

AARP Tax-Aide

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AARP Tax-Aide is a program of the AARP Foundation, offered in conjunction with the IRS.

Policy Manual

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

*Over 2.5 Million People Served
Annually!*

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This year's Policy Manual is dedicated to Forrest Poska. During his 16 years with the program, Forrest served in many roles including a Counselor, TX1 State Coordinator, TX1 State Training Specialist, and Regional Coordinator for the Western region. He also served on the National Tax Training Committee and, early in his tenure, was one of the first volunteers to work with the IRS directly in developing annual training materials. He was a leader focused on our need to provide volunteers with high quality products to better enable them to serve taxpayers.

When key staff member Jan Cooper passed away very suddenly three years ago, Forrest immediately offered to help and was willing to take on her annual project of updating the Coordinator's Handbook. Not only that but he pitched a major overhaul and, with his vision, led a volunteer team drafting the first version of the Policy Manual.

His main complaint was that it was still too long and despite the significant reduction, we know he'd say, with that direct wit of his, this still wasn't short enough! We will keep Forrest's vision for a clear and concise policy document as our goal.

Forrest passed away April 2, 2009.

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Introduction

AARP Tax-Aide is the nation's largest volunteer-run tax assistance and preparation service, preparing tax returns and answering tax questions free of charge. AARP Tax-Aide is a program of the AARP Foundation and is offered in conjunction with the IRS. The program's mission is to provide high quality free income tax assistance and tax form preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older.

The goal of this manual is to protect volunteers and better serve clients. Please contact your immediate supervisor in the event that you need clarification on policy issues.

In an effort to be more user-friendly the Policy Manual has been split into two. This manual is **Policy** outlining all of the policy information necessary for you to perform your volunteer role as a key part of the AARP Foundation Tax-Aide Team. This Policy Manual takes priority in policy matters. It supersedes all guides and handbooks. The Policy Manual will be amended, if necessary, during the tax year by letter or *Cybertax*.

The other manual, **Operational Guidelines**, is dedicated to procedures and the specifics on how the policy can be carried out and the expected conduct from all the volunteers in the AARP Tax-Aide program. This manual will not be printed.

Both manuals will be available electronically on the Extranet (www.aarp.org/tavolunteers). The Extranet will be kept up to date with any policy changes during the season. **Important changes in the content of this guide have been highlighted for your quick identification.**

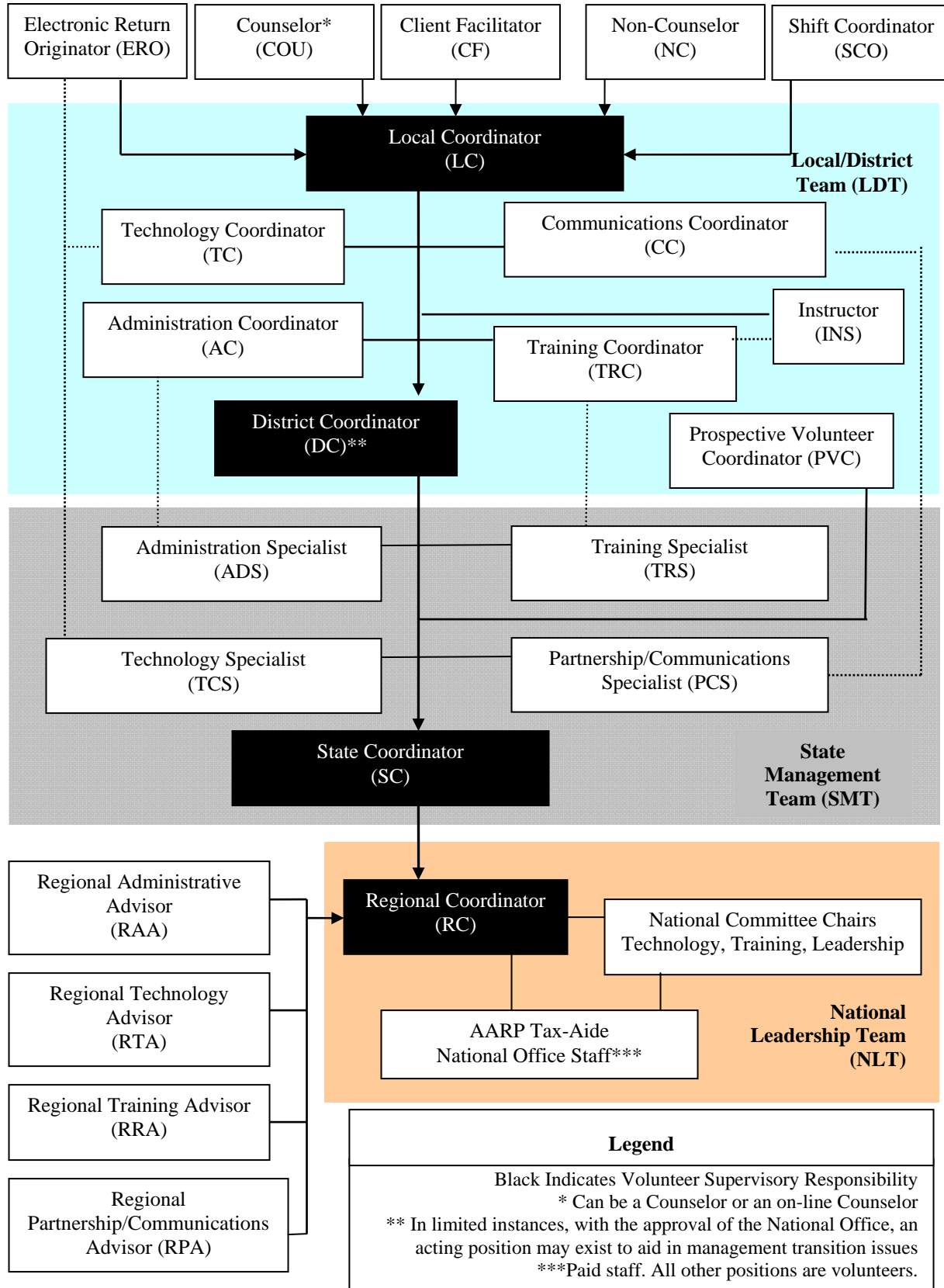
Program Mission And Overview

Mission: To provide high quality free income tax assistance and tax form preparation to low- and moderate-income taxpayers, with special attention to those age 60 and older.

Who We Are	AARP Tax-Aide is the nation's largest volunteer-run tax assistance and preparation service, preparing tax returns and answering tax questions free of charge. AARP Tax-Aide is a program of the AARP Foundation and is offered in conjunction with the IRS.
Where We Serve Our Taxpayers	Taxpayers receive free in-person assistance at one of the nearly 6,500 sites nationwide open during the standard 1040 tax filing season. Free electronic filing is offered at most sites. Sites are located in malls, libraries, banks, senior centers, and other convenient facilities. We also provide shut-in service upon special request, whenever possible. Year-round tax assistance is offered online at www.aarp.org/taxaide . Quality reviewed answers are sent to taxpayers via email within a few business days.
How Many Volunteers Serve	Over 34,600 volunteers make up AARP Tax-Aide. Virtually all provide tax assistance, and 6,700 additionally serve as volunteer leaders.

Program Structure & Administration	AARP Tax-Aide is a nationwide, volunteer-run program. Regional and state volunteer leaders share in setting policies while assuming most supervisory and operational responsibilities. Volunteer tax assistance Counselors provide all service-level tax assistance. Volunteer Instructors provide tax training to Counselors.
Coordinator & Specialist Roles	Coordinators recruit and supervise volunteers at all levels. <i>Local Coordinators (LCs)</i> ensure volunteer recruitment and training, volunteer certification, site creation, site compliance with program policy, database accuracy, activity reporting, and Counselor expense reimbursement. <i>Site Coordinators</i> assist LCs with site management during tax season. <i>District Coordinators (DCs)</i> manage activity at the district level and recruit and supervise Local Coordinators. <i>State Coordinators (SCs)</i> oversee all state activities and set operation policies. <i>Communications Coordinators (CCs)</i> and <i>Technology Coordinators (TCs)</i> support their specialty interests at the local levels. <i>Specialists</i> support administration, partnerships and communications, technology, and training at the state level. <i>Regional Coordinators (RCs)</i> guide and supervise State Coordinators and serve on the National Leadership Team (NLT).
National Leadership Team & National Office Staff	The National Leadership Team (NLT) of volunteer Regional Coordinators (RC), National Committee Chairs, and key staff establish program policy and develop and implement AARP Tax-Aide goals and objectives. RCs support the decision making around program policies and high level procedural matters. National committees support the areas of leadership development, technology, and training. National Office staff coordinate program policies, maintain relationships with IRS and other key partners, provide administrative support to volunteer leaders, and collect/report program impact and other data.
Electronic Filing	AARP Tax-Aide offers free electronic filing at most sites nationwide using IRS provided tax preparation software.
Internet Tax Assistance	Since 1998, AARP Tax-Aide has had a 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 a few business days.
Web Page Features	Located at www.aarp.org/taxaide , our website offers tax assistance, frequently asked tax questions and program information. Information on AARP Tax-Aide volunteer opportunities at individual program sites providing direct service to taxpayers is available. Information is also provided for volunteer leadership opportunities
Volunteer Extranet	The www.aarp.org/tavolunteers site offers information and tools for tax assistance and leadership volunteers performing their responsibilities of their AARP Tax-Aide position.
CyberTax E-Mail Newsletter	Any program volunteer with email is encouraged to receive <i>CyberTax</i> , a nationwide email newsletter containing periodic updates on the program, including policy items, late-breaking e-filing news and information from the IRS. Email your name, program position, and state to taxaide@aarp.org to join the <i>CyberTax</i> distribution list.
General volunteer position descriptions	<p>Tax Assistance positions require annual training, successful completion of the IRS certification exam, and agreement to the IRS Standards of Conduct.</p> <p>Leadership positions coordinate program delivery by volunteers at sites at the local, state, or regional level or manage specific program activities such as technology, training, administration, or communications. Although tax training and certification is encouraged, it is not required for many leadership positions. Leadership position descriptions are provided on the www.aarp.org/taxaide and www.aarp.org/tavolunteers web sites.</p>

AARP Tax-Aide Program Organization Chart



AARP Tax-Aide is a program of the AARP Foundation, offered in conjunction with the IRS.

