently in both isolated sites, where sites are opened longer but less frequently, as well as sites where demand is very heavy and longer hours are necessary to help meet that demand. Most sites are open one or more days each week during the tax season. Many are open multiple days per week to maximize e-file resources.

Volunteer Assignment to a Site

Counselors, EROs, and Client Facilitators are assigned to the sites first based on program requirements, then volunteer preference and availability. Due to significantly increasing mileage expenses for volunteers, LCs and DCs are asked to review how far a volunteer may be driving as one consideration as the LC/DC assigns volunteers to specific sites for the coming tax season. See scheduling information form toward the end of the *Client Service Provider Digest*. At least two certified Counselors must be assigned to every site to ensure quality review of returns. New Counselors are placed with experienced Counselors for support and encouragement. Special assignments for shut-in visits, isolated locations, foreign languages, and other special events may occur. Sites are never in volunteers' homes.

**Foreign
Language
Assistance**

Foreign Language assistance is offered at some sites. Volunteers are encouraged to recruit individuals with foreign language skills to serve those in the community who are not fluent with English. Depending on the community, Counselors offer services in as many as 18 languages, including American Sign Language (ASL) for the hearing impaired. This service should be publicized at the site if at all possible. Taxpayers may also provide their own interpreters; however, the program does not pay for interpreter services except, and only as a last resort, for ASL for the hearing impaired in compliance with the Americans with Disabilities Act (National Office ***approval is required in advance*** of contracting paid ASL service). Assistance for taxpayers with limited or no English should be noted in the appropriate preparer use field in Tax-Wise.

Generating Local Publicity

Publicity Goals	Our publicity goals are to publicize the availability of free tax assistance for taxpayers with low- and moderate-income, with special attention to those age 60 and older, and to recruit new volunteers through a variety of efforts. Letting the public know about the program is essential to its continued success.
Value of Local Publicity	The most effective publicity is achieved at the local level. All volunteers play an integral part in publicizing the program. Whether it's telling a friend about your volunteer service through the program, or being asked to speak about AARP Foundation Tax-Aide on a local television station or at a senior center, spreading the news about our free service and the need for new volunteers is the key to success.
AARP and IRS Professional Help	AARP offers a cadre of communications professionals who can assist you with your publicity efforts: the AARP Foundation Tax-Aide Partnership and Communications Specialist in your state and Communications Coordinator in your district, and staff and volunteers in your AARP state office who work with the media and communications. They can help you determine the best publicity tactics to use to reach your goal and will help coordinate AARP publicity efforts to diminish competition for scarce media access and increase program visibility.
Display Posters, Flyers, and Brochures	The National Office produces many different program posters, flyers and brochures to assist with program publicity and recruitment. Display these posters, program flyers and brochures locally in heavily-traveled public areas, such as grocery stores/pharmacies, malls, and public buildings, as well as in churches, senior centers, libraries, nursing homes, and hospitals. See Ordering Program Materials section of this digest for more information.
Event Participation	Read your local newspapers for times, dates, and locations of county fairs, parades, civic celebrations, volunteer drives, and social service fairs. Attend and distribute program information or ask to have an AARP Foundation Tax-Aide table available. Attend networking events for professionals serving seniors and ask to speak about the program.
Seek Sponsor Publicity	Visit your local site sponsors, senior centers, nursing homes, hospitals, ethnic community centers, and churches and ask them to place promotional articles in their newsletters and bulletins. List AARP Foundation Tax-Aide's toll-free number (1-888-227-7669) and web address (www.aarp.org/taxaide) in local telephone directories (at no charge) and in community-based service guides.
AARP Collaboration	Contact the volunteer Partnership and Communications Specialist in your state to explore how you can work together to publicize the program in conjunction with other AARP programs and services.

Referral Help

Contact local caregiving organizations and the Area Agency on Aging in your region to inform them about AARP Foundation Tax-Aide and ask for customer referral.

Media Tips

Coordinate Efforts	Coordinating publicity activities with AARP communications volunteers and staff will ensure that AARP media outreach activities for all programs are not competing with one another.
Avoid Too Frequent Contact	Too frequent contact can be detrimental, because reporters and editors are on tight deadlines. Make your points succinctly and clearly. If they have additional questions, they will contact you. Return calls promptly.
Prepare Information	Always provide the media with well-prepared, error-free news releases, fact sheets, articles or stories that include basic information about the program, and any boilerplate language. Much of this information, including program ads, has already been prepared by national staff and is available through your District or Communications Coordinator or on the volunteer website at www.aarp.org/tavolunteers in the <i>Partnership and Communications Guide</i> . Ad slicks are available on the website and can be sent directly to the media outlets. Be prepared with national, state, and local statistics about the number of people served by AARP Foundation Tax-Aide.
Minimize Duplication	When multiple contacts at the same media outlet are given the same information, let each know that others will receive it so that it can be rewritten to minimize duplication.
Develop and Maintain Contacts	Develop a list of local media contacts and update the list regularly. Collect the names, email addresses, telephone and fax numbers of the local daily and weekly newspapers in your community. Don't forget about senior papers and other community publications. Also list the news and public affairs shows on local radio and television. Include the names of the editors, reporters, and producers.
Working With Newspapers	<ul style="list-style-type: none">• Suggest photo opportunities.• Mail or fax news releases at least two weeks before an event.• Mail or fax media advisories four to seven days before an event.• Confirm receipt of the release (once), and return reporters' calls promptly.• Know the newspaper's and reporter's deadlines.• Make sure your story is newsworthy (involves people, is timely and accurate).
Letters to the Editor	<p>A good letter to the editor should:</p> <ul style="list-style-type: none">• Be brief (250 words or less), accurate, and use simple language;• Open with a thought that is provoking, interesting, and timely;• If responding to something published, include the name, date and headline of publication;• Be signed (don't be surprised if a paper calls to verify your signature). <p>Sample letters are also available through your leaders or on the volunteer website in the <i>Partnership and Communication Guide</i> at www.aarp.org/tavolunteers.</p>

Talking Points About AARP Foundation Tax-Aide

Program Basics	<ul style="list-style-type: none">• AARP Foundation Tax-Aide is the nation's largest free volunteer-run tax assistance service. It is offered to low- and moderate- income taxpayers, with special attention to those age 60 and older.• Program volunteers assist with filing the 1040 form and the more standard schedules A, B, C (with significant limits), and D.• Last year, approximately 35,800 AARP Foundation Tax-Aide volunteers helped over 2.5 million taxpayers file their federal, state, and local returns.• Volunteers assisted with preparation of approximately one-half of all federal returns prepared by IRS- supported volunteer programs.• AARP Foundation Tax-Aide serves 95% of the people assisted by the IRS Tax Counseling for the Elderly (TCE) programs.• Currently, AARP Tax-Aide has over 6,100 sites nationwide, almost all of which provide free e-file service.
Program History	<ul style="list-style-type: none">• AARP Foundation Tax-Aide began in 1968 with four volunteers providing tax assistance to older taxpayers in the District of Columbia. Since 1980, the program has operated under a cooperative agreement with the IRS as part of the IRS Tax Counseling for the Elderly program.• In 1996, AARP transferred the federal funds for and the administration of the program to the AARP Foundation in accordance with the Lobbying and Disclosure Act of 1995.• In 2011 AARP Foundation Tax-Aide celebrated its 43rd anniversary assisting low- and moderate- income taxpayers.
Community Service	<ul style="list-style-type: none">• Program services are available during the standard 1040 filing season through April 15th each year at over 6,100 sites nationwide. AARP Foundation Tax-Aide provides face-to-face tax assistance at sites across the country located in senior centers, community centers, libraries, and other convenient locations.• AARP Foundation Tax-Aide offers free electronic filing at most sites nationwide.• AARP Foundation Tax-Aide provides 24-hour year- round Internet tax assistance service at its web site www.aarp.org/taxaide. Taxpayers can pose questions online and get quality-reviewed answers back within three to five business days.• When and where possible, volunteers also provide tax assistance to people age 60 and older unable to leave their homes.
For More Information	<ul style="list-style-type: none">• For sites, call our toll-free number at 1-888-AARPNOW (1-888-227-7669).• Visit our public website at www.aarp.org/taxaide.• Visit our volunteer website at www.aarp.org/tavolunteers.

Site Information

Importance of Accurate Site Information

Information about Tax-Aide sites is stored in the National Office database. It is critical that site information (dates open, times of operation, location, etc.) is accurate so that the AARP toll free number, website, and the IRS can accurately refer clients to sites. If data is incorrect or missing, the customer may be misdirected or a valued site overlooked. Both consequences are undesirable for the program and its volunteers.

The National Office provides the site database and weekly updates of all sites to the IRS. A site must be accurately listed in both the national database and the IRS database, as an e-file site, before a tax-preparation software order can be placed. In addition, current and accurate site information promotes easier activity reporting during the tax season.

LCs should verify site information and provide updates, if needed, by November 1 of each year. After November 1, changes can still be made when necessary.

Verifying Site Information

LCs can verify site information by accessing the Site Management System through the volunteer portal. Portal Menu item is: Sites > Update Site Information. This system permits LCs and DCs to view individual site records for the active sites assigned to them. Site reports are also available and can be requested from the ADS.

See *Operational Guidelines, Chapter 10* for additional information about the Volunteer Portal and the Site Management System. *Operational Guidelines* is available on the Extranet Manuals, Policy & Procedures tab (http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/Manuals.html).

Updating Site Information

LCs and DCs can update **selected** site information through the Site Management System. Using this system streamlines site management and information processes, providing access to DC/LCs directly on any computer with Internet access, while allowing ADS and SC oversight and quality control. The system increases flexibility and accuracy, providing 24/7 access and allowing those with direct knowledge of the data to input it.

The LC and DC can update site contact name and telephone number, hours of operation, e-file status, opening and closing dates, appointment requirements (if any), location type, languages spoken, handicap accessibility. Changes are immediately reflected on the AARP site locator website and on the toll-free telephone number within 24 hours once the volunteer clicks “save”. Leaders can also request certificate of insurance for a site.

Alternatively, information to be updated may be sent to the ADS who will update the

site information. The information may be included in an email or recorded on a Site Form which is available on the Extranet Training tab at http://assets.aarp.org/www.aarp.org/_/taxaide/www.aarp.org/sk/taxaide/training.html

The Site Management System cannot be used to create new sites, inactivate an existing site, or change site address or LC and DC assignments. LCs/DCs should provide the necessary data, in an email or on the Site Form, to the ADS who will make these types of additions or changes.

Site Number / Identifier

Each site is required to have a unique identification number (SIDN) This number is shown on the Site Management system and is used for reporting activity counts. If this number is not known, it can be obtained from the supervising coordinator or the Administration Specialist. This number is to be used on all returns prepared by program volunteers.

EFIN and Form 8633

Each e-file site must have an EFIN. The volunteer responsible for applying for or maintaining EFINs varies by state. Ask your supervisor about your state's procedures.

Assigning District or Local Coordinators to a site

Each site must be assigned a District Coordinator and a Local Coordinator who appear in the national database. These volunteers must hold the title of District or Local Coordinator in order to be listed with the site in the database. This database requirement is needed to improve the accessibility of the activity reporting system as well as the Site Management System.

Contact Names and Telephone Numbers

The space labeled "Contact Name" may be a person's name, title such as receptionist or appointment taker, or may be left blank. The space labeled "Contact Phone" is the number for a taxpayer to call for information about the site or to make an appointment. This contact information will be shown on the site locator available to the general public. ***Sites designated as "appointment only," must show a number which will be given out to the public.*** By using the portal system, this information can be changed instantly should personnel changes or emergencies occur.

Ordering Program Materials

From Whom?	Coordinators and Instructors will need to order various site materials. Administrative items such as tax record envelopes, expense statements, and publicity aids such as posters, flyers, brochures, etc., are ordered from the AARP Fulfillment warehouse. The IRS is the source for training materials; tax forms should be downloaded from irs.gov or printed from TaxWise. State taxation agencies may supply state tax materials if required.
Administrative/ Instructor Packets	Communications in the form of Administrative/Instructor packets are emailed automatically in the fall to coordinators listed in the national database. Because the AARP Foundation Tax-Aide material requirements will be detailed in these packets, leaders usually do not place orders needed for the tax season or Counselor training with AARP Fulfillment until after receiving this packet. For sample images of materials, volunteers should refer to the Extranet (http://assets.aarp.org/www.aarp.org_/taxaide/www.aarp.org/sk/taxaide/recruit.html).
Avoid Stockpiling and P.O. Boxes	Materials should not be stockpiled by volunteers. Over-ordering drives up printing and shipping costs significantly. Because some shipments are sent by UPS, a physical address is required. Post Office (P.O.) box numbers are not acceptable as addresses. If a street address is not possible, include a phone number so UPS can call to arrange delivery.
Ordering AARP Counselor Class Materials	At the planning meetings in the fall, specific Coordinators or Instructors may be designated to handle ordering for Counselor classes. Responsibility for placing these orders must be clearly designated to avoid duplicate orders.
Ordering Software for e-filing Sites	Software is ordered by each split-state (typically the TCS) through their State IRS SPEC office. To learn more about how software is ordered in your state, contact your supervisor.

**Ordering IRS
Materials**

All IRS material for Counselor classes or tax sites must be ordered directly through the IRS SPEC office (the IRS staff supporting volunteer programs) per their ordering instructions.

Contact your supervisor to learn how IRS materials are ordered in your state and if there is one volunteer in the district or state that places IRS material orders.

If you are responsible for ordering IRS materials, see *Operational Guidelines*, Chapter 8, Section B for additional information.

**Client Service
Provider Digests
and other
Materials**

The *Client Service Provider Digests*, in particular, is needed during the program policies and procedures training portion of Counselor classes. All *Client Service Provider Digests*, name tags, and shirts for Counselors' use must be ordered using the portal Online Material Ordering system or via the Program Order Form. The SC will determine statewide instructions for ordering these items for both Counselor classes and sites. Consult with your supervising coordinator to determine your state's procedures before ordering these materials.

**Ordering Site
Materials**

Local Coordinators should order material for their tax assistance sites by early January. Please allow 30 days for delivery. Procedures for obtaining state or local tax materials will be provided by the State Coordinator if appropriate. Before ordering site and publicity materials, please factor in what has already been received from the advance materials shipped by the National Office.

The following items, at a minimum, should be ordered (i.e. they are **not** automatically shipped):

1. Site Activity Log (D19597)
2. Volunteer Name Badges (C2358) Note that this item has changed and now comes in sheets of 6 that can be used in a printer.
3. *Client Service Provider Digest* (D16276)

Two items are considered required and all AARP Tax-Aide **sites must use the following** because of legal considerations:

4. AARP Foundation Tax-Aide Poster (D143) This displays AARP non-discrimination language required by the IRS grant. The IRS non-discrimination poster should not be used because it references non-discrimination based on age. The grant we have with the IRS is specifically targeted to taxpayers age 60 and over.
 5. AARP Foundation Tax-Aide Tax Record Envelopes (D12225 for English version, D17464 for Spanish version) Envelopes contain required AARP legal statements regarding data retention and
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responsibility disclaimers. Because of this, the IRS Tax Record envelopes are not acceptable.

**Manuals,
Digests and
Guides**

The *Policy Manual*, guides, and digests are available on the Extranet Manuals, Policy & Procedures tab at <http://assets.aarp.org/www.aarp.org/taxaide/www.aarp.org/sk/taxaide/Manuals.html>.

Client Service Provider Digests should be ordered from AARP Fulfillment.

How to Order

Use the Portal (volunteers.aarp.org)- Program Material- Order Material for pre-filled ordering forms including your contact information. Orders can also be made by email, mail, and fax if needed.

Expense Reimbursement

Expense Constraints

This program thrives on the good will of volunteers. Given the importance of budget and cost containment, we are fortunate that many volunteers seek no reimbursement at all or continue taking the flat rate payment. The relatively high mileage rate over the last several years is taking its toll on our ability to replace equipment and to grow as we would like. Please review the Site Management, Selection and Schedules section of this digest for directions to help minimize cost through effective site selection and volunteer assignment.

Period of Eligibility

Expenses are reimbursable only for training activity conducted after October 1 and tax assistance activity during the standard 1040-filing season through April 20.