1. Volunteer Recruitment and Training

See the **Operational Guidelines** for additional details including the chart of volunteer appointments and terms.

A. New Volunteers

Recruitment of new volunteers is essential to the AARP Tax-Aide program. It is the responsibility of all AARP Tax-Aide volunteers to actively recruit new volunteers by being alert for individuals who might be interested in participating in the program. Recruiting **must** be done on a non-discriminatory basis without consideration of race, religion, gender, or sexual orientation.

B. Transition of Files and Equipment

Upon leaving a coordinator position, the coordinators **must** deliver to their successor or their supervising coordinator all records, files, and materials related to that position to assist them in assuming their responsibilities. If the coordinator is leaving the program entirely, they **must** turn over any and all AARP Tax-Aide and IRS equipment to their successor or their supervising coordinator. AARP Tax-Aide equipment is defined as any equipment purchased by AARP Tax-Aide funds (either directly by the National Tax-Aide Office or by a volunteer who receives a pre-approved reimbursement for the expense), or equipment that was donated to the AARP Tax-Aide program or directly to AARP Tax-Aide volunteers for the AARP Tax-Aide program.

State Coordinators must maintain the following documents to deliver to their successor:

- ❖ Contact List (AARP, IRS Tax Specialist, Sites)
- ❖ Activity, Expense, and Personnel Report
- ❖ State evaluation (if applicable)
- ❖ Possible training and meeting locations and plans
- ❖ Listing of any unresolved issues

C. Leadership Training

See the Operational Guidelines for additional information on leadership training.

D. Policy and Administrative Training

All AARP Tax-Aide volunteers must attend formal policy and administrative training annually. Two presentations have been developed for use in conducting this training and are available on the Extranet:

- ❖ For all local and site coordinators – Quality Site Requirements
- ❖ For all volunteers – AARP Tax-Aide Policy & Administrative Training

E. Process-Based Tax Law Training

Each volunteer must participate in tax law training and be certified each year prior to preparing any tax returns.

Instructors

Volunteer Instructors **must** keep abreast of changes in the tax laws and tax forms, and develop effective training techniques.

The Training Specialist (TRS) will send written invitations **only to those Instructors** who will teach **10 hours or more**. In some states there are teams that provide training. Due to financial constraints of the program, there is a restriction on the number of volunteer instructors who may claim reimbursement for mileage and other approved expenses related to workshops. Refer to the section on reimbursements for more details. Coordinators **should not** attend Instructor Workshops unless they will also serve as Instructors teaching 10 hours or more. Attendance at the workshop is required, but may be waived for individual Instructors at the discretion of the TRS with the concurrence of the State Coordinator.

Counselors

Counselors must be certified annually and 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 AARP Tax-Aide training classes provided that Counselors have been qualified under AARP Tax-Aide procedures below. Counselors are not to deal with topics (including state returns) on which they have not received AARP 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 a large “snowbird” populations. A State/Local Tax Revenue Authority or the State Coordinator may waive the requirement for training or training materials for those states or forms which are generally agreed to be so simple that no training is needed. However, a State Coordinator, in consultation with his/her Regional Coordinator, can authorize requirements for the state/local tax training materials.

All AARP Tax-Aide Counselors **are required to be trained and certified at the Advanced level of the IRS training materials**. State Coordinators **may** authorize Counselors to be trained and certified in Military/Special Issues of the IRS training materials. Additionally, State Coordinators **may** authorize Counselors to be trained and qualified in the preparation of Form 1040X; provided that any Counselor trained and qualified to prepare Form 1040X for a particular year **must** also have been certified for that tax year for the tax matters addressed on each Form 1040X.

Link and Learn

As an option, in lieu of turning in a paper test, returning volunteers may use Link & Learn provided they have completed one (1) year as a Counselor for AARP Tax- Aide. Thus, volunteers beginning with their second year as a Counselor and/or leadership position will be allowed to use the online IRS test in lieu of Pub 6744 paper test. **Note:** AARP Tax-Aide believes it is important that a beginning volunteer at a minimum complete the test by hand and turn it into his or her Instructor. The new volunteer’s test and supporting forms can be evaluated by the Instructor for feedback. We believe the success of new

volunteers is enhanced by seeing their work and to help strengthen their understanding and skills through this process and other mentoring activities.

All AARP Tax-Aide Counselors must pass the Basic, Intermediate and Advanced parts of the test. The printed test results for all three levels and a signed copy of the Standards of Conduct Agreement will be turned into the designated Instructor in the District where they will be assigned.

Volunteers are still required to attend the full Counselor training classes established in their District for returning volunteers. **Note:** AARP Tax-Aide believes it is important that volunteers participate in these classes to be sure they have received instruction on AARP policies, completed workbook problems in a classroom environment, and interacted with other volunteers in their District. This instruction is part of the training and development as effective members of the volunteer team in their District.

A returning Counselor who uses Link & Learn (or a paper test) is strongly encouraged to complete the workbook problems [i.e. a minimum of four (4) workbook problems] assigned by the Instructor and required in the District for all Counselors. Doing the problems in class or at home is an integral part of the training and development of a Counselor. It provides the Counselor knowledge and skills necessary for preparing accurate returns consistent with the high quality standards of the AARP Tax-Aide program. The results are used by the Instructor for evaluation and feedback to the Counselor. **Note:** the number, type of problems, (either state or federal) and how they are to be completed, will be determined by the Instructor for their Counselor classes in their State or District with concurrence with their State Coordinator.

Volunteers may still complete a paper test and have it graded by the Instructor. There is NO requirement to use Link and Learn for certification. All references to a “paper test” refer to the answer sheet only; *TaxWise* can be used for all problems requiring computation required for the completion of a Form 1040.

F. Quality Review

AARP Tax-Aide policy requires that a tax return be reviewed by a second certified volunteer. Quality review ***must*** be done on every return.

Quality review efforts are undertaken to ensure that taxpayers leave the site with a complete and accurate return. It is part of the process that increases the confidence in our AARP Tax-Aide service to those we serve. Quality Review is a process in which a completed return is systematically checked and verified by a second Counselor. It includes verifying important items like filing status, addresses on W-2s, and Social Security numbers, bank account and routing numbers, as well as checking that entries are correct and tabulated accurately. In addition the tax return must be reviewed with the taxpayer to enable the taxpayer to personally review bank account and routing information, Social Security numbers and other key data.

G. *Counselor Certification*

To qualify as an AARP Tax-Aide Counselor, Instructor, or ERO a volunteer ***must be certified annually***. The certification process is crucial, since it lends credibility to the qualifications of AARP Tax-Aide volunteers and is a three-step process:

- Step one: Pass the test. Counselors ***must*** be certified at the Advanced Level.
- Step two: Sign the Volunteer Standards of Conduct that is provided in the test packet. These forms ***must*** be kept by local leaders until December 31 and then destroyed.
- Step three: AARP Tax-Aide National Office and the IRS are notified (see below) of those who pass the test and are participating in the AARP Tax-Aide program for the positions of Counselors, EROs, or Instructors.

In the event a volunteer does not pass the IRS test, the volunteer can pass a retest in order to gain certification.

The TRS (or state designee) for that state will be responsible for managing and controlling distribution of Pub 4189 and/or the answer key for the test. Only Instructors who have already been certified will receive or have access to Pub 4189 for use in Counselor training.

The SC, with the SMT, ***must*** establish procedures for verifying and ensuring that a list of certified Counselors (names ***only***) reaches the IRS by the third business day of February. Information about certified Counselors must also be provided to:

- ❖ the ADS for updating the national database
- ❖ the appropriate LCs and DCs, so they have documentation of which volunteers are certified to assist taxpayers in the upcoming tax season
- ❖ members of the SMT as appropriate.

IRS Form 13206, the Volunteer Assistance Summary Report, is ***NOT*** applicable to AARP Tax-Aide. At the state level, the IRS is simply given a list of certified volunteers and the date that each volunteer passed the test and the level (at least advanced for AARP Tax-Aide) they passed. A report from *VMIS* can be used to provide this information if the appropriate updates to *VMIS* have been completed by the third business day in February.

Counselors who have failed to pass either the original test or a retest are not eligible for certification and ***must not*** be assigned to AARP Tax-Aide sites as Counselors. In December, District Coordinators and Local Coordinators will receive an All Volunteer Roster from the Administrative Specialist (ADS) of all the Counselors who reported to them in the previous year. Coordinators will then follow the roster updating procedure outlined later in this policy manual to complete the certification process.

2. AARP Tax-Aide Sites

Local Coordinators must ensure site and security guidelines are followed. There are a number of areas that are vital to a site's success.

A. Interaction with the taxpayer

- ❖ Taxpayers maintain responsibility for the accuracy and completeness of their tax forms; therefore, volunteers must explain and clients must review their returns prior to the client leaving the site.
- ❖ Volunteers must maintain complete confidentiality of all taxpayer information and records (see section 3 on Confidentiality).
- ❖ Volunteers must never solicit any business from taxpayers they assist or use the knowledge they have gained about them for any direct or indirect benefit for themselves or any other specific individual or business.
- ❖ Volunteers must not use any computer hardware or tax preparation software which has been purchased by, or donated, for the use of the AARP Tax-Aide program for their personal gain.
- ❖ Volunteers must not refer the preparation of any tax return to any specific paid preparer business **or individual** including those in which they have a financial interest.
- ❖ All program volunteers must refuse any type of compensation, tips, etc. that may be offered. A taxpayer may make a contribution to the AARP Foundation Tax-Aide program if they desire. Please see Donated Funds section 6 for details.
- ❖ Counselors should encourage taxpayers to participate, to the extent possible, in completing their own tax forms. Counselors must explain the tax return form to the taxpayer.
- ❖ Counselors must provide the taxpayer with the original return if done manually or one copy of the electronic version of the return to be e-filed.
- ❖ All returns must be deleted from all computers at the end of the season.
- ❖ Copies of paper returns can only be provided at no cost to the program, i.e. copy costs may not be reimbursed.
- ❖ All tax return preparation assistance, except shut-ins and electronic filing transmission by the ERO, must be performed at the site. Tax return preparation assistance is **never** permissible in Counselors' homes.
- ❖ Counselors serve taxpayers with courtesy and confidentiality regardless of age, disabilities, gender, race, national or ethnic origin, religion, economic status, or sexual orientation.
- ❖ Counselors may deny service if they feel that the person is providing misleading tax information or refer service if the Counselor does not feel qualified on a particular tax law issue(s).

B. Training/Certification/Quality/Program Scope

- ❖ All sites **must** use the Intake/Quality Review Sheet. The use of the Intake/Quality Review Sheet is mandated by the IRS grant and hence AARP Tax-Aide policy. Its use, therefore, can not be rescinded by any leader.
- ❖ Counselors will not sign, initial, or identify themselves on the tax form in any way.
- ❖ Counselors must only deal with tax-related topics on which they have received IRS or AARP Tax-Aide training **and certification**.
- ❖ Counselors must refer taxpayers with complicated or complex tax returns, which involve matters outside the scope of their training, to professional tax preparers or to the IRS. No specific paid

preparer or business can be named.

- ❖ On-site quality review of each tax return prepared **by a second certified Counselor** is required. To ensure quality return and for the protection of volunteers, at least two Counselors should be assigned to every site and **must** be assigned to every new site.
- ❖ Counselors working on amended returns must be certified for the year of the amended return.
- ❖ Once a Counselor is certified, they retain that certification until December 31st of the following year. Outside the standard 1040-filing season, online tax assistance is provided. However, a Counselor can not receive reimbursement for any expenses they incur except for the period during the official tax season which ends in April.

C. Site Guidelines/ Policy on Compensation/Conflict of Interest

All new sites must be an e-file site able to e-file returns and have a sufficient number of Counselors assigned to insure that at least two Counselors are present on every shift.

A site **must** have a unique SIDN to order e-filing software for use at e-filing sites and to be listed in the AARP and IRS National Databases (*VMIS* and *STARS*). This number is required by the IRS to be used by volunteers to identify every tax return, paper and e-file.

Sites must be open for at least a **minimum** of four hours for each week during the tax season.

Volunteers working in AARP, or any other AARP Tax-Aide Foundation activity, which is similar in nature to outside employment or a commercial pursuit in which volunteers or members of volunteer's family or household are involved, **must** advise their supervisor directly of the nature and extent of the involvement. In the case of an appearance of conflict, those supervisors of the volunteer(s) will consult with higher levels of supervision within the AARP Tax-Aide Organization about any potential conflict of interest. This consultation will include the Regional or State Coordinator.

Volunteers, including AARP Tax-Aide volunteers, while representing the AARP Foundation or participating in an AARP Tax-Aide activity, **shall not** promote products, services, or political candidates or issues nor make use of their relationship with AARP, AARP Foundation or the AARP Foundation Tax-Aide for personal profit or the profit of any other individual(s). This includes, but is not limited to, membership drives.

AARP Tax-Aide provides free tax assistance to taxpayers with low- and moderate-income, with special attention to those age 60 and older. However, in keeping with terms of the IRS cooperative agreement, assistance with respect to Federal income tax returns provided to individuals under 60 and assistance with respect to state and local returns provided to anyone **must** comply with these guidelines:

- ❖ No charge is made for assistance
- ❖ Assistance to the elderly is given priority
- ❖ No additional expense is incurred by AARP Tax-Aide

1. *Regular Services*

Standard Service (during the standard 1040-filing season) is provided at sites throughout the country to low- and middle-income taxpayers with special attention given to those age 60 and older. Services are provided at sites that are available to the public as well as targeted sites for selected populations such as nursing homes, retirement centers, and Veteran Administration hospitals.

Extended Service (beyond the standard 1040-filing season) may be provided where necessary as long as that service is provided to taxpayers at **no additional cost to the program**. The service statistics **must** be reported to the National Office through the Administrative Specialist. Reimbursement related to extended services is restricted to leadership positions only. Extended Service must be listed as coordinating costs and is usually for problem resolution such as preparing a 1040x for a taxpayer with an incorrect return prepared at a site previously.

Non-Federal Service may be provided as long as the following guidelines are followed: Priority is given to the target population (age 60 and older, low- and moderate-income).

No additional cost is incurred for providing state/local assistance, either because of additional training costs or assistance costs. Refer to the section on reimbursements for specifics.

2. *Special Services*

To meet various program needs **Shut-in Visits** are provided as needed. Coordinators arrange home visits with the Counselor, who then schedule an appointment. Although these appointments generally are taxpayer-initiated, Counselors and Coordinators can offer such services to homebound 60+ taxpayers.

For protection of Counselors and taxpayers, two volunteers with the program must attend each home visit. A mileage cap of 30 miles round trip exists for reimbursable travel to provide shut-in services. Refer to the section on expense reimbursements for specific directions about this mileage restriction for shut-in services.

D. *Site Materials*

All AARP Tax-Aide **sites must use the following** materials as required by the IRS grant and legal considerations:

- ❖ AARP Tax-Aide Poster (D143) – Displays AARP non-discrimination language required by the IRS grant. The IRS non-discrimination poster is not acceptable because it references non-discrimination based on age. The grant we have with the IRS is specifically targeted to taxpayers age 60 and over.
- ❖ **IRS** Intake Sheets– These sheets **must** be used with each taxpayer helped with a return.
- ❖ AARP Tax-Aide Tax Record Envelopes (D12225 for English version, D17464 for Spanish version) – Envelopes contain required AARP legal statements regarding data retention and responsibility disclaimers. Because of this, the IRS Tax Record envelope use is not authorized.

Local Coordinators should order these site supplies by mid-December to ensure delivery before the sites open.

3. Confidentiality and Security of Taxpayer Data

Protecting the confidentiality and security of taxpayer data has always been a priority focus for this program and its volunteers. In sharing their sensitive personal data with us, taxpayers have put their trust in us and given us a major responsibility to protect that information. In today's age of identity theft, this focus is even more critical and urgent. Leaders *must* ensure that all volunteers understand these confidentiality and security responsibilities and abide by them.

There are many steps we can take to help ensure that we honor that trust and protect taxpayer information. This section is intended to provide you with AARP Tax-Aide required and recommended security controls that will help preserve the confidentiality and privacy of taxpayer data.

Data Security

1. *All* volunteers must sign the Standards of Conduct statement (IRS Form 13615), which is provided in the IRS test or as a separate form. That statement has three bullets addressing the protection of taxpayer data:
 - ❖ I will safeguard the confidentiality of taxpayer information.
 - ❖ I will exercise reasonable care in the use and protection of equipment and supplies.
 - ❖ I will not solicit business from taxpayers I assist or use the knowledge I have gained about them for any direct or indirect benefit for me or any other specific individual.

Certification of Counselors has three significant and critical components. First, Counselors *must* train and pass the IRS test. Second, all must agree to the Standards of Conduct and note that agreement by signing the statement. **Third, all must attend formal policy and administrative training annually.** These are significant commitments that every Counselor must take seriously.

2. Information provided for tax return preparation *must not* be shared with anyone who does not have a need to know. Individuals have the need to know if their involvement is required to accurately process the information to its final disposition. Examples of "need to know" would include, sharing information for the purpose of obtaining guidance in tax return completion, for electronic transmission, and/or for quality review of the finished tax return. In accordance with 18 USC 1905, which applies to Tax Counseling for the Elderly grantees including AARP, it is not acceptable to share information with others, even with other volunteers, if their involvement in the tax return preparation is not required. For instance, sharing income information, birth dates, or even the marital status of taxpayers with other volunteers, taxpayers, family, or friends as a matter of curiosity or interest is not acceptable. However, per Internal Revenue Code 7216, aggregate or summary taxpayer data can be shared, but only if that data covers 25 or more returns. The data must be summary information in categories such as total EITC dollars, total Child Tax Credit dollars, etc. Of course, the total number of returns processed is always OK to share as that number is a production count unrelated to any taxpayer data.
3. Internal Revenue Code Section 7216 provides penalties against tax return preparers who make unauthorized use or disclosure of tax return information. The IRS now requires a very specific

authorization process for taxpayers to approve use and disclosure of their data to others. AARP Tax-Aide does not need to use those procedures as we do not/cannot share specific data with anyone including VITA, banks, mortgage companies, others in AARP, etc. As stated in (2) above, summary data can be shared if the data covers 25 or more returns.