Non-Reimbursable Expenses

Expenses for state/local tax assistance cannot be reimbursed when no federal tax assistance is intended to be provided. Meals and refreshments are not reimbursable for any volunteer during Counselor classes or when assisting at regularly scheduled sites, except in rare cases when the SC authorizes overnight stays. The SC must also provide his/her approval signature on the expense statement.

Reimbursement Options

Counselors, Client Facilitators (CFs), Shift Coordinators (SCOs) and Electronic Return Originators (EROs) may elect a flat rate stipend of \$35, **OR** itemize their expenses related to their travel costs. Volunteers in these positions may waive reimbursement at their option. If they choose to be reimbursed, they can ***select only ONE of these reimbursement options for the entire season.*** Either reimbursement option covers expenses incurred during the training period and the tax assistance season as outlined in the “Period of Eligibility” above.

**Direct Deposit
of Reimburse-
ments**

The option of direct deposit for reimbursements is available to all volunteers. Direct Deposit is beneficial, as volunteers do not need to wait for the checks to be mailed to them, and it minimizes the chances of checks being lost or misplaced.

Volunteers who select this option should submit their direct deposit forms *prior* to submission of their reimbursement requests, in order to enable the financial department at the National Office sufficient time to set up their direct deposit instructions in the accounting system. Although direct deposits can be established at any point in the year, it is recommended that volunteers who wish to establish direct deposit for their reimbursement request do so prior to the beginning of March. Volunteers who have already set up direct deposits with AARP do not need to resubmit their request unless their bank account number has changed or they wish to receive an email notification of the deposit and have not previously established this option (an email section appears on the direct deposit form).

To establish direct deposit of volunteer reimbursements, volunteers can go to the Direct Deposit Form on Extranet Forms tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html or use the form at the back of the *Client Service Providers Digest*. Please follow the instructions carefully, and please print clearly.

**Required
Approval
Signature**

Without exception, all SCO, COU, CF, and ERO expense claims require the approval signature of the supervisor. This signature must appear on a Flat-Rate Reimbursement Form or an individual expense statement or be automated. Expense claims without this approval *cannot* and *will not* be processed.

**Submission
Period for
“counseling”
Expenses**

In some cases, volunteers may not be able to wait until May to be reimbursed for training expenses if they incurred lodging expenses. A State Coordinator may authorize preliminary reimbursement for these expenditures and must sign the expense claim prior to it being submitted to the National Office for processing. In these instances, “*Preliminary*” should be written on the top of the Expense Statement when it is submitted. This will alert the National Office staff that the expense statement is not a final request and needs special handling.

Flat-Rate Or No Reimbursement

Using Counselor Flat-Rate Reimbursement Forms (CFRs)

Only SCOs, COUs, EROs and CFs who elect Flat-Rate reimbursement should sign a Counselor Flat-Rate Reimbursement Form (CFR) at the end of the tax season. Flat-Rate Reimbursement is a one-time reimbursement option covering all expenses incurred, including training, tax assistance, and supplies for the year. ***No names may be added*** to the CFR, but address corrections are permitted. CFRs are sent to Local Coordinators at the completion of the process of updating the volunteer roster (see Volunteer Roster and Record Keeping section of this digest.)

In 2012, each state will choose whether to print CFRs locally, through the Volunteer Portal, or to receive the CFRs from the National Office. Ask your supervisor about your state's procedures. Also, supervisors will be able to submit non-leader flat-rate selection through the portal.

Flat-Rate w/o Forms

Any Counselors, EROs, SCO, and CFs who seek Counselor Flat-Rate, but cannot use the flat rate form, ***must*** submit their claim on an expense statement.

No Reimbursements

Some Counselors, EROs, or Client Facilitators do not wish to receive reimbursement. In these cases, ***no action is necessary***.

Itemized Reimbursement

Advance Approval Requirements

All itemized tax assistance expenses, regardless of the volunteer's position within the program, require advance approval as well as the after-the-fact approval signatures of the immediate supervisor and the State Coordinator or designee. A State Coordinator will establish a dollar threshold under which state-level advance approval and concurrence signatures are waived.

Expense Form Use

Volunteers who wish to itemize expenses will receive a blank expense form from their supervisor at the end of the tax season or they may use the electronic expense form from the Extranet Forms tab at

http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html.

Detailed records of all expenses claimed must be provided, along with appropriate receipts that clearly support the amount of reimbursement being requested. Expense statements that do not provide sufficient detail and/or receipts that do not support the amount being requested will not be processed by the National Office and will be returned.

In 2012, an new online Mileage Reimbursement system will be available for submission of counseling and training expenses. Access to the online system will be through the volunteer portal.

Meal and Refreshment Expenses Not Reimbursed

Meals and refreshments are not reimbursable for any volunteers during Counselor classes or when assisting at regularly scheduled sites, except in rare cases when the SC authorizes overnight stays. In these rare cases, the SC must also sign the expense statement.

Reimbursable Administrative, Training, and Publicity Expenses

Coordinators (other than Shift Coordinators), but not Counselors, EROs, or CFs, may incur reimbursable administrative, training, and publicity expenses, including:

- Travel
 - Lodging
 - Postage
 - Supplies
 - Copying charges (administrative only, not tax returns)
 - Meals (except as explained above)
 - Nominal training facilities charges (only with SC approval)
 - Telephone charges
-

Mileage Claims

Mileage claims must be documented by listing *each date* of travel; the location(s) and the roundtrip mileage. The location and roundtrip mileage is needed only once for repeated trips to and from the same location (if the paper version of the form is used), **but the individual dates must be listed**. If the Excel version of the form is used (available on the volunteer Extranet Forms tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html), each date must be listed separately in order to correctly calculate the amount to be reimbursed. Be sure to also include the total mileage in these cases. Expense statements without individual dates **cannot** be processed. Mileage expense forms that are not filled out correctly will be denied and returned; therefore it is important to fill out the expense form with the necessary amount of detail and specificity. The new automated system will be fast and easy with easily populated fields for dates, locations and miles, as well as a field for hours.

EXAMPLE of **correctly** recorded mileage using the mileage rate effective 1/1/10 (you would naturally need to use the mileage rate in effect at the time of actual travel):

<u>Activity Code</u>	<u>Date</u>	<u>Activity & Location (including miles driven)</u>	<u>Transportation Cost</u>
I	2/5	Anytown Library, 10 miles round trip 1 x 10 = 10 miles (@ \$.50)	\$5.00
I	Multiple	Anytown High school, 8 miles round trip (Feb 5, 12, 19, 26, Mar 5, 12, 15, 19, April 2, 9) 8 x 10 = 80 miles (@ \$.50)	\$40.00
Total cost			\$45.00

EXAMPLE of **incorrectly** recorded mileage (using 01/01/10 mileage rate):

<u>Activity Code</u>	<u>Date</u>	<u>Activity & Location (including miles driven)</u>	<u>Transportation Cost</u>
I	Multiple	Anytown (Feb, March, April) Total of 90 miles round trip (@ \$.50)	\$45.00
Total cost			\$45.00

Note regarding the mileage rate to be used: As of the printing of this manual (October 2011), the mileage rate in effect for the program is **\$.555 per mile**. This mileage rate **may be** revised at the beginning of the calendar year for 2012. We will advise volunteers via *Cybertax* when the rate is changed as well as the effective date of the change. In addition, the official rate to be used by the program will be posted on the Extranet www.aarp.org/tavolunteers.