4. Do **not** send taxpayer data via regular e-mail. Taxpayer data may only be sent over the Internet by using *TaxWise* mail, or as an attachment to regular email that is in the form of a backup created by the *TaxWise* program.
5. Forms 8879, together with the taxpayer's supporting W2s and 1099 documentation, have a three-year retention requirement from the return due date or IRS received date, whichever is later. This information **must** be sent to the local IRS territory office by the end of April. Forms 8879, W2s, 1099, etc. **must not** be kept by AARP Tax-Aide volunteers beyond April 30th.

For numerous reasons, including taxpayer data security and confidentiality, all returns **must** be prepared in front of the taxpayer and all records given back to the taxpayer at the end of that assistance session. Required retention of some records for e-filing, such as W-2s and 1099s with federal tax withholding is allowed, but only until April 30th (see #4 above). Appropriate steps to secure taxpayer data must be taken at all times. All equipment on which taxpayer data resides **must** be protected by encryption software. This applies to **all** computers, removable storage devices, such as flash drives or external hard disk drives, and removable media, such as CDs and DVDs, whether this equipment is provided by AARP, the IRS, by a site or by volunteers. The only exception is for backups created by the *TaxWise* program itself. These backups are adequately protected without being further encrypted and may be stored on unencrypted storage devices and media.

Network workstation and *TaxWise Online* (TWO) computers that never have taxpayer data stored on them, or computers running *TaxWise*TM from removable data storage devices that themselves are encrypted, do not require encryption software. More information on the AARP Tax-Aide encryption software can be found on www.aarp.org/tavolunteers.

6. By April 30th, all taxpayer data **must** be deleted from **all** computers and removable data storage devices that have been used in the AARP Tax-Aide program, including personally-owned and loaned computers, without exception. In addition, the recycle bin in these computers must be emptied after deleting taxpayer data. For IRS-loaned computers, use the wipe disk program loaded on them. For non-IRS equipment, use the **TPClear** program. Instructions for downloading, installing, and using **TPClear** may be found at www.aarp.org/tavolunteers.
7. During the season, the operating systems of **all** computers containing taxpayer data **must** be password-protected. Additionally, for multiple security reasons, the *TaxWise*TM Admin and User accounts **must** be password-protected. If you have any questions about how to password-protect either, please see a volunteer leader at your site or go to www.aarp.org/tavolunteers and see the General Security document under Security & Confidentiality for additional guidance. Passwords must not be shared with anyone who is not an AARP Tax-Aide volunteer. If you must have a written password reminder, keep it away from the computer, carrying case, or anything tax related and in a location that is not visible to others (consider putting it in your wallet or billfold, which is usually always with you and something you take care to protect). Here are some general guidelines to be followed when setting up a password:

- ❖ Minimum length – eight (8) characters for Windows, *TaxWise*TM Admin account, and *TrueCrypt*.
 - ❖ At least one letter and one number in the password.
 - ❖ Choose a password that is not a dictionary word or someone's name.
8. The AARP Tax-Aide-provided anti-virus and firewall software program must be used to protect all AARP purchased and donated computers from viruses and hackers. ***This software and license key should be used only on computers that are being used for AARP Tax-Aide business; use on any other computer is prohibited.*** Update this software at least weekly. AVG Internet Security Suite 8.5 is the current version licensed for use by AARP Tax-Aide. The license key is listed incorrectly in the printed and emailed version of the guide, but is contained in the document “AVG License Information” that is posted on the Technology page of www.aarp.org/tavolunteers.
 9. If a volunteer uses a personally owned computer during the season for tax preparation, AVG or other anti-virus and firewall software must be installed (see #8 above for additional details on AVG downloads and installation). If a volunteer is not using AVG on a personally owned computer and feels that the anti-virus and firewall software currently being used is secure and reliable, regular updates **must** be performed. (At the end of the season, volunteers **must remove** all taxpayer data from their computers. Use **TPClear** (see #5 above) or delete the TrueCrypt container files having the data within them.
 10. Any site that uses two or more computers should consider wired networking. In a local area networking (LAN) environment only one computer contains taxpayer data, requires *TaxWise*TM updates and needs to be backed up, but all connected computers have access to all returns. Only that one computer needs to be fully secured at all times when not being used. A personal computer should not be used as a server, unless it is used **only** for the AARP Tax-Aide program during the season.
 11. Wireless communication among computers continues to be evaluated but is currently prohibited as part of the AARP Tax-Aide program. The **only** wireless configuration that may be used in the AARP Tax-Aide program is for wireless printing. To be clear, this means that the following specific uses (and others like them) of wireless communications are prohibited:
 - *TaxWise* client/server networking
 - Transmission of returns to CCH, either at a site or from a home computer
 - Checking on such items as ESP amounts, property taxes paid, bank account numbers, including bank Routing numbers
 - Broadband Internet access to *TaxWise* Online

These restrictions have been established with a great concern for the privacy of taxpayer data, an abundance of caution, and the need to insure full compliance with IRS directives. More networking and configuration information may be found on the Technology section of the AARP Tax-Aide Extranet, www.aarp.org/tavolunteers.

12. Taxpayer data must not be stored on site-sponsor-owned computers. It is advisable to use *TaxWise*TM Online when using site-sponsor-owned computers. If that is not possible as the site sponsor-owned computers do not have high speed Internet connections, run *TaxWise*TM from an encrypted removable data storage device, such as a flash drive or an external hard drive, that must be removed and taken

with you at the end of each tax session. Information on how to encrypt removable data storage devices is located on www.aarp.org/tavolunteers in the Technology section.

13. As of tax season 2010, authorization by the taxpayer to retain data to use for completion of the following year's tax return is no longer required. (This usage, for assisting with completion of the following year's return is not a violation of IRC Section 7216 addressed in (2) and (3) above.) For sites using TWO, all taxpayer data is automatically stored on CCH computers and no additional action is required. For sites using the desktop version on TaxWise, one person per state, determined by the SC, is allowed to retain the data. If you participate in the Data Retention program ***you must still delete the data from your computer at the end of the season. You must not retain your own copy of the data.*** It is to be backed up to a disk, flash drive, etc. AND transferred in the off season to the one person assigned the responsibility of maintaining that data in your state. The data should not be uploaded to computers any earlier than January, preferably late January. More information on Data Retention can be found in the "The Technology Management Guide" and on the AARP Tax-Aide Extranet at www.aarp.org/tavolunteers.
14. Securely remove all taxpayer information from hard drives before disposal of broken or surplus computers that will no longer be used in the program. Run ***TPClear*** or delete and purge all TrueCrypt container files from the hard drive. If this is not possible, remove the hard drive from the computer and take hammer to it or drill holes in the hard drive.
15. Volunteers must act in a manner that promotes confidentiality for the taxpayer. This includes how they communicate questions and issues during their sessions with taxpayers. Conversations should be held discretely; personal taxpayer information should not be left out in areas to which others may gain access, and computer screen displays should be minimized or the application closed down if a Counselor needs to leave the work area during an individual tax assistance session. If you believe that the confidentiality of taxpayer data has been compromised due to any of these types of issues:
 - ❖ Call **1-800-424-2277, ext 36021 or ext 36027** (during business hours), or **1-202-434-6021/6027** (after hours) immediately (within 24 hours).
 - ❖ Inform your volunteer supervisor about the situation.

Physical Security

1. Sites ***must not*** be located in individual volunteers' homes, nor should volunteers prepare returns for friends or others at their or their friends' homes. Refer to the section on Site Selection for more guidance regarding sites and maintaining confidentiality.
2. Store computer equipment in a secure/locked location, if left at a site. If you take the computers home, store them inside your home in a secure and safe place.
3. Any computers on which taxpayer data is stored, and that are left at sites must be stored and secured in the area at the site that is least accessible to non-volunteers. Computer cable locks are available through the National Office for server computers that are left at sites where additional secured locked closets or cabinets are not available. If at all in doubt about the security of a server computer to be stored at a site, consider other options such as a volunteer taking it home to their residence where they know it will be secure with no inappropriate access. Computer cable locks can also be used to secure server computers during site hours, where it is physically possible to use the cable lock. Email

taxaidetech@aarp.org if you would like to request a cable lock.

4. Do not store computers in your car or leave computers unattended in a visible area of a car.
5. Before leaving your computer for a break, turning off your computer, or closing the lid on a laptop when working with taxpayer's data, you must exit *TaxWise*TM (this applies to all computers, without exception). You must also close the encryption software (on AARP Tax-Aide computers). Closing the lid on a laptop may only put the computer into a state of "standby" or "hibernation", which may mean that *TaxWise*TM is still open and the data is vulnerable.
6. Sites must be set up in a manner that minimizes the likelihood that taxpayer data can be overheard, or seen on a computer screen or as a hard copy document, by other taxpayers.
7. Paper forms (W2s, 1099, 8879s, etc.) are very vulnerable for theft due to exposed social security numbers and other taxpayer data which is unable to be encrypted. Forms 8879 must be mailed only from locked and secure mailboxes. **All** forms and reports with taxpayer data **must** be safeguarded from being lost or stolen, particularly at sites. They should be stored in envelopes and folders out of view during site hours, and when the site is closed care should be taken to make sure they are locked away and secured.

Reporting a Loss

This covers computers, removable storage media (flash drive, floppy disk, CD) and papers lost, stolen, or damaged with taxpayer data residing on them.