Expense code T	<p>All volunteers must use expense code “T” for transportation related to training for certification. The expense code T is now to be used by all volunteers traveling to and from local training. This includes leaders and non-leaders and for tax training/certification, ERO, CF and/or site policy training starting October 1 or later. Expense code “T” is used for transportation related to tax assistance or client facilitation.</p> <hr/>
Other Non-Reimbursable Expenses	<p>To ensure that the program efficiently uses its limited financial resources, as well as to comply with AARP Foundation or IRS policies, the following expenses are not reimbursable:</p> <ol style="list-style-type: none"> 1. Mileage over the state cap not specifically approved by the SC in advance. 2. Mileage for a single shut-in visit that exceeds the reimbursable maximum of 30 miles per roundtrip. In these instances, the first 30 miles is reimbursable; anything over that will not be reimbursed. 3. Mileage for shut-in visits for taxpayers under age 60, or who do not receive federal tax filing assistance, are not reimbursable by the grant. 4. Instructor workshop expenses for any attendees exceeding the reimbursable maximum of two per Counselor class plus all new instructors. 5. Counselors’ e-file training expenses beyond reasonable local travel costs. 6. Payment of <i>any</i> type for tax assistance sites. 7. Any automobile expenses other than mileage, parking or tolls reimbursement. 8. Personal expenses: alcoholic beverages, entertainment, flowers, greeting cards, personal long distance phone calls. 9. All spousal expenses. 10. Postage for mailing IRS Form 9325 (e-filing acknowledgement) to taxpayers. 11. Books, reference materials, training or training materials. 12. Secretarial services or post office box rental. 13. Any permanent equipment such as: briefcases, calculators, copiers, file cabinets, pencil sharpeners, staplers, staple removers, computers, printers and software. 14. Rental of overhead projectors, telephone equipment and installation. 15. Equipment maintenance, repair or supplies, including for computers and printers (consult with supervisor for exceptions), projectors (except bulb), VCR's, etc. 16. Paid publicity. 17. Personalized stationery or business cards. 18. Envelopes, labels, or postage for mailing taxpayer payments to the IRS or state. 19. End of season recognition events. <hr/>

**Miscellaneous
Expense
Clarifications**

-
1. Consistent use of isolated locations is discouraged due to the costs involved. Isolated locations are defined as locations that require the majority of the Counselors working at the site to travel in excess of 30 miles roundtrip to provide services at the designated site. Options available to minimize these costs include:
 - a. Scheduling coverage of the site using teams that are present several times during the season rather than every week.
 - b. Aligning volunteers and sites more closely (either through finding sites closer to the pool of volunteers or recruiting volunteers that live closer to the population of taxpayers being served.)
 - c. Exploring the possibility of persons being brought to closer sites using senior vans, carpools, etc.
 2. “Coffee and donuts” expenses are restricted to Counselor-attended training sessions. The maximum amount of reimbursement is ***\$1.50 per person for the entire training period***. This reimbursement is available for SCs, DCs, or Instructors ***only***. Receipts are required and the number of Counselors in attendance must be noted on the receipts.
 3. Expenses of maintaining, repairing and supplying consumables (like ink cartridges) for computers and printers for e-filing may require supervisor, SC and/or TCS approval. ***Ask first!*** These items are often purchased nationally and may already be available.
 4. The AARP Foundation qualifies to receive state sales tax exemptions in 23 states. The exempt certificates and additional instructions are available on the volunteer Extranet Forms tab at http://assets.aarp.org/www.aarp.org_/taxaide/www.aarp.org/sk/taxaide/forms.html In addition, the Field Support Associate assigned to your area can provide these documents to those volunteers not having access to the Extranet.
 5. Booths or exhibits at senior fairs should be combined with other AARP or Foundation activities or limited to nominal expenses not to exceed \$25.00.
 6. Administrative copies produced on personally-owned equipment may be charged at a cost not to exceed 5¢ per copy ***or*** the cost of the paper.
 7. Current mileage rate is 0.555 per mile. This rate is reviewed annually and is subject to change. The current mileage rate will be posted on the volunteer Extranet and notice of change will be emailed via *Cybertax*.
 8. Current flat rate for SCOs, Counselors, EROs, and CFs is \$35.00 per season.
 9. Current flat rate for Coordinators, Instructors, & Specialists is \$50.00 per season.
-

E-Filing Expenses

In an effort to gain a better understanding of the costs for e-filing, this cost category has been broken out as follows.

- 1) An activity code of "S" has been assigned for e-file expenses related to:
 - a. Purchasing expendables like paper and printer cartridges.
 - b. Purchasing computers or printers with Donated Funds by SC special authorization.
- 2) Questions regarding computer repairs should be directed to your TC or TCS.

E-file expenses incurred directly may be reimbursed using the standard Expense Statement (E234). Since Shift Coordinators, Counselors, Client Facilitators, and EROs can only claim the flat rate or itemized "I" and "T" coded expenses, Coordinators (other than Shift Coordinators), Instructors, or Specialists should purchase and claim reimbursement for the e-file expenses for their site(s).

Expense statements should **NOT** be submitted for consumables obtained via the National Consumables Contract through a National Vendor. These expenses are paid directly by the National Office to the vendor. The full list of covered consumables is on the Extranet Technology Tab, but includes common items such as: Toner Cartridges for: HP 1022, HP 1012, HP 1160/1320, HP 2015, HP P1505 Brother HL 1440, Lexmark E320/E322, Lexmark E312/E312L/E310, and Projector bulbs/lamps for: Epson S3, Epson S4, Epson S5, Epson S6, Epson 750c, Epson 1700c.

Top Things that Cause a Delay in Processing an Expense Statement

ACTIVITY STATEMENT EXPENSE STATEMENT

VOLUNTEER ID#: _____

_____ (if seasonal address _____)

Affix label or provide information below:

NAME _____ **TELE** (_____) _____

ADDRESS _____

CITY _____ **STATE** _____ **ZIPCODE** _____

Accounting Subledger Code

State	Region	Split State Designator	Code
Example: AL, WY			
			Counselor/ERO = 0
			Instructor-Only = 1
			District Coordinator = 2
			Instructor-Only = 3
Eg: CA, FL, IL, MN, NY			Local Coord & Instructor = 4
			District Coord & Instructor = 5
OH, PA, TX, designate split state number, for all other states use "1"			National Advisor = 6
			State Coordinator = 7
			Communications Coordinator = 8
			Regional Coordinator = 9
			Administration Specialist = A
			Partnership & Comm. Specialist = B
			Technology Specialist = C
			Training Specialist = D
			Technology Coordinator = E
			Prospective Volunteer Coordinator = F
			Client Facilitator = G
			Tech Coord & Instructor = H

GROUPED ACTIVITY CODES:

Counselor Activities	Facilitator & Training	Other Services	Other Leadership Activities
Flat Rate = F	National = N	E-File Supplies = S	Phone Copy/Postage = A
(Flat Rate to be used by Counselors, Client Facilitators Only)	Regional = R	(consumables)	Publicity = P
	State = M	Computer Purchase = S	Coordinating = B
	District = K	Computer Repair = S	Leadership Flat Rate = C
	Instructor Workshop = T	Maintenance = R	Supplies = Z
Itemized = I	Instructing = T	(inc parts, labor, and memory)	(other than computer consumables)
(Counselors & Client Facilitators attending training must use "I")	Nat'l Training Comm = E		Tax Assistance = 1
	Nat'l Technology Comm = G		

Please read instructions on back carefully before filling out this form. Failure to fill out expense forms completely may delay reimbursement of expenses.

**Top Things that
Cause a Delay in
Processing an
Expense
Statement**
(continued)

1. Header information, such as Volunteer ID number, state/split-state, or position code, is missing or is not clear.
2. Volunteer is not listed in the national database (VMIS) or has no active assignments in VMIS. A volunteer *must* have an active assignment in VMIS to receive reimbursement.
3. Address listed is different from the address in VMIS. The √ helps with seasonal addresses, but does not help if the address listed is completely different from any listed in VMIS.
4. Mileage detail. Exact dates, number of miles, number of trips, and current rate used must be listed. Remember that the mileage rate is reviewed and re-evaluated each year and is subject to change. The correct mileage rate will be posted on the Volunteer Extranet at www.aarp.org/tavolunteers
5. Wrong activity codes. Each and every activity for which a volunteer is requesting reimbursement must have an identified activity code (shown in the “Grouped Activity Codes” section in the illustration above).
6. Requesting flat rate when itemized statement has already been submitted. Remember that a volunteer can only get one type of reimbursement for the year – either a single flat rate OR itemized reimbursement. They *cannot* get both.
7. Requesting itemized reimbursement when a CFR signed or flat rate statement was already submitted.
8. Requesting flat rate *and* itemized on same statement.
9. Missing signatures and/or supervisor ID number.
10. Using wrong titles/codes for assigned positions. Note that volunteers should use their highest position when requesting reimbursement. Position levels are shown by numbers in front of titles on both the paper and Excel versions of the expense statements (current version of the expense statement only). Volunteers who hold more than one title should select the title corresponding to the highest numeric level assigned on the form.
11. Extraordinary expenses requiring explanation, justification and/or approval by SC or TCS.
12. Lack of documentation or receipts that *clearly* support the amount of reimbursement being requested. **Please attach receipts as indicated on page 40.**
13. Submitting multiple requests for the same expenses if not asked by National Office staff to do so.

Coordinator, Instructor, Specialist Expenses

Leadership Reimbursement Options

Leaders seeking reimbursement may elect to take the Leadership Flat-Rate Reimbursement or they may itemize expenses for the year. In either case, expense statements should be completed and submitted to the supervising volunteer. Instructions for completing the expense statements are found on the back of the form, and include the necessary approval procedures. Forms are posted on the Extranet Forms tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html

Leaders are asked to submit their expenses on a timely basis in order to enable a clearer picture of the program costs throughout the year. Ideally, expenses should be submitted in:

1. January (for activities held from October through December),
2. During the regular expense submission process from April 16 through June 30 (for any expense they incur from January until June), and
3. September (for any remaining costs associated with the program).

Leadership Flat-Rate Reimbursement

Leadership Flat-Rate Reimbursement is a one-time reimbursement option covering all expenses incurred, including coordinating, training, tax assistance, and supplies for the year. Leaders who choose this option must submit an expense statement noting the year, "Leadership Flat Rate," the amount, and activity code "C." Leaders who elect the flat-rate reimbursement should not submit any other requests for reimbursement for that year. Flat-rate expense statements must be submitted between April 15 and June 30. Leadership Flat rate cannot be paid via the new system.

Leadership Itemized Expense Reimbursement

The ***Leadership Itemized Expense Reimbursement*** option also covers all aspects of AARP Foundation Tax-Aide work but requires detailed reporting of activities and submission of receipts for all expenses except mileage. Leaders who choose this option will submit their expenses on an expense statement. Itemized tax assistance expenses are charged to activity code "I" and may only be submitted after April 15.

Expenses related to other activities should be submitted close to the time in which they incurred the expense. These expenses must be supported by itemized receipts that clearly identify the amount incurred and for which they are asking for reimbursement.

Submitting Leadership Expenses for Reimbursement for Itemized Expenses

Leaders should submit itemized expense statements monthly or quarterly to enable a more accurate picture of the costs for the program throughout the year. However, at the most basic, all expenses must be submitted by September 30 (if not done so earlier) because this is the end of the fiscal year for the program.

New in 2012: Leaders with only mileage (B- Coordinating, I- Itemized counseling, and T- Training) expenses and no receipts can submit expenses with the new system.

For leaders not in the above category, the Excel version of the expense statement is preferred, but otherwise when submitting expenses, leaders should sign the four copies of the form, retain one copy (plus one copy of receipts), affix their own labels to the remaining three copies and send them (with receipts attached on top) to their supervising coordinator for approval. The supervisor will retain one copy of the expense form and forward the remaining two copies (along with the supporting receipts) to the National Office for processing. Regardless of activity performed, each volunteer has only *one* supervising coordinator.

Expense Approval Procedures

Review Authority

Supervising coordinators review expense statements and Counselor Flat Rate forms for accuracy and appropriateness, and ensure that all appropriate receipts are attached and that the receipts support the amount being requested. **Effective 2010:** Accounts Payable will no longer be able to process receipts *over* \$75 that are stapled to an expense statement. The approved method is that ORIGINAL receipts with totals *over* \$75 are taped to a separate 8.5 x 11 inch piece of paper. Please be sure that the receipts are securely taped (all four sides/no loose edges). ORIGINAL Receipts under \$75 must also accompany expense statements, but do not need to be taped to a separate 8.5 x 11 inch piece of paper. If all is satisfactory, the supervising coordinators sign, add their own ID number as authorization for payment, and retain a copy. Any expense statements not signed by the supervising coordinator of record as shown on the roster will be returned by the National Office.

Designated Alternate Reviewers

Supervising coordinators who will be unavailable for approvals should designate alternates to sign for them. (This cannot be done in the new system, but will instead pass to the next supervisor). The alternate writes in the name and ID number of the supervisor of record, and signs his/her own name and ID number underneath. The alternate should retain one copy to send to the supervisor of record.

Temporary & Seasonal Addresses	<p>If the reimbursement check is to be mailed to a <i>temporary</i> or <i>seasonal residence</i>, include the address in the upper left corner of the statement for verification. Write the name and temporary address in the name/address field, checking the "mail check to" box above the field. National Office records must reflect the volunteer's address during tax season. This temporary address must be listed in the national database, <i>VMIS</i>.</p>
Counselor Expense Statement Submission	<p>The supervising coordinator should submit all expense statements for SCOs, COUs, EROs, and CFs in a batch to the National Office. The batch should contain:</p> <ol style="list-style-type: none"> 1. The CFR form with the signature of each volunteer who is electing the flat rate reimbursement associated with their position, and 2. Expense statements, with appropriate supporting documentation and receipts (if electing to receive itemized reimbursement), with the signature of the volunteer and the approval signature of that volunteer's supervisor. <p>The batch should be submitted using the 9x12 business reply envelope (B778) and should be submitted as soon as it is available towards the end of the tax filing season, but no later than June 30.</p>
Advances For Anticipated Expenses	<p>Under special circumstances, when a volunteer is unable to wait for reimbursement for training expenses, an advance may be authorized at the State Coordinator's request. In some cases, Counselors may not be able to wait until May to be reimbursed for counselor training expenses when lodging is involved. A State Coordinator may authorize and must approve preliminary reimbursement for these expenditures. "<i>Preliminary</i>" should be written on the top of the Expense Statement.</p>
Timeline	<p>During the heavy reimbursement period of April 15 – June 30, it can take 4 weeks or more from the time the National Office receives a paper reimbursement request until the reimbursement is received by the volunteer. The B,I,T expenses submitted through the new system in the portal will take about two weeks.</p>

Insurance Coverage

Accident Insurance

Who Is Covered	The Foundation provides travel accident insurance coverage for AARP Foundation Tax-Aide volunteers for accidental death and dismemberment and medical expenses for any injury incurred while conducting AARP Foundation business directly related to the volunteer position. The travel insurance provided for the program is part of the total business insurance for all of AARP and the AARP Foundation.
Amount of Coverage	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.
Supplemental Nature of Coverage	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 a supplement and should not be viewed as a volunteer's primary insurance.
If An Accident Occurs	<p>If any AARP Foundation Tax-Aide volunteers sustain an accidental injury while conducting AARP Foundation Tax-Aide business, they should contact the AARP travel accident insurance staff and notify their supervisor and volunteer State Coordinator. A new (optional) form has been developed and is posted on the volunteer Extranet that may help in collecting the necessary information on an incident.</p> <p>Notification, preferably via email, should be sent to:</p> <p style="padding-left: 40px;">AARP Insurance and Risk Management Office Attn: Albert T. Fierro, Director Risk Management 601 E Street, NW, Room A8-100 Washington, DC 20049</p> <p>Email: afierro@arp.org; Phone: (202) 434-3245</p>

Liability Protection

Protection By Virtue of TCE Funding	The Introduction and Administrative Guidelines of the IRS Volunteer Assistor's Guide states that volunteers are not legally liable under federal law for the returns that they prepare.
Volunteer Liability Act of 1997	The Volunteer Protection Act of 1997 (S.543) provides that certified volunteers are not liable for harm caused by an act or omission if they are acting within the scope of their responsibilities and the harm was not willful.
Certificate of Insurance for	The certificate of insurance for site liability outlines that the AARP Foundation will

Site Liability

hold harmless the site in accordance with the insurance coverage provided by AARP. Requesting this certificate is optional. If a certificate is needed for a site, contact your District Coordinator or utilize the “Request for Certificate of Insurance” on the “Other Information” tab of the Site Information Management Web tool. Certificates of insurance cover the time period from July 1 through June 30.

General Guidance for Emergency Response (NEW Section)

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 which may include natural disasters or other local situations, accident or sudden illness of a volunteer or taxpayer, or an angry or hostile individual.