Computers, removable storage media (external drives, such as a flash drives, floppy disks, or CDs), and paper used for tax preparation, such as Forms 8879, backups and data storage, may contain information that is private to the taxpayers involved. Should these be lost or stolen, it may be possible for others not only to obtain access to private financial information but to use the data to illegally access bank accounts, credit cards, etc. Quick intervention is extremely important to minimize problems for the taxpayer.

- ❖ Inform your volunteer supervisor about the situation
- ❖ **Call 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.
- ❖ If the loss is the result of theft, call the local police to report the theft as soon as you realize what has happened.

Computers lost, stolen, or damaged without taxpayer data residing on them:

Even with reasonable care and security, AARP or IRS equipment may be stolen or lost in fire, flood, or other natural disasters. Should a loss of AARP or IRS equipment occur, the state TCS **must** be notified. Please tell your supervisor so he or she can get the information to the TCS. If your supervisor is unavailable, call 1-800-424-2277 ext 36021 or 36027 (during business hours), or 1-202-434-6021/6027 (after hours), and AARP Tax-Aide staff will make sure the appropriate notification is made.

4. Electronic Filing (e-filing) of Tax Returns

A. The Technology Management Guide

The policy statements within the AARP Tax-Aide Policy Manual supersede those of the Technology Management Guide. Where the policies or suggested procedures in The Technology Management Guide differ from those in IRS Publication 3189, those in the Technology Management Guide **must** be used. (An important example is that although the IRS will allow partners to hold tax data, AARP Tax-Aide requires that all supporting e-filing documentation is sent to the IRS Territory Office.)

B. Software for the Preparation of Tax Returns and Electronic Filing

- ❖ The IRS provides AARP Tax-Aide with tax preparation software at no cost. This software is provided for electronic filing only and **must not** be used to prepare paper returns (except for those returns that do not qualify for electronic filing).
- ❖ Because of the high cost of the software to the IRS, the IRS limits the number of software packages to one for each AARP Tax-Aide site that e-files a sufficient number of returns and has a valid EFIN. The Technology Coordinator or another appropriate district level volunteer must request, via the Technology Specialist **or other designated volunteer**, tax preparation software packages for all electronic filing sites within their district. **Ordering usually begins in September.** The IRS requires that every software order/EFIN has a unique SIDN. (Note that the activity reporting process can be affected by the manner in which software is ordered. Refer to the section on Activity Reporting in the Operational Guidelines for more information.) At sites with multiple e-filers, everyone at the site will use the one software program. The *TaxWise* software license allows the software to be installed on all tax-preparing computers at the locations that prepare e-file returns using that EFIN, as well as the one transmitting computer even if it is located at an AARP Tax-Aide volunteer's home.
- ❖ AARP Tax-Aide volunteers **are prohibited** from using any **other non-IRS supplied** software for the purpose of tax preparation while serving at an AARP Tax-Aide site or acting as an AARP Tax-Aide volunteer off-site. This requirement includes e-filing and the practice of using results from unlicensed software as a means of increasing accuracy. Sites that use non-IRS supplied software (individual or single use applications of *Turbo-Tax*, *TaxCut*, etc.) will be subject to having that site shut down and all IRS and AARP equipment at the site returned to the program for redistribution.

C. E-file Documentation

Volunteers can e-file individual income tax returns only if the returns are signed electronically using the Practitioner PIN process. When using the Practitioner PIN program, the clients **must** sign a Form 8879. IRS SPEC will retain this Form 8879 and the required 1099's and W'2s with federal tax withholding for volunteers. Volunteers **must not** retain Form 8879 for the three year retention period. When the return is accepted, or no later than April 30th, mail **ALL** the 8879 and supporting 1099 and W-2 type forms to the IRS SPEC Territory Office for retention. Many states send these forms to the local SPEC office intermittently through the season, for reasons such as both volume of forms and security.

D. Taxpayer Data Deletion

Local Coordinators **must** confirm to your District Coordinator that all taxpayer data has been deleted from each computer used to prepare taxes and/or e-file returns. The data should all be deleted and purged by April 30th of the current year. Deleting alone is not sufficient – information must be deleted and purged to ensure confidentiality. For additional details on Data Deletion, refer to the Security and Confidentiality section 3.

E. Taxpayer Data Retention

Taxpayer data **must be deleted and purged as specified in section D** at the end of the tax season. However, taxpayer data can be retained for the following season. The retained data for a state **must** be maintained by **one** person in the state (designated by the State Coordinator and Technology Specialist). Retained data **must** be encrypted and stored in a locked media storage box. This single individual **must** be identified to the National Office.

Any taxpayer data retained **must** be properly disposed of (deleted and purged) once it is no longer needed (no later than April 30 of the following year).

To minimize exposure of individual taxpayer data to theft, when taxpayer data is submitted to the one person per state to hold, that data can only be returned to the individual location that originally submitted it for storage in the first place. Retained data can not be shared with any other site(s) for any reason.

5. Equipment Management & Ordering

Refer to the Operational Guidelines for procedures related to Equipment Management & Ordering.

A. Custody of Received Equipment/Equipment Inventory

The TCS is responsible for maintaining a current written inventory of every item purchased by AARP Tax-Aide directly or with donated funds, donated to the program, and IRS equipment (computers, printers, projectors) and the person and contact information responsible for its custody. The state's equipment ***inventory report is due into the National Office by May 15.*** Each volunteer who transfers custody to another volunteer is responsible for informing the TCS of the transfer of custody. The receiving volunteer is responsible for certifying to the SC/TCS that he/she received the equipment and the accuracy of his/her contact information and the new location of the equipment. The SC ***must*** have a copy of the state's inventory. Refer to the Technology Management Guide for additional details regarding inventory.

B. Ordering Consumables

Certain consumables, specific print cartridges and projector bulbs, ***must*** be obtained directly from a national vendor without out-of-pocket expense. AARP Tax-Aide is billed directly for these cartridges and bulbs. Refer to the Extranet (www.aarp.org/tavolunteers) for a detailed list of the consumables available. Contact your State Coordinator or Technology Specialist to determine which volunteer places orders within your state. Cartridges not on the list can be reimbursable expenses. Refer to the section 9 Reimbursement for additional information.

C. Equipment Storage

Questions regarding storage of equipment and supplies outside of the standard 1040-filing season should be directed to the Regional Coordinator with oversight for the state. **Contracting for use of a storage site must NOT be done until after you receive approval from the RC and AND.**

6. Donations to AARP Tax-Aide

A. Grants & Partnerships

Grant applications or solicitation of funds over \$5000 *must* be reviewed by the AARP Tax-Aide National office.

The AARP Foundation accepts donations of equipment and supplies as well as monetary donations on behalf of AARP Tax-Aide. The AARP Foundation is a non-profit charitable 501(c)(3) organization, and donations are generally tax deductible. The *AARP Foundation's federal tax ID# is 52-0794300*. An Acknowledgement of Donated Equipment and Supplies form can be found on the Extranet along with the IRS 501(c)(3) determination letter.

B. Equipment Donations

Soliciting donations for equipment is a vital and necessary component to the automation of AARP Tax-Aide, especially in the electronic filing arena. However, legal and financial constraints require acceptance to be conditional as specified below:

What may & may not be done On behalf of the AARP Foundation, AARP Tax-Aide volunteers may:

- ❖ accept solicited or unsolicited donations of appropriate equipment and supplies from businesses and agencies.
- ❖ not use any mass methods (e.g., direct mail) to solicit donations.

The processes that *must* be followed AARP Tax-Aide volunteers soliciting or accepting equipment donations should:

- ❖ confirm with the immediate supervisor that other AARP volunteers or staffs have not already approached a possible donor.
- ❖ use a standard acknowledgment form that has been developed to record and receipt donations.
- ❖ record all requested information, as known, on the acknowledgment form.
- ❖ retain a copy of the signed form.
- ❖ send a copy of the signed form to the AARP Tax-Aide National Office.
- ❖ **communicate with the TCS or inventory designee who must ensure** that the equipment appears on the state equipment inventory as “donated”.

Donors should:

- ❖ estimate the value of the donation.
- ❖ retain the original, signed acknowledgment form.

Conditions that must be understood for donated equipment

Financial constraints of AARP Tax-Aide require the understanding that:

- ❖ all installation and maintenance issues must be handled locally.
- ❖ all maintenance and repair needs, as well as operating supplies, must be met as economically as feasible, including by local donation where possible. *See the Technology Management Guide for specific details.*
- ❖ non-functioning equipment (or technically obsolete equipment) must be disposed of *only after advanced approval by the state TCS and/or SC.*
- ❖ All non-functioning laptop computers (or technically obsolete laptop computers) that were on the previous year inventory may be replaced by the National Office. This is not a guaranteed replacement policy but all efforts will be made to replace the equipment. See the Technology Management Guide section on Allocation for additional details.
- ❖ off-season storage of equipment and supplies *must* be arranged locally. In the rare cases where paid storage is the only viable option, RC and National Office approval and coordination is required.
- ❖ no software, other than anti-virus software, or technical support can be provided by AARP or the AARP Foundation.
- ❖ no additional financial support can be provided by AARP or the AARP Foundation.

C. Local Grants and Partnerships

Volunteers should not sign any local donations or grant agreements, but should rather work with the National Office Assistant National Director (AND) staff through their Regional Coordinator on such agreements.

Partnering with other organizations in a coalition or similar endeavor can require a sizable investment of volunteer effort and time. It is therefore recommended that AARP Tax-Aide leaders consider the potential for positive outcomes when deciding whether to join the effort. The AARP Tax-Aide program should benefit in some way such as getting new volunteers, getting the counts for the taxpayers helped, receiving computers or other tangible resources and/or have the inclination and time for networking to possibly acquire other needed program resources. AARP Tax-Aide is not to provide training only.

Partnerships that are beyond the “local category” should be discussed with the RC and AND in the National Office.

ANDs at the National Office will develop and oversee partnerships, especially those at the national level with external partners such as governments, non-profits, corporations, etc. to help ensure sufficient resources for the program.

D. Local Sponsorships:

Refer to the Partnerships and Communications Guide for details about this initiative focused on obtaining local **financial** sponsorships from businesses and individuals in the local community and contributes to the state’s donated funds account.

E. Monetary Donations

Individual states may receive monetary donations from individuals (including AARP Tax-Aide volunteers), companies or organizations. When these ***donations*** are received at the state/split state level, the check must be made out to the AARP Foundation Tax-Aide and designated “For the benefit of AARP Tax-Aide, (appropriate state/split state)”. Any checks from third parties should be mailed by the third party directly to the National Office at the address listed below, rather than being collected by the volunteer(s). If any checks are received from third parties by volunteers for the AARP Tax-Aide program they should be forwarded to the National Office in a timely manner. Donations will be credited to a designated Donated Funds account for the state by the National Office. ***The State Coordinator must approve all expenditures from this account.***

Monetary donations ***must never*** be solicited at sites. If any site sponsor or organizations solicit contributions/donations, it ***must not*** be linked to the AARP Tax-Aide service or appear to be. If any donation checks are received, they should be sent to the National Office as soon as they are received so that the check can be deposited and the donor recognized in a timely manner. Specifically, these checks should be mailed to National Office as follows:

AARP Tax-Aide Program
601 E Street, NW
Washington, DC 20049

7. Rosters and Reports

See the Operational Guidelines for the Master Schedule of Events and Deliverables.

A. Leadership Rosters

The ADS runs and updates VMIS to create leadership rosters starting in August. Some updating may also be done by District Coordinators through the Site Management Web-enabled system. Questions about the leadership rosters should be referred to your state ADS or to the Administration Specialist's Guide for additional detail.

B. All Volunteer Rosters

All Volunteer Rosters contain current Leaders and the prior year's Counselors. Coordinators *must* positively hear from Instructors that a Counselor has been certified before allowing the Counselor to assist taxpayers. *VMIS must* accurately identify each volunteer's status, especially for the Counselors. A Counselor must not be entered or re-appointed in *VMIS* by the ADS until he/she has been officially certified.

For each new volunteer, supporting documentation should be given to the ADS in order for them to input the person into *VMIS*. This supporting documentation could be any written correspondence, including email, provided it has complete contact information, start date, state/split-state assignment, volunteer supervisor, and level of certification, (if they are to be a Counselor). The Web-enabled system can also be used for supporting documentation.

The Leadership Roster and All Volunteer Roster refresh process updates information stored in *VMIS*. The information stored in *VMIS* is used to:

1. generate the Counselor Flat Rate forms
2. verify volunteer reimbursement requests (note that the address listed on the reimbursement request needs to be the same address listed within *VMIS* to have a reimbursement issued unless a direct deposit form is on file with the AARP accounting office)
3. address various mailings (such as the *Happenings Newsletter*, and automatic mailings of manuals)
4. identify the years of service of a volunteer with AARP Tax-Aide

C. AARP Tax-Aide Activities, Personnel, and Expenses Reports

These reports help AARP Tax-Aide leaders analyze program performance over the past season and are issued to Regional Coordinators, State Coordinators, Administrative Specialists, and National Office Staff.

The Activity Reports are driven by the individual statistic collected at the sites throughout the country that are stored within *VMIS*. These reports summarize information at multiple levels (site, state/split-state, etc.) illustrating such things as the number of taxpayers served, or the number of sites in operation and are used for IRS compliance reporting, to justify funding requests for the program to AARP, and to manage the program.

There are a total of 4 reporting periods for Activity Reports as follows:

- ❖ Last day in February (2/28). This information represents the activities from the beginning of the tax season to the last day of February and be reported via the web interface no later than March 5th. The information collected in this reporting period is based on the sign-in sheets used in the sites.
- ❖ Last day in March (3/31). This information represents the activities from March 1st to the last day of March and be reported via the web interface no later than April 5th. The information collected in this reporting period is based on the sign-in sheets used in the sites.
- ❖ Last day in April (4/30). This information represents the activities from April 1st to the last day of April and be reported via the web interface no later than May 5th. The information collected in this reporting period is based on the sign-in sheets used in the sites.
- ❖ End of the Summer. This information represents the activities from May 1st to the end of August (8/31) and be reported via the web interface on or before **September 5th**. The information collected in this reporting period is based on activity of leaders within the states/split-states.

The information reported should be ***incremental*** in nature. Cumulative totals will automatically be calculated based on the monthly totals reported. Regardless of the method of submitting data to the National Office, once data is transmitted and summary information is confirmed in the system, ***sign-in sheets must be destroyed***. The site level summary data is sufficient back-up. Sign-in sheets with taxpayer names must not be maintained. ***Due to concerns about identity theft, never have a taxpayer record their SSN on the sign-in sheet.***

Use of Activity Reports

This information is needed by the National Office to comply with the Grant quarterly reporting requirement. To keep the statistical reporting as accurate as possible, the SCs may require regular and more frequent reporting.

The Personnel Report and Expense Report are described in more detail in the Operational Guidelines.

8. Recognition of Service

See the Operational Guidelines or the Volunteer/Site Recognition Order Form for information about Counselor Certificates, site awards, and e-filing awards.

Recognition Events:

Because of the fiscal constraints of the program, volunteer recognition and end-of-season celebrations expenditures ***must*** be held to a minimum. Lunches, buffets, and other expensive gatherings ***cannot be reimbursed***. The District Coordinator should be consulted when planning special events. See Reimbursement Section 9 for specifics.

9. Reimbursement Policies

The AARP Tax-Aide program provides reimbursement to program volunteers for reasonable, necessary and cost-effective out-of-pocket expenses related to tax assistance, Counselor training, and administrative activities. Please be aware that the grant funds we have for the program *were never intended to reimburse volunteers for the total cost* of the AARP Tax-Aide program, but were rather to insure that those who wished to volunteer would not be excluded due to their income limitations. If an expense is *not explicitly* authorized in this chapter, assume that it is not allowable. Any changes during the year to allowable expenses will be communicated by *CyberTax*, posted on the volunteer Extranet, and updated in the next version of the policy manual.

To reduce errors, printing costs, and for ease of use, volunteers itemizing expenses should use the expense statement available on the Extranet whenever possible.

Volunteers are expected to work a full tax season, **at least 40 hours during the season**, to be eligible for expense reimbursement. Exceptions must be reviewed and approved by the State Coordinator.

A. Volunteers not in Leadership positions

Volunteers holding Counselor, Client Facilitator, Non-Counselor, and ERO titles are collectively known as “non-leaders” and may (a) decline reimbursement, (b) request a flat rate reimbursement, or (c) may request to be reimbursed for “counseling” expenses *only*.” Authorized “counseling” expenses are for transportation to attend training, to become a certified Counselor, and to provide tax assistance at an AARP Tax-Aide site.

B. Volunteers in Leadership positions

Volunteers holding other titles such as Instructor, coordinator, specialist, advisor, and Shift Coordinator (SCO)*, are collectively known as “leaders” and may (a) decline reimbursement, (b) request a flat rate reimbursement, or (c) may request to be reimbursed for a wider range of expenses. They may also be reimbursed for training and “counseling” expenses as are non-leaders. Leaders must use the position code of their highest level title on expense statements regardless of the position in which expenses were incurred.

*Due to current funding constraints placed on the program, the Shift Coordinator (SCO) is eligible for either the non-leader flat rate or itemized “counseling” **and counseling training** expenses *only*.

C. Expense activity codes and allowable expenses within those classifications

The following table summarizes the types of activities included in each code:

TYPE OF ACTIVITY	CODE	NOTES
Copies, postage and telephone/fax	A	1, 2, 3
E-file supplies, etc.	S	4,5
General Leadership activities—transportation	B	6
State Training Specialist led Instructor workshops	W	7
Leader flat rate	C	
Meetings, specific code determined by level of meeting	K, L, M, N, T, and E or G	8
Non-leader flat rate	F	
Publicity	P	9
Repair, maintenance and upgrades for equipment	R	10
Supplies other than for e-filing	Z	11
Tax assistance or client facilitation—transportation	I	12, 13,14
Training for certification and non-leaders—transportation	T	12, 13
Transportation defined		13
Transportation for activities coded A, P, R, S or Z	B	14

All expenses must be categorized with an appropriate activity code noted on the expense statement to meet grant expense reporting requirements. **Receipts that illustrate actual expenses incurred and that clearly support the amount being requested are required for all expenses other than non-air-fare transportation; see C13 below.**

Expense code A: Copies, postage and telephone/fax

1. Copies, postage and telephone/fax: For copies made on personally owned equipment, cost is limited to 5¢ per copy.
2. Postage, envelopes, and/or labels to mail e-file acceptance letters, client tax returns, etc., is **not** allowable. Shipments to the IRS **must** use prepaid labels provided by the IRS. For other postage or envelope reimbursements, an explanation of what is being shipped is **required** when submitting the expense statement.
3. Telephone/fax charges must be specifically identified on copies of bills and are limited to 5¢ per minute. Excess cell phone use charges are not allowable. Special rules apply to calling cards (see D14) and Internet access (see D15). For transfer of e-files, the toll free number **must** be used.

Phone, copy and postage charges should be charged to Expense Code “A” unless directly related to e-filing when they should be charged to Expense Code “S”.