General Guidance:

1. Local Coordinators will prepare and have on site a contact list of all volunteers who might be expected to work at their site, a responsible individual for the site facility and a back-up, and the Local and District Coordinators with both land line and cell phone numbers if possible.
2. It is a good practice, for several reasons, is to put only a volunteer's first name, or first name and last name initial, on name tags. Never give a volunteer's personal contact information to a taxpayer.
3. Make certain that all volunteers know the nearest exits and evacuation route out of the building and from the area used at the site.
4. Have an established rally point for evacuees and take a head count as soon as possible after any evacuation.
5. Know the location of fire extinguishers and other emergency equipment that might be available for an emergency.
6. Know if any volunteer has special evacuation or medical needs. Assign another volunteer to assist that volunteer if assistance is ever needed.
7. Keep an eye open for possible hazards, including unstable furniture, rugs that can trip, and poor lighting conditions. If a taxpayer appears physically unstable, assist them around the site.
8. It is important to coordinate and communicate your site emergency plan with that of the site's host. For instance, if the host has selected a specific gathering place in the event of a building evacuation, then your emergency plan should be consistent.

Accident or sudden illness of a volunteer or taxpayer:

1. Remain calm, assess the situation and get help as appropriate.
2. Designate a person who will call 911 in the event of an emergency. State the nature of the emergency and the address of the site, along with any needed instructions as to which door is best to enter the site.
3. State the name of the caller and phone number from which they are calling.
4. Ask someone to meet emergency personnel and escort them to the scene.
5. It is often best not move the injured or ill person unless they are in immediate danger of further injury.
6. Keep the victim warm and comfortable.
7. While waiting, check victim for consciousness, chest pain, breathing, pulse, bleeding, severe head injuries or burns, etc.

8. If the victim is conscious, reassure them that help is on the way.
9. If someone has first aid or CPR training, consider giving first aid to the injured person(s).

Documentation Responsibilities:

The Local Coordinator is responsible for documenting any accident or incident in which a volunteer is injured or becomes ill while at an AARP Foundation Tax-Aide site, or while on AARP Foundation Tax-Aide business, as well as if a taxpayer is injured while at a site. The following two steps should be taken:

- An **Incident Review form** should be completed and distributed in accordance with the Protocol for Incident Review (This form and protocol are available on the Extranet Forms tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html . Training will also be available by webinar.)
- An email (with copy to the SC and RC) should be sent to AARP insurance at:

AARP Insurance and Risk Management Office
Attn: Albert T. Fierro, Director Risk Management
601 E Street, NW, Room A8-100
Washington, DC 20049
Email: afierro@aarp.org Phone: (202) 434-3245

Major Disruption at Site

A major disruption can occur when a taxpayer, volunteer, or other person at the site becomes verbally or physically aggressive. Use your discretion as to when an event rises to the level of a major disruption. For guidance, review the **Taxpayer Information and Responsibilities Form**, and the **Standards of Professionalism**. In the case of a major disruption, the Local Coordinator should:

- Take appropriate steps to diffuse the situation (see tips below)
- Complete and distribute an Incident Review form according to the Protocol for Incident Review (This form and protocol are available on the Extranet Forms tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html . Training will also be available by webinar.)

Tips for Handling an Angry Taxpayer

(These tips can be applied generally to a person who is not a taxpayer but still confrontational at a site.)

- **Communicate in Calm Voice** – Demeanor is very important. A calm, professional manner; body language that conveys a friendly concern; a neutral tone of voice, low pitch, and moderate speed when speaking can help calm the other person. Do not rush. This manner may diffuse a potentially volatile situation and prevent matters from spinning out of control.
- **Do not be Confrontational with the Person** - Use tact when speaking. Remember to stick to the facts and do not lose your calm or get angry no matter what the taxpayer may say. If you were the source of the person’s hostility even though not at fault in any way, it’s best if you can remove yourself. Often just having another person say near exactly the same thing is all it takes to diffuse the situation and get the person to understand the issue at hand.
- **Use Empathy and Paraphrase** - The most common technique for conveying empathy is paraphrasing. When you summarize by restating a taxpayer’s complaint in your own words, you demonstrate that you have listened and understand the problem, even if there is nothing you can do about it. You do not have to agree with the taxpayer on the issue. Paraphrasing helps you defuse a potentially volatile situation by making the other person stop talking. To listen, the taxpayer must stop talking. The taxpayer usually will because he or she wants to make sure you understand his or her concern. You can start to paraphrase by saying; “So what you are saying is. . .,” or “Let me see if I understand the situation. . .”
- **Find the Problem and, if you can, suggest a solution** - Resolution of any problem is only possible when you have an understanding of the true problem and its underlying cause. Once they have told you what the problem is, repeat that back to them in your own words so that you are sure you know what has caused the situation.

In some cases, providing alternatives to the taxpayer is appropriate. For example: “I know you have been waiting a long time. You can continue to wait for the volunteer you requested or we can help you next with someone else.” In other cases, apologizing and making a commitment to correct the situation is sufficient. “I’m sorry that we missed your turn and I will work with the Client Facilitator to help make sure this doesn’t happen again. I appreciate your bringing the problem to my attention.”

If these solutions do not placate the person, the volunteer should take a progressively firmer tone. The volunteer could ask the taxpayer to step out of the room if the taxpayer is starting to be disruptive. (This other area should also be public with at least one other person present to get help if needed.) The volunteer should ask for cooperation from the taxpayer. Many people respond favorably to this if the volunteer is polite and cooperative: “Please sir/ma'am, I would like to work with you to solve the problem and prepare an amended return, may I have your help?”

At this point the taxpayer may be cooperating, but not fully. The volunteer should make sure that the individual understands the options and the volunteer’s desire to be helpful. If, however, a potential solution is not possible because of a policy such as scope, then

respectfully direct the taxpayer's attention to the particular reference on the scope poster, if it is available, or explain volunteers are not trained to handle the taxpayer's return and program policy requires volunteers only to prepare returns within our training only.

It may be necessary in another type of situation to convey to the taxpayer, "Sir, we are not able to reconcile your desired tax position with our tax training. We believe you would be better served by another preparer, including some of the paid preparers in the community, who might be more comfortable in this particular tax area and preparing the return in the manner you are requesting. We are only allowed to prepare returns in which we are confident that the return will be correct. We are not positive in your situation and believe you will be better served by a preparer who is confident which could save you problems with the IRS later."

- **Always Remember That Safety Comes First!** – You may not be able to diffuse every volatile situation. Help might be needed with an angry taxpayer and any threats or other overt signs of violence should be taken seriously. If a volunteer is unable to calm the disruptive person and that person becomes very angry, threatening, or violent, call 911 immediately.

Administrative Reports Summary

<u>TITLE</u>	<u>PREPARER</u>	<u>LC ACTION REQUIRED</u>	<u>ACTION DUE</u>
Site Lists	Administration Specialist or National Office	Update information; submit to supervisor for statewide compilation and updating of the national database, or based on your state management direction, access the volunteer for for Site Information to submit changes/verify updates directly.	November (possibly earlier for e-filing sites)
Instructor's Report	Lead instructor	Assess the delivery and effectiveness of tax training, and forward to Training Specialist.	10 days after training
Training Evaluations	Counselors, Training Specialists	Assess the delivery and effectiveness of tax training, ultimately reporting to the State Coordinator.	After training
Activity Reports	A joint effort between the LC, DC, Administration Specialist and National Office	Collection of individual Site Activity Logs which are tallied and input, at <i>least monthly</i> during the tax season, into the Web system or Portal system available over the Internet.	Monthly reporting periods end the last day of the month. Due dates are five days later.
All Volunteer Roster	Administration Specialist or National Office	Update information; submit to supervisor for statewide compilation and updating of the national database.	February
All Volunteer Verification Roster	Administration Specialist or National Office	DC/LC verifies	March
Counselor Flat-Rate Reimbursement Form	National Office or locally generated	Counselors sign and Coordinators countersign and mail to National Office or submit counselor selection via the volunteer portal.	April 15
Volunteer Assessment of Program	Optional for Counselors and Instructors, required for Coordinators.	Assess the overall operation of AARP Foundation Tax-Aide for the season, ultimately reporting via <i>Happenings</i> back to all volunteers.	As stated on assessment form.

Sample Forms

Samples of most AARP Foundation Tax-Aide forms and materials can be found on the Extranet Forms tab at

http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/forms.html. A few key items are also contained in the following pages, including a sample of the Site Activity Log and required program poster D143..