Expense Code S:

4. Authorized expenses for expendables include paper, printer cartridges not available through the National Consumables Contract (See the Extranet for list of consumables), cables, CDs, etc. No dollar limits; bulk purchases in reasonable quantities at discounted prices are encouraged.

5. E-file supplies, etc. Expenses for non-expendables such as flash drives and network switches of less than \$25 per unit do not require special authorization; expenses of \$25 or more per unit require advance authorization by the TCS or SC. Copying, postage and telephone/fax charges **directly** related to e-filing are chargeable to this “S” activity and should not be coded “A”. This does not include training for e-filing. See Expense code R for equipment repair.

Expense Code B:

6. General Leadership activities—transportation: Includes transportation of leaders to sites for selection, set-up, management, supervisory visits, equipment movement, training class visits, monitoring, etc.

Expense Code W:

7. Instructor workshops: Transportation of Training Coordinators and Instructors for state Training Specialist led instructor workshops. Food and lodging at instructor workshops requires SC approval. There is a restriction on the number of Instructors who may claim reimbursement for mileage and other approved expenses related to workshops. This reimbursement restriction **is a maximum of two Instructors per Counselor class plus all new Instructors.**

Expense Code K, L, M, N, T, E, G:

8. Meetings, specific code determined by level of meeting: Transportation, food and lodging. Transportation only for District (K) meetings (see D6). Expenses for State (M) end of season meetings are limited (see D7). Air and local transportation for National (N) and Regional (L) meetings and meetings of National Committees (E and G). Air transportation may be directly charged by using the National Office travel agent, Travizon, 877-425-5155. **Air transportation is usually limited to State Management Team positions and Regional positions.** Receipts for airline charges, in instances where the AARP travel vendor was not used, **must** support the amount of reimbursement being requested. **See additional information in the mileage/transportation section below as well as the end of season meetings section.**

Expense Code P:

9. Publicity: Expenses for booths at senior fairs and similar events limited to \$25. Paid advertising is not allowable.

Expense Code R:

10. Repair, maintenance and upgrades for equipment: Expenses of less than \$25 per unit do not require special authorization; expenses of \$25 or more per unit require advance authorization by the TCS or the SC. Computer or projector repairs over \$200 require advance authorization by the National Office. **Printers must be repaired by GraceWorkz (refer to the Technology Management Guide) if eligible or** printer repairs over \$50 require advance authorization by the National Office. The value of repaired or upgraded equipment must be considered in determining the reasonableness of cost to repair or upgrade.—See expense code S above for other e-filing supplies.

Expense Code Z:

11. Supplies other than for e-filing: Expenses for expendable office supplies—paper clips, staples, rubber bands, file folders, marking pens, etc.—are authorized. Expenses for non-expendable item—staplers, staple removers, pencil sharpeners, calculators, etc.—are not allowable. (see D11 for storage charges)

Expense Code T:

12. **A refreshment allowance of \$1.50 per Counselor per season is authorized; this expense must be claimed by an Instructor, Training Coordinator, DC, TRS or SC. The number of Counselors trained must be shown on the expense statement. Otherwise this code is for transportation only for local tax training/certification, ERO, CF and/or site policy training starting October 1 or later.**

Expense Code I:

13. Tax assistance or client facilitation—transportation: Transportation only for tax assistance from January to April 20 for both non-leaders and leaders. Subject to SC limitation (see section D) and exception (see D3). Also see section F for submission date requirements. **T and I** are the only activity codes that may be used by non-leaders and Shift Coordinators for itemized expenses.
14. Tax assistance or client facilitation—transportation: Transportation defined: Transportation includes mileage at the current mileage rate, parking and tolls *or* fares for bus, streetcar, subway, airline tickets, etc., provided they do not exceed equivalent mileage. Receipts illustrating actual expense incurred are required for parking tolls if practical.

NOTES:

-Transportation for activities coded A, P, R, S or Z: Transportation must be coded B general leadership activities, where the primary expense is chargeable to activity codes A, P, R, S, or Z. In other words, transportation is not charged to these activity codes.

-Reimbursement for IRS Train-the-Trainer *TaxWise* training **does not** include overnight stays, however local mileage *is* reimbursable. For the purposes of reimbursement of this local mileage, a cap of 30 miles **per day** exists.

D. Special rules and limitations

Once a volunteer has selected the flat rate or itemized expense reimbursement, the selection **may not be changed** during the fiscal year October through September.

State Coordinators must establish a dollar limit for the entire season on individual “counseling” transportation expenses (Activity Code “I”) each year. This limit is subject to the concurrence of the Regional Coordinator and must be provided to the National Office by December 1 of each year. Expenses of both Non-Leaders and Leaders that are expected to exceed this limit must be approved by the SC in advance and in writing. A copy of this approval must be attached to the reimbursement request when it is submitted to the **State Coordinator for final sign-off approval and the** National Office for processing.

Client Facilitators and other volunteers who attended training to become certified Counselors, but who did not achieve that status may claim transportation expenses for training if they volunteer for the filing season. Volunteers who attended training, did not become certified, and do not actively serve in the program during the ensuing tax season may not claim transportation expenses for training.

Mileage/Transportation

For specific expense instruction, see the Administration Manual, LC Digest, the Expense Form, as well as the special rules and limitations listed in this section.

1. Mileage claims must show the exact date, purpose, location, and the roundtrip mileage. See the expense statement for examples and specific instructions.
2. In those very rare cases where overnight stays connected with providing tax assistance are necessary, State Coordinators must approve them in advance and sign the expense statement for any meals and lodging for both non-leaders and leaders.

3. Reimbursement for Tax assistance visits to a single shut-in are subject to three limitations:
 - ❖ The shut-in must be 60 or older,
 - ❖ Federal tax assistance must be provided, and
 - ❖ Mileage is limited to 30 miles roundtrip.
4. Transportation expenses may not be claimed by multiple volunteers in a car pool traveling to the same location. Car pooling is strongly encouraged whenever practical to reduce program costs.
5. No expenses for celebrations or recognition events are allowable.
6. Transportation, but no other expenses, for District meetings with LCs and other leaders is allowable.
7. Expenses of State end of season meetings (any meeting held after April 15) that include DCs are allowable **only** if approved in advance by the RC and the National Office. Costs of meetings of RCs with SCs and the SMT are allowable.
8. If air transportation is authorized by a SC, RC, or the National Office, ground transportation may be used, but costs may not exceed air transportation and related airport travel and parking. It is the responsibility of the traveling volunteer to provide supporting documentation of the cost comparison for the two methods of travel **in a timely manner**. This documentation can be obtained from the AARP Travel vendor (Travizon 877-425-5155), and **must** be included when the reimbursement form is submitted for processing.
9. Expenses incurred in providing exclusively state/local tax assistance are not allowable.

Other items:

10. Expenses for printer cartridges and digital projector bulbs available on a National Consumables contract are not allowable.
11. Storage expenses must be approved by the RC in advance and in writing.
12. If reimbursement of a proposed e-file item is not outlined as reimbursable in this manual, the Technology Specialist or the State Coordinator **must give** written approval. This written approval should be attached to the expense form when it is submitted to the National Office.
13. When an e-file expense claim has been pro-rated between AARP Tax-Aide and personal use, note the ratio of personal use/e-file expenses on the receipt or in an attached note.
14. Telephone calling cards may be used by members of the SMT or NLT in lieu of itemized telephone bills; logs of calls are not required. The rate for all calling cards must be 5¢ per minute or less and the receipt for the original purchase must be attached to an expense statement. Under no instance will a volunteer be reimbursed at a higher rate than 5¢ per minute.
15. High-speed Internet access charges are only allowed if incurred by Administration Specialists to access *VMIS* and are chargeable to activity code A. They must be submitted on an expense statement separate from all other charges.

16. In the event that a meal is purchased, it must be purchased by the volunteer with the highest title.

E. Non-allowable expenses

As noted at the beginning of this chapter, expenses not explicitly authorized, must be assumed to be not allowable. Some non-allowable expenses are identified in section D, above, and the following are further examples of expenses that are not allowable and will not be reimbursed:

1. Alcoholic beverages. If consumed, separate receipts are recommended to avoid the necessary adjustments for taxes and tips to receipts for food consumed at the same time/place.
2. Automobile expenses of any kind other than mileage, parking and tolls.
3. Entertainment, in room movies, flowers, greeting cards or personal phone calls.
4. Non-expendable equipment of any kind including briefcases, calculators, carrying cases, computers, computer software, copiers, file cabinets, locking mechanisms (national office purchases cables directly), printers, projectors, shelving, shredders, and storage or moving carts. See the section regarding use of Donated Funds for alternatives to this limitation.
5. Personal stationery or business cards.
6. Envelopes, labels, or postage for mailing taxpayer payments to the IRS or to the state.
7. Rental of equipment including projectors and VCRs.
8. Secretarial or other services or postal box rental.
9. Site expenses including rent, heat, light, power, telephone, internet access, custodian services, contributions or appreciation gifts.
10. Spousal expenses of any kind. Spouses who are also program volunteers may be reimbursed based on their own position and activities.
11. Training including materials, books and reference publications other than those provided by the program.
12. Although non-federal services may be provided to individual taxpayers, expenses incurred in sole support of these services are not reimbursable per the IRS grant.
13. E-filing software and/or transmission costs related to non-TaxWise e-filing software.
14. End of season celebratory or recognition events are *not* covered expenses within the program.