NEW: Sample Site Activity Log (D19597) for Activity Reporting System Users
 The Activity Reporting, QR, and ERO Tracking Log (Site Activity Log) has been updated for this season. Additional instructions will also be available on the Extranet Training tab at http://assets.aarp.org/www.aarp.org/_taxaide/www.aarp.org/sk/taxaide/training.html.

AARP Tax-Aide

Activity Reporting, Quality Review, & ERO Tracking Log

Site ID # _____ Date _____ Page _____

A new form (Tracking Log) has been created to serve both activity reporting and tax return tracking

Taxpayer's Name (also list those helped with questions and answers only) Last Name, First Name(s)	Type of Service			ERO ONLY		Comments, such as: NOTY - No Need to File OOS - Reason Amended Tax Year Prior Tax Year (use a separate line for each year) Federal Only (no State Returns) Reason for Paper Returns E83 - Reason (Form is attached for mailing) PDF Attachments - Reason (form being attached) 8879 BOLD - (and/or state equivalent) Signatures Needed Class BOLD - incomplete - client will return
	Check for PAPER FILED ONLY	Check for QR ONLY	Check for ERO ONLY	Check for ERO ONLY	Check for ERO ONLY	
	(1) Federal Return (Column 1)	(2) Federal Return (Other Yr)	(3) Federal Return (Amendable)	(4) State/Local Only Return	(5) Questions & Answers (Q&A)	(6) Other (Specify)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
ACTIVITY TOTALS						

Activity Reporting Instructions

The Activity Reporting Log is used to record the services provided to taxpayers. A complete and accurate accounting of services is necessary to justify program funding from our DCS and AARP sponsors.

General Instructions on How to Complete the Form:

- 1) Enter the site ID# and activity date.
- 2) Complete only one line for each Taxpayer (including Married Filing Jointly) interviewed or assisted.
- 3) Enter the Taxpayer's name and record all services provided to the Taxpayer BEFORE calling the next Taxpayer. Check (✓) all applicable boxes (Columns 1-5) to indicate the type of service(s) provided.

VERY IMPORTANT - 2012 INSTRUCTIONS

Answer the following questions BEFORE using the Activity Reporting Log. (The District Coordinator knows the answers, which he/she should have already communicated to Site-Level leaders.)

Is the site an "E-File" or "Paper" Site, as designated in the Site Management System / Site Locator?

E-File designated sites

- 1) Record **Only Paper Filed** (Not Tax Wise Filed) Current Year Federal Returns - Column 1
- 2) Record **Only Paper Filed** Prior Year/Amended Federal Returns, State/Local Only Returns and Q&A Only - Column 2-5
- 3) Record Counselor Initials - Column 6
- 4) Record Quality Reviewer Initials - Column 7
- * ALSO Record Quality Reviewer Initials for Tax Wise prepared returns in Tax Wise (Prepare Use Field #14)
- 5) Confirm that all required signatures are on Form 8879 - Column 8

Paper designated sites

- 1) Record All Paper Filed Current Year Federal Returns - Column 1
- 2) Record All Prior Year/Amended Federal Returns, State/Local Only Returns and Q&A Only - Column 2-5
- 3) Record Counselor Initials - Column 6
- 4) Include Quality Reviewer initials - Column 7
- 5) Form 8879 - Column 8. Paper designated sites do not use Form 8879.

Definitions:

State/Local Only Returns - A State/Local return that was prepared WITHOUT filing a Federal Return

Questions and Answers Only - Assistance provided WITHOUT preparation of a Federal or State/Local Return

Supervisor Tips:

Totals are obtained by counting "1" for each ✓ in Columns 1-5 and by counting the number of initials in Column 6

Totals are reported using the Partial Activity Reporting System - Instructions at www.aarp.org/taxchapters

Any omissions in a reporting period can and should be reported in the following reporting period.

UPDATED 2012 COUNSELOR INSTRUCTIONS ON BACK OF FORM*
 AARP Tax-Aide is a program of the AARP Foundation, offered in conjunction with the IRS.
 *Also visit www.aarp.org/taxaide or www.aarp.org/taxaide/2012 for Activity Reporting Examples & FAQs.
 01/14/12/10101 - always a new version of form

For the Form and Instructions, see the Extranet Forms tab:
http://assets.aarp.org/www.aarp.org/_articles/taxaide/extranet/siteactivitylog2012v2.pdf

Sample of required poster D143 AARP Foundation Tax-Aide Poster

AARP Foundation Tax-Aide



Free Tax Help!

For taxpayers with low- and moderate-income, with special attention to those age 60 and older.

Please bring the following with you when you come:

- copy of last year's income tax return(s);
- W-2 forms from each employer;
- unemployment compensation statements;
- SSA-1099 form if you were paid Social Security benefits;
- all 1099 forms (1099-DIV, 1099-INT, 1099-RL, etc.) showing interest and/or dividends and documentation showing original purchase price of sold assets;
- 1099-misc. showing any miscellaneous income;
- 1099-R form if you received a pension or annuity;
- all forms indicating federal income tax paid;
- dependent care provider information (name, employer, ID, Social Security number);
- all receipts or canceled checks if itemizing deductions;
- Social Security cards or other official documentation for yourself and all dependents.

To locate a site near you, visit our website at www.aarp.org/taxaide or call our toll-free number 1-888-AARPNOW (1-888-227-7622) from late January/early February to April 15. Priority service will be provided to taxpayers based on the Tax Counseling for the Elderly Program's legislative intent. This is in no way a violation of Title VI as described below.

under no circumstances will the internal revenue service base its discrimination on the basis of race, color, sex, national origin, disability, religion or age, in programs or activities conducted (e.g., tax, VITA) by the department of treasury-tax map. assistance center for national headquarters office of equity, diversity and inclusion, internal revenue service, 4100 center drive, eighth floor, washington, dc 20548

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AARP Foundation Tax-Aide is offered in cooperation with the IRS.

D143 (011)



Sample of Out of Scope Poster (C2467*)

AARP Tax-Aide Out of Scope

AARP Tax-Aide helps low- and moderate-income taxpayers, with special attention to those 60 and older, file their personal income tax returns. Volunteers are trained to assist in filing tax forms and certain schedules, including the Form 1040. Taxpayers with complex tax returns or in instances where the Counselor feels they do not have adequate training or knowledge will be advised to seek paid tax assistance or assistance from another Counselor who is qualified to do the return. AARP Tax Counselors can determine if a return is too complicated or outside the scope of their training. Please see the list below for items that volunteers have been trained to do under the guidelines of the program. Under the Volunteer Protection Act, AARP Tax-Aide volunteers must stay in the scope of the program and do those returns for which we have received training.

Can Prepare

FORM:

- ✓ 1040 with Schedules A, B, and D
- ✓ Schedule C up to \$10,000 expenses/C-EZ up to \$5,000 expenses (Schedule C has same requirements for CEZ—no employees, no inventory, no losses or depreciation, etc)
- ✓ Schedule EIC and EIC Worksheets
- ✓ 1099 Misc (box 7 nonemployee compensation is reported on Schedule C/CEZ)
- ✓ 1099 Misc (box 1 or 2—rents, royalties, reported on Schedule E with no expenses, depreciation)
- ✓ 1099 Misc (box 3 other income is reported on 1040 Line 21)
- ✓ 1040-ES (Estimated Payments)
- ✓ 2441 (Child & Dependent Care)
- ✓ 5329 Additional Taxes on Qualified Plans, Part 1
- ✓ 8283, Section A, Part 1—non-cash contributions to charity exceed \$500 but less than \$5000
- ✓ 8806 (Nondeductible IRA) Part 1
- ✓ 8880 (Qualified Savings Credit)
- ✓ 8812 (Additional Child Tax Credit)
- ✓ 8863 (Education Credits)
- ✓ 9465 (Installment Agreement)
- ✓ 8379 (Injured Spouse)
- ✓ 1040X (Amended Returns, if trained in the tax year being amended)
- ✓ Schedule K-1 that provides information only for interest, dividends and capital gain distributions and royalties (Schedule B, D, E)
- ✓ Cancellation of Debt—1099-A and/or 1099-C and Form 982—if trained and certified*
- ✓ Health Savings Accounts—Form 1099-SA and Form 8889—if trained and certified*

Can NOT Prepare

- ✗ Schedule C (Business Profit and Loss) other than that allowed under C-EZ rules but up to \$10,000 expenses
- ✗ Complicated Schedule D or without proper paperwork (Capital Gains and Losses)
- ✗ Schedule E (Rental Property) with expenses, including depreciation
- ✗ 2106 (Employee Business Expense)
- ✗ 3903 (Moving Expenses)
- ✗ 8615 (Minor's Investment Income)
- ✗ Portions of Schedule As and Bs that are not included in our training
- ✗ Schedule K-1s that involve depreciation or expense
- ✗ Other rental income or business income

*HSA/COD: A separate online training module and certification test is provided for certification in handling each of these modules in our program. Only counselors who have been certified on one or both of these modules may prepare returns containing HSA and/or COD, respectively.