F. Reimbursement Delivery: See the Local Coordinator Digest or State Coordinator Guide for additional details.

Leaders incurring expenses other than tax assistance are encouraged to submit expense statements on a quarterly basis. A quarterly statement for April-June may include tax assistance expenses, but should be submitted by June 30. Expense statements for the quarter ending September 30, the end of the AARP Tax Aide grant year, **must** be submitted by October 15 of the grant year in which the expense was incurred.

Under **no** circumstance will expenses beyond one grant year be considered for reimbursement.

G. Donated funds

The solicitation of and acceptance of donated funds is covered in section 9 Donations to AARP Tax-Aide. All expenditures must be approved in advance by the SC.

Expense statements claiming reimbursement from donated funds must be clearly marked “Donated Funds” at the top **and must not contain other expenses**. Expenditures may not exceed donated funds actually received at any time. **An expense statement for usage of donated funds *must* be signed by the SC.**

H. Other information

The AARP Foundation qualifies to receive state sales tax exemptions in 23 states. If you would like this listing, or if your state qualifies and you wish to have a copy of the exemption form, you can find them posted on the volunteer Extranet. Included on the Extranet are some general instructions concerning the use of the exemption certificate.

10. Meetings

A. *Starting the Season*

See the Master Schedule of Events and Deliverables for schedules of meetings at various levels of the program. The National Leadership team meets in late August or early September to review policy and procedure changes and issues of emphasis which are communicated to the SCs at October Regional Meetings. State and district meetings are held in October or November to review state goals and review policy and procedures. The *scheduling of state and district meetings must follow regional and state meetings* respectively. This way, these policies, procedures and issues can be communicated throughout the different levels of volunteers more effectively.

Some hotel/meeting room costs can only be incurred for state training meetings. See the SC and Training Guide for operational guidelines.

For end of season meetings, see the chart in the next section.

B. *End of Season Meetings:*

Who?	What?	Reimbursable?	Exceptions?	Comments
RC meeting with SC and SMT	Debrief, planning	Yes, with approval		For individual states not a whole region together.
SC meeting with DCs or others	Any purpose including debrief or planning	No	Advance RC and AND approval	Consider conference calls.
DC meeting with LCs	Debrief, planning	Mileage only		Consider conference calls.
Any other volunteers	Celebration/Recognition/other	No	Not reimbursable	N/A

C. *Purchase Orders (Regional, State Coordinators and Instructors only)*

See State Coordinator Guide or Training Guide.

D. *Procedure for Meetings and Conference Calls (Step-by-Step Process)*

See State Coordinator Guide.

11. Insurance

A. Volunteer Travel Accident Insurance

The AARP Foundation provides travel accident insurance coverage for AARP Tax-Aide volunteers for any injury incurred while conducting AARP Foundation business directly related to the volunteer's position. Refer to the LC Digest section on Administrative Necessities for specific coverage details.

If any AARP Tax-Aide volunteer sustains an accidental injury while conducting AARP Tax-Aide business, they should notify the AARP insurance department through their supervisor and AARP Tax-Aide State Coordinator. Notification, preferably email should be sent to:

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@arp.org
Phone: (202) 434-3245

B. Volunteer Liability Protection

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. 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're acting ***within the scope*** of their responsibilities and the harm was not willful.

C. Certificate of Insurance for Site Liability

Site liability insurance can be requested from the AARP Tax-Aide National Office via the Site Management Web tool or from a Sr. Field Support Technician. See the LC Digest section on insurance coverage for details regarding site liability certificates of insurance.

APPENDICES: GLOSSARY

AARP (Pronounced A-A-R-P, not “arp” or “double A-R-P”) – The Association was called the American Association of Retired Persons, but this was changed in 1999 to AARP

ADS- (Administrative Specialist) – Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain administrative procedures and maintain volunteer and site databases.

AND (Assistant National Directors) – Staff in the National AARP Tax-Aide Office who oversee program operations across the country including working with volunteers on training, recruitment, and volunteer management issues, and outreach and partnerships

CCH (formerly UTS (Universal Tax Systems)) company that provides the *TaxWiseTM* software purchased by the IRS for TCE and VITA volunteer use

CFR – (Counselor Flat Rate) – Form used to identify those Counselors that wish to receive a flat rate reimbursement of expenses as opposed to itemizing their costs

CF – (Client Facilitator) – A volunteer who manages the site flow of taxpayers

COORDINATOR – Volunteer leader in AARP Tax-Aide program

COUNSELOR – AARP Tax-Aide Volunteer who is IRS certified and prepares taxes

DISTRICT – AARP Tax-Aide geographic entity within a state defined by State Coordinator (county, city, metropolitan sector, etc.)

DC (District Coordinator) – AARP Tax-Aide district (sub state) volunteer leader

E-FILE – Electronic filing of tax returns

EFIN – (Electronic Filing Identification Number) is obtained from the IRS and must be associated with one SIDN when ordering TaxWise software

ERO – (Electronic Return Originator) Volunteer Responsible for E-Filing transmission

EXTRANET – Contains AARP Tax-Aide resources and is located at www.aarp.org/tavolunteers

EXTENDED SERVICE – Taxpayer service given outside the standard 1040-filing season (after April 15th)

FLAT RATE – A standard amount for tax assistance or leadership reimbursement

FULFILLMENT – AARP staff unit responsible for fulfilling all requests for AARP publications and printed resources, located in Newington, Virginia

INSTRUCTOR – Volunteer who is IRS-certified and provides tax and administrative training to other volunteers who assist taxpayers

IRS (Internal Revenue Service) – Bureau of the U.S. Treasury Department responsible for collection of taxes, etc

LC (Local Coordinator) – AARP Tax-Aide volunteer leader who generally supervises Counselors

NLT – AARP Tax-Aide National Leadership Team comprised of volunteer chairs of the tax training, technology, and leadership development national committees, the ten volunteer Regional Coordinators, and key national program staff

NON-COUNSELOR – AARP Tax-Aide Volunteer who assists program as interpreter, etc.

PCS (Partnership and Communications Specialist)- Volunteer member of the State Management Team who works with the State Coordinator to implement and maintain partnerships, program publicity and communication activities

PVC (Prospective Volunteer Coordinator)- Volunteer who works with the State Coordinator to meet the state's recruitment needs.

RC – (Regional Coordinator) AARP Tax-Aide volunteer who oversee program operations in a multi-state area (region) and who supervises and supports the State Coordinators

RELATIONSHIP MANAGER – IRS SPEC employee responsible for volunteer programs in a territory

SC (State Coordinator) – AARP Tax-Aide volunteer responsible for program operations in a state

SHIFT COORDINATOR (SCO) – AARP Tax-Aide volunteer responsible for coordinating and managing all phases of site operations at a specific site during an assigned period of time (shift) acting for the Local Coordinator (LC).

SCOPE (SCOPE OF PROGRAM) - Defining the limitations of what tax topics may and may not be completed by a volunteer Counselor. These topics are covered in IRS volunteer training materials or in AARP Tax-Aide training classes.

SHUT-INS – Persons whose physical condition keeps them confined to a home (institutional or personal)

SIDN – (Site Identification Number) Unique number assigned to all sites. It is used to identify all returns processed, both paper and e-file, to the IRS as being associated with a specific site.

SITE – Location where tax assistance is performed

SMT – AARP Tax-Aide's **State Management Team**, comprised of SC (State Coordinator), ADS), PCS (Partnership and Communications Specialist), TCS (Technology Specialist), and TRS (Training Specialist)

SPEC – (Stakeholders, Partnership, Education and Communications) IRS Group responsible for volunteer assistance programs, including TCE, specifically named Stakeholder, Partnerships, Education and Communication

SUMMARY ACTIVITY REPORT – A state level report of assistance given at the sites

SUPERVISING COORDINATOR – Any AARP Tax-Aide Coordinator who has supervisory responsibility for other volunteers. Term usually used to denote a volunteer’s immediate supervisor

TCE (Tax Counseling for the Elderly) – IRS SPEC grant which supports programs in which volunteers assist low and moderate income persons age 60 and over, free of charge, in preparation of taxes

TCS (Technology Specialist) - Volunteer member of the State Management Team who implements, maintains and evaluates automated systems for: tax preparation, administrative procedures, and volunteer training

TIGTA (Treasury Inspector General Tax Administration) – the congressionally mandated oversight and investigatory body for the IRS and IRS funding programs

TERRITORY – Geographical entity defined by IRS SPEC which can be multi-state, state, or a portion of a state. Determined in large part by outreach potential/population.

TERRITORY MANAGER - IRS SPEC Manager with responsibility to support both TCE and VITA in a territory.

TRS (Training Specialist) - Volunteer member of the State Management Team who plans and implements necessary tax training for Instructors in the state or sub-state

VITA (Volunteer Income Tax Assistance) – Another IRS SPEC grant which supports programs in which volunteers assist taxpayers free of charge in preparation of taxes

VMIS (Volunteer Management Information System) – A database that is designed to hold information on volunteers, service sites, and activity counts throughout AARP Tax-Aide as well as other volunteer programs within AARP. The AARP Tax-Aide information contained in this database is used to generate a variety of program reports, mailing lists for distributing program materials, recognizing years of service and tracking volunteer skills and qualifications

IRS Publications Not Used by the AARP Tax-Aide Program

Below is a listing of the IRS publications that are not used by the AARP Tax-Aide program and **should not be used** to provide tax assistance services. This listing is not considered to be an all inclusive list, and volunteers are encouraged to ask their supervisor for additional clarity as necessary:

- ❖ Publication 730 Important Tax Records Envelope
 - ❖ Publication 1084 Site Coordinators Handbook
 - ❖ IRS Free Tax Help/anti-discrimination poster
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