C2467 (1010)



*Will be updated for the 2011-2012 season.

AARP FOUNDATION TAX-AIDE VOLUNTEER INSTRUCTOR FORM

Please complete and mail to: Training Specialist

I am willing to serve as an Instructor. For training purposes, I am submitting the following information:

NAME _____ I.D. #(if known) _____

ADDRESS _____

CITY, STATE, ZIP _____

TELEPHONE NUMBER _____ E-MAIL: _____

FAX: _____

1. How many years have you served as a Counselor? _____

2. How many years have you served as an Instructor? _____

3. Have you ever worked for the IRS? YES _____ NO _____

If you have, in what position(s) and for how long?

4. What type(s) of work have you been involved in and for how long? (e.g. - teacher 15 yrs; accountant-10 yrs).

5. Please describe briefly* your experience in making oral presentations. (e.g. - teaching, speeches, seminars, sales presentations).

6. Please describe briefly* your experience in tax work, (e.g. - return preparation, accounting, education course).

7. Are you willing to teach outside your immediate area? YES _____ NO _____

8. Can you attend a 3 to 5 day Instructor Workshop in December? YES _____ NO _____

Signature

Date

* Use back of form if necessary.

AARP Foundation Tax-Aide Counselor Performance Review Form - Optional

Performance Review of (name): _____ ID# _____

GENERAL

Date _____

1. Rate this volunteer's performance (as excellent; good; fair; poor) with regard to:

- a. Interviewing techniques _____
- b. Clarity and neatness of writing _____
- c. Accuracy in preparing tax returns _____

2. Has this volunteer:

- a. Been properly certified in accordance with the procedures specified in the Handbook? _____
- b. Worked at the assigned site as scheduled? _____
- c. Maintained the confidentiality of taxpayers and all tax-return information? _____
- d. Made productive use of assigned working hours? _____

3. Did this volunteer:

- a. Record assistance given according to instruction? _____
- b. Avoid conflict of interest situations and any appearance of remuneration for services? _____
- c. Promote and support the program through word of mouth, site publicity or other means? _____
- d. Properly prepare and submit an expense statement at the end of the tax season? _____

ADDITIONAL EVALUATION CRITERIA

Should this volunteer be invited to prepare taxes next year? Yes _____ No _____

Does this volunteer have leadership potential? Yes _____ No _____

If Yes, in what capacity? _____

COMMENTS: (Use back of the form if necessary)

Supervising Coordinator signature _____ ID# _____

Supervising Coordinator Retains.

Volunteer Assessment of AARP Foundation Tax-Aide Program

You are invited to participate in the assessment of the season and help shape the improvements for next season. Your personal experience is invaluable -- please share it. The two-part assessment form follows. Please fill out each part and give this form to your supervisor by the date in the box below. Your supervisor will consider your views when submitting his/her own assessment. Regional Coordinators' summaries go to the national office for national compilation and reporting back to all program coordinators via *Happenings*.

From:

(your name) _____

(your title & state) _____

To:

(supervisor name) _____

(supervisor title) _____

Date: _____

If your supervisor is a:

Local Coordinator
 District Coordinator
 State Coordinator
 Regional Coordinator
 Staff Person

Please get this evaluation to him/her by:

April 1
 April 15
 May 1
 May 15
 May 31

Part I Circle appropriate rating numbers

All volunteers should rate statements 1 - 14 below.

5=completely agree 4=somewhat agree 3=neutral 2=somewhat disagree 1=completely disagree.

	Disagree				Agree
1 Program goals are clearly stated.	1	2	3	4	5
2 The program is well publicized.	1	2	3	4	5
3 Volunteers are well trained.	1	2	3	4	5
4 Testing & certification are consistent & fair.	1	2	3	4	5
5 IRS provides adequate support.	1	2	3	4	5
6 Information is communicated as & when needed.	1	2	3	4	5
7 Materials, forms & supplies are sufficient.	1	2	3	4	5
8 Necessary equipment is available.	1	2	3	4	5
9 Tax Assistance sites are well managed.	1	2	3	4	5
10 Tax Assistance sites have enough counselors.	1	2	3	4	5
11 All tax returns are quality reviewed.	1	2	3	4	5
12 Reports are submitted accurately & timely.	1	2	3	4	5
13 Sites are monitored & helped as needed.	1	2	3	4	5
14 Supervisors recognize volunteers' service.	1	2	3	4	5

Counselors should proceed now to Part II on the reverse side of this page; all others should rate statements 15 - 21 below before proceeding to Part II.

	Disagree				Agree
15 Statistical reports (activities & costs) are received timely.	1	2	3	4	5
16 Program advisory committees give needed support.	1	2	3	4	5
17 Activity Reporting is easy to understand and complete.	1	2	3	4	5
18 The program's organizational charts are helpful.	1	2	3	4	5
19 Our organizational structure makes sense.	1	2	3	4	5
20 Recruiting resources provide adequate assistance.	1	2	3	4	5
21 The program reaches as many communities as need it..	1	2	3	4	5

Example of Flow at an AARP Foundation Tax-Aide Site

Often volunteer leaders ask for examples of “best practices.” Below is an example of a site flow that might be appropriate for a site with a Client Facilitator, a separate/designated Quality Reviewer, and a non-network e-filing environment. Many of our rural sites don’t have the possibility or need for three or more volunteers, and some of our larger or longer-term e-filing sites have adopted networked environments. Even in these understandably different site configurations, perhaps some of the steps below might still be helpful.

Step One – Getting Ready for Assistance (by a Client Facilitator)

- Register the taxpayer (TP) on the Site Activity Log.
- Give the TP the IRS Intake Form to complete.
- If slow, help arrange TP documents in entry order and initially screen for any obvious concerns like missing income forms. Get assistance from a Counselor, as needed, to try to avoid a TP unnecessarily waiting if we would be unable to assist them for some reason.
- Send TP and documents, in appropriate order, to a Counselor.

Step Two – Entry of Information (by a certified e-file Counselor)

- Review Intake Form with TP, paying particular attention to complicated living arrangements and Head of Household tax status. Make sure that noted income on Intake Form matches W-2s, 1099’s and other income forms, and that other documents correspond to Intake information.
- Enter the SSN. If prior-year data for this TP was restored to the prior-year version of *TaxWise*[™], the software will offer to carry it forward. Say YES.
- Enter all appropriate data into computer
- If using carry-forward data, double check that there are no “leftover” forms in the Forms Tree, such as a W-2 from an employer for whom the TP no longer works or a duplicate Interest statement, which can happen when the tree is defaulted so that this statement is listed and prior-year data showing interest is carried forward
- Run diagnostics and make any necessary corrections
- Review the return on screen with the TP
- Hand off TP, and documents to quality reviewer

Step Three - Quality Review (by an experienced e-file Counselor)

- Review TP’s IRS Intake form.
- Review return, and make any corrections (pay close attention to any direct deposit entry.).
- If any changes run diagnostic again, if substantive changes also review with the TP.
- Create e-file

Step Four – Wrapping Up the Return

- Print the return including Forms 8879 for TP(s) signature
- Attach W-2s, 1099-Rs, and any other documents containing Federal Income Tax withheld to a signed copy of Form 8879 and return to the taxpayer for safekeeping.

- Provide TP(s) with a full copy of the return(s) in a AARP Tax Record Envelope (Stock #D12225)
- Thank the TP and remind him/ her to bring the Tax Record Envelope to the site next year. Instruct the TP when/how to make payment(s) if tax is owed. (Some sites make good use of the Client letter, a capability in *TaxWise*[™], to provide all follow-up instructions.)

D16265 (1111)